



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Tehama
Red Bluff, California

Date:
Filing Ref:

October 29, 2025
TEH26

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2025-26**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|----------------------------|
| 1. Employee Fringe Benefits | 5. Dental Insurance (ISF) |
| 2. Facilities Maintenance | 6. Medical Insurance (ISF) |
| 3. County Counsel | 7. Vision Insurance (ISF) |
| 4. Risk Management (ISF) | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost

center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TEHAMA**BY Original signed by**

Julianne Manning

Name
Assistant Auditor-Controller

Title
11-04-2025

Date

cc: State and Federal Agencies
Attachment: Schedule A

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**BY Original signed by**

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division**11-07-2025**

Date

Negotiated by Anthony Pok
Telephone (916) 259-5536

TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUALS 2023-24---ESTIMATED 2025-26

Schedule A

CENTRAL SERVICE	BOARD OF SUPERVISORS 1011	CLERK OF THE BOARD 1013	ASSESSOR 1023	TAX COLLECTOR 1026	ELECTIONS 1052	GENERAL SERVICES 1073	PRP/PLN/MGT 1076	ACO 1081
Building Use Charge	47,409	2,598	826	235	6,438	1,227	22,608	4,035
Equipment Use Charge	5,146	628	9,693	5,000	87	31,290	-	-
Prof County Services	157	96	987	246	254	379	93	56
Administration	563	474	5,650	1,630	1,806	3,231	698	378
Auditor	4,129	2,001	12,410	36,107	5,818	3,264	2,696	3,627
Treasurer	322	304	642	7,119	683	493	531	734
Purchasing	-	-	2,422	908	908	1,211	908	1,816
County Counsel	(195,122)	516	6,058	11,495	1,334	-	-	-
Personnel	3,173	1,459	12,056	2,062	1,777	635	508	460
Facilities Maintenance	29,101	12,262	94,329	26,866	42,445	726	54,632	-
2023-24 ACTUALS	(105,122)	20,337	145,073	91,669	61,551	42,455	82,674	11,106
Roll Forward	(325,705)	2,110	79,474	41,723	(70,165)	42,455	34,161	(57,664)
2025-26								
Claimable Costs	(430,827)	22,447	224,546	133,391	(8,614)	84,910	116,835	(46,558)
Adjustments	0							
2025-26								
Total A-87	(430,827)	22,447	224,546	133,391	(8,614)	84,910	116,835	(46,558)

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUALS 2023-24---ESTIMATED 2025-26**

Schedule A

CENTRAL SERVICE	ADV/COMM	RISK MANAGEMENT	SURVEYOR	DENTAL INS	VISION INS	DA-DSS SECURITY	DA-SIU	EARLY FRAUD
	1091	1101	1104	1112	1113	2006	2007	2008
Building Use Charge	-	20,356	-	-	-	-	-	-
Equipment Use Charge	-	-	-	-	-	-	-	-
Prof County Services	125	1,898	2	187	29	30	222	-
Administration	1,124	16,282	19	1,677	257	270	1,386	-
Auditor	656	9,222	272	1,804	1,511	2,150	3,611	233
Treasurer	99	1,204	55	319	305	134	476	48
Purchasing	303	-	-	-	-	-	605	-
County Counsel	-	759	-	-	-	-	-	-
Personnel	-	2,757	-	-	-	-	2,284	-
Facilities Maintenance	-	12,304	-	-	-	-	-	-
2023-24 ACTUALS	2,307	64,782	349	3,988	2,101	2,584	8,585	281
Roll Forward	1,757	18,031	626	2,023	787	1,049	5,352	(4,277)
2025-26								
Claimable Costs	4,064	82,813	974	6,010	2,889	3,633	13,937	(3,997)
Adjustments								
2025-26								
Total A-87	4,064	82,813	974	6,010	2,889	3,633	13,937	(3,997)

TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUALS 2023-24---ESTIMATED 2025-26

Schedule A

CENTRAL SERVICE	DA VIC/WTN	DA-V/W UVA	DA - V/W UVA G	VW - XC Victims Gap Grant	DIST ATTRY	DA INS FRAUD	DA CHILD ABDUCTION	GRAND JURY
	2011	20112	20113	20114	2013	20135/20136	20139	2016
Building Use Charge	317	-	-	-	3,130	-	-	-
Equipment Use Charge	-	-	-	-	83,306	-	-	-
Prof County Services	155	83	15	3	1,804	118	39	6
Administration	967	300	132	28	11,053	809	266	53
Auditor	4,301	1,209	21	4	29,143	3,159	1,610	1,024
Treasurer	437	221	-	-	3,103	618	322	211
Purchasing	-	-	-	-	4,843	303	-	303
County Counsel	-	-	-	-	541	-	-	4,771
Personnel	1,586	1,681	-	-	14,848	952	317	-
Facilities Maintenance	36,179	-	-	-	82,116	-	-	-
2023-24 ACTUALS	43,942	3,494	168	36	233,888	5,959	2,554	6,368
Roll Forward	(3,414)	(526)	168	36	(70,768)	2,646	734	(333)
2025-26								
Claimable Costs	40,527	2,969	336	72	163,120	8,605	3,288	6,035
Adjustments								
2025-26								
Total A-87	40,527	2,969	336	72	163,120	8,605	3,288	6,035

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUALS 2023-24---ESTIMATED 2025-26**

Schedule A

CENTRAL SERVICE	MENTAL ILLNESS 2017	LAW LIBRARY 41010	TRIAL/JUROR/ WITNESS 2021	BAILIFFS 2023	BOATING 2024	AVIATION 2025	PUBLIC DEFENDER 2026	SHERIFF 2027
Building Use Charge	-	-	-	-	-	-	-	33,729
Equipment Use Charge	-	-	-	-	42,713	11,926	-	330,060
Prof County Services	3	16	0	393	103	10	326	4,650
Administration	24	72	1	2,509	758	2,926	2,926	31,083
Auditor	41	445	0	4,941	3,492	476	2,029	49,167
Treasurer	8	2	-	458	550	-	326	4,206
Purchasing	-	-	-	-	1,211	-	-	17,254
County Counsel	-	-	-	(1,369)	-	-	-	54,807
Personnel	-	254	-	3,807	635	-	-	36,802
Facilities Maintenance	-	-	-	-	-	-	-	-
2023-24 ACTUALS	75	788	2	10,738	49,463	15,338	5,607	561,757
Roll Forward 2025-26	70	781	2	(830)	45,482	15,338	(100,541)	126,752
Claimable Costs	146	1,569	3	9,908	94,945	30,675	(94,933)	688,508
Adjustments								
2025-26 Total A-87	146	1,569	3	9,908	94,945	30,675	(94,933)	688,508

TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
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ACTUALS 2023-24---ESTIMATED 2025-26

Schedule A

CENTRAL SERVICE	SHERIFF - AUTO SHOP 2028	SHERIFF - ANIMAL REG 2029	SHERIFF - COURT SEC 2030	SHERIFF - WORK FARM 2031	JAIL & JAIL HEALTH 2032/20321	DAY REPORT 2035	JUVENILE HALL 2036	PROBATION 2037
Building Use Charge	-	-	-	-	251,066	26,494	165,518	7,227
Equipment Use Charge	-	16,897	-	-	99,712	-	4,587	47,644
Prof County Services	189	148	62	52	3,157	856	2,287	2,310
Administration	1,354	822	560	298	21,053	5,990	14,774	14,450
Auditor	7,442	3,839	693	543	36,263	13,653	35,152	27,552
Treasurer	1,291	551	125	-	3,806	1,509	3,270	1,986
Purchasing	908	-	-	605	10,292	2,422	4,238	7,265
County Counsel	-	-	-	-	6,589	-	3,602	5,276
Personnel	1,269	1,904	-	635	27,284	6,345	21,573	22,842
Facilities Maintenance	-	-	-	-	235,611	1,078	27,673	27,753
2023-24 ACTUALS	12,453	24,161	1,440	2,132	694,831	58,346	282,675	164,305
Roll Forward	8,803	7,480	5,902	(985)	85,216	36,660	103,779	19,663
2025-26								
Claimable Costs	21,256	31,641	7,342	1,147	780,048	95,007	386,453	183,968
Adjustments								
2025-26								
Total A-87	21,256	31,641	7,342	1,147	780,048	95,007	386,453	183,968

TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
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Schedule A

CENTRAL SERVICE	1ST OFFENDER 20379	FIRE SCH C 2042	FIRE ST CONT 2044	AG COMM 2061	CODE ENFORCEMENT 2062	BUILDING & SAFETY 2065	CLERK RECORDER 2071	SHERIFF - CORONER 2072
Building Use Charge	-	2,111	-	40,856	3,907	184	7,195	-
Equipment Use Charge	-	-	-	29,809	1,979	-	15,783	1,975
Prof County Services	-	642	-	766	364	510	221	275
Administration	-	4,593	-	4,489	2,504	3,053	1,324	1,958
Auditor	9	22,987	97	12,350	6,674	16,886	25,229	7,538
Treasurer	-	4,193	20	1,250	939	2,697	4,742	1,273
Purchasing	-	9,686	-	3,632	303	2,422	1,513	908
County Counsel	-	2,476	-	11,344	17,870	2,105	1,531	59
Personnel	-	3,173	-	8,249	2,855	5,711	2,475	1,904
Facilities Maintenance	-	9,967	-	27,904	18,442	21,005	33,961	-
2023-24 ACTUALS	9	59,828	117	140,649	55,838	54,571	93,973	15,890
Roll Forward	4,014	19,123	48	13,537	(130,439)	(1,501)	34,895	(22,672)
2025-26								
Claimable Costs	4,022	78,950	164	154,186	(74,602)	53,070	128,868	(6,783)
Adjustments								
2025-26								
Total A-87	4,022	78,950	164	154,186	(74,602)	53,070	128,868	(6,783)

TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
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Schedule A

CENTRAL SERVICE	PUBLIC GUARDIAN 2073	EMERGENCY OPERATIONS 2074	EMERGENCY SERVICES 2075	FISH AND GAME 2076	PLANNING 2077	ANIMAL SERVICES 2078	LAFCo 2079	ROAD DEPARTMENT 3011
Building Use Charge	6,050	-	-	-	189	27,674	-	(25,625)
Equipment Use Charge	1,050	-	29,223	-	-	19,798	-	-
Prof County Services	357	2	100	1	264	457	1	24,615
Administration	2,021	15	729	13	1,528	2,847	10	121,851
Auditor	8,276	2	2,840	1,142	5,211	19,296	134	88,365
Treasurer	1,127	-	459	236	576	2,993	28	7,994
Purchasing	303	-	908	303	-	7,567	-	39,351
County Counsel	46,526	-	439	-	9,290	965	-	27,007
Personnel	4,442	-	635	-	3,173	4,695	-	48,223
Facilities Maintenance	2,063	-	-	-	21,572	29,309	-	-
2023-24 ACTUALS	72,214	19	35,333	1,696	41,803	115,601	173	331,779
Roll Forward	(150,512)	19	26,519	991	3,258	25,168	113	30,945
2025-26								
Claimable Costs	(78,298)	37	61,853	2,686	45,060	140,768	287	362,725
Adjustments								
2025-26								
Total A-87	(78,298)	37	61,853	2,686	45,060	140,768	287	362,725

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
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Schedule A

CENTRAL SERVICE	CAPITAL PROJECTS 3015	TRANS COMM 3033/3034	TRAX 3037	METS 3038	PARATRAX 3039	ENVIRON HEALTH 4011	PUBLIC HEALTH 40121	MENTAL HEALTH 40131
Building Use Charge	-	-	-	-	-	3,431	16,048	-
Equipment Use Charge	-	-	-	-	-	4,587	-	-
Prof County Services	-	1,688	676	15	181	481	3,831	5,771
Administration	-	2,884	6,061	139	1,623	3,052	16,164	34,877
Auditor	69	4,377	5,506	833	611	9,446	38,688	70,389
Treasurer	14	1,410	926	169	72	1,252	4,261	7,666
Purchasing	-	3,330	303	-	-	605	21,189	27,545
County Counsel	-	1,008	-	-	-	15,658	2,436	34,073
Personnel	-	3,173	-	-	-	4,759	33,794	55,437
Facilities Maintenance	-	-	-	-	-	16,196	-	-
2023-24 ACTUALS	83	17,870	13,472	1,156	2,487	59,467	136,410	235,759
Roll Forward 2025-26	83	2,109	3,745	(819)	14	271	(124,871)	49,236
Claimable Costs	166	19,979	17,217	337	2,501	59,739	11,540	284,996
Adjustments		-	-	-	-			
2025-26 Total A-87	166	19,979	17,217	337	2,501	59,739	11,540	284,996

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUALS 2023-24---ESTIMATED 2025-26**

Schedule A

CENTRAL SERVICE	VITAL STATISTICS 4016	DRUG AND ALCOHOL 40171	INMATES OF INSTITUTIONS 4023	AMBULANCE 4024	CLINIC SERVICES 40251	JAIL NURSING SERVICES 40261	CA CHILDREN SERVICES 40301	SOLID WASTE 4041
Building Use Charge	-	-	-	-	-	-	-	-
Equipment Use Charge	-	-	-	-	-	-	-	-
Prof County Services	-	1,878	-	18	1,217	268	16	0
Administration	3	10,141	-	160	7,838	1,647	145	2
Auditor	46	23,504	5	100	26,024	4,914	302	156
Treasurer	2	2,813	1	16	3,752	480	58	32
Purchasing	-	3,935	-	-	14,832	-	-	-
County Counsel	-	635	-	-	9,367	-	-	-
Personnel	-	15,945	-	-	11,580	2,849	-	-
Facilities Maintenance	-	-	-	-	-	-	-	-
2023-24 ACTUALS	51	58,852	6	294	74,610	10,158	521	190
Roll Forward	37	19,831	1	62	28,442	4,558	(12)	(30)
2025-26								
Claimable Costs	88	78,684	8	356	103,052	14,716	509	159
Adjustments						-		
2025-26								
Total A-87	88	78,684	8	356	103,052	14,716	509	159

TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
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Schedule A

CENTRAL SERVICE	SOCIAL SERVICES 5013	CHILD SUPPORT 5015	MEDICAL ASSISTANCE 5031	GENERAL ASSISTANCE 5042	JUVENILE COURT WARDS 5050	VETERAN SERVICES 5060	COMMUNITY ACTION 5062	SENIOR NUTRITION 5063
Building Use Charge	-	-	-	-	-	183	-	-
Equipment Use Charge	-	-	-	-	-	-	-	-
Prof County Services	22,400	1,686	-	-	-	142	797	284
Administration	81,734	6,790	-	-	-	768	3,911	1,565
Auditor	198,047	20,717	107	1,774	171	3,250	10,015	9,041
Treasurer	24,289	2,224	4	365	35	374	874	1,315
Purchasing	16,648	10,594	-	-	-	605	2,119	908
County Counsel	61,294	471	-	-	-	-	319	-
Personnel	138,957	12,690	-	-	-	1,904	7,614	635
Facilities Maintenance	-	284	-	-	-	20,867	-	-
2023-24 ACTUALS	543,369	55,456	112	2,139	207	28,092	25,650	13,748
Roll Forward	(27,922)	21,931	141	1,248	68	(1,682)	1,790	6,505
2025-26								
Claimable Costs	515,446	77,387	253	3,387	275	26,409	27,439	20,253
Adjustments								
2025-26								
Total A-87	515,446	77,387	253	3,387	275	26,409	27,439	20,253

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
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Schedule A

CENTRAL SERVICE	LIBRARY 6021	AG EXTENTION 6031	CAMP TEHAMA 7013	PARKS AND RECREATION 7021	CORNING VET HALL 7031	LOS MOLINOS VET HALL 7032	RED BLUFF VET HALL 7033	RED BLUFF COMM CTR 7034
Building Use Charge	193,555	2,337	-	-	-	4,032	83,330	-
Equipment Use Charge	3,580	9,731	-	1,210	-	-	-	-
Prof County Services	397	117	33	30	40	22	14	4
Administration	2,413	712	130	273	191	116	125	38
Auditor	8,573	3,121	1,441	5,575	2,825	1,797	1,477	113
Treasurer	902	397	248	1,145	388	269	303	22
Purchasing	1,513	-	-	908	-	-	303	-
County Counsel	665	-	-	-	-	-	-	-
Personnel	4,315	1,269	635	-	635	317	-	-
Facilities Maintenance	49,765	1,724	-	358,289	2,227	3,600	8,964	-
2023-24 ACTUALS	265,677	19,407	2,487	367,430	6,306	10,154	94,515	177
Roll Forward	34,403	15,427	2,228	44,458	(7,564)	(30,153)	48,841	(3,206)
2025-26								
Claimable Costs	300,080	34,834	4,715	411,889	(1,258)	(19,999)	143,356	(3,029)
Adjustments								
2025-26								
Total A-87	300,080	34,834	4,715	411,889	(1,258)	(19,999)	143,356	(3,029)

TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
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Schedule A

CENTRAL SERVICE	IHSS 5101	TRIAL COURT OPERATION 2110	AIR POLLUTION 60110	LOS MOLINOS LIGHTING 60210	FLOOD CONTROL 60310/60410	Sanitation District #1 60510	SCHOOLS SCH	SPECIAL DISTRICTS SD
Building Use Charge	-	12,716	5,778	-	-	-	-	-
Equipment Use Charge	-	-	-	-	-	-	-	-
Prof County Services	145	1,804	132	4	314	-	-	-
Administration	966	16,169	505	33	2,644	-	-	-
Auditor	3,815	28,818	10,112	1,215	8,887	4,778	103,350	94,892
Treasurer	632	630	1,671	251	1,652	1,005	21,700	19,664
Purchasing	605	-	3,027	-	908	8,778	-	-
County Counsel	8	-	5,089	-	105,459	-	98	(12,390)
Personnel	1,269	30,330	2,538	-	635	-	-	-
Facilities Maintenance	-	-	10,182	-	-	-	-	-
2023-24 ACTUALS	7,441	90,467	39,034	1,503	120,498	14,561	125,148	102,165
Roll Forward	(3,992)	31,288	(16,466)	592	92,926	14,561	107,681	75,322
2025-26								
Claimable Costs	3,449	121,755	22,567	2,095	213,423	29,121	232,829	177,487
Adjustments	-							
2025-26								
Total A-87	3,449	121,755	22,567	2,095	213,423	29,121	232,829	177,487

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
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Schedule A

CENTRAL SERVICE	OTHER	TOTALS SUMMARY
	O	
Building Use Charge	-	977,160
Equipment Use Charge	-	807,413
Prof County Services	-	94,532
Administration	-	499,404
Auditor	68,317	1,309,947
Treasurer	15,837	184,112
Purchasing	1,513	245,790
County Counsel	22,587	265,647
Personnel	3,173	589,884
Facilities Maintenance	7,820	1,327,216
2023-24 ACTUALS	119,247	6,301,104
 Roll Forward	 68,308	 366,743
2025-26		
Claimable Costs	187,555	6,667,847
 Adjustments		-
 2025-26		
Total A-87	187,555	6,667,847