



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Tehama
Red Bluff, California

Date: February 29, 2016
Filing Ref: TEH17

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 the **2014-15** fiscal year and as estimated costs for the **2016-17** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2016**, 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 | 4. Facility Maintenance |
| 2. Professional County Services | 5. County Counsel |
| 3. Auditor-Controller | 6. General Liabilities - Self-Ins. |

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 225, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF TEHAMA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

**LeRoy M. Anderson
Name
Auditor-Controller**

**Hitomi Sekine, Bureau Chief
Local Government Policy & Reporting
Division of Accounting and Reporting**

**3-3-2016
Title
Date**

**3-16-2016
Date**

**Negotiated by Sandeep Singh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2014/15--ESTIMATED 2016/17

Schedule A

	D-1011 BD of SUPR	D-1013 CLK of BD	D-1023 ASSESSOR	D-1026 TAX COLL	D-1052 ELECTIONS	D-1076 PRP/PLN/MG	D-1081 A.C.O.
Building Use Charge	74,741	2,496	17,628	5,021	8,807	6,631	2,884
Equipment Use Charge	11,367	5,397	31,675	5,833	39,818		
Prof County Services	453	136	1,258	338	323	193	54
Administration	594	187	1,712	506	501	327	80
Auditor	5,942	1,418	8,340	23,661	4,058	2,611	3,879
Treasurer	192	96	183	1,739	203	179	292
Purchasing	255	312	434	1,822	876	1,411	1,305
County Counsel		2,823	2,823	2,673	4,023		
Personnel	3,099	826	7,851	1,550	1,250	413	248
Facility Maintenance	54,673	11,447	61,046	17,386	35,790	-	
2014/15 Actual	151,316	25,138	132,950	60,529	95,649	11,765	8,742
Roll Forward	(11,674)	-	13,136	(8,220)	(7,212)	6,691	6,709
2016/17 Claimable Costs	139,642	25,138	146,086	52,309	88,437	18,456	15,451
Adjustments							
2016/17 Adjusted Costs	139,642	25,138	146,086	52,309	88,437	18,456	15,451

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2014/154--ESTIMATED 2016/17

Schedule A

	D-1091 ADV/COMM	D-1101 RISK MGT	D-1104 SURVEYOR	D-1112 DENTAL INS	D-2007 DA-SIU	D-2008 EARLY FRAUIDA	D-2011 VIC/WTN
Building Use Charge		9,426			387	148	6,761
Equipment Use Charge							
Prof County Services	18	2,261	54	445	208	149	94
Administration	33	4,046	101	832	315	231	119
Auditor	116	9,612	461	1,717	3,096	2,165	2,246
Treasurer	7	455	29	80	154	127	107
Purchasing	5	745	20	56	780	578	135
County Counsel		4,722					
Personnel		2,231			888	599	682
Facility Maintenance		6,727					23,414
2014/15 Actual	179	40,225	665	3,130	5,828	3,997	33,558
Roll Forward	(123)	4,330	(219)	37	799	291	753
2016/17 Claimable Costs	56	44,555	446	3,167	6,627	4,288	34,311
Adjustments							
2016/17 Adjusted Costs	56	44,555	446	3,167	6,627	4,288	34,311

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2014/15--ESTIMATED 2016/17

Schedule A

	D-20112 DA-V/W UVA	D-2013 DIST ATTRY	D-20135/6 DA INS FRAU	D-20137 DA ST RAPE	D-2016 GRND JURY	D-2017 MENTAL ILL	D-2018 LAW LIBR
Building Use Charge		20,150					1,758
Equipment Use Charge		15,828					
Prof County Services	116	1,521	66	-	6	4	5
Administration	138	2,241	99	-	12	7	9
Auditor	1,317	15,641	1,270	77	540	21	1,208
Treasurer	91	700	91	6	41	1	92
Purchasing	63	2,385	63	4	89	9	64
County Counsel		7,696			600		
Personnel	971	7,397	289	-			
Facility Maintenance		53,142					8,059
2014/15 Actual	2,696	126,701	1,878	87	1,288	43	11,195
Roll Forward	-	11,303	(1,569)	(401)	(1,404)	(55)	(1,903)
2016/17 Claimable Costs	2,696	138,004	309	(314)	(116)	(12)	9,292
Adjustments							
2016/17 Adjusted Costs	2,696	138,004	309	(314)	(116)	(12)	9,292

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2014/15--ESTIMATED 2016/17

Schedule A

	D-2023 BAILIFFS	D-2026 PUBLIC DEF	D-2027 SHERIFF	D-2028 Sheriff- Auto Shop	D-2029 Sheriff - Animal Reg	D-2030 Sheriff - Court Sec	D-2032 JAIL	D-2035 DAY REPORT
Building Use Charge			30,910				198,336	14,414
Equipment Use Charge			225,907	348	7,704	-	25,742	10,990
Prof County Services	333	523	5,448	256	172	78	4,012	938
Administration	455	979	8,206	378	221	112	6,054	1,382
Auditor	2,337	1,960	37,819	5,038	2,027	1,051	25,171	8,011
Treasurer	71	89	1,220	303	92	55	776	321
Purchasing	49	62	5,930	517	125	38	2,438	958
County Counsel			40,702				3,898	
Personnel	2,066		24,277	1,240	1,240	413	17,769	4,546
Facility Maintenance			1,828				140,599	2,645
2014/15 Actual	5,311	3,613	382,247	8,080	11,581	1,747	424,795	44,205
Roll Forward	(596)	226	50,969	-	1,554	(718)	12,202	21,145
2016/17 Claimable Costs	4,715	3,839	433,216	8,080	13,135	1,029	436,997	65,350
Adjustments								
2016/17 Adjusted Costs	4,715	3,839	433,216	8,080	13,135	1,029	436,997	65,350

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2014/154--ESTIMATED 2016/17

Schedule A

	D-2036 JUV HALL	D-2037 PROBATION	D-20379 1ST OFFENC	D-2042 FIRE SCH C	D-2044 FIRE ST COM	D-2061 AG COMM	D-2065 BLDG/SFTY	D-2071 CLK/REC
Building Use Charge	57,915	3,870				21,266	3,925	5,683
Equipment Use Charge	1,660	45,152	2,069			31,623		8,357
Prof County Services	1,677	2,597	164	740	1,835	922	576	366
Administration	2,360	3,710	240	1,217	3,433	1,319	815	517
Auditor	11,570	18,326	1,679	14,712	2,829	8,721	11,285	19,936
Treasurer	301	475	76	917	4	352	643	1,369
Purchasing	1,006	2,412	53	4,311	3	1,775	632	1,382
County Counsel	17,265	2,599		1,724		2,574	4,472	3,148
Personnel	9,504	14,050	826	2,066		4,959	3,203	2,056
Facility Maintenance	11,750	62,264				32,950	13,593	26,054
2014/15 Actual	115,008	155,455	5,107	25,687	8,104	106,461	39,144	68,868
Roll Forward	13,726	3,054	111	(608)	2,631	50,120	4,641	(31,223)
2016/17 Claimable Costs	128,734	158,509	5,218	25,079	10,735	156,581	43,785	37,645
Adjustments								
2016/17 Adjusted Costs	128,734	158,509	5,218	25,079	10,735	156,581	43,785	37,645

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2014/15--ESTIMATED 2016/17

Schedule A

	D-2072 SHR/CORC	D-2073 PUB GRD	D-2075 EMER SVC	D-2076 FISH/GAME	D-2077 PLANNING	D-2078 ANIMAL SVC	D-2079 LAFCo
Building Use Charge	1,975	4,417	1,881		4,031	13,066	
Equipment Use Charge	8,076	9,226			5,965	4,671	
Prof County Services	297	442	71	1	552	345	1
Administration	471	625	115	1	813	477	2
Auditor	3,012	6,688	1,244	938	7,007	9,178	91
Treasurer	158	351	88	72	371	568	7
Purchasing	1,518	979	367	50	503	824	5
County Counsel	2,249	58,867			82,029	575	425
Personnel	1,033	2,479	207		2,686	2,066	
Facility Maintenance	-	12,307			13,961	20,235	
2014/15 Actual	18,789	96,381	3,973	1,062	117,918	52,005	531
Roll Forward	4,080	15,026	(795)	269	9,483	6,241	237
2016/17 Claimable Costs	22,869	111,407	3,178	1,331	127,401	58,246	768
Adjustments							
2016/17 Adjusted Costs	22,869	111,407	3,178	1,331	127,401	58,246	768

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2014/15--ESTIMATED 2016/17

Schedule A

	D-3011 ROAD DEP' TRAX	D-3037 TRAX	D-3038 METS	D-4011 ENV HLTH	D-40121 PUB HLTH	D-40131 MENTAL HLT	D-4016 VITAL STAT
Building Use Charge	610			3,298	1,344	8,549	
Equipment Use Charge				11,832			
Prof County Services	12,831	808	28	782	2,514	5,740	1
Administration	16,414	1,512	52	1,159	3,379	8,003	
Auditor	44,643	4,016	390	8,203	21,527	51,908	19
Treasurer	1,213	214	27	351	839	1,857	1
Purchasing	6,292	271	19	1,101	2,971	3,986	1
County Counsel	48,223	3,688		43,575	10,069	13,742	
Personnel	28,100			3,719	16,211	33,455	
Facility Maintenance	1,831			15,120	2,135	784	
2014/15 Actual	160,157	10,519	516	89,240	60,989	128,024	22
Roll Forward	(35,096)	2,323	22	36,042	9,916	(3,977)	(2)
2016/17 Claimable Costs	125,061	12,842	538	125,282	70,905	124,047	20
Adjustments		-	-				
2016/17 Adjusted Costs	125,061	12,842	538	125,282	70,905	124,047	20

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2014/154--ESTIMATED 2016/17

Schedule A

	D-40171 DRG/ALCH	D-4023 INMATES INST	D-4024 AMBULANCE	D-40251 CLINIC	D-40261 Jail Nurse	D-40301 CAL CHILD	D-4041 SOLID WSTE
Building Use Charge				5,402			
Equipment Use Charge							
Prof County Services	1,733	-	34	1,639	251	25	8
Administration	2,365	-	64	2,391	338	29	14
Auditor	15,318	4	101	18,756	1,743	238	146
Treasurer	633	-	4	1,030	78	16	10
Purchasing	2,644	-	3	3,654	54	11	7
County Counsel	2,074			7,721			
Personnel	10,727			8,265	1,591	207	
Facility Maintenance	-			1,291			
2014/15 Actual	35,494	4	206	50,149	4,055	526	185
Roll Forward	3,749	-	10	(14,695)	-	(96)	10
2016/17 Claimable Costs	39,243	4	216	35,454	4,055	430	195
Adjustments					-		
2016/17 Adjusted Costs	39,243	4	216	35,454	4,055	430	195

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2014/15--ESTIMATED 2016/17

SCHEDULE A

	D-5013	D-5015	D-5031	D-5042	D-5050	D-5060	D-5062	D-5063
	SOC SERV	CHILD SUPP	MED ASS'T	GEN ASS'T	CRT WARDS	VET SVC	COM ACTION	Senior Nutrition
Building Use Charge						360		
Equipment Use Charge						25		
Prof County Services	20,497	1,528	26	4		52	852	160
Administration	20,937	2,048	49	7		81	1,186	300
Auditor	173,649	17,088	59	2,336	124	1,568	9,029	243
Treasurer	5,135	669	1	178	9	83	367	-
Purchasing	7,125	1,689	1	124	7	303	1,052	-
County Council	14,756	650					3,248	
Personnel	83,472	9,918				207	5,000	
Facility Maintenance	7,187	93				1,610	-	
2014/15 Actual	332,758	33,683	136	2,649	140	4,289	20,734	703
Roll Forward	52,849	(4,282)	(54)	(28)	(735)	2,951	9,591	-
2016/17								
Claimable Costs	385,607	29,401	82	2,621	(595)	7,240	30,325	703
Adjustments								
2016/17								
Adjusted Costs	385,607	29,401	82	2,621	(595)	7,240	30,325	703

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2014/15--ESTIMATED 2016/17

SCHEDULE A

	D-6021 LIBRARY	D-6031 AG EXTENT	D-7013 CP TEHAMA	D-7021 PARK/REC C	D-7031 VET HALL	D-7032 LM VET HALL	D-7033 RB VET HALL
Building Use Charge	13,327	3,435		3,934	6,466	7,371	26,384
Equipment Use Charge	8,228	5,865	1,389	6,778	616	481	1,890
Prof County Services	445	137	36	10	56	25	28
Administration	564	188	34	19	71	31	53
Auditor	4,982	1,892	1,287	1,362	1,328	518	809
Treasurer	196	93	72	103	79	37	59
Purchasing	932	187	172	194	55	26	225
County Counsel	10194						
Personnel	3,306	826	413		413	207	
Facility Maintenance	26,325	3,134		133,062	10,419	2105	7,461
2014/15 Actual	68,499	15,757	3,403	145,462	19,503	10,801	36,909
Roll Forward	7,423	3,208	1,038	(15,819)	8,865	1,216	(766)
2016/17 Claimable Costs	75,922	18,965	4,441	129,643	28,368	12,017	36,143
Adjustments							
2016/17 Adjusted Costs	75,922	18,965	4,441	129,643	28,368	12,017	36,143

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2014/154--ESTIMATED 2016/17

SCHEDULE A

	D-7034 COMM CTR	D-5093 TCHC SK NRS	D-5101 TC IHSS	D-2110 GRT OPR	D-601 AIR POLL	D-602 LM LIGHTING	D-603/604 FLOOD CTL
Building Use Charge				25,909	10,862		
Equipment Use Charge	3,478						
Prof County Services	3	19	123		197	6	234
Administration	6	35	180		234	12	404
Auditor	51	141	2,439	15,261	6,343	927	4,344
Treasurer	4	6	138	455	395	70	288
Purchasing	2	4	341	317	887	49	260
County Counsel			(525)		13,342		1,924
Personnel			620	16,116	1,653		413
Facility Maintenance				90,572	11,548		
2014/15 Actual	3,544	205	3,316	148,630	45,461	1,064	7,807
Roll Forward	(22)	(404)	(1,201)	(12,802)	6,008	204	925
2016/17 Claimable Costs	3,522	(199)	2,115	135,828	51,469	1,268	8,732
Adjustments							
2016/17 Adjusted Costs	3,522	(199)	2,115	135,828	51,469	1,268	8,732

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS

SCHEDULE A

Building Use Charge								
Equipment Use Charge								
Prof County Services								
Administration								
Auditor								
Treasurer								
Purchasing								
County Counsel								
Personnel								
Facility Maintenance								
	0	-	-	-	-	-	-	-
Roll Forward		-	-	-	-		-	
	0	-	-	-	-	-	-	-
Claimable Costs		-	-	-	-	-	-	-
Adjustments				-				
	0	-	-	-	-	-	-	-
Adjusted Costs		-	-	-	-	-	-	-

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2014/154--ESTIMATED 2016/17

SCHEDULE A

	SPECIAL DISTRICT	SCHOOLS	ALL OTHERS	SUMMARY TOTALS
Building Use Charge				635,778
Equipment Use Charge				537,993
Prof County Services			865	81,744
Administration				108,148
Auditor	17,482	16,541	60,658	797,499
Treasurer	1,267	1,339	4,484	35,342
Purchasing	881	932	3,181	77,240
County Counsel	21,268		(25,055)	414,890
Personnel			3,719	353,539
Facility Maintenance			3,107	927,655
2014/15 Actual	40,898	18,812	64,086	3,982,966
Roll Forward	24,787	(2,520)	17,038	268,720
2016/17 Claimable Costs	65,685	16,292	81,124	4,251,686
Adjustments				-
2016/17 Adjusted Costs	65,685	16,292	81,124	4,251,686