



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Glenn
Willows, California**

**Date: September 26, 2014
Filing Ref: GLE15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** 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 **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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 | 10. Public Works (ISF) |
| 2. Department of Finance | 11. Human Resources (ISF) |
| 3. County Counsel | 12. Health Services (ISF) |
| 4. Personnel | 13. Central Services (ISF) |
| 5. Facilities Maintenance | 14. Vegetation & Env. Mgmt. (ISF) |
| 6. Building Maintenance | 15. Underground Storage Tanks (ISF) |
| 7. Data Processing | 16. Tri-County Bee (ISF) |
| 8. Employee Benefits | 17. Data Processing (ISF) |
| 9. Service Center (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 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 A-87, 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 GLENN

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Edward J. Lamb

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

Name
Director of Finance

Title

9-29-2014

9-30-2014

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 12/13 Actual		Building	Equipment	County	Dept of	Annual	County	Personnel	Facilities	Building	Janitorial
		Use	Use	Admin Officer	Finance	Audit	Counsel		Maintenance	Maintenance	Services
				01011013	01011040	01011051	01011080	01011090	01011120	01011120	01011120
01011010	Board of Supervisors	3,064		80	2,695	135	26,446	3,437	1,745	23,382	9,900
01011020	Clerk of the Board		424	40	1,016	68	13,667	1,375			
01011070	Assessor	2,847	4,899	171	4,141	290	1,822	5,499	981	9,911	12,179
01011100	Elections	1,285	33,661	49	979	83	15,034	687	496	5,481	5,086
01011180	Surveyor			12	82	21					
01012040	Court Revenues			191	649	325					
01012050	Juvenile Justice Commission										
01012060	Grand Jury			2	435	4					
01012100	Indigent Defense			74	319	125					
01012170	Flood Control		745	5	15	8					
01012180	Agriculture Commissioner	2,027	9,150	264	6,751	451	4,556	8,612	1,892	5,844	19,659
01012200	Building Inspector	135		58	1,395	99		1,372	236	255	12
01012220	Recorder	2,926	15,062	80	2,721	135	2,733	2,750	1,168	13,188	11,428
01012230	Coroner			10	90	17					
01012240	Public Guardian		725	33	1,032	56	2,975	1,375	281		
01012260	Emergency Services		418								
01012280	Planning	92	800	320	2,858	544	4,859	2,059	838	114	12
01012290	Animal Control		511	56	1,605	96		1,375	581	3,658	1,997
01014022	Hospital			8	40	14					
01015180	Veterans' Services	487		14	554	23		687	277	3,716	1,573
01016040	Library			26	88	44					
01016050	Cooperative Extension	4,708	1,569	48	1,544	81		1,347	1,930	20,048	29,370
01024010	Public Health	5,090		625	10,470	1,119	13,364	11,352	1,243	6,357	
01024012	Mental Health	6,189		1,202	21,017	2,263		24,795	1,511	7,729	
01024014	Alcohol & Drug Abuse	4,528		264	4,806	642	911	5,499	2,364	3,460	
01024020	Maternal & Child Health			15	147	33					
01024025	Women, Infants & Children			120	2,763	388	607	3,437			
01024170	California Children's Services			81	1,504	166		687			
01025010	Social Services Administration			4,197	79,575	10,850	3,341	48,804			
01042090	District Attorney	206	4,119	159	4,227	270	20,661	12,684	2,424	80,866	30,674
01042110	Sheriff	1,909	112,714	847	16,211	1,545	12,756	17,689	3,691	21,588	30,514
01042113	Sheriff's Dispatch	352	1,112	103	3,593	174		3,604	283	2,986	6,430

**COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A**

FY 12/13 Actual		Building	Equipment	County	Dept of	Annual	County	Personnel	Facilities	Building	Janitorial
		Use	Use	Admin Officer 01011013	Finance 01011040	Audit 01011051	Counsel 01011080	01011090	Maintenance 01011120	Maintenance 01011120	Services 01011120
01042135	Sheriff's Civil Division			23	555	39		687			
01042140	Jail	98,728	5,528	759	16,523	1,289		14,820	11,049	23,347	29,288
01042150	Probation	1,445	5,312	246	5,892	731	1,367	5,970	1,226	12,462	26,417
01042155	Juvenile Hall	39,726	2,691	254	5,922	437		6,559	2,582	45,822	
01042158	Delinquency Prevention			15	48	26					
01042360	Boat Patrol			10	70	17	1,822				
01054010	California Waste Management			3	27	5					
01054011	Emergency Preparedness Grant			22	125	68					
01054012	Mental Health Services Act			442	1,405	751					
01054015	Hospital Preparedness Grant			41	167	114					
01054020	Superior Reg Workforce Ed				10						
01054045	Mosquito Abatement Assessment Area			33	127	56					
01055340	Child Support	5,375		148	5,742	489	1,822	6,186	1,076	14,069	29,046
01062136	Trial Court Security			40	3,000	68		4,124			
01062150	Local Community Corrections			97	2,823	165		4,124			
01203010	Road	310		1,913	19,706	3,298		17,318	1,066	141	
01602270	Fish & Game Commission			2	407	3		687			
01906020	Office of Education	5,182		29	53,849	49			1,137	5,977	
02000000	Solid Waste	43		529	5,470	898		4,115	2,596	19	
02040205	Orland Airport			100	817	170		343	1,333		
02040207	Willows Airport			141	1,081	305	304	343	2,710		
02200000	Fleet Operations			321	3,261	545		2,745			
02210000	Underground Storage Tanks			47	225	79					
02220000	Vegetation & Environmental Mgmt			23	120	38					
02224170	Tri-County Bee			1	19	2					
02230000	Health & Human Services Agency				1,242			2,062			
02240000	Human Resource Agency			639	12,468	1,085	48,595	14,435			
02250000	Health Services Administration			276	5,094	469	5,163	6,186			
02260000	Planning & Public Works Agency	637		245	4,946	417	29,916	4,812	1,365	1,575	
02270000	Central Services			5	40	9					
03230000	Fire Chief's Association										
04050000	Court	58,200			605				(94,121)	35,615	17,563

COUNTY OF GLENN
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Schedule A

FY 12/13 Actual		Building	Equipment	County	Dept of	Annual	County	Facilities	Building	Janitorial
		Use	Use	Admin Officer 01011013	Finance 01011040	Audit 01011051	Counsel 01011080	Personnel 01011090	Maintenance 01011120	Maintenance 01011120
04100000	Law Library			2	26	4				
04250000	Local Transportation Trust	48		194	907	329		(1)	55	(604)
04260000	Transportation Administration			75	277	128				
04280000	Glenn County Transit			31	790	53				
04281000	Fixed Route Transit			216	1,082	367				
04354015	Ca Reg Mental Health Coalition			42	161	71				
04601000	Local Agency Formation Commission			13	101	23				
04999100	Community Action			1,725	22,585	5,070	759	16,463		
05010000	Artois Fire District			28	281	48				
05022000	Hamilton Fire District			46	806	78				
05022010	Bayliss Fire District			5	116	8				
05050000	Willows Rural Fire District			35	346	60				
05110000	Storm Drain Maintenance District #1			3	112	4				
05130000	Storm Drain Maintenance District #3			13	162	22				
05140000	North Willows County Service Area			13	255	22		178		
05210000	Air Pollution District	1,385		153	3,294	260	4,124	800	3,992	13,431
05210241	Air Pollution Vehicle Registration			22	140	37				
05250000	Olive Pest Management District			21	162	35				
06010000	Elk Creek Cemetery District			2	160					
06020000	German Cemetery District			0	55					
06030000	Marvin-Chapel Cemetery District			2	209					
06040000	Newville Cemetery District			0	107					
06050000	Orland Cemetery District			65	1,347					
06060000	Willows Cemetery District			48	745					
06200000	Glenn-Codora Fire District			13	148					
06210000	Elk Creek Fire District			5	224					
06220000	Glenn-Colusa Fire District			4	654					
06230000	Kanawha Fire District			19	344					
06240000	Ord Fire District			6	250					
06250000	Orland Fire District			20	271					
06300000	Levee District #1			3	225					
06310000	Levee District #2			3	85					

**COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A**

FY 12/13 Actual	Building Use	Equipment Use	County	Dept of	Annual	County	Personnel	Facilities	Building	Janitorial	
			Admin Officer	Finance	Audit	Counsel		Maintenance	Maintenance	Services	
			01011013	01011040	01011051	01011080	01011090	01011120	01011120	01011120	
06320000	Levee District #3		12	178							
06500000	Butte City Community Service District		5	273							
06510000	BCCSD - Recreation District		1	25							
06610000	Elk Creek Community Service District		32	779							
06650000	ECCSD - Lighting District		0	13							
06700000	Ord Bend Community Service District		6	206							
06740000	Artois Community Service District		8	1,448							
06800000	Hamilton City Community Service District		50	2,131							
06830000	HCCSD - Lighting District		3	20							
06850000	HCCSD - Library District		3	138							
06865000	HCCSD - Edgewater Park		0	19							
06870000	HCCSD - Pallasades District		1	19							
06880000	N.E. Willows Community Service District		44	1,055							
06920000	Mosquito Abatement District		51	790							
06950000	Rice Pest Abatement District		3	115							
06960000	HC Reclamation District #2140		14	114							
99999999	Other	16,716	4,603	22,176	8,649		(10)	79,861	106,221	40,843	
	Subtotal	263,640	199,440	23,219	391,030	46,964	213,481	275,219	34,855	457,219	315,422
	Direct Billed				7,747		8,539	14,816	103,753	(782)	
	Unallocated				497,906				838,599		
	Total	263,640	199,440	23,219	896,683	46,964	222,020	290,035	977,207	456,437	315,422

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 12/13 Actual		General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2012-13	Roll Forward	Total Actual Costs FY 2012-13 plus Roll Forward	Adjustments	Total Claimable Costs FY 2014-15
01011010	Board of Supervisors	39,105	238	14,905	125,130	6,914	132,044		132,044
01011020	Clerk of the Board	347	95	74	17,107	6,840	23,946		23,946
01011070	Assessor	2,392	380	67,495	113,008	19,224	132,231		132,231
01011100	Elections	1,078	48	14,348	78,316	13,359	91,674		91,674
01011180	Surveyor	106		23	244	130	373		373
01012040	Court Revenues	1,660		355	3,179	1,648	4,828		4,828
01012050	Juvenile Justice Commission					(3)	(3)		(3)
01012060	Grand Jury	18		4	462	(584)	(122)		(122)
01012100	Indigent Defense	641		137	1,296	111	1,407		1,407
01012170	Flood Control	41		9	822	25	847		847
01012180	Agriculture Commissioner	4,046	823	13,125	77,200	(22,704)	54,495		54,495
01012200	Building Inspector	668	95	108	4,432	(27,802)	(23,369)		(23,369)
01012220	Recorder	1,775	190	9,284	63,439	10,059	73,498		73,498
01012230	Coroner	86		18	222	6	228		228
01012240	Public Guardian	287	95	3,135	9,995	419	10,414		10,414
01012260	Emergency Services				418	0	418		418
01012280	Planning	2,895	143	594	16,128	(6,894)	9,234		9,234
01012290	Animal Control	1,029	95	445	11,448	(346)	11,103		11,103
01014022	Hospital	73		16	151	(1,150)	(998)		(998)
01015180	Veterans' Services	375	48	9,039	16,793	14,171	30,963		30,963
01016040	Library	227		48	434	(447)	(14)		(14)
01016050	Cooperative Extension	2,210	143	135	63,132	9,761	72,894		72,894
01024010	Public Health	6,579	776	1,160	58,135	(14,133)	44,002		44,002
01024012	Mental Health	12,144	1,439	2,229	80,518	(35,777)	44,740		44,740
01024014	Alcohol & Drug Abuse	4,492	380	491	27,838	(47,473)	(19,635)		(19,635)
01024020	Maternal & Child Health	279		28	503	(1,599)	(1,097)		(1,097)
01024025	Women, Infants & Children	1,045	238	224	8,822	(5,924)	2,899		2,899
01024170	California Children's Services	703	48	150	3,339	(82)	3,257		3,257
01025010	Social Services Administration	120,741	4,197	7,786	279,491	37,264	316,755		316,755
01042090	District Attorney	32,750	380	7,603	197,023	138,829	335,851		335,851
01042110	Sheriff	11,246	1,563	53,680	285,952	21,497	307,450		307,450
01042113	Sheriff's Dispatch	1,153	(1,094)	190	18,887	3,606	22,492		22,492

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 12/13 Actual		General	Employee	Data	Total Actual	Total Actual		Total
		Insurance 01011150	Benefits 01011170	Processing 01011200	Costs FY 2012-13	Roll Forward	Costs FY 2012-13 plus Roll Forward	Adjustments
01042135	Sheriff's Civil Division	197	48	42	1,591	(2,368)	(778)	(778)
01042140	Jail	149,797	(38)	1,408	352,499	31,779	384,279	384,279
01042150	Probation	3,847	194	8,791	73,900	8,630	82,531	82,531
01042155	Juvenile Hall	117,143	651	8,624	230,410	55,191	285,601	285,601
01042158	Delinquency Prevention	132		28	250	(2,004)	(1,755)	(1,755)
01042360	Boat Patrol	2,848		19	4,787	3,026	7,812	7,812
01054010	California Waste Management	26		6	67	20	86	86
01054011	Emergency Preparedness Grant	189		40	445	(77)	367	367
01054012	Mental Health Services Act	3,838		821	7,258	678	7,936	7,936
01054015	Hospital Preparedness Grant	359	(80)	77	678	(844)	(166)	(166)
01054020	Superior Reg Workforce Ed				10	(1,751)	(1,741)	(1,741)
01054045	Mosquito Abatement Assessment Area	284		61	559	(80)	480	480
01055340	Child Support	2,281	428	998	67,661	23,028	90,690	90,690
01062136	Trial Court Security	347	490	74	8,144	1,183	9,327	9,327
01062150	Local Community Corrections	844	285	181	8,521		8,521	8,521
01203010	Road	54,950	1,156	3,548	103,406	(56,844)	46,562	46,562
01602270	Fish & Game Commission	15	48	3	1,164	1,110	2,274	2,274
01906020	Office of Education	566		54	66,844	(13,508)	53,336	53,336
02000000	Solid Waste	4,676	285	981	19,611	(15,919)	3,692	3,692
02040205	Orland Airport	866	24	185	3,836	(6,427)	(2,590)	(2,590)
02040207	Willows Airport	1,226	24	262	6,396	4,171	10,566	10,566
02200000	Fleet Operations	2,863	190	596	10,521	(5,621)	4,900	4,900
02210000	Underground Storage Tanks	406		87	844	(141)	703	703
02220000	Vegetation & Environmental Mgmt	196		42	418	80	499	499
02224170	Tri-County Bee	10		2	34	(2)	32	32
02230000	Health & Human Services Agency		143		3,447		3,447	3,447
02240000	Human Resource Agency	25,166	999	49,621	153,007	(12,169)	140,838	140,838
02250000	Health Services Administration	2,395	1,659	108,321	129,563	(50,807)	78,757	78,757
02260000	Planning & Public Works Agency	8,769	743	71,576	125,001	(36,704)	88,296	88,296
02270000	Central Services	47		10	112	(404)	(291)	(291)
03230000	Fire Chief's Association					(9)	(9)	(9)
04050000	Court	8,906	(469)		26,299	(122,553)	(96,253)	(96,253)

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 12/13 Actual		General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2012-13	Roll Forward	Total Actual Costs FY 2012-13 plus Roll Forward	Adjustments	Total Claimable Costs FY 2014-15
04100000	Law Library	21		5	58	(1,550)	(1,492)		(1,492)
04250000	Local Transportation Trust	1,734		360	3,022	(958)	2,065		2,065
04260000	Transportation Administration	652		139	1,272	(2,750)	(1,479)		(1,479)
04280000	Glenn County Transit	272		58	1,205	(988)	217		217
04281000	Fixed Route Transit	1,875		401	3,941	1,690	5,630		5,630
04354015	Ca Reg Mental Health Coalition	362		77	713	(786)	(74)		(74)
04601000	Local Agency Formation Commission	116		25	278	69	346		346
04999100	Community Action	44,323	1,331	3,200	95,455	(19,515)	75,941		75,941
05010000	Artois Fire District			53	410	160	570		570
05022000	Hamilton Fire District			85	1,015	(344)	671		671
05022010	Bayliss Fire District			8	136	(14)	122		122
05050000	Willows Rural Fire District			66	507	(100)	407		407
05110000	Storm Drain Maintenance District #1	23		5	147	43	190		190
05130000	Storm Drain Maintenance District #3	112		24	334	176	509		509
05140000	North Willows County Service Area	114		24	607	125	732		732
05210000	Air Pollution District	2,071	285	7,672	37,467	7,264	44,732		44,732
05210241	Air Pollution Vehicle Registration	187		40	426	309	735		735
05250000	Olive Pest Management District	181		39	438	239	677		677
06010000	Elk Creek Cemetery District			3	165	(44)	121		121
06020000	German Cemetery District			0	55	(17)	39		39
06030000	Marvin-Chapel Cemetery District			3	214	35	250		250
06040000	Newville Cemetery District			1	108	35	143		143
06050000	Orland Cemetery District			120	1,531	(1)	1,530		1,530
06060000	Willows Cemetery District			89	883	(303)	579		579
06200000	Glenn-Codora Fire District			24	185	(124)	61		61
06210000	Elk Creek Fire District			9	238	46	285		285
06220000	Glenn-Colusa Fire District			8	666	(308)	358		358
06230000	Kanawha Fire District			36	399	(220)	179		179
06240000	Ord Fire District			11	266	17	284		284
06250000	Orland Fire District			37	328	(260)	69		69
06300000	Levee District #1			6	234	125	360		360
06310000	Levee District #2			5	93	(8)	86		86

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 12/13 Actual	General	Employee	Data	Total Actual	Roll Forward	Total Actual	Adjustments	Total
	Insurance 01011150	Benefits 01011170	Processing 01011200	Costs FY 2012-13		Costs FY 2012-13 plus Roll Forward		Claimable Costs FY 2014-15
06320000	Levee District #3		22	211	57	269		269
06500000	Butte City Community Service District		9	287	(8)	279		279
06510000	BCCSD - Recreation District		1	26	(9)	18		18
06610000	Elk Creek Community Service District		60	871	(479)	391		391
06650000	ECCSD - Lighting District		0	14	(5)	9		9
06700000	Ord Bend Community Service District		11	223	(15)	208		208
06740000	Artois Community Service District		14	1,470	669	2,138		2,138
06800000	Hamilton City Community Service Distri-		92	2,273	(324)	1,949		1,949
06830000	HCCSD - Lighting District		6	28	(9)	20		20
06850000	HCCSD - Library District		5	146	(74)	72		72
06865000	HCCSD - Edgewater Park		1	20	(10)	10		10
06870000	HCCSD - Pallisades District		2	22	(17)	5		5
06880000	N.E. Willows Community Service Distric		82	1,181	(534)	646		646
06920000	Mosquito Abatement District		94	935	(801)	135		135
06950000	Rice Pest Abatement District		5	123	(145)	(23)		(23)
06960000	HC Reclamation District #2140		25	153	20	174		174
99999999	Other	55,413	8,540	343,011	17,898	360,908		360,908
	Subtotal	750,835	18,715	484,897	3,474,935	(82,135)	3,392,801	3,392,801
	Direct Billed		7,501	28,837	170,411		170,411	170,411
	Unallocated		6,558	1,343,063		1,343,063		1,343,063
	Total	750,835	26,216	520,292	4,988,410	(82,135)	4,906,275	4,906,275