



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Glenn
Willows, California**

**Date: June 29, 2015
Filing Ref: GLE16**

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 **2015-16** 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 **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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. Annual Audit | 12. Health Services (ISF) |
| 4. County Counsel | 13. Central Services (ISF) |
| 5. Personnel | 14. Vegetation & Env. Mgmt. (ISF) |
| 6. Facilities Maintenance | 15. Underground Storage Tanks (ISF) |
| 7. Building Maintenance | 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 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: The adjustments reflected on Schedule B totaling \$(727,860) must be included when calculating carry-forward in the 2017-18 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF GLENN

**BETTY T. YEE
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

7-2-2015

7-9-2015

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

	Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	Facilities Maintenance 01011120	Building Maintenance 01011120	Janitorial Services 01011120
01011040 Department of Finance										
01011080 County Counsel										
01011090 Personnel										
01011120 Facilities Maintenance										
01011010 Board of Supervisors	2,786		54	2,522	97	22,061	3,758	1,329	17,525	4,666
01011020 Clerk of the Board		424	34	796	60	20,705	1,127			
01011070 Assessor	2,657	4,899	152	4,062	268	730	5,259	784	4,209	5,822
01011100 Elections	1,315	33,661	39	1,009	68	7,054	752	440	3,431	2,733
01011180 Surveyor			8	87	14					
01012040 Court Revenues			159	633	280					
01012060 Grand Jury			2	792	3					
01012100 Indigent Defense			72	360	127					
01012170 Flood Control		745	0	1	0					
01012180 Agriculture Commissioner	2,027	9,150	212	5,569	374	3,162	8,214	1,641	4,609	8,812
01012200 Building Inspector	135		42	1,791	74		2,255	218	26	7
01012220 Recorder	3,013	15,062	73	1,616	130	1,460	1,991	1,042	8,723	6,168
01012230 Coroner			22	225	39					
01012240 Public Guardian	399	725	35	1,067	61	11,076	1,503	2,056	2,508	668
01012260 Emergency Services		418								
01012280 Planning	92		299	3,038	528	2,676	3,006	113	26	7
01012290 Animal Control		511	52	1,548	91		1,225			
01014022 Hospital			6	41	11					
01015180 Veterans' Services	502		17	556	30		752	240	3,158	841
01016040 Library			23	89	41					
01016050 Cooperative Extension	4,708	1,569	41	1,109	72		1,503	1,674	11,026	19,325
01024010 Public Health	5,090		594	9,158	1,049	6,081	10,936	2,908	19,334	15,082
01024012 Mental Health	6,189		1,110	22,633	1,961	487	29,024	2,304	27,684	34,378
01024014 Alcohol & Drug Abuse	4,528		177	3,821	313	730	4,768	2,051	19,822	24,286
01024020 Maternal & Child Health			21	278	36					
01024025 Women, Infants & Children			105	2,725	186		3,758			
01024170 California Children's Services			65	728	114		752			
01025010 Social Services Administration			3,446	85,923	6,098	2,189	56,197			
01042090 District Attorney	1,612	4,119	183	5,132	324	15,812	9,746	1,966	56,330	14,075
01042110 Sheriff	1,910	116,103	730	14,853	1,288	4,743	19,986	3,799	11,413	14,360
01042113 Sheriff's Dispatch	352	1,112	84	3,150	148		3,383	245	1,753	2,731

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 13/14 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
01042135			19	539	34		752			
01042140	Jail	98,728	6,747	630	11,865	1,112	16,444	9,619	35,792	12,108
01042150	Probation	1,445	11,700	253	5,360	448	1,460	7,515	1,072	7,270
01042155	Juvenile Hall	39,726	2,691	244	6,518	430	10,521	2,239	22,399	
01042158	Delinquency Prevention			12	44	22				
01042360	Boat Patrol			21	203	37				
01054010	California Waste Management			3	10	5				
01054011	Emergency Preparedness Grant			24	290	42				
01054012	Mental Health Services Act			401	1,428	708				
01054015	Hospital Preparedness Grant			26	147	46				
01054020	Superior Reg Workforce Ed				10					
01054045	Mosquito Abatement Assessment Area			36	224	63				
01055340	Child Support	5,375		133	4,809	236	973	6,764	792	12,831
01062136	Trial Court Security			65	1,763	116		3,006		13,574
01062150	Local Community Corrections			150	2,913	265		4,509		
01201000	Road Engineers			60	1,178	106		1,503		
01202000	Road Shop			83	3,191	146		3,006		
01203010	Road	310		1,414	14,223	2,497		12,674	469	
01602270	Fish & Game Commission			2	358	3		752		
01906020	Office of Education	5,182		23	69,959	41			685	2,922
02000000	Solid Waste	43		841	7,803	1,486		5,261	7,445	
02040205	Orland Airport			118	744	208			250	
02040207	Willows Airport			134	950	236			1,089	
02200000	Fleet Operations			203	2,971	359		3,006		
02210000	Underground Storage Tanks			44	282	79				
02220000	Vegetation & Environmental Mgmt			20	101	36				
02224170	Tri-County Bee			1	20	2				
02230000	Health & Human Services Agency			141	8,781	249		16,534		
02240000	Human Resource Agency			544	3,719	960	35,272			
02250000	Health Services Administration			187	1,213	331	1,946	(498)		
02260000	Planning & Public Works Agency	637		231	4,854	409	74,071	5,261	632	
02261120	Facilities Internal Service Fund	575			6,725			8,786	1,359	4,616
02270000	Central Services			5	43	8				
02280000	Data Processing ISF	163		132	599	234			78	1,023
03230000	Fire Chief's Association			1	2	1				272

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

FY 13/14 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
04050000	Court	58,200			548				(51,680)	30,849	11,556
04100000	Law Library			2	7	4					
04250000	Local Transportation Trust	48		166	873	293			48		
04260000	Transportation Administration			68	291	120					
04280000	Glenn County Transit			32	473	57					
04281000	Fixed Route Transit			175	1,056	309			(40)		
04354015	Ca Reg Mental Health Coalition			23	94	40					
04601000	Local Agency Formation Commission			12	245	22					
04999100	Community Action			2,656	20,421	4,698	487	14,786			
05010000	Artois Fire District			12	225	21					
05022000	Hamilton Fire District			102	1,413	181					
05022010	Bayliss Fire District			4	135	7					
05050000	Willows Rural Fire District			87	686	153					
05110000	Storm Drain Maintenance District #1			1	116	2					
05130000	Storm Drain Maintenance District #3			11	154	20					
05140000	North Willows County Service Area			12	233	21					
05210000	Air Pollution District	1,384		246	3,830	434		4,509	694	3,149	6,020
05210241	Air Pollution Vehicle Registration			20	171	35					
05250000	Olive Pest Management District			13	97	22					
06010000	Elk Creek Cemetery District			2	336						
06020000	German Cemetery District			0	92						
06030000	Marvin-Chapel Cemetery District			2	249						
06040000	Newville Cemetery District			1	93						
06050000	Orland Cemetery District			62	1,249						
06060000	Willows Cemetery District			46	1,235						
06200000	Glenn-Codora Fire District			12	274						
06210000	Elk Creek Fire District			5	197						
06220000	Glenn-Colusa Fire District			4	164						
06230000	Kanawha Fire District			23	448						
06240000	Ord Fire District			7	193						
06250000	Orland Fire District			23	392						
06300000	Levee District #1			3	112						
06310000	Levee District #2			3	107						
06320000	Levee District #3			11	132						
06500000	Butte City Community Service District			4	552						

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 13/14 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	
06510000	BCCSD - Recreation District		1	28							
06610000	Elk Creek Community Service District		29	450							
06650000	ECCSD - Lighting District		0	17							
06700000	Ord Bend Community Service District		5	208							
06740000	Artois Community Service District		8	321							
06800000	Hamilton City Community Service District		250	2,416							
06830000	HCCSD - Lighting District		3	30							
06850000	HCCSD - Library District		3	171							
06865000	HCCSD - Edgewater Park		0	24							
06870000	HCCSD - Pallasades District		1	33							
06880000	N.E. Willows Community Service District		41	389							
06920000	Mosquito Abatement District		46	875							
06950000	Rice Pest Abatement District		3	104							
06960000	HC Reclamation District #2140		19	123							
99999999	Other	16,796	4,853	35,561	9,657	(364)	(16)	36,830	77,791	22,464	
	Subtotal	265,930	209,636	23,166	416,792	40,932	212,810	294,967	34,392	390,219	232,431
	Direct Billed				7,506	7,725	20,181	11,688	65,338	33,493	
	Unallocated				512,515		857	673,079			
	Total	265,930	209,636	23,166	936,813	48,657	233,848	306,655	772,809	423,712	232,431

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 13/14 Actual	General Insurance	Employee Benefits	Data Processing	Total Actual Costs FY 2013-14	Roll Forward	Total Actual Costs FY		Total Claimable Costs FY 2015-16
						2013-14 plus	Adjustments	
01011040							(26,704)	(26,704)
01011080							(2,158)	(2,158)
01011090							(7,699)	(7,699)
01011120							(34,258)	(34,258)
01011010	32,746	215		87,760	(22,490)	65,270	(23,521)	41,750
01011020	320	65		23,531	14,871	38,402		38,402
01011070	2,279	345	94,287	125,752	17,891	143,644	(10,815)	132,829
01011100	1,057	43		51,602	(11,828)	39,775	(6,604)	33,171
01011180	76			185	2	187		187
01012040	1,490			2,562	786	3,348		3,348
01012060	17			815	389	1,203		1,203
01012100	676			1,236	189	1,425		1,425
01012170	2			747	(58)	690		690
01012180	3,779	474		48,023	(48,700)	(677)	(15,063)	(15,740)
01012200	564	129		5,242	830	6,072	(252)	5,820
01012220	1,955	129		41,361	(26,658)	14,704	(15,933)	(1,229)
01012230	205			490	307	797		797
01012240	534	86		20,719	16,875	37,594	(5,232)	32,362
01012260				418	0	418		418
01012280	2,928	172		12,885	4,515	17,400	(147)	17,253
01012290	484	86		3,997	(5,287)	(1,290)		(1,290)
01014022	57			114	4	119		119
01015180	421	43		6,558	(12,035)	(5,476)	(4,238)	(9,715)
01016040	218			371	31	401		401
01016050	2,210	86		43,323	(10,548)	32,774	(32,024)	750
01024010	6,753	646		77,633	5,245	82,878	(37,324)	45,554
01024012	13,092	1,017		139,877	3,673	143,550	(64,366)	79,185
01024014	5,758	250		66,503	(2,874)	63,630	(46,158)	17,472
01024020	359			694	(2,857)	(2,163)		(2,163)
01024025	990	215		7,980	(1,454)	6,525		6,525
01024170	607	43		2,307	(879)	1,429		1,429
01025010	138,740	2,452		295,046	50,400	345,445		345,445
01042090	94,074	388		203,760	126,190	329,950	(72,371)	257,579
01042110	58,121	1,164		248,471	(34,561)	213,910	(29,573)	184,337
01042113	1,053	757		14,768	(341)	14,426	(4,729)	9,697

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 13/14 Actual	General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2013-14	Roll Forward	Total Actual Costs FY		Total Claimable Costs FY 2015-16
						2013-14 plus	Adjustments	
01042135 Sheriff's Civil Division	183	43		1,570	(416)	1,154		1,154
01042140 Jail	94,262	533		287,839	(43,935)	243,903	(57,519)	186,384
01042150 Probation	4,182	(375)		51,558	(26,798)	24,759	(19,569)	5,191
01042155 Juvenile Hall	129,425	(144)		214,050	12,557	226,606	(24,638)	201,968
01042158 Delinquency Prevention	117			195	15	211		211
01042360 Boat Patrol	2,782			3,042	1,571	4,613		4,613
01054010 California Waste Management	25			42	4	46		46
01054011 Emergency Preparedness Grant	225			582	(13)	569		569
01054012 Mental Health Services Act	3,764			6,301	749	7,051		7,051
01054015 Hospital Preparedness Grant	241			459	(1,590)	(1,131)		(1,131)
01054020 Superior Reg Workforce Ed				10	(1,437)	(1,428)		(1,428)
01054045 Mosquito Abatement Assessment Area	334			656	174	831		831
01055340 Child Support	2,118	388		47,995	7,694	55,688	(27,198)	28,490
01062136 Trial Court Security	615	428		5,993	(2,613)	3,380		3,380
01062150 Local Community Corrections	1,411	259		9,508		9,508		9,508
01201000 Road Engineers	563	86		3,496		3,496		3,496
01202000 Road Shop	777	172		7,376		7,376		7,376
01203010 Road	24,919	733		57,238	(83,665)	(26,426)	(469)	(26,895)
01602270 Fish & Game Commission	14	43		1,171	1,124	2,295		2,295
01906020 Office of Education	536			79,348	4,918	84,266	(3,607)	80,660
02000000 Solid Waste	7,996	302		31,176	1,299	32,476	(7,445)	25,031
02040205 Orland Airport	1,107			2,427	(1,016)	1,411	(250)	1,161
02040207 Willows Airport	1,255			3,664	1,990	5,653	(1,089)	4,564
02200000 Fleet Operations	1,993	172		8,704	(1,972)	6,731		6,731
02210000 Underground Storage Tanks	418			823	175	997		997
02220000 Vegetation & Environmental Mgmt	189			346	26	372		372
02224170 Tri-County Bee	9			32	3	35		35
02230000 Health & Human Services Agency	22,934	4,015		52,654		52,654		52,654
02240000 Human Resource Agency	5,102			45,596	(52,796)	(7,199)		(7,199)
02250000 Health Services Administration	1,758			4,937	(143,574)	(138,637)		(138,637)
02260000 Planning & Public Works Agency	9,082	302		95,478	(64,766)	30,713	(632)	30,081
02261120 Facilities Internal Service Fund	1,484	773		25,567		25,567	(7,224)	18,344
02270000 Central Services	44			100	(20)	80		80
02280000 Data Processing ISF	1,327			3,828		3,828	(1,374)	2,454
03230000 Fire Chief's Association	5			8	1	9		9

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 13/14 Actual	General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2013-14	Roll Forward	Total Actual Costs FY		Total Claimable Costs FY 2015-16
						2013-14 plus	Adjustments	
04050000	Court	9,072		58,545	(132,935)	(74,389)	9,275	(65,114)
04100000	Law Library	19		32	(31)	0		0
04250000	Local Transportation Trust	1,608		3,036	(1,004)	2,031	(48)	1,983
04260000	Transportation Administration	640		1,120	214	1,334		1,334
04280000	Glenn County Transit	301		863	(768)	95		95
04281000	Fixed Route Transit	1,641		3,140	(530)	2,610	40	2,651
04354015	Ca Reg Mental Health Coalition	214		372	(1,106)	(734)		(734)
04601000	Local Agency Formation Commission	115		394	270	664		664
04999100	Community Action	30,437	862	74,345	(51,764)	22,580		22,580
05010000	Artois Fire District			259	(110)	149		149
05022000	Hamilton Fire District			1,696	(1,093)	603		603
05022010	Bayliss Fire District			146	(75)	71		71
05050000	Willows Rural Fire District			926	388	1,314		1,314
05110000	Storm Drain Maintenance District #1	13		132	(1)	131		131
05130000	Storm Drain Maintenance District #3	106		291	50	341		341
05140000	North Willows County Service Area	110		376	63	438		438
05210000	Air Pollution District	3,064	259	23,589	(12,430)	11,159	(9,864)	1,296
05210241	Air Pollution Vehicle Registration	186		412	45	457		457
05250000	Olive Pest Management District	118		250	(147)	103		103
06010000	Elk Creek Cemetery District			338	168	506		506
06020000	German Cemetery District			92	(3)	90		90
06030000	Marvin-Chapel Cemetery District			252	(28)	223		223
06040000	Newville Cemetery District			94	91	185		185
06050000	Orland Cemetery District			1,311	151	1,462		1,462
06060000	Willows Cemetery District			1,281	442	1,723		1,723
06200000	Glenn-Codora Fire District			285	(7)	279		279
06210000	Elk Creek Fire District			202	(47)	155		155
06220000	Glenn-Colusa Fire District			168	(845)	(677)		(677)
06230000	Kanawha Fire District			471	72	543		543
06240000	Ord Fire District			199	(9)	191		191
06250000	Orland Fire District			415	(234)	181		181
06300000	Levee District #1			115	(37)	78		78
06310000	Levee District #2			110	79	188		188
06320000	Levee District #3			143	(24)	119		119
06500000	Butte City Community Service District			557	363	919		919

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

	General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2013-14	Roll Forward	Total Actual Costs FY 2013-14 plus Roll Forward	Adjustments	Total Claimable Costs FY 2015-16
FY 13/14 Actual								
06510000				28	(7)	22		22
06610000				479	(546)	(67)		(67)
06650000				17	2	19		19
06700000				213	(127)	87		87
06740000				329	(241)	88		88
06800000				2,666	694	3,360		3,360
06830000				32	0	33		33
06850000				174	13	187		187
06865000				24	(38)	(13)		(13)
06870000				34	9	43		43
06880000				431	(133)	298		298
06920000				921	(21)	900		900
06950000				106	11	118		118
06960000				142	(50)	91		91
99999999	64,165			267,736	45,950	313,687	(137,084)	176,602
Subtotal	804,569	17,656	94,287	3,037,787	(485,999)	2,551,788	(727,860)	1,823,927
Direct Billed		7,440		153,371		153,371		153,371
Unallocated			13,579	1,200,030		1,200,030		1,200,030
Total	804,569	25,096	107,867	4,391,188	(485,999)	3,905,189	(727,860)	3,177,328