



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Glenn  
Willows, California**

**Date: December 12, 2016  
Filing Ref: GLE17**

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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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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.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|---------------------------------|---|
| 1. Employee Fringe Benefits     | 8. Underground Storage Tanks (ISF)                      |
| 2. Department of Finance        | 9. Environmental Mgmt. (ISF)                            |
| 3. Annual Audit                 | 10. Tri-County Bee (ISF)                                |
| 4. County Counsel               | 11. Health & Human Resource Agency Administration (ISF) |
| 5. Personnel Department         | 12. Public Works Administration (ISF)                   |
| 6. Employee Benefits            | 13. County Services (ISF)                               |
| 7. Fleet & 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.

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**SECTION III: CONDITIONS**

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**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 of \$1,221,550 included in Summary Schedule A must not be included when calculating carry-forward in the 2018-19 Estimated Cost Allocation Plan. The adjustments are for Facilities Maintenance, Building Maintenance, Janitorial Services, and Data Processing Pro-Support Contract functions being removed from the cost plan and reclassified as Internal Service Funds.

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**SECTION IV: ACCEPTANCE**

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**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

12-13-2016

12-20-2016

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 14/15 Actual		Building	Equipment	County	Dept of	Annual	County	General	Employee	
		Use	Use	Admin Officer	Finance	Audit	Counsel	Insurance	Benefits	
				01011013	01011040	01011051	01011080	01011090	01011150	01011170
01011010	Board of Supervisors	4,443		39	2,766	159	24,870	4,138	22,681	210
01011020	Clerk of the Board			18	628	73	9,352	828	348	42
01011070	Assessor	3,322		87	4,451	351	2,662	6,620	2,483	335
01011100	Elections	1,743	3,916	25	923	103	11,494	828	1,091	42
01011121	In-House Projects		6,516	4	25	15			70	
01011180	Surveyor			4	98	18			86	
01012040	Court Revenues			84	632	342			1,625	
01012060	Grand Jury			1	522	3	1,452		14	
01012100	Indigent Defense			40	455	160			761	
01012170	Flood Control			1	14	6			27	
01012180	Agriculture Commissioner	2,533	1,299	112	5,265	452	9,921	5,846	3,859	590
01012200	Building Inspector	495		25	1,801	101		2,476	640	126
01012220	Recorder	4,056		33	1,649	135	484	2,483	1,813	126
01012230	Coroner			6	547	25			117	
01012240	Public Guardian	636		18	1,149	74	16,704	1,655	551	84
01012260	Emergency Services									
01012280	Planning	338		32	1,952	131	4,840	2,476	742	126
01012290	Animal Control			24	1,373	96	968	1,108	454	84
01014022	Hospital			2	38	10			48	
01015180	Veterans' Services	801		11	638	43		828	455	42
01016040	Library			13	97	53			254	
01016050	Cooperative Extension			22	1,244	90		1,097	2,171	84
01024010	Public Health	949		186	10,770	755	3,872	14,361	4,709	703
01024012	Mental Health	9,924		640	28,218	2,590		38,388	14,757	2,970
01024014	Alcohol & Drug Abuse			105	4,735	426		5,772	5,396	887
01024018	Victim Witness			10	667	40		828	190	42
01024020	Maternal & Child Health			10	258	42			311	
01024025	Women, Infants & Children			54	2,919	219		4,138	1,037	210
01024170	California Children's Services			34	762	136		828	646	42
01024300	Health & Human Services Agency			241	9,925	977	55,536	12,040	21,191	3,982
01024400	Health Services Administration			26	1,613	106			504	
01025010	Social Services Administration			1,738	107,901	7,045	7,744	66,541	121,258	2,616
01042090	District Attorney	1,757		126	5,473	509	1,694	14,080	253,715	377
01042110	Sheriff	1,178	58,847	386	15,996	1,564	9,679	23,171	82,417	943
01042113	Sheriff's Dispatch	440		49	3,316	197		5,793	1,191	478

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
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FY 14/15 Actual	Building Use	Equipment Use	County	Dept of	Annual	County	Personnel	General	Employee
			Admin Officer	Finance	Audit	Counsel		Insurance	Benefits
			01011013	01011040	01011051	01011080	01011090	01011150	01011170
01042135			10	605	39		828	183	42
01042140	125,310	3,362	344	12,856	1,394		20,080	68,329	568
01042150	1,807	13,668	108	4,809	436	1,452	5,459	3,360	(500)
01042155	49,660	5,656	126	6,814	510		11,286	4,756	1,096
01042158			3	444	14		828	67	42
01042360			11	194	44			3,004	
01054010			1	10	6			27	
01054011			11	331	45			214	
01054012			251	1,686	1,016			4,827	
01054015			13	142	52			247	
01054021			54	369	217			1,032	
01054045			19	164	78			372	
01055340	7,333		71	5,688	288	968	7,448	2,189	377
01062136			33	1,891	133		3,310	632	168
01062150			82	2,923	331		4,138	1,573	210
01201000			30	1,978	121		3,004	576	58
01202000			45	3,525	183		2,729	869	(612)
01203010	1,138		1,159	19,575	4,696		17,040	52,280	(773)
01602270			1	68	5			24	
01906020	6,478		17	93,628	69			630	
02000000	156		293	6,429	1,186		4,896	5,682	(138)
02040205			41	663	168			797	
02040207			92	1,139	372			1,768	
02200000			119	3,401	481		3,310	2,346	168
02210000			24	372	96		(112)	458	
02220000			10	125	42			199	
02224170			1	25	2			10	
02260000	2,337		219	5,581	888	66,425	5,586	15,051	845
02261100									(228)
02261120	1,006		6	7,229	23		10,622	1,854	545
02262200							(9)		255
02270000			2	51	10			48	
02280000	259		71	3,748	287			1,443	
03230000			0	2	1			5	
04050000				574				8,652	

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FY 14/15 Actual		Building	Equipment	County	Dept of	Annual	County	Personnel	General	Employee
		Use	Use	Admin Officer	Finance	Audit	Counsel		Insurance	Benefits
				01011013	01011040	01011051	01011080	01011090	01011150	01011170
04100000	Law Library			1	20	4			21	
04250000	Local Transportation Trust	177		87	882	351			1,717	
04260000	Transportation Administration			31	291	127			601	
04280000	Glenn County Transit			17	473	69	968		326	
04281000	Fixed Route Transit			119	1,275	482			2,293	
04354015	Ca Reg Mental Health Coalition									
04601000	Local Agency Formation Commission			4	165	17			82	
04999100	Community Action			581	14,555	2,359		13,355	14,853	713
05010000	Artois Fire District			6	174	25				
05022000	Hamilton Fire District			32	1,076	130				
05022010	Bayliss Fire District			2	36	9				
05050000	Willows Rural Fire District			23	352	91				
05110000	Storm Drain Maintenance District #1			1	26	3				
05130000	Storm Drain Maintenance District #3			6	62	25				
05140000	North Willows County Service Area			6	114	25				
05210000	Air Pollution District	1,731		82	3,698	333		5,130	723	293
05210241	Air Pollution Vehicle Registration			11	165	43		(112)		(390)
05250000	Olive Pest Management District			7	83	27				
06010000	Elk Creek Cemetery District			1	245					
06020000	German Cemetery District			0	6					
06030000	Marvin-Chapel Cemetery District			1	210					
06040000	Newville Cemetery District			0	2					
06050000	Orland Cemetery District			33	1,107					
06060000	Willows Cemetery District			24	957					
06200000	Glenn-Codora Fire District			6	162		484			
06210000	Elk Creek Fire District			2	102					
06220000	Glenn-Colusa Fire District			2	93					
06230000	Kanawha Fire District			14	417					
06240000	Ord Fire District			3	138					
06250000	Orland Fire District			13	468					
06300000	Levee District #1			2	28					
06310000	Levee District #2			1	18					
06320000	Levee District #3			6	134					
06500000	Butte City Community Service District			2	1,618					
06510000	BCCSD - Recreation District			0	19					

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FY 14/15 Actual	Building Use	Equipment Use	County	Dept of	Annual	County	Personnel	General	Employee
			Admin Officer	Finance	Audit	Counsel		Insurance	Benefits
			01011013	01011040	01011051	01011080	01011090	01011150	01011170
06610000	Elk Creek Community Service District		16	960					
06650000	ECCSD - Lighting District		0	18					
06700000	Ord Bend Community Service District		3	196					
06740000	Artois Community Service District		4	535					
06800000	Hamilton City Community Service District		130	2,244					
06830000	HCCSD - Lighting District		2	32					
06850000	HCCSD - Library District		1	201					
06865000	HCCSD - Edgewater Park		0	31					
06870000	HCCSD - Pallsades District		1	34					
06880000	N.E. Willows Community Service District		22	597					
06920000	Mosquito Abatement District		24	925					
06950000	Rice Pest Abatement District		1	13					
06960000	HC Reclamation District #2140		132	1,563					
06970000	Reclamation District #2106					1,210			
99999999	Other	22,367	2,548	32,644	12,131			71,438	
	Subtotal	252,373	93,264	11,488	475,023	46,528	232,779	335,132	823,169
	Direct Billed				7,255	7,950	5,189	21,292	14,169
	Unallocated				609,273		5,472		
	<b>Total</b>	<b>252,373</b>	<b>93,264</b>	<b>11,488</b>	<b>1,091,551</b>	<b>54,478</b>	<b>243,440</b>	<b>356,424</b>	<b>823,169</b>
									<b>32,044</b>

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

	Data Processing	Total Actual Costs FY	Roll Forward	Total Actual Costs FY 2014-15 plus Roll Forward	Adjustments	Total Claimable Costs FY 2016-17
<b>FY 14/15 Actual</b>	01011200	2014-15				
01011010 Board of Supervisors		59,305	(65,825)	(6,519)	50,607	44,088
01011020 Clerk of the Board		11,288	(5,819)	5,469		5,469
01011070 Assessor	81,935	102,246	(10,762)	91,484	36,567	128,051
01011100 Elections		20,165	(58,151)	(37,985)	25,515	(12,470)
01011121 In-House Projects		6,629		6,629		6,629
01011180 Surveyor		206	(38)	169		169
01012040 Court Revenues		2,682	(497)	2,186		2,186
01012060 Grand Jury		1,992	1,530	3,521		3,521
01012100 Indigent Defense		1,415	119	1,535		1,535
01012170 Flood Control		48	(774)	(725)		(725)
01012180 Agriculture Commissioner		29,878	(47,322)	(17,443)	41,531	24,088
01012200 Building Inspector		5,664	1,232	6,895	503	7,398
01012220 Recorder		10,779	(52,660)	(41,881)	35,472	(6,409)
01012230 Coroner		694	472	1,166		1,166
01012240 Public Guardian		20,872	10,877	31,748	3,861	35,609
01012260 Emergency Services			(418)	(418)		(418)
01012280 Planning		10,635	(5,493)	5,143	964	6,107
01012290 Animal Control		4,106	(7,342)	(3,237)	6,577	3,340
01014022 Hospital		99	(52)	46		46
01015180 Veterans' Services		2,817	(13,976)	(11,159)	14,679	3,520
01016040 Library		417	(17)	401		401
01016050 Cooperative Extension		4,708	(58,424)	(53,715)	51,394	(2,321)
01024010 Public Health		36,304	(21,831)	14,474	7,600	22,074
01024012 Mental Health		97,487	16,969	114,456	9,240	123,696
01024014 Alcohol & Drug Abuse		17,321	(10,517)	6,804	5,824	12,628
01024018 Victim Witness		1,776		1,776		1,776
01024020 Maternal & Child Health		621	118	739		739
01024025 Women, Infants & Children		8,576	(246)	8,330		8,330
01024170 California Children's Services		2,447	(892)	1,555		1,555
01024300 Health & Human Services Agency		103,893	(52,561)	51,332	53,901	105,233
01024400 Health Services Administration		2,249	(127,314)	(125,065)	115,217	(9,848)
01025010 Social Services Administration		314,843	35,352	350,195		350,195
01042090 District Attorney		277,731	80,708	358,438	121,651	480,089
01042110 Sheriff		194,181	(91,771)	102,409	111,765	214,174
01042113 Sheriff's Dispatch		11,463	(7,424)	4,039	9,699	13,738



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

FY 14/15 Actual	Data Processing 01011200	Total Actual Costs FY 2014-15	Roll Forward	Total Actual Costs FY		Total Claimable Costs FY 2016-17
				2014-15 plus Roll Forward	Adjustments	
01042135	Sheriff's Civil Division	1,705	114	1,820		1,820
01042140	Jail	232,244	(120,255)	111,988	63,684	175,672
01042150	Probation	30,598	(43,302)	(12,704)	49,644	36,940
01042155	Juvenile Hall	79,904	(150,506)	(70,602)	56,645	(13,957)
01042158	Delinquency Prevention	1,398	1,148	2,546		2,546
01042360	Boat Patrol	3,252	(1,535)	1,717		1,717
01054010	California Waste Management	44	(23)	21		21
01054011	Emergency Preparedness Grant	602	157	758		758
01054012	Mental Health Services Act	7,780	522	8,302		8,302
01054015	Hospital Preparedness Grant	453	(225)	229		229
01054021	Superior Reg Workforce Ed	1,671	1,661	3,332		3,332
01054045	Mosquito Abatement Assessment Area	633	74	708		708
01055340	Child Support	24,361	(43,300)	(18,938)	44,915	25,977
01062136	Trial Court Security	6,167	(1,977)	4,191		4,191
01062150	Local Community Corrections	9,256	735	9,991		9,991
01201000	Road Engineers	5,767		5,767		5,767
01202000	Road Shop	6,739		6,739		6,739
01203010	Road	95,115	(8,291)	86,825	1,207	88,032
01602270	Fish & Game Commission	98	(1,066)	(967)		(967)
01906020	Office of Education	100,821	33,977	134,799	7,114	141,913
02000000	Solid Waste	18,504	(1,107)	17,397	2,615	20,012
02040205	Orland Airport	1,669	(2,167)	(498)	1,333	835
02040207	Willows Airport	3,372	(3,024)	347	2,710	3,057
02200000	Fleet Operations	9,825	(696)	9,128		9,128
02210000	Underground Storage Tanks	837	(7)	830		830
02220000	Vegetation & Environmental Mgmt	376	(42)	334		334
02224170	Tri-County Bee	38	4	42		42
02260000	Planning & Public Works Agency	96,933	(28,068)	68,864	77,343	146,207
02261100	County Services - Facilities	(228)		(228)		(228)
02261120	Facilities Internal Service Fund	21,284		21,284		21,284
02262200	County Services - Fleet	246		246		246
02270000	Central Services	112	(0)	111		111
02280000	Data Processing ISF	5,808		5,808		5,808
03230000	Fire Chief's Association	8		8		8
04050000	Court	9,226	(17,073)	(7,846)	(40,943)	(48,789)

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

FY 14/15 Actual	Data Processing 01011200	Total Actual	Roll Forward	Total Actual	Adjustments	Total
		Costs FY 2014-15		Costs FY 2014-15 plus Roll Forward		Claimable Costs FY 2016-17
04100000	Law Library	46	(12)	34		34
04250000	Local Transportation Trust	3,214	192	3,405	(549)	2,856
04260000	Transportation Administration	1,051	(221)	829		829
04280000	Glenn County Transit	1,852	647	2,498		2,498
04281000	Fixed Route Transit	4,170	229	4,398		4,398
04354015	Ca Reg Mental Health Coalition		(713)	(713)		(713)
04601000	Local Agency Formation Commission	269	(9)	261		261
04999100	Community Action	46,415	(49,040)	(2,625)		(2,625)
05010000	Artois Fire District	205	(205)	(0)		(0)
05022000	Hamilton Fire District	1,239	224	1,462		1,462
05022010	Bayliss Fire District	47	(89)	(43)		(43)
05050000	Willows Rural Fire District	466	(41)	425		425
05110000	Storm Drain Maintenance District #1	30	(117)	(87)		(87)
05130000	Storm Drain Maintenance District #3	93	(241)	(149)		(149)
05140000	North Willows County Service Area	145	(462)	(317)	178	(139)
05210000	Air Pollution District	11,991	(25,476)	(13,486)	26,162	12,676
05210241	Air Pollution Vehicle Registration	(283)	(709)	(993)		(993)
05250000	Olive Pest Management District	117	(321)	(204)		(204)
06010000	Elk Creek Cemetery District	246	81	327		327
06020000	German Cemetery District	6	(49)	(42)		(42)
06030000	Marvin-Chapel Cemetery District	212	(2)	209		209
06040000	Newville Cemetery District	2	(106)	(104)		(104)
06050000	Orland Cemetery District	1,140	(391)	748		748
06060000	Willows Cemetery District	981	98	1,079		1,079
06200000	Glenn-Codora Fire District	652	467	1,120		1,120
06210000	Elk Creek Fire District	104	(134)	(30)		(30)
06220000	Glenn-Colusa Fire District	95	(571)	(475)		(475)
06230000	Kanawha Fire District	431	32	464		464
06240000	Ord Fire District	141	(125)	16		16
06250000	Orland Fire District	481	153	634		634
06300000	Levee District #1	30	(204)	(174)		(174)
06310000	Levee District #2	19	(74)	(55)		(55)
06320000	Levee District #3	140	(71)	68		68
06500000	Butte City Community Service District	1,620	1,333	2,953		2,953
06510000	BCCSD - Recreation District	19	(7)	12		12

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

	Data Processing	Total Actual Costs FY	Roll Forward	Total Actual Costs FY 2014-15 plus Roll Forward	Adjustments	Total Claimable Costs FY 2016-17	
<b>FY 14/15 Actual</b>	01011200	2014-15	Forward	Roll Forward	Adjustments	2016-17	
06610000	Elk Creek Community Service District	976	105	1,081		1,081	
06650000	ECCSD - Lighting District	18	4	23		23	
06700000	Ord Bend Community Service District	198	(25)	173		173	
06740000	Artois Community Service District	539	(931)	(391)		(391)	
06800000	Hamilton City Community Service Distri	2,374	101	2,476		2,476	
06830000	HCCSD - Lighting District	33	5	38		38	
06850000	HCCSD - Library District	202	56	258		258	
06865000	HCCSD - Edgewater Park	31	11	43		43	
06870000	HCCSD - Pallasades District	34	12	46		46	
06880000	N.E. Willows Community Service Distric	619	(562)	57		57	
06920000	Mosquito Abatement District	949	14	964		964	
06950000	Rice Pest Abatement District	15	(108)	(94)		(94)	
06960000	HC Reclamation District #2140	1,696	1,543	3,239		3,239	
06970000	Reclamation District #2106	1,210		1,210		1,210	
99999999	Other	141,128	(201,881)	(60,753)	226,925	166,172	
Subtotal		81,935	2,369,567	(1,154,608)	1,214,958	1,221,550	2,436,508
Direct Billed			55,855		55,855		55,855
Unallocated		8,273	623,018		623,018		623,018
Total		90,208	3,048,440	(1,154,608)	1,893,832	1,221,550	3,115,382