



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Glenn**  
**Willows, California**

**Date: June 6, 2023**  
**Filing Ref: GLE24**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (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 **2023-24**. 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.

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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 fiscal year **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 | 7. Data Processing              |
| 2. Department of Finance    | 8. Fleet & Service Center (ISF) |
| 3. Annual Audit             | 9. County Facilities (ISF)      |
| 4. County Counsel           | 10. County Services (ISF)       |
| 5. Personnel                | 11. County Utilities (ISF)      |
| 6. Employee Benefits        |                                 |

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.

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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 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 2023-24 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF GLENN**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by**

**Humberto Medina**

**SANDEEP SINGH  
Manager  
Local Government Policy Section  
Local Govt Programs and Services  
Division**

**Name**

**Director of Finance**

**Title**

**06-07-2023**

**06-07-2023**

**Date**

**Date**

cc: State and Federal Agencies  
Attachment: Schedule A

**Negotiated by Tatyana Boltovskaya  
Telephone (916) 306-7775**



COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Schedule A

FY 2021-22 Actual	Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2021-22	Roll Forward	Total Actual Costs FY 2021-22 plus Roll Forward	Adjustments	Total Changeable Costs FY 2023-24
0105340	Child Support	-	5,671.15	7,390.97	696.33	1,430.92	8,353.10	2,097.13	1,300.52	26,940.13	(15,031.87)	11,908.25	-	11,908.25
01062136	Trial Court Security	-	944.31	4,486.46	411.52	-	6,812.64	520.58	1,023.06	14,198.56	3,141.56	17,340.11	-	17,340.11
01062150	Local Community Corrections	-	2,687.28	3,923.30	1,171.23	-	4,541.76	347.05	2,911.49	15,582.21	3,169.21	18,751.42	-	18,751.42
01200000	Road	3,027.58	20,462.41	24,495.45	7,477.51	620.07	19,818.16	(9,469.40)	18,276.11	90,709.89	(14,790.11)	75,919.77	-	75,919.77
01401140	Advertising County Resources	-	112.82	180.19	210.75	-	-	-	122.23	625.99	(468.01)	157.99	-	157.99
01602270	Fish & Game Commission	-	1805	12.75	7.92	-	-	-	19.56	58.28	(12.72)	45.55	-	45.55
01906200	Office of Education	-	313.64	122,885.98	136.68	-	-	-	339.80	123,676.10	34,161.10	157,837.20	-	157,837.20
02000000	Solid Waste	154.97	6,318.09	5,855.98	2,019.38	1,216.29	7,125.05	(281.66)	5,018.72	27,246.83	(53,926.17)	(26,499.35)	-	(26,499.35)
02040205	Orland Airport	-	1,943.55	376.28	170.72	2,671.06	-	-	398.47	5,560.08	(4,762.92)	797.16	-	797.16
02040207	Willows Airport	-	2,745.16	621.81	577.40	166.94	-	-	1,306.63	5,417.93	(933.07)	4,484.86	-	4,484.86
02200000	Fleet Operations	-	4,181.56	1,051.91	457.88	-	(55.00)	-	1,115.95	6,752.30	(7,304.70)	(552.39)	-	(552.39)
02210000	Underground Storage Tanks	-	347.49	209.01	151.43	953.95	-	-	376.47	2,038.34	54.34	2,092.68	-	2,092.68
02220000	Vegetation & Environmental Mgmt	-	155.69	70.37	67.85	23.84	-	-	168.68	486.43	8.43	494.86	-	494.86
0224170	Tri-County Bee	-	-	-	-	-	-	-	-	-	-	-	-	-
02260000	Public Works Agency	1,615.45	3,188.42	6,263.49	624.07	9,324.88	8,824.24	5,597.43	1,548.64	36,986.61	2,204.61	39,191.22	-	39,191.22
02263000	PCDS Permit Center	-	345.23	332.85	150.45	-	-	-	374.02	1,202.55	(977.45)	225.09	-	225.09
02263120	Facilities Internal Service Fund	2,265.13	13,350.67	3,068.09	1,811.87	214.64	-	(2,710.00)	4,022.55	22,022.95	(23,245.05)	(1,222.10)	-	(1,222.10)
02270000	Central Services	-	-	-	-	-	-	-	-	-	-	-	-	-
02280000	Data Processing ISF	-	24,117.57	3,495.36	781.76	-	-	-	1,712.43	30,057.12	6,513.12	36,570.24	-	36,570.24
02310000	Utilities ISF	-	1,598.66	22,626.96	696.68	-	-	-	1,731.98	26,654.28	3,844.28	30,498.56	-	30,498.56
02320000	Fire Chief's Association	-	-	-	-	-	-	-	-	-	-	-	-	-
04050000	Court	2,886.12	-	1,886.92	1,229.14	453.13	-	-	3,055.72	9,510.94	(6,378.05)	3,132.88	-	3,132.88
04100000	Law Library	-	-	29.07	6.39	941.49	-	-	15.89	992.94	(1,890.16)	(897.31)	-	(897.31)
04250000	Local Transportation Trust	-	-	581.31	-	-	-	-	2,153.67	2,734.98	(1,544.02)	1,190.96	-	1,190.96
04260000	Transportation Administration	-	-	317.63	-	-	-	-	1,202.73	1,520.37	(1,535.63)	(15.27)	-	(15.27)
04280000	Glenn County Transit	-	-	286.89	-	71.54	-	-	779.82	1,138.25	(382.75)	755.51	-	755.51
04281000	Fixed Route Transit	-	-	466.75	-	-	-	-	1,339.63	1,806.38	(952.62)	853.75	-	853.75
04282500	Transportation Prop 1B	-	-	0.79	-	-	-	-	3.67	4.45	(3.55)	0.91	-	0.91
04601000	Local Agency Formation Commission	-	-	103.89	-	643.91	-	-	85.56	833.36	(1,835.64)	(1,002.27)	-	(1,002.27)
04796000	Glenn Groundwater Authority	-	-	450.35	-	-	-	-	1,901.88	2,352.23	623.23	2,975.46	(10,924.00)	(7,948.54)
04999100	Community Action	-	21,608.96	22,457.11	6,917.41	4,912.85	28,013.72	5,523.91	13,723.86	103,157.83	33,448.83	136,606.66	-	136,606.66
04999105	Community Development	-	-	-	-	-	-	-	-	-	-	-	-	-
05010000	Artois Fire District	-	-	397.41	43.27	-	-	-	107.56	548.23	(860.77)	(312.53)	-	(312.53)
05022000	Hamilton Fire District	-	-	917.91	619.65	-	-	-	1,071.95	2,609.51	878.51	3,488.02	-	3,488.02
05022010	Bayless Fire District	-	-	173.86	17.70	-	-	-	44.00	235.56	26.56	262.12	-	262.12
05050000	Willows Rural Fire District	-	-	261.08	106.20	-	-	-	264.01	631.29	(317.71)	313.58	-	313.58
05110000	Storm Drain Maintenance District #1	-	-	59.73	7.49	-	-	-	1.22	61.44	(65.56)	(4.11)	-	(4.11)
05130000	Storm Drain Maintenance District #3	-	-	66.72	18.68	-	-	-	46.45	131.85	(150.15)	(18.31)	-	(18.31)
05140000	North Willows County Service Area	-	-	193.24	27.04	-	-	-	67.23	287.51	(86.49)	201.01	-	201.01
05210000	Air Pollution District	1,730.48	1,905.56	5,924.47	1,034.94	2,361.03	6,492.07	607.34	2,572.92	22,628.81	(3,888.19)	18,740.62	-	18,740.62
05210241	Air Pollution Vehicle Registration	-	-	128.16	63.92	-	-	-	158.90	350.97	399.97	750.95	-	750.95
05250000	Olive Pest Management District	-	-	10.91	-	-	-	-	11.00	21.91	(78.09)	(56.17)	-	(56.17)
06010000	Elk Creek Cemetery District	-	-	219.69	-	-	-	-	183.33	238.02	(474.98)	(236.95)	-	(236.95)
06020000	German Cemetery District	-	-	9.34	-	-	-	-	3.67	13.01	(238.99)	(225.98)	-	(225.98)
06030000	Marvin-Chapel Cemetery District	-	-	370.25	-	-	-	-	207.8	391.03	128.03	519.07	-	519.07
06040000	Newville Cemetery District	-	-	108.98	-	-	-	-	6.11	115.10	(2.90)	112.19	-	112.19
06050000	Orland Cemetery District	-	-	986.43	-	-	-	-	805.49	1,791.91	(543.09)	1,248.83	-	1,248.83
06060000	Willows Cemetery District	-	-	621.57	-	-	-	-	458.36	1,079.93	(28.07)	1,051.86	-	1,051.86
06200000	Glenn-Codora Fire District	-	-	412.56	-	-	-	-	254.24	666.80	131.80	798.59	-	798.59
06210000	Elk Creek Fire District	-	-	240.46	-	-	-	-	312.91	553.36	(140.64)	412.73	-	412.73
06220000	Glenn-Colusa Fire District	-	-	145.91	-	-	-	-	58.67	204.58	(139.42)	65.17	-	65.17
06230000	Kanawha Fire District	-	-	195.23	-	288.49	-	-	141.79	575.51	(70.49)	505.02	-	505.02
06240000	Ord Fire District	-	-	76.06	-	-	-	-	50.11	126.17	(102.83)	23.34	-	23.34
06250000	Orland Fire District	-	-	480.85	-	-	-	-	796.90	1,277.58	407.58	1,685.17	-	1,685.17
06300000	Levee District #1	-	-	105.14	-	288.49	-	-	281.11	371.75	172.75	544.50	-	544.50
06310000	Levee District #2	-	-	120.42	-	-	-	-	19.56	139.98	(21.02)	118.96	-	118.96
06320000	Levee District #3	-	-	124.18	-	-	-	-	77.00	201.18	(61.82)	139.36	-	139.36
06500000	Butte City Community Service District	-	-	356.53	-	-	-	-	246.90	603.43	(275.57)	327.87	-	327.87
06510000	BOCSD - Recreation District	-	-	19.21	-	-	-	-	9.78	28.98	9.98	38.97	-	38.97
06610000	Elk Creek Community Service District	-	-	408.44	-	-	-	-	260.35	668.79	(1,265.21)	(596.43)	-	(596.43)
06640000	ECOSD - Recreation District	-	-	0.26	-	-	-	-	1.22	1.48	(12.52)	(11.03)	-	(11.03)
06650000	ECOSD - Lighting District	-	-	17.37	-	-	-	-	1.22	18.60	4.60	23.19	-	23.19
06700000	Ord Bend Community Service District	-	-	155.59	-	-	-	-	36.67	192.26	(48.74)	143.53	-	143.53
06740000	Artois Community Service District	-	-	156.88	-	-	-	-	133.23	290.11	(229.89)	60.22	-	60.22
06825000	Hamilton City Community Service District	-	-	1,775.98	-	1,360.04	-	-	909.38	4,045.40	2,078.40	6,123.80	-	6,123.80
06830000	HCOSD - Lighting District	-	-	21.56	-	-	-	-	20.78	42.34	(4.66)	37.69	-	37.69
06850000	HCOSD - Library District	-	-	-	-	-	-	-	-	-	(98.00)	(98.00)	-	(98.00)
06865000	HCOSD - Edge water Park	-	-	33.26	-	-	-	-	35.45	68.71	42.71	111.42	-	111.42
06870000	HCOSD - Palisades District	-	-	58.33	-	-	-	-	7.33	65.67	(25.33)	40.34	-	40.34
06880000	N.E. Willows Community Service District	-	-	404.47	-	143.10	-	-	245.68	793.24	102.24	895.48	-	895.48
06920000	Mosquito Abatement District	-	-	519.48	-	357.73	-	-	404.58	1,281.79	363.79	1,645.59	-	1,645.59

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Schedule A

FY 2021-22 Actual		Bulking Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2021-22	Roll Forward	Total Actual Costs FY 2021-22 plus Roll Forward	Adjustments	Total Chargeable Costs FY 2023-24
06950000	Rice Pest Abatement District	-	-	-	91.78	-	-	-	-	18.93	110.11	(50.89)	59.22	-	59.22
06960000	HC Reclamation District #2140	-	-	-	902.16	-	-	-	-	2,057.80	3,259.96	(10,258.04)	(7,098.08)	-	(7,098.08)
06970000	Reclamation District #2106	-	-	-	99.12	-	-	-	-	-	99.12	(107.88)	(8.76)	-	(8.76)
99999999	Other	-	-	56,148.42	26,804.23	21,489.88	95.40	-	-	38,206.31	142,744.18	(1,545.82)	141,198.37	-	141,198.37
	Subtotal	290,089	162,316	448,092	667,200	110,425	814,740	459,088	66,482	886,142	2,904,569	367,657	3,272,227	-	3,272,227
	Direct Billed	-	-	-	68,267	22,186	14,662	70,619	28,135	-	203,868	-	203,868	-	203,868
	Unallocated	-	-	134,379	469,981	-	224,341	-	-	66,706	895,408	-	895,408	-	895,408
	Total	\$ 290,089	\$ 162,316	\$ 582,471	\$ 1,205,449	\$ 132,611	\$ 553,783	\$ 529,702	\$ 94,617	\$ 452,848	\$ 4,003,845	\$ 367,657	\$ 4,371,503	\$ -	\$ 4,371,503