



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Glenn
Willows, California**

**Date: September 24, 2024
Filing Ref: GLE25**

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 **2024-25**. 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.

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 fiscal year **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 | 6. Employee Benefits |
| 2. Department of Finance | 7. Fleet & Service Center ISF |
| 3. Annual Audit | 8. County Facilities ISF |
| 4. County Counsel | 9. County Services ISF |
| 5. Personnel | 10. County Utilities 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 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.

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 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF GLENN

BY Original signed by

Humberto Medina

Name
Director of Finance

Title
09-25-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
09-25-2024

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 2022-23	Actual	Building Use	Equipment Use	County							Total Actual Costs FY 2022-23	Roll Forward	Actuals		Total Claimable Costs FY 2024-25	
				Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	Employee Benefits 01011170	Data Processing 01011200			FY 2022-23	Forward		Adjustments
01011005	Board Resources	\$ 7,455	\$ -	\$ 684	\$ 110	\$ 7,044	\$ -	\$ -	\$ -	\$ -	\$ 782	\$ 16,076	\$ 7,931	\$ 24,007	\$ -	\$ 24,007
01011010	Board of Supervisors	11,079	-	22,852	10,450	-	72,681	-	5,237	232	-	122,532	46,421	168,953	-	168,953
01011020	Clerk of the Board	2,199	-	26,916	2,578	179	3,462	2,407	116	457	38,315	30,278	68,592	-	68,592	
01011070	Assessor	3,849	968	2,067	6,358	523	2,659	6,216	406	163,447	186,493	(12,246)	174,248	-	174,248	
01011100	Elections	1,498	1,413	1,154	1,945	156	15,647	1,309	58	397	23,577	(16,722)	6,855	-	6,855	
01011121	In-House Projects	-	3,548	-	-	-	-	-	-	-	-	3,548	(1,680)	1,868	-	1,868
01011150	General Insurance	-	-	14,825	259	702	-	-	-	-	-	15,786	-	15,786	-	15,786
01011180	Surveyor	-	-	34	26	15	-	-	-	-	39	114	(23)	91	-	91
01012040	Court Revenues	-	-	637	143	286	-	-	-	729	1,795	(1,999)	1,596	-	1,596	
01012060	Grand Jury	1,163	-	105	586	19	3,960	-	-	49	5,882	2,430	8,312	-	8,312	
01012100	Indigent Defense	-	-	5,455	156	302	914	-	-	770	7,596	5,329	12,925	-	12,925	
01012170	Flood Control	-	-	20	3	9	-	-	-	22	54	(72)	(18)	-	(18)	
01012180	Agriculture Commissioner	2,534	29,734	3,073	10,077	690	8,641	14,769	492	1,739	71,749	15,102	86,850	-	86,850	
01012181	Water Resources	-	-	6,585	1,952	238	166	1,314	116	606	10,977	416	11,393	-	11,393	
01012220	Recorder	2,290	-	923	3,032	219	1,606	3,489	76	559	12,194	401	12,595	-	12,595	
01012230	Coroner	-	-	231	105	103	-	-	-	264	703	250	953	-	953	
01012240	Public Guardian	-	-	298	2,310	161	31,191	2,619	116	341	37,035	877	37,912	-	37,912	
01012285	Planning & Community Developmer	-	1,701	8,447	12,467	1,488	21,241	17,274	1,198	3,518	67,334	7,262	74,596	-	74,596	
01012290	Animal Control	-	-	374	2,220	168	10,330	2,619	447	428	16,586	12,677	29,263	-	29,263	
01014022	Hospital	-	-	25	283	11	249	-	-	28	597	159	755	-	755	
01015180	Veterans' Services	1,163	-	124	1,331	56	55	1,309	58	142	4,239	1,539	5,777	-	5,777	
01016040	Library	-	-	1,889	308	123	-	-	-	314	2,635	2,239	4,875	-	4,875	
01016050	Cooperative Extension	5,235	823	795	2,599	190	28	3,928	174	484	14,255	2,115	16,370	-	16,370	
01024010	Public Health	-	-	124,377	15,870	3,369	5,068	20,383	2,877	8,301	180,245	148,551	328,795	-	328,795	
01024011	Emergency Preparedness	-	-	402	2,150	265	55	2,619	85	460	6,037	1,429	7,466	-	7,466	
01024012	Mental Health	-	-	28,338	53,953	6,431	9,721	89,063	13,330	16,074	216,910	105,837	322,747	-	322,747	
01024014	Alcohol & Drug Abuse	-	-	2,000	9,293	1,132	222	12,973	1,332	2,288	29,240	13,512	42,752	-	42,752	
01024020	Maternal & Child Health	-	-	71	100	47	-	-	-	81	298	(134)	164	-	164	
01024025	Women, Infants & Children	-	-	712	4,275	558	111	6,546	258	814	13,274	4,407	17,682	-	17,682	
01024170	California Children's Services	-	-	250	1,495	153	55	1,309	58	286	3,607	645	4,251	-	4,251	
01024300	Health & Human Services Agency	11,149	-	7,346	33,804	2,755	14,650	31,320	5,371	5,489	111,884	39,771	151,655	-	151,655	
01025010	Social Services Administration	-	-	31,972	140,605	15,194	15,758	126,834	11,126	30,881	372,371	138,582	510,953	-	510,953	
01041201	Sheriff Computer	-	97,571	-	-	-	-	-	-	-	97,571	-	97,571	-	97,571	
01042090	District Attorney	2,352	-	6,872	9,516	629	2,852	9,263	929	1,604	36,724	12,587	49,311	-	49,311	
01042110	Sheriff	4,220	15,027	11,923	25,149	3,773	21,629	32,659	1,144	9,303	124,827	15,345	140,172	-	140,172	
01042111	Sheriff AB109	-	-	262	1,245	117	55	1,309	58	300	3,347	(115)	3,232	-	3,232	
01042113	Sheriff's Dispatch	672	-	1,446	7,790	648	83	11,866	199	1,654	24,360	12,376	36,735	-	36,735	
01042135	Sheriff's Civil Division	-	-	125	953	56	-	-	(413)	143	864	(1,953)	(1,088)	-	(1,088)	
01042140	Jail	143,112	-	5,953	13,061	2,195	3,185	15,873	537	5,601	189,518	18,118	207,637	-	207,637	
01042143	Office of Emergency Services	-	-	1,366	658	-	665	1,309	58	-	4,056	974	5,029	-	5,029	
01042150	Probation	2,678	-	11,923	16,104	1,517	5,290	20,411	(4,422)	3,871	57,371	37,023	94,395	-	94,395	
01042155	Juvenile Hall	51,278	-	602	206	270	-	-	-	688	53,043	(11,007)	42,036	-	42,036	
01042158	Delinquency Prevention	-	-	109	338	49	-	-	-	125	620	(2,428)	(1,808)	-	(1,808)	
01042164	Partnership Grant	-	-	59	248	26	-	-	-	67	400	(1,074)	(674)	-	(674)	
01042168	Juvenile Probation & CAMP	-	-	117	230	52	-	-	-	133	532	(1,175)	(643)	-	(643)	
01042170	JJPCA Grant	-	-	115	339	51	-	-	-	131	637	(55)	581	-	581	
01042360	Boat Patrol	-	-	95	29	43	-	-	-	109	276	(114)	162	-	162	
01051195	General Services	446	-	133,211	18,365	1,006	4,846	30,285	2,990	2,567	193,717	156,752	350,468	-	350,468	
01052550	County SLESA	-	-	-	1,087	-	-	1,309	58	-	2,454	907	3,362	-	3,362	
01052557	Youth Offender Supervision	-	-	158	393	71	-	-	-	181	804	(1,234)	(431)	-	(431)	
01052558	SB678 Community Performance Incr	-	-	342	328	153	-	-	-	391	1,214	(1,429)	(215)	-	(215)	
01052559	SB823 Juvenile Justice Realignment	-	-	213	34	95	-	-	-	243	586	-	586	-	586	
01052560	Youth Programs and FAC Grant	-	-	143	23	64	-	-	-	163	393	-	393	-	393	
01054012	Mental Health Services Act	-	-	3,829	629	1,716	55	-	-	4,379	10,609	1,088	11,697	-	11,697	
01054045	Mosquito Abatement Assessment A	-	-	217	130	97	1,219	-	-	248	1,911	119	2,030	-	2,030	
01054840	Memorial Hall Trust	33,044	-	123	149	55	-	-	-	140	33,510	6,885	40,396	-	40,396	
01055011	IHSS Public Authority	-	-	494	502	221	1,329	-	-	564	3,110	977	4,087	-	4,087	
01055340	Child Support	-	-	7,496	8,682	683	942	8,147	1,645	1,222	28,816	9,297	38,113	-	38,113	
01062136	Trial Court Security	-	-	721	5,271	323	-	8,070	(143)	824	15,066	6,001	21,067	-	21,067	
01062150	Local Community Corrections	-	-	2,104	1,626	943	-	-	-	2,406	7,080	(4,446)	2,635	-	2,635	

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 2022-23	Actual	Building Use	Equipment Use	County							Total Actual Costs FY 2022-23	Roll Forward	Actual		Total Claimable Costs FY 2024-25
				Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	Employee Benefits 01011170	Data Processing 01011200			FY 2022-23	Forward	
01200000	Road	3,028	-	18,676	23,287	7,353	305	26,865	(3,996)	18,482	94,000	24,665	118,665	-	118,665
01401140	Advertising County Resources	-	-	69	147	40	-	-	-	79	335	(1,373)	(1,038)	-	(1,038)
01602270	Fish & Game Commission	-	-	14	29	6	-	-	-	16	65	(26)	38	-	38
01906020	Office of Education	-	-	241	106,796	108	-	-	-	275	107,420	28,023	135,443	-	135,443
02000000	Solid Waste	155	-	4,701	5,132	1,704	886	6,321	(664)	4,347	22,582	(24,674)	(2,093)	-	(2,093)
02040205	Orland Airport	-	-	1,354	361	205	2,520	(11)	-	484	4,912	(1,180)	3,732	-	3,732
02040207	Willows Airport	-	-	1,915	451	459	194	(11)	-	1,125	4,133	718	4,851	-	4,851
02200000	Fleet Operations	-	-	4,330	988	549	-	-	-	1,401	7,268	2,346	9,614	-	9,614
02210000	Underground Storage Tanks	-	-	275	167	123	886	-	-	314	1,765	459	2,225	-	2,225
02220000	Vegetation & Environmental Mgmt	-	-	117	39	53	997	-	-	134	1,341	744	2,084	-	2,084
02260000	Public Works Agency	1,615	-	2,905	7,464	467	15,703	11,783	6,913	1,192	48,043	19,027	67,069	-	67,069
02261000	PCDS Permit Center	-	-	3,486	133	87	111	-	-	223	4,040	2,670	6,711	-	6,711
02261120	Facilities Internal Service Fund	2,399	-	6,822	2,065	3,058	-	-	(2,410)	7,802	19,736	3,410	23,146	-	23,146
02280000	Data Processing ISF	-	-	10,223	1,904	964	-	-	(138)	2,459	15,411	(5,943)	9,469	-	9,469
02310000	Utilities ISF	-	-	1,362	21,795	611	-	-	-	1,558	25,326	5,683	31,008	-	31,008
04050000	Court	2,886	-	-	1,323	954	498	-	-	2,433	8,094	(5,843)	2,251	-	2,251
04100000	Law Library	-	-	-	22	4	2,646	-	-	10	2,681	959	3,640	-	3,640
04250000	Local Transportation Trust	-	-	-	396	-	-	(1,069)	(37)	1,894	1,183	(3,736)	(2,552)	-	(2,552)
04260000	Transportation Administration	-	-	-	285	-	-	-	-	1,251	1,536	(1,865)	(329)	-	(329)
04280000	Glenn County Transit	-	-	-	263	-	-	-	-	856	1,120	(465)	654	-	654
04281000	Fixed Route Transit	-	-	-	301	-	-	-	-	979	1,280	(1,466)	(186)	-	(186)
04601000	Local Agency Formation Commission	-	-	-	287	-	914	-	-	68	1,269	(1,978)	(708)	-	(708)
04796000	Glenn Groundwater Authority	-	-	-	300	-	-	-	-	1,073	1,373	(2,223)	(849)	-	(849)
04999100	Community Action	-	-	19,096	24,254	7,137	4,403	34,759	4,888	13,600	108,138	33,997	142,136	-	142,136
05010000	Artois Fire District	-	-	-	575	54	-	-	-	138	767	93	860	-	860
05022000	Hamilton Fire District	-	-	-	1,198	220	(53)	-	-	561	1,927	(715)	1,211	-	1,211
05022010	Bayliss Fire District	-	-	-	424	14	-	-	-	35	473	207	681	-	681
05050000	Willows Rural Fire District	-	-	-	793	190	-	-	-	485	1,467	426	1,893	-	1,893
05110000	Storm Drain Maintenance District #1	-	-	-	386	0	-	-	-	1	387	244	631	-	631
05130000	Storm Drain Maintenance District #2	-	-	-	405	16	-	-	-	42	463	101	564	-	564
05140000	North Willows County Service Area	-	-	-	234	28	-	-	-	72	334	69	403	-	403
05210000	Air Pollution District	1,730	-	1,242	6,604	1,131	2,603	9,165	406	2,885	25,767	6,993	32,760	-	32,760
05210241	Air Pollution Vehicle Registration	-	-	-	147	50	-	-	-	127	325	137	461	-	461
05250000	Olive Pest Management District	-	-	-	17	-	-	-	-	20	37	(66)	(29)	-	(29)
06010000	Elk Creek Cemetery District	-	-	-	442	-	-	-	-	14	456	168	623	-	623
06020000	German Cemetery District	-	-	-	298	-	-	-	-	2	300	207	507	-	507
06030000	Marvin-Chapel Cemetery District	-	-	-	273	-	-	-	-	17	290	54	344	-	344
06040000	Newville Cemetery District	-	-	-	211	-	-	-	-	6	216	40	257	-	257
06050000	Orland Cemetery District	-	-	-	1,152	-	-	-	-	660	1,811	206	2,018	-	2,018
06060000	Willows Cemetery District	-	-	-	610	-	-	-	-	423	1,033	(82)	951	-	951
06200000	Glenn-Codora Fire District	-	-	-	626	-	-	-	-	259	885	219	1,103	-	1,103
06210000	Elk Creek Fire District	-	-	-	577	-	-	-	-	391	968	695	1,663	-	1,663
06220000	Glenn-Colusa Fire District	-	-	-	372	-	-	-	-	46	418	257	674	-	674
06230000	Kanawha Fire District	-	-	-	382	-	-	-	-	113	495	(148)	346	-	346
06240000	Ord Fire District	-	-	-	485	-	-	-	-	36	521	308	830	-	830
06250000	Orland Fire District	-	-	-	855	-	-	-	-	519	1,384	(153)	1,231	-	1,231
06300000	Levee District #1	-	-	-	221	-	(503)	-	-	30	(252)	(357)	(608)	-	(608)
06310000	Levee District #2	-	-	-	293	-	-	-	-	16	309	196	504	-	504
06320000	Levee District #3	-	-	-	218	-	-	-	-	61	280	125	404	-	404
06500000	Butte City Community Service District	-	-	-	468	-	-	-	-	48	515	(492)	24	-	24
06510000	BCCSD - Recreation District	-	-	-	15	-	-	-	-	10	25	(155)	(131)	-	(131)
06610000	Elk Creek Community Service District	-	-	-	900	-	-	-	-	233	1,133	454	1,586	-	1,586
06640000	ECCSD - Recreation District	-	-	-	-	-	-	-	-	-	-	(7)	(7)	-	(7)
06650000	ECCSD - Lighting District	-	-	-	69	-	-	-	-	439	507	494	1,002	-	1,002
06700000	Ord Bend Community Service District	-	-	-	227	-	-	-	-	74	301	132	433	-	433
06740000	Artois Community Service District	-	-	-	567	-	(111)	-	-	469	926	(44)	882	-	882
06825000	Hamilton City Community Service District	-	-	-	2,621	-	(254)	-	-	1,104	3,471	91	3,562	-	3,562
06830000	HCCSD - Lighting District	-	-	-	104	-	-	-	-	17	120	84	205	-	205
06850000	HCCSD - Library District	-	-	-	-	-	-	-	-	-	-	(40)	(40)	-	(40)
06865000	HCCSD - Edgewater Park	-	-	-	-	-	-	-	-	-	-	(41)	(41)	-	(41)

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 2022-23	Actual	Building Use	Equipment Use	County	Dept of	Annual	County	Personnel	Employee	Data	Total Actual	Roll	Actual Costs		Total
				Admin Officer	Finance	Audit	Counsel						FY 2022-23	plus Roll	
				01011013	01011040	01011051	01011080	01011090	01011170	01011200	FY 2022-23	Forward	Forward		2024-25
06870000	HCCSD - Pallsades District	-	-	-	21	-	-	-	-	6	27	6	33	-	33
06880000	N.E. Willows Community Service Dis	-	-	-	531	-	111	-	-	408	1,050	467	1,517	-	1,517
06920000	Mosquito Abatement District	-	-	-	817	-	55	-	-	315	1,188	36	1,224	-	1,224
06950000	Rice Pest Abatement District	-	-	-	2	-	-	-	-	15	17	(114)	(98)	-	(98)
06960000	HC Reclamation District #2140	-	-	-	983	-	-	-	-	781	1,764	(68)	1,696	-	1,696
06970000	Reclamation District #2106	-	-	-	304	-	-	-	-	-	304	(70)	235	-	235
99999999	Other	-	-	48,034	88,409	18,871	341	-	(4,948)	35,375	186,083	(28,704)	157,379	-	157,379
	Subtotal	\$299,229	\$ 157,657	\$603,699	\$ 745,967	\$101,898	\$292,874	\$581,839	\$ 40,583	\$385,151	\$ 3,208,896	\$863,685	\$ 4,072,581	\$ -	\$ 4,072,581
	Direct Billed	-	-	-	39,897	22,600	18,669	64,482	40,615	-	186,263	-	186,263	-	186,263
	Unallocated	-	-	25,913	464,909	-	268,884	-	-	64,098	823,803	-	823,803	-	823,803
	Total	\$299,229	\$ 157,657	\$629,612	\$ 1,250,772	\$124,498	\$580,427	\$646,321	\$ 81,197	\$449,248	\$ 4,218,969	\$863,685	\$ 5,082,647	\$ -	\$ 5,082,647