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Dept. of Finance

STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Glenn
Willows, California**

Date: May 30, 2006
Filing Ref: GLE07

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 2006-07 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 **2004-05** fiscal year and as estimated costs for the **2006-07** 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, 2006**, 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. Personnel |
| 2. Annual Audit | 7. Department of Finance |
| 3. Employee Benefits | 8. Service Center (ISF) |
| 4. Maintenance/Janitorial | 9. Central Services (ISF) |
| 5. County Counsel | 10. Data Processing (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 11 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: The adjustment reflected on Schedule A must be included when calculating carry forward in the 2007-08 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF GLENN

STEVE WESTLY
CALIFORNIA STATE CONTROLLER

BY Don Santoro

BY Michael J. Havey

DON SANTORO

Michael J. Havey, Chief

Name
DIRECTOR OF FINANCE

Bureau of Payments
Division of Accounting and Reporting

Title
5-31-06

06-05-06

Date

Date

Negotiated by Tillman Sherman
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

GLENN COUNTY, CALIFORNIA
OMB 2006-07 COST ALLOC PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	01011010 BOS	01011013 CAO	01011020 Bd Clrk	01011070 Assessr	01011100 Electio	0101.1110 Sch Elc	01011180 Sur/Eng	01012040 Crt Rev	01012050 Juv Jst	01012060 Grand J
00100000 Bld Use	\$11,322			\$5,037	\$468					
00150000 Equip			1,171	3,806	8,153					
01011200 DP	67		32	46,047	22		9	75		3
01011051 Audit	382		184	685	125		53	428		14
01011170 EE-Bene	243		146	485	49					
01011120 Pacilit	5,577			7,691	714					
01011120 Mnt/Jan	32,422			27,620	2,565					
01011150 Gen Ins	24,276		662	8,465	269		82	658		22
01011080 Counsel	52,204			435	435					1,739
01011090 Persnll	3,336		2,001	6,673	667					
01011040 W F	2,221		1,452	4,505	886		75	675	4	476
Total Allocated	\$132,050		\$5,648	\$111,449	\$14,353		\$219	\$1,836	\$5	\$2,254
Roll Forward	(48,029)		(3,631)	(64,361)	(3,421)		(72)	778	(1)	(2,076)
Cost w/Roll Fwd	84,021		2,017	47,088	10,932		147	2,614	4	178
Adjustments	1,810		1,084	3,614	361					
Proposed costs	\$85,831		\$3,101	\$50,702	\$11,293		\$147	\$2,614	\$4	\$178

GLENN COUNTY, CALIFORNIA
OMB 2006-07 COST ALLOC PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	01012200 Bldg In	01012210 Microg	01012220 Recrdr	01012230 Coroner	01012240 Pub Gdn	01012260 Em Svcs	01012280 Plannin
00100000 Bld Use		\$2,445	\$145	\$12,464	\$97		\$713
00150000 Equip	745	8,242		11,680	725	418	2,306
01011200 DP	44	5	145	31	43	7	23
01011051 Audit	253	30	829	179	245	39	132
01011170 EE-Bene			930	243	194		97
01011120 Facilit			9,487	736	6,160		533
01011120 Mnt/Jan			16,314	5,429	35,810		2,986
01011150 Gen Ins	389	46	3,129	332	1,038	60	259
01011080 Counsel	8,262	435	7,827		435		(6,150)
01011090 Persnll			8,208	3,336	2,669		1,334
01011040 DOF	448	732	6,167	2,078	1,992	102	919

Total Allocated	\$9,396	\$1,993	\$63,723	\$12,509	\$72,730	\$208	\$955
Roll Forward	176	671	2,232	(7,721)	(13,748)	24,622	(42)

Cost ~ /RollFwd	9,572	2,664	65,955	4,788	(13,748)	97,352	166
Adjustments			4,699	1,807		1,446	723

Proposed costs	\$9,572	\$2,664	\$70,654	\$6,595	\$(13,748)	\$98,798	\$166
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GLENN COUNTY, CALIFORNIA
OMB 2006-07 COST ALLOC PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	01012290 Animal	01014022 Hospitl	01015180 Veteran	01015300 Sr Nutr	01016040 Library	01016050 Ag Ext	01024010 Health	01024012 Mental	01024014 Alc/Drg	01024015 Mental
00100000 Bld Use	\$1,494		\$277			\$4,087	\$4,699	\$6,580	\$4,528	
00150000 Equip						2,057				
01011200 DP	35	51	9		14	22	307	643	115	59
01011051 Audit	203	293	50		83	126	1,753	3,670	655	337
01011170 EE-Bene	393					97	534	1,751	359	
01011120 Facilit	3,760		493			6,396	3,856	5,470	10,039	
01011120 Mnt/Jan	12,297		3,220			28,979	15,127	44,390	45,384	
01011150 Gen Ins	883	450	130		126	880	3,403	6,219	2,085	518
01011080 Counsel	3,044	24,784	869		5,652	435	8,262	3,913		
01011090 Persnll	2,574					1,334	6,290	20,594	5,873	
01011040 DOF	2,304	1,131	198		154	1,051	7,454	20,533	5,429	514
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Total Allocated	\$26,987	\$26,709	\$5,246		\$6,029	\$45,464	\$51,685	\$113,763	\$74,467	\$1,428
Roll Forward	10,994	(8,065)	(12,161)	(45)		(4,366)	(28,444)	18,850	(17,674)	
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Cost ~ /RollFwd	37,981	18,644	(6,915)	(45)	6,029	41,098	23,241	132,613	56,793	1,428
Adjustments	1,807					723	3,976	13,735	3,976	
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Proposed costs	\$39,788	\$18,644	\$(6,915)	\$(45)	\$6,029	\$41,821	\$27,217	\$146,348	\$60,769	\$1,428
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GLENN COUNTY, CALIFORNIA
OMB 2006-07 COST ALLOC PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	01024017 Drug Co	01024020 Materna	01024025 WIC	01024170 CCS	01025010 Soc Svc	01042090 DA	01042110 Sheriff	01042113 Disptch	01042135 Civil	01042136 Crt Sec
00100000 Bld Use						\$809	\$3,233			\$237
00150000 Equip						4,119	92,595			
01011200 DP	42	39	47	31	2,153	103	483	46	17	19
01011051 Audit	242	225	267	175	12,295	587	2,755	260	95	111
01011170 EE-Bene	146	194	194	97	3,605	437	2,557	291	97	146
01011120 Facilit						5,357	10,835	641		256
01011120 Mnt/Jan						21,101	18,051	1,862		680
01011150 Gen Ins	372	345	411	269	44,625	3,816	162,542	469	146	183
01011080 Counsel					2,573	513	41,106			
01011090 Persnll	2,001	2,669	1,930	1,334	43,233	6,005	12,702	3,862	1,334	2,001
01011040 DOF	1,748	1,891	2,077	1,322	94,936	4,386	14,554	2,334	885	1,123
Total Allocated	\$4,551	\$5,363	\$4,926	\$3,228	\$203,420	\$47,233	\$361,413	\$9,765	\$2,574	\$4,756
Roll Forward				402	22,108	3,224	(11,029)	1,820	(2,278)	1,454
Cost w/Roll Fwd	4,551	5,363	4,926	3,630	225,528	50,457	350,384	11,585	296	6,210
Adjustments	1,084	1,446	1,446	723	23,494	3,253	10,120	2,169	723	1,084
Proposed costs	\$5,635	\$6,809	\$6,372	\$4,353	\$249,022	\$53,710	\$360,504	\$13,754	\$1,019	\$7,294

GLENN COUNTY, CALIFORNIA
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Allocated Costs by Department
Consolidated

Central Svc Departments	01042140 Jail	01042150 Probatn	01042150 St Corr	01042155 Juv Hl	01042158 Delinq	01042360 Boat	01054010 Calif W	01054011 Bio-Ter	01054014 Subst A	01055340 Child
00100000 Bld Use	\$99,268	\$4,505		\$39,804						\$5,375
00150000 Equip	4,158	5,845								
01011200 DP	347	146		108	9	17	2	27	48	99
01011051 Audit	1,979	831		615	50	97	12	156	276	566
01011170 EE-Bene	1,214	781		975	97	146		49	97	583
01011120 Facilit	61,402	6,237		15,982						5,415
01011120 Mnt/Jan	31,034	18,137		25,402						17,309
01011150 Gen Ins	30,444	1,921		2,651	77	149	18	240	423	1,450
01011080 Counsel	869	746								435
01011090 Persnll	12,743	8,442		9,961	1,334	2,001		667	1,334	8,007
01011040 DOF	12,732	8,669		6,829	757	1,224	16	673	1,479	10,792
Total Allocated	\$256,190	\$56,260		\$102,327	\$2,324	\$3,634	\$48	\$1,812	\$3,657	\$50,031
Roll Forward	(2,895)	(31,675)		24,204	910	2,099				(23,415)
Cost w/Roll Fwd	253,295	24,585		126,531	3,234	5,733	48	1,812	3,657	26,616
Adjustments	9,036	4,699		6,145	723	1,084		361	723	4,337
Proposed costs	\$262,331	\$29,284		\$132,676	\$3,957	\$6,817	\$48	\$2,173	\$4,380	\$30,953

GLENN COUNTY, CALIFORNIA
OMB 2006-07 COST ALLOC PLAN
Allocated Costs by Department
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Central Svc Departments	01203010 Road	01602270 F & G	01906020 Off Ed	02000000 Solid W	02050000 Orl Air	02070000 Wls Air	02200000 Fleet	02210000 UST	02220000 Vegetat	02224170 Tri-Cou
00100000 Bld Use			\$53,408							
00150000 Equip										
01011200 DP	569	2	6	202	60	47	165	15	13	1
01011051 Audit	3,246	9	36	1,156	341	267	944	83	75	5
01011170 EE-Bene	1,068			18			340			
01011120 Facilit			98,416		210					
01011120 Mnt/Jan			88,171				(2,298)	(34)		
01011150 Gen Ins	122,078	13	4,858	2,010	524	411	1,450	127	115	8
01011080 Counsel			(3,296)		869	435				
01011090 Persnll	14,680			3,203			4,671			
01011040 DOF	14,025	36	104,440	4,154	782	625	4,749	179	237	31
Total Allocated	\$155,666	\$60	\$346,039	\$10,743	\$2,786	\$1,785	\$10,021	\$370	\$440	\$45
Roll Forward	16,893	(2,036)	146,643	(2,635)	1,236	96	(5,671)	(148)	(197)	
Cost w/Roll Fwd	172,559	(1,976)	492,682	8,108	4,022	1,881	4,350	222	243	45
Adjustments	7,952			1,807			2,530			
Proposed costs	\$180,511	\$(1,976)	\$492,682	\$9,915	\$4,022	\$1,881	\$6,880	\$222	\$243	\$45

GLENN COUNTY, CALIFORNIA
OMB 2006-07 COST ALLOC PLAN
Allocated Costs by Department
Consolidated

Central Svc	02240000	02250000	02260000	02270000	03230000	03350000	03390000	04050000	04100000	04260000
Departments	HRA	HSA	Pub Wrk	C Svcs	Fire Ch	Golden	JPA Orl	Court	Law Lib	Tr Admi
00100000 Bld Use			\$1,308					\$32,957		
00150000 Equip										
01011200 DP	482	138	164	23					3	24
01011051 Audit	2,749	786	939	134	2				17	137
01011170 EE-Bene	2,634	2,379	828							
01011120 Facilit		70	8,527					21,425		
01011120 Mnt/Jan		(940)	33,991					110,014		
01011150 Gen Ins	5,087	2,161	3,072	205	3			2,959	27	211
01011080 Counsel	9,759	84,170	3,044					4,348	435	1,304
01011090 Persnll	16,221	(1,007)	8,751					(9,664)		
01011040 DOF	21,571	8,656	9,531	259	6			432	89	1,275
Total Allocated	\$58,503	\$96,413	\$70,155	\$621	\$11			\$162,471	\$571	\$2,951
Roll Forward	(23,956)	75,017	(19,302)	(568)		(618)		(13,288)	(7,374)	1,453
Cost w/Roll Fwd	34,547	171,430	50,853	53	11	(618)		149,183	(6,803)	4,404
Adjustments	16,265	4,337	5,060							
Proposed costs	\$50,812	\$175,767	\$55,913	\$53	\$11	\$(618)		\$149,183	\$(6,803)	\$4,404

GLENN COUNTY, CALIFORNIA
OMB 2006-07 COST ALLOC PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	04280000 GC Tran	04281000 Fixed R	04601000 LAFCO	04990000 HRA-CAD	05000000 Dependa	05010000 Artois	05022000 Hamiltn	05022010 Bayliss	05050000 Willows	05110000 SDM #1
00100000 Bld Use										
00150000 Equip										
01011200 DP	48	80	3	751		7	27	8	13	1
01011051 Audit	275	457	16	4,288		39	157	45	72	3
01011170 EE-Bene	49			1,796						
01011120 Facilit										
01011120 Mnt/Jan										
01011150 Gen Ins	422	703	25	6,734						
01011080 Counsel	435			1,304		435				
01011090 Persnll	667			38,092						
01011040 DOF	4,164	1,279	78	22,931		186	826	79	185	16
Total Allocated	\$6,060	\$2,519	\$122	\$75,896		\$667	\$1,010	\$132	\$270	\$20
Roll Forward	393	(383)	(144)	7,676		226	222	(30)	(195)	7
Cost w/Roll Fwd	6,453	2,136	(22)	83,572		893	1,232	102	75	27
Adjustments	361			13,373						
Proposed costs	\$6,814	\$2,136	\$ (22)	\$96,945		\$893	\$1,232	\$102	\$75	\$27

GLENN COUNTY, CALIFORNIA
OMB 2006-07 COST ALLOC PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	05130000 SDM #3	05140000 NW CSA	05210000 Air Pol	05210241 Air Pol	05250000 Olive P	06000000 Indepen	06010000 Elk Cre	06020000 German	06030000 Marvin-	06040000 Newwill
00100000 Bld Use			\$1,229							
00150000 Equip										
01011200 DP	1	4	75	14	10		2			
01011051 Audit	5	23	427	78	58					
01011170 EE-Bene			291							
01011120 Facilit			3,952							
01011120 Mnt/Jan			12,821							
01011150 Gen Ins			1,080	120						
01011080 Counsel			1,304	434						
01011090 Persnll			4,004							
01011040 DOF	(83)	(30)	2,806	232	287		251	24	277	25
Total Allocated	\$(77)	\$(3)	\$27,989	\$878	\$355		\$253	\$24	\$278	\$25
Roll Forward	(97)	(284)	3,608	398	115	(38,010)	(20)	20	132	16
Cost ~ / RollFwd	(174)	(287)	31,597	1,276	470	(38,010)	233	44	410	41
Adjustments			2,169							
Proposed costs	\$(174)	\$(287)	\$33,766	\$1,276	\$470	\$(38,010)	\$233	\$44	\$410	\$41

GLENN COUNTY, CALIFORNIA
OMB 2006-07 COST ALLOC PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	06050000 Orland	06060000 Willows	06070000 WC Endo	06200000 C/G Fir	06210000 Elk Cre	06220000 Glenn-C	06230000 Kanawha	06240000 Ord Fir	06250000 Orland	06300000 Levee#1
00100000 Bld Use										
00150000 Equip										
01011200 DP	31	25		7	2	5	6	4	14	3
01011051 Audit										
01011170 EE-Bene										
01011120 Facilit										
01011120 Mnt/Jan										
01011150 Gen Ins										
01011080 Counsel	(105)									
01011090 Persnll										
01011040 DOF	1,033	812		220	133	922	322	36	252	(21)
Total Allocated	\$959	\$837		\$227	\$135	\$927	\$328	\$40	\$266	\$(18)
Roll Forward	(1,057)	(589)		212	(147)	438	(216)	(270)	(262)	(166)
Cost w/Roll Fwd Adjustments	(98)	248		439	(12)	1,365	112	(230)	4	(184)
Proposed costs	\$(98)	\$248		\$439	\$(12)	\$1,365	\$112	\$(230)	\$4	\$(184)

GLENN COUNTY, CALIFORNIA
OMB 2006-07 COST ALLOC PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	06310000 Levee#2	06320000 Levee#3	06500000 Butte C	06510000 BCCSD-R	06610000 Elk Cre	06620000 ECCSD-C	06650000 ECCSD-L	06700000 Ord CSD	06740000 Artois	06800000 HCCSD
00100000 Bld Use										
00150000 Equip										
01011200 DP	1	6	4	1	22			4	4	22
01011051 Audit										
01011170 EE-Bene										
01011120 Facilit										
01011120 Mnt/Jan										
01011150 Gen Ins										
01011080 Counsel										
01011090 Persnll										
01011040 DOF	21	80	213	133	603		19	25	383	1,011
Total Allocated	\$22	\$86	\$217	\$134	\$625		\$19	\$29	\$387	\$1,033
Roll Forward	(46)	(3)	(97)	(138)	(272)		(16)	(252)	(922)	(3,385)
Cost w/Roll Fwd	(24)	83	120	(4)	353		3	(223)	(535)	(2,352)
Adjustments										
Proposed costs	\$(24)	\$83	\$120	\$(4)	\$353		\$3	\$(223)	\$(535)	\$(2,352)

GLENN COUNTY, CALIFORNIA
OMB 2006-07 COST ALLOC PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	06801000 HCCSD-C	06830000 HCCSD L	06840000 HCCSD-F	06850000 HCCSD-L	06865000 HCCSD-E	06870000 Pallisa	06880000 NEWCSO	06920000 Mosquit	06950000 Rice Pe	06970000 Reclama
00100000 Bld Use										
00150000 Equip										
01011200 DP		2		2		1	18	21	2	
01011051 Audit										
01011170 EE-Bene										
01011120 Facilit										
01011120 Mnt/Jan										
01011150 Gen Ins										
01011080 Counsel										
01011090 Persnll										
01011040 DOF	42	38		233	4	18	628	867	(56)	(43)
Total Allocated	\$42	\$40		\$235	\$4	\$19	\$646	\$888	\$(54)	\$(43)
Roll Forward		(23)		(395)			33	(8,553)	(86)	
Cost w/Roll Fwd	42	17		(160)	4	19	679	(7,665)	(140)	(43)
Adjustments										
Proposed costs	\$42	\$17		\$(160)	\$4	\$19	\$679	\$(7,665)	\$(140)	\$(43)

GLENN COUNTY, CALIFORNIA
OMB 2006-07 COST ALLOC PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	06980000 Resourc	99999999 Other	Subtotal	Direct Billed	Unallocated	Total
00100000 Bld Use		\$2,631	\$299,120			\$299,120
00150000 Equip			146,020			146,020
01011200 DP	15	2,542	57,436			57,436
01011051 Audit		15,807	65,714	1,505		67,219
01011170 EE-Bene		45	26,966	943		27,909
01011120 Facilit		53,245	356,065			356,065
01011120 Mnt/Jan		54,978	728,819	43,590		772,409
01011150 Gen Ins		30,268	490,961			490,961
01011080 Counsel			315,006	23,051		338,057
01011090 Persnll		(4,910)	264,415	77,307		341,722
01011040 DOF	431	16,907	463,578	12,227	521,500	997,305

Total Allocated	\$446	\$171,513	\$3,214,100	\$158,623	\$521,500	\$3,894,223
Roll Forward	(18)	20,679	4,828			4,828

Cost w/Roll Fwd	428	192,192	3,218,928	158,623	521,500	3,899,051
Adjustments		361	168,795			168,795

Proposed costs	\$428	\$192,553	\$3,387,723	\$158,623	\$521,500	\$4,067,846
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