



**JOHN CHIANG**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Glenn  
Willows, California**

**Date: June 1, 2010  
Filing Ref: GLE11**

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 **2010-11** 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 **Exhibit A** (attached) are formally approved as actual costs for the **2008-09** fiscal year and as estimated costs for the **2010-11** 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, 2010**, 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     | 12. Personnel                                      |
| 2. Annual Audit                 | 13. Central Services (ISF)                         |
| 3. Building Maintenance         | 14. Health Services (ISF)                          |
| 4. County Administrative Office | 15. Human Resources (ISF)                          |
| 5. County Counsel               | 16. Public Works (ISF)                             |
| 6. Data Processing              | 17. Service Center (ISF)                           |
| 7. Department of Finance        | 18. Tri-County Bee (ISF)                           |
| 8. Employee Benefits            | 19. Underground Storage Tanks (ISF)                |
| 9. Facilities Maintenance       | 20. Vegetation & Environmental<br>Management (ISF) |
| 10. General Insurance           |  |
| 11. Janitorial Services         |  |

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 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:** None.

**SECTION IV: ACCEPTANCE**

COUNTY OF GLENN

JOHN CHIANG  
CALIFORNIA STATE CONTROLLER

BY *Don Santoro*

BY *[Signature]*

DON SANTORO

George Lolas, Assistant Division Chief  
Local Government Operations  
Division of Accounting and Reporting

Name

DIRECTOR OF FINANCE

Title

6-8-10

Date

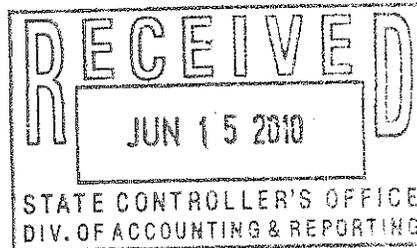
6-29-10

Date

Negotiated by Martin Raygoza  
Telephone (916) 323-9293

cc: State and Federal Agencies

Attachment



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

FY 08/09 Actual		Building Use	Equipment Use	County	Dept of	Annual	County	Facilities	Building	Janitorial	
				Officer	Finance	Audit	Counsel	Maintenance	Maintenance	Services	
				01011013	01011040	01011051	01011080	01011090	01011120	01011120	01011120
01011010	Board of Supervisors	8,567		152,424	2,582	184	81,084	3,620	7,657	4,944	9,749
01011020	Clerk of the Board		424	56,120	1,100	85		1,463			
01011070	Assessor	4,399	4,020	1,633	4,587	320	1,412	6,094	8,528	7,778	20,134
01011100	Elections	3,541	33,661	128	1,569	124	2,311	964	4,999	4,090	10,019
01011180	Surveyor			16	60	16					
01012040	Court Revenues			163	497	157					
01012050	Juvenile Justice Commission			0	1	0					
01012060	Grand Jury			8	890	8	1,284		30		
01012100	Indigent Defense			380	440	116					
01012170	Flood Control		745	522	379	2					
01012180	Agriculture Commissioner	2,118	8,717	848	7,864	566	8,559	11,261	11,356	7,441	16,337
01012200	Building Inspector	518		(3,340)	2,187	178	2,054	2,896	3,443	2,403	9,724
01012220	Recorder	8,550	15,062	148	2,921	143	2,696	3,620	7,641	4,988	9,741
01012230	Coroner			17	117	16					
01012240	Public Guardian		725	86	1,072	83	19,999	1,448	3,609		
01012260	Emergency Services		418								
01012280	Planning	482		518	3,128	295	28,817	3,620	3,358	1,236	9,074
01012290	Animal Control		511	141	2,228	136	770	2,896	3,644	393	10,121
01014022	Hospital			2,658	175	56					
01015180	Veterans' Services	119		14	423	14		724	403	2,794	334
01016040	Library			304	176	43					
01016050	Cooperative Extension	4,262	1,569	84	1,142	81	513	1,448	10,228	11,864	28,170
01024010	Public Health	5,314		18,000	9,867	1,059	20,538	9,635	7,302	17,033	24,102
01024012	Mental Health	5,965		2,086	26,025	2,009	3,851	34,303	8,198	19,123	17,597
01024014	Alcohol & Drug Abuse	4,528		339	4,512	327		5,792	15,074	58,819	40,724
01024017	Drug Court			90	1,360	87		1,448			(251)
01024020	Maternal & Child Health			105	1,214	101		1,448			
01024025	Women, Infants & Children			181	2,393	174		2,896			(1,471)
01024170	California Children's Services			120	1,792	116		1,473			
01025010	Social Services Administration			6,187	107,401	5,973	12,555	44,854			
01042090	District Attorney	229	4,119	362	4,506	349	723	5,537	9,009	5,435	21,065
01042110	Sheriff	2,028	102,952	2,408	17,002	1,443	12,267	22,445	21,296	7,213	29,667
01042113	Sheriff's Dispatch	365	1,112	4,291	3,661	189		5,792	1,700	892	6,180
01042135	Sheriff's Civil Division			52	994	50	642	1,448			
01042136	Court Security	171		388	1,768	124		2,896	153	99	195

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		Building	Equipment	County Admin Officer	Dept of Finance	Annual Audit	County Counsel	Personnel	Facilities Maintenance	Building Maintenance	Janitorial Services
<b>FY 08/09 Actual</b>		Use	Use	01011013	01011040	01011051	01011080	01011090	01011120	01011120	01011120
01042140	Jail	98,728	5,083	1,145	15,512	1,103	128	17,419	65,334	7,551	26,038
01042150	Probation	2,771	4,781	905	6,617	370	3,182	8,689	7,927	4,243	24,663
01042155	Juvenile Hall	39,520		365	5,857	352		8,144	16,324	24,901	
01042158	Delinquency Prevention			20	399	19		724			
01042360	Boat Patrol			37	551	35		724			
01054010	California Waste Management			5	13	5					
01054011	Emergency Preparedness Grant			1,369	757	67		248			
01054012	Mental Health Services Act			372	955	359					
01054014	Substance Abuse Prop 36			376	710	112					(407)
01054025	Health WIC Advance			0	1	0					
01054045	Mosquito Abatement Assessment Area			66	214	64					
01055340	Child Support	5,375		2,347	5,425	258	356	7,240	6,828	4,012	23,107
01203010	Road	308		1,447	26,769	4,110		26,066	3,171	(17,499)	5,787
01602270	Fish & Game Commission			3	32	2					
01906020	Office of Education	5,388		45	97,791	43			8,846	3,395	
02000000	Solid Waste			(2,210)	7,563	923	128	5,267	10,211		
02050000	Orland Airport			676	1,364	214		724	790		
02070000	Willows Airport			(367)	917	190			(1,728)		
02200000	Fleet Operations			(844)	5,239	545		5,171	2,341		
02210000	Underground Storage Tanks			58	244	56		(43)			
02220000	Vegetation & Environmental Mgmt			54	215	52					
02224170	Tri-County Bee			2	46	2					
02240000	Human Resource Agency			7,100	21,866	1,329	13,053	27,369	13,230		
02250000	Health Services Administration			7,989	7,438	432	9,917	6,660		(122)	(3,588)
02260000	Planning & Public Works Agency			(7,358)	6,936	467	37,554	5,216	4,972	(8,778)	19,580
02270000	Central Services			37	178	35					
03230000	Fire Chief's Association			1	2	1					
04050000	Court	29,767		3,120	395			(9,975)	56,484	26,226	8,797
04100000	Law Library			4	154	4	1,284				
04260000	Transportation Administration			(2,943)	1,208	81	2,182				
04280000	Glenn County Transit			394	1,653	129	1,027				
04281000	Fixed Route Transit			363	1,374	350			628		
04354015	Ca Reg Mental Health Coalition			296	758	285					
04601000	Local Agency Formation Commission			(2,386)	131	11			(7,737)		
04999100	Community Action			5,313	23,797	2,366	5,905	26,066			

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FY 08/09 Actual		County									
		Building Use	Equipment Use	Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	Facilities Maintenance 01011120	Building Maintenance 01011120	Janitorial Services 01011120
05010000	Artois Fire District			21	267	20					
05022000	Hamilton Fire District			165	1,459	96					
05022010	Bayliss Fire District			72	141	7					
05050000	Willows Rural Fire District			117	647	50					
05110000	Storm Drain Maintenance District #1			7	135	7					
05130000	Storm Drain Maintenance District #3			4	164	4					
05140000	North Willows County Service Area			278	141	17			167		
05210000	Air Pollution District	1,294		251	3,390	242	1,175	4,344	4,414	4,545	9,979
05210241	Air Pollution Vehicle Registration			38	205	37					
05250000	Olive Pest Management District			32	407	31					
06010000	Elk Creek Cemetery District			5	268						
06020000	German Cemetery District			0	98						
06030000	Marvin-Chapel Cemetery District			2	224						
06040000	Newville Cemetery District			1	81						
06050000	Orland Cemetery District			106	1,416		78				
06060000	Willows Cemetery District			85	1,057						
06200000	Glenn-Codora Fire District			84	428						
06210000	Elk Creek Fire District			71	226						
06220000	Glenn-Colusa Fire District			74	1,437						
06230000	Kanawha Fire District			86	550						
06240000	Ord Fire District			74	245						
06250000	Orland Fire District			97	456						
06300000	Levee District #1			7	135		128				
06310000	Levee District #2			3	113						
06320000	Levee District #3			20	251						
06500000	Butte City Community Service District			6	990						
06510000	BCCSD - Recreation District			0	1						
06610000	Elk Creek Community Service District			55	1,556						
06650000	ECCSD - Lighting District			10	26						
06700000	Ord Bend Community Service District			19	959						
06740000	Artois Community Service District			12	850						
06800000	Hamilton City Community Service District			76	2,125		513				
06830000	HCCSD - Lighting District			6	41						
06850000	HCCSD - Library District			6	331						
06865000	HCCSD - Edgewater Park			2	52						

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		County	County	County	County	County	County	County	County	County	
		Admin	Dept of	Annual	County	Personnel	Facilities	Building	Janitorial		
		Officer	Finance	Audit	Counsel		Maintenance	Maintenance	Services		
		01011013	01011040	01011051	01011080	01011090	01011120	01011120	01011120		
<b>FY 08/09 Actual</b>		Building Use	Equipment Use								
06870000	HCCSD - Pallasdes District		2	42							
06880000	N.E. Willows Community Service District		82	1,080							
06920000	Mosquito Abatement District		88	1,501							
06950000	Rice Pest Abatement District		5	73							
06960000	HC Reclamation District #2140		543	218							
06970000	Reclamation District #2106		0	76							
06980000	Resource Conservation District			424							
99999999	Other	15,540	8,695	23,192	9,059	(953)	(109)	88,077	310,984	56,032	
Subtotal		249,845	183,898	276,581	506,593	38,562	275,733	319,968	407,906	516,002	431,200
Direct Billed				36,942	12,981	7,450	7,845	31,721	31,651	121,936	67,291
Unallocated				479	718,372		115,580		1,202,138		
Total		249,845	183,898	314,002	1,237,946	46,012	399,158	351,689	1,641,695	637,938	498,491

**COUNTY OF GLENN**  
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FY 08/09 Actual		General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2008-09	Roll Forward	Total Actual Costs FY 2008-09 plus Roll Forward	*Adjustment* Reverse County Admin Officer	Total Claimable Costs FY 2010-11
01011010	Board of Supervisors	10,286	345	(105)	281,338	54,488	335,825	(152,424)	183,401
01011020	Clerk of the Board	361	138	8,006	67,698	11,755	79,453	(56,120)	23,333
01011070	Assessor	2,680	620	51,604	113,810	(28,527)	85,283	(1,633)	83,650
01011100	Elections	1,299	139	18,988	81,831	10,681	92,512	(128)	92,384
01011180	Surveyor	67		11	170	(106)	64	(16)	48
01012040	Court Revenues	663		112	1,591	(270)	1,321	(163)	1,159
01012050	Juvenile Justice Commission	1		0	3	(4)	(1)	(0)	(1)
01012060	Grand Jury	33		6	2,257	(4,529)	(2,271)	(8)	(2,279)
01012100	Indigent Defense	491		84	1,511	(3,142)	(1,632)	(380)	(2,012)
01012170	Flood Control	6		1	1,655	(1,744)	(89)	(522)	(611)
01012180	Agriculture Commissioner	5,687	1,118	5,095	86,967	(1,138)	85,829	(848)	84,981
01012200	Building Inspector	1,288	275	129	21,755	(2,425)	19,330	3,340	22,670
01012220	Recorder	1,791	345	6,025	63,671	(1,868)	61,803	(148)	61,655
01012230	Coroner	69		12	231	(18)	213	(17)	196
01012240	Public Guardian	352	139	999	28,511	(18,861)	9,649	(86)	9,563
01012260	Emergency Services				418	(2,250)	(1,832)		(1,832)
01012280	Planning	1,767	344	213	52,854	(5,085)	47,769	(518)	47,251
01012290	Animal Control	1,140	275	2,754	25,009	(11,229)	13,780	(141)	13,639
01014022	Hospital	238		41	3,168	(2,466)	702	(2,658)	(1,956)
01015180	Veterans' Services	120	68	10	5,023	1,711	6,735	(14)	6,721
01016040	Library	180		31	733	(177)	557	(304)	253
01016050	Cooperative Extension	1,932	138	59	61,491	665	62,156	(84)	62,072
01024010	Public Health	6,165	1,036	768	120,818	29,543	150,361	(18,000)	132,361
01024012	Mental Health	9,781	3,342	1,456	133,735	(3,585)	130,151	(2,086)	128,065
01024014	Alcohol & Drug Abuse	3,723	552	236	134,626	51,249	185,876	(339)	185,537
01024017	Drug Court	368	138	63	3,304	(1,295)	2,008	(90)	1,918
01024020	Maternal & Child Health	426	138	73	3,505	1,213	4,718	(105)	4,613
01024025	Women, Infants & Children	739	276	126	5,315	(668)	4,646	(181)	4,465
01024170	California Children's Services	492	207	84	4,284	(705)	3,579	(120)	3,458
01025010	Social Services Administration	29,363	5,469	4,320	216,122	(16,627)	199,496	(6,187)	193,308
01042090	District Attorney	3,781	803	6,033	61,952	(9,136)	52,816	(362)	52,454
01042110	Sheriff	63,103	2,055	38,569	322,449	(131,339)	191,110	(2,408)	188,701
01042113	Sheriff's Dispatch	1,064	552	137	25,936	8,756	34,693	(4,291)	30,401
01042135	Sheriff's Civil Division	210	138	35	3,568	572	4,141	(52)	4,089
01042136	Court Security	547	276	89	6,706	7	6,713	(388)	6,324

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

		General	Employee	Data	Total Actual		Total Actual		Total
		Insurance	Benefits	Processing	Costs FY	Roll	Costs FY	*Adjustment*	Claimable
<b>FY 08/09 Actual</b>		01011150	01011170	01011200	2008-09	Forward	2008-09 plus Roll Forward	Reverse County Admin Officer	Costs FY 2010-11
01042140	Jail	115,939	2,776	799	357,557	48,533	406,089	(1,145)	404,944
01042150	Probation	102,514	829	6,656	174,146	83,985	258,131	(905)	257,227
01042155	Juvenile Hall	19,222	1,627	255	116,566	9,212	125,779	(365)	125,414
01042158	Delinquency Prevention	82	70	14	1,329	(252)	1,076	(20)	1,056
01042360	Boat Patrol	1,760	69	26	3,202	(1,885)	1,317	(37)	1,280
01054010	California Waste Management	21		4	48	(6)	41	(5)	36
01054011	Emergency Preparedness Grant	284	70	48	2,844	(3,532)	(688)	(1,369)	(2,058)
01054012	Mental Health Services Act	1,520		260	3,466		3,466	(372)	3,093
01054014	Substance Abuse Prop 36	472		80	1,342	(1,167)	175	(376)	(200)
01054025	Health WIC Advance	1		0	3		3	(0)	3
01054045	Mosquito Abatement Assessment Area	270		46	660		660	(66)	594
01055340	Child Support	2,406	690	3,593	61,637	(12,359)	49,279	(2,347)	46,931
01203010	Road	102,926	3,032	2,979	159,097	3,456	162,553	(1,447)	161,106
01602270	Fish & Game Commission	10		2	49	(1)	49	(3)	46
01906020	Office of Education	528		31	116,068	7,521	123,589	(45)	123,544
02000000	Solid Waste	3,949	553	670	27,054	3,490	30,543	2,210	32,753
02050000	Orland Airport	904	69	154	4,895	(14,941)	(10,045)	(676)	(10,721)
02070000	Willows Airport	803		138	(49)	(18,135)	(18,184)	367	(17,816)
02200000	Fleet Operations	2,308	917	395	16,072	81	16,154	844	16,998
02210000	Underground Storage Tanks	238		41	594	(17)	576	(58)	518
02220000	Vegetation & Environmental Mgmt	221		38	580	(102)	477	(54)	423
02224170	Tri-County Bee	8		1	59	16	74	(2)	72
02240000	Human Resource Agency	8,596	2,830	139,765	235,136	25,428	260,564	(7,100)	253,465
02250000	Health Services Administration	2,467	2,401	141,418	175,012	(11,371)	163,642	(7,989)	155,653
02260000	Planning & Public Works Agency	10,625	552	85,810	155,576	(19,059)	136,517	7,358	143,875
02270000	Central Services	150		26	426	(27)	400	(37)	363
03230000	Fire Chief's Association	4		1	9	(1)	8	(1)	7
04050000	Court	5,138	(729)		119,222	(4,902)	114,320	(3,120)	111,200
04100000	Law Library	16		3	1,463	79	1,543	(4)	1,539
04260000	Transportation Administration	345		59	932	(460)	473	2,943	3,415
04280000	Glenn County Transit	547		94	3,844	(8,531)	(4,687)	(394)	(5,081)
04281000	Fixed Route Transit	1,484		254	4,453	3,833	8,286	(363)	7,922
04354015	Ca Reg Mental Health Coalition	1,206		206	2,750	(1,672)	1,078	(296)	783
04601000	Local Agency Formation Commission	46		8	(9,928)	(10,118)	(20,045)	2,386	(17,659)
04999100	Community Action	28,128	2,486	1,713	95,773	32,369	128,142	(5,313)	122,829

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

		General	Employee	Data	Total Actual		Total Actual		Total
		Insurance	Benefits	Processing	Costs FY	Roll	Costs FY	*Adjustment*	Claimable
<b>FY 08/09 Actual</b>		01011150	01011170	01011200	2008-09	Forward	2008-09 plus Roll Forward	Reverse County Admin Officer	Costs FY 2010-11
05010000	Artois Fire District	85		15	407	(521)	(113)	(21)	(134)
05022000	Hamilton Fire District	406		70	2,196	(2,249)	(53)	(165)	(218)
05022010	Bayliss Fire District	30		5	256	(428)	(172)	(72)	(244)
05050000	Willows Rural Fire District	211		36	1,061	(58)	1,003	(117)	886
05110000	Storm Drain Maintenance District #1	30		5	185	(149)	35	(7)	28
05130000	Storm Drain Maintenance District #3	17		3	191	(250)	(60)	(4)	(63)
05140000	North Willows County Service Area	72		12	687	330	1,016	(278)	739
05210000	Air Pollution District	1,708	414	5,388	37,143	(72)	37,070	(251)	36,820
05210241	Air Pollution Vehicle Registration	156		27	462	41	503	(38)	465
05250000	Olive Pest Management District	128		22	619	67	687	(32)	655
06010000	Elk Creek Cemetery District			4	277	(202)	75	(5)	70
06020000	German Cemetery District			0	99	(1,175)	(1,076)	(0)	(1,077)
06030000	Marvin-Chapel Cemetery District			2	228	(124)	104	(2)	102
06040000	Newville Cemetery District			1	83	(132)	(49)	(1)	(50)
06050000	Orland Cemetery District			74	1,674	(1,207)	467	(106)	361
06060000	Willows Cemetery District			60	1,202	228	1,430	(85)	1,345
06200000	Glenn-Codora Fire District			15	527	(530)	(3)	(84)	(88)
06210000	Elk Creek Fire District			4	302	(252)	49	(71)	(22)
06220000	Glenn-Colusa Fire District			7	1,518	157	1,675	(74)	1,601
06230000	Kanawha Fire District			15	651	(554)	97	(86)	10
06240000	Ord Fire District			6	325	(380)	(55)	(74)	(129)
06250000	Orland Fire District			22	575	(575)	(0)	(97)	(97)
06300000	Levee District #1			5	276	(99)	176	(7)	169
06310000	Levee District #2			2	118	(853)	(734)	(3)	(737)
06320000	Levee District #3			15	287	(511)	(224)	(20)	(245)
06500000	Butte City Community Service District			5	1,001	353	1,354	(6)	1,348
06510000	BCCSD - Recreation District			0	1	(83)	(81)	(0)	(82)
06610000	Elk Creek Community Service District			37	1,648	268	1,916	(55)	1,861
06650000	ECCSD - Lighting District			0	27	6	32	(0)	32
06700000	Ord Bend Community Service District			13	991	(1,088)	(98)	(19)	(116)
06740000	Artois Community Service District			7	869	(1,060)	(191)	(12)	(202)
06800000	Hamilton City Community Service District			53	2,768	(376)	2,392	(76)	2,315
06830000	HCCSD - Lighting District			4	51	(97)	(45)	(6)	(51)
06850000	HCCSD - Library District			4	342	(25)	316	(6)	310
06865000	HCCSD - Edgewater Park			1	55	(75)	(20)	(2)	(22)

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

		General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2008-09	Roll Forward	Total Actual Costs FY 2008-09 plus Roll Forward	*Adjustment* Reverse County Admin Officer	Total Claimable Costs FY 2010-11
<b>FY 08/09 Actual</b>									
06870000	HCCSD - Pallasades District			2	46	(87)	(41)	(2)	(43)
06880000	N.E. Willows Community Service Distric			57	1,219	448	1,667	(82)	1,585
06920000	Mosquito Abatement District			63	1,652	(531)	1,120	(88)	1,032
06950000	Rice Pest Abatement District			4	82	(158)	(76)	(5)	(81)
06960000	HC Reclamation District #2140			16	777	34	811	(543)	268
06970000	Reclamation District #2106			0	76	(1,284)	(1,207)	(0)	(1,207)
06980000	Resource Conservation District				424	(3,215)	(2,791)		(2,791)
99999999	Other	52,037		6,071	568,625	169,206	737,831	(8,695)	729,136
	Subtotal	620,229	37,584	543,802	4,407,904	185,651	4,593,554	(276,581)	4,316,973
	Direct Billed		1,389	11,647	330,853		330,853	(36,942)	293,911
	Unallocated			1,744	2,038,314		2,038,314	(479)	2,037,834
	<b>Total</b>	<b>620,229</b>	<b>38,973</b>	<b>557,194</b>	<b>6,777,070</b>	<b>185,651</b>	<b>6,962,721</b>	<b>(314,002)</b>	<b>6,648,718</b>