



**JOHN CHIANG**  
*California State Controller*

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Del Norte  
Del Norte, California**

**Date: June 30, 2014  
Filing Ref: DEL15**

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 **2014-15** 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 **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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 | 3. Building Maintenance       |
| 2. Health Insurance ISF     | 4. Unemployment Insurance 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 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.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF DEL NORTE**

**JOHN CHIANG  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by Anita Dagan for

Clinton Schaad

**Hitomi Sekine, Bureau Chief  
Local Government Policy & Reporting  
Division of Accounting and Reporting**

Name  
Auditor-Controller

Title

7-2-2014

7-8-2014

Date

Date

**Negotiated by Eric Perez  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

DEL NORTE COUNTY  
SUMMARY OF COSTS BY DEPARTMENT

EXHIBIT A

2014/2015 ESTIMATE													
2012/2013 ACTUAL													
EXHIBIT A													
Corrected 4/28/14	BOARD OF SUPERVRS 111	ASSESSOR 121	TAX COLLECT 124	CO COLLECT 125	ELECTIONS 141	VETERANS GEMETERY 134.154	ENGINEER 183	DISTRICT ATTORNEY 212	PUBLIC DEFENDER 216	TRIAL COURTS 210	CHAT 214	CHILD SUPP SVC 219	CRT RELATED 220
BUILDING USE	31,169	19,779	0	0	112	0	8,323	16,662	0	0	2,473	0	548
EQUIPMENT USE	337	3,451	0	0	0	0	0	1,784	0	0	0	0	0
AUDIT EXPENSE	387	420	135	57	109	5	194	884	579	0	116	862	28
BUILDING MAINTENANCE	31,307	19,823	0	0	5,128	0	6,244	22,650	0	51,271	1,970	11,378	1,220
PARKS	1,915	1,217	50	0	13	0	509	649	0	2,390	91	422	49
TREASURER	1,263	1,501	2,993	1,673	775	107	500	2,415	1,218	16	2,399	3,104	521
ADMINISTRATION	6,714	7,958	1,779	1,096	2,230	50	6,199	29,674	5,785	0	1,387	28,096	283
AUDITOR/CONTROLLER	5,217	5,648	20,300	8,585	3,372	408	4,776	9,286	3,907	538	6,718	9,977	1,696
COUNTY COUNSEL	33,900	643	0	0	0	0	693	6,211	0	0	0	60	322
INFORMATION SERVICES	19,285	16,705	17,330	0	8,032	0	5,330	15,723	0	649	0	(3,701)	0
ACTUAL	131,494	77,145	42,587	11,410	19,772	569	32,769	105,958	11,489	54,865	15,154	50,198	4,667
ROLL FORWARD ADJUSTMENT	(3,046)	(2,601)	(12,495)	76	(4,188)	90	(4,549)	30,866	(5,565)	(3,589)	5,077	(8,461)	200
PROPOSED COSTS	128,448	74,545	30,092	11,486	15,585	659	28,219	136,824	5,924	51,276	20,230	41,738	4,867

DEL NORTE COUNTY  
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2014/2015 ESTIMATE														
2012/2013 ACTUAL														
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Corrected 4/22/14														
		SRVP 222	SHERIFF 231/254	BOAT SAFETY 232	BAR-O RANCH 240/241	JAIL 242	JUVENILE HALL 243	PROBATION 244	AG COMMISS 251	OES 253	FISH & GAME 256	RECORDER 255	PLANNING 258	LIVESTOCK 259
BUILDING USE	0	0	49,264	0	3,382	76,183	1,923	14,749	610	202	0	11,721	6,240	961
EQUIPMENT USE	0	0	10,451	0	0	1,985	13,464	5,083	2,022	0	0	675	0	0
AUDIT EXPENSE	0	1	2,237	122	757	1,867	885	976	203	249	1	184	62	137
BUILDING MAINTENANCE	0	0	112,291	0	(14)	140,979	53,627	22,122	151	775	0	15,429	6,840	47
PARKS	0	0	4,585	0	199	6,855	4,754	543	32	566	0	717	381	51
TREASURER	0	8	8,025	545	4,921	5,466	3,604	3,514	914	791	0	1,251	418	890
ADMINISTRATION	0	14	65,522	1,668	17,559	39,435	34,673	26,584	4,529	2,810	9	3,873	1,034	1,881
AUDITOR/CONTROLLER		459	30,858	2,432	16,291	16,226	11,123	14,449	5,965	4,765	511	10,801	3,306	7,237
COUNTY COUNSEL		0	10,220	0	916	0	0	1,509	1,138	297	0	792	5,295	0
INFORMATION SERVICES		0	103,972	0	146	34,846	10,588	30,084	8,446	7,326	0	11,594	3,740	0
ACTUAL	0	483	397,424	4,767	44,155	323,841	134,642	119,613	24,011	17,782	521	57,035	27,318	11,204
ROLL FORWARD ADJUSTMENT		409	(11,988)	(836)	607	32,297	27,478	13,588	(1,270)	1,703	12	(1,573)	2	(3,664)
PROPOSED COSTS	0	891	385,436	3,931	44,762	356,108	162,120	133,201	22,740	19,485	533	55,462	27,320	7,540

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Corrected 4/22/14	CDD ADMIN 260	BUILDING INSPECTION 261	GRANTS ADMINISTR 115	VICTIM WITNESS 215	HEALTH INS. SVCS 134	ROADS 311	BCRAA 433	SPECIAL AVIATION 434	HEALTH 441	TUPP 415	PUBLIC NUISANCE 416	AOD 417	MENTAL HEALTH 418	DNSWMA 421
BUILDING USE	14,696	6,835	0	2,478	0	0	1,500	0	0	0	0	0	317	0
EQUIPMENT USE	2,699	0	0	0	0	4,744	2,614	0	0	0	0	0	0	0
AUDIT EXPENSE	347	103	4,590	66	3,777	1,669	2,232	25	1,390	91	72	323	2,007	1,692
BUILDING MAINTENANCE	15,081	1,489	0	10,569	0	3,040	(44)	0	11,019	2,679	(256)	7,499	7,530	0
PARKS	906	418	0	91	0	0	0	0	632	85	894	827	191	0
TREASURER	1,046	349	201	176	328	4,482	611	0	3,953	1,517	242	2,403	3,707	2,440
ADMINISTRATION	8,955	2,373	45,963	1,557	37,742	33,343	24,147	253	19,844	1,136	1,042	8,825	40,534	27,615
AUDITOR/CONTROLLER	5,567	3,919	4,114	2,345	5,958	15,297	9,323	953	18,390	5,917	2,107	9,605	16,357	15,577
COUNTY COUNSEL	3,192	0	1,509	272	0	1,093	223	0	423	0	2,351	211	1,292	569
INFORMATION SERVICES	12,559	3,375	0	4,024	0	2,938	9,752	0	(2,162)	(695)	1,176	(479)	23,863	(358)
ACTUAL	65,048	18,861	56,378	21,579	47,804	66,605	50,358	1,230	53,488	10,731	7,628	29,213	95,799	47,536
ROLL FORWARD ADJUSTMENT	129	(11,869)	50,948	5,465	(17,053)	(30,442)	19,948	490	1,370	(678)	4,311	(600)	25,145	(792)
PROPOSED COSTS	65,178	6,992	107,326	27,044	30,752	36,163	70,306	1,721	54,859	10,053	11,939	28,613	120,944	46,743

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2012/2013 ACTUAL													
EXHIBIT A													
Corrected 4/28/14													
	DHHS 533/530/513	VETERANS SERVICE 531	ED/ CULTURE 611	RECREATION 711/713	FLOOD CONTROL 61	FLOOD W-1 62	FLOOD 4-A 63	FLOOD 4-C 64	CHILDREN FMLY 1ST 428	DOMESTIC VIOLENCE 560	CRESCENT FIRE 65	FORT DICK FIRE 67	GASQUET FIRE 68
BUILDING USE	346	199	3,000	7,763	0	0	0	0	0	0	0	0	0
EQUIPMENT USE	20,899	0	0	0	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	11,890	67	30	114	0	0	0	0	252	3	0	0	0
BUILDING MAINTENANCE	96,108	1,224	1,614	33,884	0	0	0	0	0	0	0	0	0
PARKS	6,019	1,134	985	31,009	0	0	0	0	397	0	0	0	0
TREASURER	11,112	406	123	1,722	8	21	0	45	1,907	16	3,178	816	783
ADMINISTRATION	219,407	2,717	504	8,714	31	6	0	25	4,070	35	3,591	837	448
AUDITOR/CONTROLLER	54,347	2,124	874	6,971	484	370	46	495	8,630	610	10,556	3,186	3,172
COUNTY COUNSEL	68,873	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES	72,454	4,600	0	4,275	0	0	0	0	10,490	0	438	0	0
ACTUAL	561,455	12,473	7,129	94,453	523	397	46	565	25,746	665	17,762	4,839	4,404
ROLL FORWARD ADJUSTMENT	62,201	2,654	443	26,563	(728)	(471)	(71)	(2,808)	3,144	126	1,886	256	1,188
PROPOSED COSTS	623,657	15,126	7,573	121,015	(206)	(74)	(24)	(2,242)	28,890	791	19,649	5,095	5,591

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Corrected 4/28/14	KLAMATH FIRE 69	SMITH RIV FIRE 71	CSA1, AD1 77	SCHOOLS	HOUSING REHAB 544	BUSINESS ASST. RLF 546	MEMORIAL HALL	CHURCH TREE GSD 51	SMITH RIV CEMETERY 56	LPS CONSERV 420	DEL NORTE LIBRARY 70/371	MHSA 419	LAFCO 429
BUILDING USE	0	0	0	0	0	0	2,803	0	0	0	0	0	0
EQUIPMENT USE	0	0	1,832	0	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	0	0	0	0	7	0	0	0	0	46	0	1,048	49
BUILDING MAINTENANCE	0	0	0	0	0	0	61,068	0	0	1,036	0	27,420	0
PARKS	0	0	0	0	0	0	10,711	0	0	67	0	515	0
TREASURER	545	2,128	476	2,190	16	0	0	8	180	107	2,419	6,602	107
ADMINISTRATION	497	1,128	998	0	70	0	0	5	25	683	1,197	22,557	490
AUDITOR/CONTROLLER	2,012	6,396	3,741	29,909	1,177	425	0	382	591	2,271	9,282	21,441	569
COUNTY COUNSEL	0	0	214	0	0	0	0	0	0	9,676	0	175	544
INFORMATION SERVICES	0	0	5,696	0	0	0	0	0	0	(1,832)	0	865	0
ACTUAL	3,054	9,652	12,956	32,099	1,270	425	74,582	394	797	12,054	12,899	80,623	1,759
ROLL FORWARD ADJUSTMENT	781	(964)	(3,536)	8,763	(1,898)	(166)	(8,609)	120	127	11,603	(2,421)	39,124	(121)
PROPOSED COSTS	3,836	8,689	9,420	40,862	(627)	259	65,974	515	923	23,656	10,478	119,748	1,638

DEL NORTE COUNTY  
SUMMARY OF COSTS BY DEPARTMENT

EXHIBIT A

2014/2015 ESTIMATE									
2012/2013 ACTUAL									
EXHIBIT A									
Corrected 4/28/14	TASK FORCE	LTGO	CHILD TRUST	ENV HEALTH	PUBLIC AUTHORITY	BIOTERROR PREP	SB163 WRAPAROUND		TOTAL
	233		279	410	430	521	526		
BUILDING USE	651	0	0	1,488	0	0	0	0	286,397
EQUIPMENT USE	0	0	0	0	0	0	0	0	72,040
AUDIT EXPENSE	75	0	1	98	1,237	42	27	0	44,831
BUILDING MAINTENANCE	4,772	0	0	0	407	0	0	0	789,380
PARKS	720	0	0	91	17	0	0	0	81,698
TREASURER	701	1,447	74	135	1,283	476	262	0	109,580
ADMINISTRATION	1,135	14,800	8	1,433	3,362	423	274	0	833,639
AUDITOR/CONTROLLER	3,596	7,012	827	3,519	5,533	2,132	1,175	0	514,134
COUNTY COUNSEL	0	0	0	0	(65)	0	0	0	152,550
INFORMATION SERVICES	1,298	0	0	1,695	586	0	0	0	444,654
ACTUAL	12,948	23,259	910	8,460	12,360	3,074	1,738	0	3,328,904
ROLL FORWARD ADJUSTMENT	(9,605)	23,007	293	(2,704)	(1,340)	144	301	0	242,207
PROPOSED COSTS	3,344	46,267	1,203	5,756	11,020	3,218	2,040	0	3,571,111