



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: September 30, 2015
Filing Ref: DEL16**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** 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 **Exhibit A** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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 | 5. Information Technology |
| 2. Building Maintenance | 6. Unemployment Insurance (ISF) |
| 3. Admin/Personnel/Risk Management | 7. Health Insurance (ISF) |
| 4. County Counsel | |

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 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 2 CFR Part 225, 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 DEL NORTE

**BETTY T. YEE
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

10-8-2015

10-8-2015

Date

Date

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

cc: State and Federal Agencies

Attachment

County of Del Norte
OMB A-87 Countywide Cost Allocation Plan

FY14 for use in FY16
9/21/2015

Summary Schedule

Department	101-111 BOS	101-121 ASSESSOR	101-141 ELECTIONS	134-154 VET CMTRY	101-183 ENGINEERI NG	101-212 DA	101-216 PUB DEF	125-210 TRIAL COURTS	119-219 CSS	101-220 CRT RLTED SVCS
1 BUILDING USE	\$30,425	\$19,308	\$112	\$0	\$8,124	\$16,678	\$0	\$0	\$0	\$549
2 EQUIPMENT USE	337	3,451	0	0	0	5,829	0	0	0	0
3 AUDIT EXPENSE	444	520	107	8	243	874	722	0	1,071	37
4 101-712 PARKS AND BEACHES	1,962	1,248	18	0	520	654	0	2,353	1,415	79
5 101-123-5 TREASURER	1,341	1,577	658	139	658	2,517	1,054	13	3,377	422
6 101-112 ADMINISTRATION	6,476	11,203	2,440	82	6,840	25,962	7,163	0	28,888	368
7 101-122 AUDITOR-CONTROLLER	5,505	6,232	3,089	521	5,090	10,137	3,458	584	11,101	1,579
8 101-131 COUNTY COUNSEL	59,429	1,911	352	0	2,414	654	0	0	225	931
9 101-182 INFORMATION TECHNOLOC	20,254	17,544	8,436	0	5,598	16,513	0	682	276	0
93 101-151 BUILDING MAINTENANCE	28,209	17,883	3,309	0	7,504	32,631	0	59,865	7,668	805
Total Current Allocations	154,382	80,877	18,521	750	36,990	112,448	12,397	63,496	54,020	4,769
Less: Prior Year Allocations	123,971	78,096	16,796	579	34,649	98,707	13,992	49,603	61,836	6,085
Carry-Forward	30,411	2,781	1,725	171	2,341	13,741	(1,595)	13,893	(7,816)	(1,316)
Proposed Costs	\$184,793	\$83,658	\$20,245	\$920	\$39,330	\$126,190	\$10,801	\$77,388	\$46,205	\$3,453

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Department	144-222 SRVP	101-231 SHERIFF	143-232 BOATING SAFETY	118-241 BAR- O-BOYS CAMP	101-242 JAIL	101-243 JUVENILE HALL	101-244 PROBATION	101-251 AG COMMISSIO N	144-214 OES CHAT	105-256 FISH & GAME
1 BUILDING USE	\$0	\$48,780	\$0	\$0	\$76,169	\$1,923	\$14,746	\$610	\$2,473	\$0
2 EQUIPMENT USE	0	27,666	0	0	7,182	13,937	16,217	2,023	0	0
3 AUDIT EXPENSE	0	2,516	154	10	2,300	1,009	1,161	215	104	1
4 101-712 PARKS AND BEACHES	0	4,418	0	0	5,095	5,358	1,036	558	95	0
5 101-123-5 TREASURER	8	7,428	476	0	5,641	3,360	3,933	856	2,040	0
6 101-112 ADMINISTRATION	0	57,447	1,862	104	35,191	30,420	26,734	4,207	1,197	8
7 101-122 AUDITOR-CONTROLLER	271	28,939	2,577	7	17,577	11,045	16,239	5,943	5,734	526
8 101-131 COUNTY COUNSEL	0	5,910	0	0	0	0	4,577	3,018	0	0
9 101-182 INFORMATION TECHNOLOC	0	109,193	0	0	36,596	11,119	31,594	8,870	0	0
93 101-151 BUILDING MAINTENANCE	0	33,887	0	0	154,952	63,428	28,765	3,989	2,800	0
Total Current Allocations	279	326,185	5,070	121	340,701	141,598	145,004	30,288	14,443	535
Less: Prior Year Allocations	2,154	386,383	6,084	0	300,202	108,045	127,105	26,850	11,154	590
Carry-Forward	(1,875)	(60,198)	(1,014)	0	40,499	33,553	17,899	3,438	3,289	(55)
Proposed Costs	\$(1,596)	\$265,986	\$4,056	\$121	\$381,200	\$175,150	\$162,902	\$33,727	\$17,732	\$480

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Department	101-255 CLERK/REC DER/PUB ADMIN	101-258 PLANNING	101-259 LIVESTOCK	101-260 COMMUNIT Y DEV	101-261 BUILDING INSPECTIO N	114-115 GRANTS ADMIN	144-215 VICTIM WITNESS	280-134 HEALTH INSURANCE	102-311 ROADS	432-433 BCRAA (JPA)
1 BUILDING USE	\$11,440	\$6,090	\$961	\$14,347	\$6,671	\$0	\$2,478	\$0	\$0	\$1,500
2 EQUIPMENT USE	675	0	0	2,699	0	0	0	0	4,744	2,614
3 AUDIT EXPENSE	219	77	163	360	129	305	82	5,568	2,155	1,455
4 101-712 PARKS AND BEACHES	732	390	0	1,360	427	0	137	0	0	0
5 101-123-5 TREASURER	1,425	502	940	1,202	422	160	118	384	4,642	620
6 101-112 ADMINISTRATION	4,030	933	1,993	7,674	2,859	3,031	1,507	55,247	37,414	18,700
7 101-122 AUDITOR-CONTROLLER	12,234	3,169	7,974	6,200	4,233	904	1,641	6,995	16,704	8,593
8 101-131 COUNTY COUNSEL	3,571	7,696	0	4,225	0	855	377	0	1,399	0
9 101-182 INFORMATION TECHNOLOC	12,244	3,928	0	13,189	3,545	0	4,226	0	8,191	10,242
93 101-151 BUILDING MAINTENANCE	10,568	5,626	(1,660)	13,315	6,162	0	13,359	0	2,054	251
Total Current Allocations	57,139	28,410	10,371	64,571	24,448	5,256	23,924	68,195	77,303	43,974
Less: Prior Year Allocations	59,791	21,960	16,221	74,109	19,593	36,455	20,010	67,458	85,814	45,074
Carry-Forward	(2,652)	6,450	(5,850)	(9,538)	4,855	(31,199)	3,914	737	(8,511)	(1,100)
Proposed Costs	\$54,486	\$34,860	\$4,521	\$55,034	\$29,302	\$(25,943)	\$27,837	\$68,931	\$68,792	\$42,874

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Department	433-434 SPECIAL AVIATION	141-441 HEALTH	121-415 TUPP	101-416 CODE ENF PUB NUISANCE	123-418 MENTAL HEALTH	422-421 DNSWMA - SW	101-531 VET SERVICE	101-611 ED CULTURE	101-711 RECREATIO N	303-061 FLD CONTROL DIST
1 BUILDING USE	\$0	\$0	\$0	\$0	\$215	\$0	\$199	\$2,999	\$7,761	\$0
2 EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	30	954	95	67	2,972	2,098	91	35	139	0
4 101-712 PARKS AND BEACHES	0	305	1	2,230	502	0	1,100	985	7,973	0
5 101-123-5 TREASURER	8	3,592	1,800	240	4,435	2,584	489	118	1,509	0
6 101-112 ADMINISTRATION	302	14,128	2,619	831	42,645	29,235	2,641	695	7,851	0
7 101-122 AUDITOR-CONTROLLER	742	15,989	6,863	2,213	18,909	20,327	2,743	951	6,145	356
8 101-131 COUNTY COUNSEL	0	379	979	1,258	1,291	101	0	0	0	0
9 101-182 INFORMATION TECHNOLOC	0	4,492	(206)	1,235	23,951	(262)	4,831	0	4,490	0
93 101-151 BUILDING MAINTENANCE	588	(10,285)	(682)	0	23,287	0	10,958	1,035	16,041	0
Total Current Allocations	1,671	29,553	11,469	8,073	118,207	54,083	23,053	6,818	51,909	356
Less: Prior Year Allocations	2,073	56,427	13,220	6,644	76,708	51,639	9,412	6,491	90,429	451
Carry-Forward	(402)	(26,874)	(1,751)	1,429	41,499	2,444	13,641	327	(38,520)	(95)
Proposed Costs	\$1,269	\$2,679	\$9,718	\$9,503	\$159,706	\$56,528	\$36,694	\$7,145	\$13,389	\$260

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Department	304-062 FLD CONTROL W- 1	305-063 FLD 4-A	306-064 FLD 4-C KLMTH GLN	427-428 CHLDN & FAM	115-560 DOM VIOLENCE	409-065 CRSNT FIRE	410-067 FRT DICK FIRE	411-068 GASQUET FIRE	412-069 KLMTH FIRE	413-071 SMTH RVER FIRE
1 BUILDING USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	0	0	0	382	5	0	0	0	0	0
4 101-712 PARKS AND BEACHES	0	0	0	686	0	0	0	0	0	0
5 101-123-5 TREASURER	13	0	55	3,048	17	3,170	793	675	455	1,345
6 101-112 ADMINISTRATION	0	0	0	6,981	49	0	0	0	0	0
7 101-122 AUDITOR-CONTROLLER	287	37	388	13,269	722	9,413	3,014	2,560	1,608	4,674
8 101-131 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
9 101-182 INFORMATION TECHNOLOC	0	0	0	11,017	0	460	0	0	0	0
93 101-151 BUILDING MAINTENANCE	0	0	0	(160)	0	0	0	0	0	0
Total Current Allocations	300	37	443	35,224	793	13,044	3,807	3,235	2,064	6,019
Less: Prior Year Allocations	448	140	763	25,080	660	14,393	5,021	4,188	2,985	10,954
Carry-Forward	(148)	(103)	(320)	10,144	133	(1,349)	(1,214)	(953)	(921)	(4,935)
Proposed Costs	\$152	\$(66)	\$123	\$45,368	\$927	\$11,694	\$2,593	\$2,282	\$1,142	\$1,085

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Department	307-077 CSA1 AST DST	999-803 SCHOOLS	116-544 HOUSING REHAB	116-546 BUS AST	MEMORIAL HALL	401-051 CHURCH TREE CSD	404-056 SMTH RVER CMTRY	123-420 LPS CONSRVTR SHIP	414-070 D.N. LIBRARY	129-419 MHSA
1 BUILDING USE	\$0	\$0	\$0	\$0	\$2,802	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE	1,832	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	0	0	60	0	0	0	0	52	0	1,207
4 101-712 PARKS AND BEACHES	0	0	0	0	15,453	0	0	1	0	866
5 101-123-5 TREASURER	451	2,930	63	0	0	17	173	110	2,648	7,150
6 101-112 ADMINISTRATION	0	0	592	0	0	0	0	682	0	27,635
7 101-122 AUDITOR-CONTROLLER	3,792	30,958	1,304	333	0	230	561	2,647	10,098	23,417
8 101-131 COUNTY COUNSEL	88	0	0	0	0	0	0	10,190	0	171
9 101-182 INFORMATION TECHNOLOC	5,982	0	0	0	0	0	0	(16)	0	624
93 101-151 BUILDING MAINTENANCE	0	0	0	0	45,725	0	0	(668)	0	(2,576)
Total Current Allocations	12,144	33,888	2,019	333	63,980	247	733	12,997	12,746	58,495
Less: Prior Year Allocations	25,202	33,439	3,676	585	62,728	315	794	13,266	15,247	72,075
Carry-Forward	(13,058)	449	(1,657)	(252)	1,252	(68)	(61)	(269)	(2,501)	(13,580)
Proposed Costs	\$(913)	\$34,336	\$362	\$82	\$65,232	\$179	\$673	\$12,729	\$10,245	\$44,914

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Department	428-429 LAFCO	110-279 CHILDREN'S TRUST	101-410 ENV HEALTH	429-430 PUB AUTH	130-521 BIOTERROR ISM	130-526 SB 163 WRPRND	101-513 DHHS INDIGENT AID	143-233 TASK FORCE - OES	112-240 BAR- O-CAMP	114-253 OES
1 BUILDING USE	\$0	\$0	\$1,452	\$0	\$0	\$0	\$1,439	\$215	\$3,381	\$202
2 EQUIPMENT USE	0	0	0	0	0	0	0	17,162	0	0
3 AUDIT EXPENSE	80	3	169	679	25	7	52	90	894	161
4 101-712 PARKS AND BEACHES	0	0	93	0	0	0	12,903	985	0	538
5 101-123-5 TREASURER	143	135	219	173	160	148	409	616	4,494	1,168
6 101-112 ADMINISTRATION	790	30	2,009	15,742	7,008	72	512	1,230	17,566	1,761
7 101-122 AUDITOR-CONTROLLER	798	967	3,254	1,636	1,282	702	1,738	3,001	15,215	5,893
8 101-131 COUNTY COUNSEL	1,333	0	0	84	0	0	0	0	126	50
9 101-182 INFORMATION TECHNOLOC	0	0	2,278	1,099	(76)	0	0	1,363	153	7,694
93 101-151 BUILDING MAINTENANCE	0	0	1,341	0	0	0	131,923	1,922	237	2,087
Total Current Allocations	3,144	1,135	10,816	19,413	8,400	929	148,976	26,585	42,066	19,553
Less: Prior Year Allocations	2,955	785	9,075	6,415	3,099	1,913	0	16,726	42,581	49,948
Carry-Forward	189	350	1,741	12,998	5,301	(984)	0	9,859	(515)	(30,395)
Proposed Costs	\$3,332	\$1,486	\$12,557	\$32,412	\$13,700	\$(56)	\$148,976	\$36,444	\$41,552	\$(10,841)

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Department	101-254 CORONER	123-417 AOD DRUG & ALCOHOL	131-530 DHHS SPEC REV	133-533 DHHS ADMIN SPECIAL	618-118 LTCCO	141-442 HLTH SNAP ED PROGRAM	645-245 REDWOOD COAST TRANSIT	WILIAM DRIVE SURPLUS	144-221 SPOUSAL ABUSE	187 - Mitigation Special Revenue
1 BUILDING USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,283	\$0	\$0
2 EQUIPMENT USE	0	0	0	23,394	0	0	0	0	0	19,257
3 AUDIT EXPENSE	86	407	7,888	6,778	0	0	0	0	0	0
4 101-712 PARKS AND BEACHES	0	4,677	0	120	0	0	0	0	0	0
5 101-123-5 TREASURER	468	3,002	8	11,682	641	110	0	0	0	0
6 101-112 ADMINISTRATION	1,025	10,818	78,260	166,419	0	167	0	0	0	0
7 101-122 AUDITOR-CONTROLLER	1,670	11,374	9,502	48,292	1,919	2,444	1,419	0	207	0
8 101-131 COUNTY COUNSEL	0	118	0	36,450	0	0	0	0	0	0
9 101-182 INFORMATION TECHNOLOC	0	(4,461)	0	71,949	0	(10)	0	0	0	0
93 101-151 BUILDING MAINTENANCE	0	1,094	0	(71,142)	0	(668)	0	0	0	0
Total Current Allocations	3,250	27,028	95,658	293,942	2,560	2,043	1,419	1,283	207	19,257
Less: Prior Year Allocations	0	31,227	0	462,758	20,213	0	0	0	0	0
Carry-Forward	0	(4,199)	0	(168,816)	(17,653)	0	0	0	0	0
Proposed Costs	\$3,250	\$22,829	\$95,658	\$125,125	\$(15,094)	\$2,043	\$1,419	\$1,283	\$207	\$19,257

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Department	All Other	101-124 Tax Collector	101-125 County Collections	2nd Allocation Orphans	Total
1 BUILDING USE	\$0	\$0	\$0	\$0	\$285,331
2 EQUIPMENT USE	0	0	0	0	149,019
3 AUDIT EXPENSE	0	172	69	0	47,756
4 101-712 PARKS AND BEACHES	0	0	0	0	77,270
5 101-123-5 TREASURER	0	2,365	2,180	0	111,919
6 101-112 ADMINISTRATION	0	2,229	871	0	823,376
7 101-122 AUDITOR-CONTROLLER	0	17,730	10,035	0	528,429
8 101-131 COUNTY COUNSEL	0	0	0	0	150,164
9 101-182 INFORMATION TECHNOLOG	0	18,200	0	0	477,025
93 101-151 BUILDING MAINTENANCE	0	0	0	0	645,427
Total Current Allocations	0	40,696	13,155	0	3,295,716
Less: Prior Year Allocations	0	42,920	13,308	0	3,208,742
Carry-Forward	0	(2,224)	(153)	0	(185,240)
Proposed Costs	\$0	\$38,471	\$13,001	\$0	\$3,110,476