



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: September 14, 2016
Filing Ref: DEL17**

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 **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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
2. Building Maintenance
3. Admin/Personnel/Risk Management
4. County Counsel
5. Information Technology
6. Health Insurance (ISF)
7. 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.

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: Adjustments in the amount of (\$55,348) which are included in Del Norte County’s 2016-17 FY Cost Allocation Plan, should not be included when calculating carry-forward in the 2018-19 FY Cost Allocation Plan.

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

9-27-2016

9-29-2016

Date

Date

**Negotiated by Phillip Pangilinan
Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment

**DEL NORTE COUNTY
SUMMARY OF COSTS BY DEPARTMENT**

EXHIBIT A

2016/2017 ESTIMATE													
2014/2015 ACTUAL													
EXHIBIT A													
<small>Revised 6/27/16</small>	BOARD OF SUPERVRS 111	ASSESSOR 121	TAX COLLECT 124	CO COLLECT 125	ELECTIONS 141	VETERANS CEMETERY 134,154	ENGINEER 183	DISTRICT ATTORNEY 212	PUBLIC DEFENDER 216	TRIAL COURTS 210	CHAT 214	CHILD SUPP SVC 219	CRT RELATED 220
BUILDING USE	29,607	18,790	0	0	112	0	7,904	129	0	0	0	0	548
EQUIPMENT USE	337	3,451	0	0	0	0	0	9,875	0	0	0	0	0
AUDIT EXPENSE	431	507	157	63	113	6	230	931	685	0	122	1,123	32
BUILDING MAINTENANCE	22,517	14,287	0	0	2,244	0	6,015	23,407	0	0	0	9,120	1,545
PARKS	1,007	688	2,903	0	41	0	255	3,853	0	0	0	231	43
TREASURER	1,203	1,493	2,255	1,676	583	92	697	2,483	964	0	2,112	2,941	700
ADMINISTRATION	7,682	14,036	3,867	1,195	2,994	86	4,562	29,165	9,705	0	1,944	27,451	448
AUDITOR/CONTROLLER	5,753	6,932	19,325	9,559	3,499	378	5,470	11,752	3,143	0	6,164	12,608	2,192
COUNTY COUNSEL	55,827	1,195	0	0	1,369	0	3,130	1,130	0	0	0	36	3,716
INFORMATION SERVICES	15,408	23,148	26,629	0	5,081	0	6,302	27,195	0	0	0	(2,610)	0
ACTUAL	139,771	84,528	55,135	12,493	16,037	562	34,565	109,919	14,497	0	10,342	50,899	9,224
ROLL FORWARD ADJUSTMENT	8,277	7,383	12,548	1,083	(3,735)	(7)	1,796	3,961	3,008	54,865	(4,812)	701	4,557
PROPOSED COSTS	148,049	91,910	67,683	13,575	12,302	554	36,361	113,880	17,506	0	5,531	51,601	13,781

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Revised 5/27/16		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	49,251	0	3,382	76,170	1,923	0	610	202	0	11,131	5,926	961
EQUIPMENT USE	0	0	40,536	0	0	19,280	14,598	29,201	2,022	0	0	675	0	0
AUDIT EXPENSE	0	0	2,522	129	865	2,061	876	1,225	187	223	2	215	53	131
BUILDING MAINTENANCE	0	0	93,925	0	86	101,512	36,675	10,725	(317)	358	0	8,471	4,510	(332)
PARKS	0	0	3,824	0	0	5,915	12,237	0	0	54	0	359	191	0
TREASURER	0	0	6,535	477	3,851	4,885	2,677	3,447	843	818	4	1,272	436	1,104
ADMINISTRATION	0	0	82,952	2,266	22,872	50,375	32,284	36,248	6,397	3,373	27	4,295	1,028	2,329
AUDITOR/CONTROLLER		0	30,841	2,689	15,190	18,329	10,792	17,355	6,370	5,242	605	13,145	3,455	10,071
COUNTY COUNSEL		0	6,901	0	(201)	0	0	6,346	1,239	609	0	2,738	7,824	0
INFORMATION SERVICES		0	127,903	0	9,873	39,824	17,213	25,764	12,263	5,682	0	19,372	2,773	0
ACTUAL	0	0	445,190	5,561	55,917	318,351	129,274	130,310	29,614	16,560	638	61,674	26,195	14,264
ROLL FORWARD ADJUSTMENT		483 (483)	47,766	794	11,762	(5,490)	(5,368)	10,697	5,603	(1,222)	117	4,639	(1,123)	3,060
PROPOSED COSTS	0	0	492,956	6,355	67,678	312,861	123,906	141,008	35,216	15,338	754	66,314	25,072	17,324

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Revised 6/27/16	CDD ADMIN 260	BUILDING INSPECTION 261	GRANTS ADMINISTR 115	VICTIM WITNESS 215	HLTH INS SVCS 134	ROADS 311	BGRAA 433	SPECIAL AVIATION 434	HEALTH 441	TUPP 415	PUBLIC NUISANCE 416	AOD 417	MENTAL HEALTH 418	DNSWMA 421
BUILDING USE	13,963	6,491	0	0	0	0	1,500	0	0	0	0	0	317	0
EQUIPMENT USE	2,699	0	0	0	0	0	2,614	0	0	0	0	0	0	0
AUDIT EXPENSE	338	107	135	87	5,405	1,478	1,369	40	761	98	73	430	2,864	1,989
BUILDING MAINTENANCE	10,652	4,940	0	7,709	0	1,444	910	0	3,030	335	(848)	4,980	4,605	786
PARKS	531	210	0	0	0	0	0	0	95	37	1,230	60	380	0
TREASURER	928	396	257	158	326	3,939	590	0	3,205	1,247	257	2,611	3,983	2,325
ADMINISTRATION	8,357	4,641	1,910	1,626	76,519	36,618	22,029	562	15,362	2,049	1,319	10,000	72,303	39,448
AUDITOR/CONTROLLER	6,114	4,718	1,018	2,118	5,989	16,501	10,982	1,053	16,254	5,157	2,461	11,389	18,588	23,295
COUNTY COUNSEL	1,087	0	22	152	0	379	624	0	85	0	1,500	15	324	0
INFORMATION SERVICES	9,423	7,032	0	1,468	0	1,263	9,782	0	5,238	277	1,375	1,889	19,764	(596)
ACTUAL	54,090	28,535	3,341	13,318	88,240	61,619	50,401	1,655	44,030	9,200	7,366	31,373	123,127	67,246
ROLL FORWARD ADJUSTMENT	(10,958)	9,674	(53,037)	(8,261)	40,436	(4,986)	43	425	(9,458)	(1,531)	(262)	2,160	27,328	19,710
PROPOSED COSTS	43,133	38,209	(49,696)	5,058	128,676	56,633	50,445	2,079	34,571	7,669	7,105	33,533	150,455	86,957

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Revised 6/27/16	DHHS	VETERANS SERVICE	ED/ CULTURE	RECREATION	FLOOD CONTROL	FLOOD W-1	FLOOD 4-A	FLOOD 4-C	CHILDREN FMLY 1ST	DOMESTIC VIOLENCE	CRESCENT FIRE	FORT DICK FIRE	GASQUET FIRE
	533/530/513	531	611	711	61	62	63	64	428	560	65	67	68
BUILDING USE	346	199	3,000	7,763	0	0	0	0	0	0	0	0	0
EQUIPMENT USE	28,114	0	0	123	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	15,387	90	35	143	0	0	0	0	444	4	0	0	0
BUILDING MAINTENANCE	36,128	1,616	2,209	23,138	0	0	0	0	15	0	0	0	0
PARKS	250	182	1,688	17,266	0	0	0	0	115	0	0	0	0
TREASURER	11,181	480	106	1,603	18	11	0	51	3,080	15	2,783	697	510
ADMINISTRATION	301,715	2,513	843	5,311	55	48	0	45	10,659	57	6,170	2,014	571
AUDITOR/CONTROLLER	70,680	2,757	1,139	7,962	645	410	53	371	14,929	734	8,621	3,087	2,036
COUNTY COUNSEL	(4,530)	0	0	0	0	0	0	0	0	0	0	(98)	0
INFORMATION SERVICES	56,175	4,777	0	13,542	0	0	0	0	16,123	0	35	0	0
ACTUAL	515,448	12,615	9,020	76,851	719	470	53	467	45,366	810	17,610	5,700	3,116
ROLL FORWARD ADJUSTMENT	(46,007)	142	1,891	(17,602)	196	73	7	(98)	19,620	145	(152)	861	(1,288)
PROPOSED COSTS	469,441	12,757	10,911	59,248	914	542	59	370	64,985	955	17,457	6,561	1,829

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Revised 6/27/16	KLAMATH FIRE 69	SMITH RIV FIRE 71	CSA1, AD1 77	SCHOOLS	HOUSING REHAB 544	BUSINESS ASST RLF 546	MEMORIAL HALL	CHURCH TREE CSD 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	1	0	0	0	0	89	0	1,448	59
BUILDING MAINTENANCE	0	0	0	0	0	0	22,172	0	0	(971)	0	25,233	0
PARKS	0	0	0	0	0	0	2,559	0	0	7	0	839	0
TREASURER	374	1,548	447	3,073	11	0	0	15	191	150	2,629	7,107	106
ADMINISTRATION	520	2,077	1,981	0	12	0	0	18	35	1,473	2,674	26,781	831
AUDITOR/CONTROLLER	1,541	5,439	3,583	34,615	1,286	421	0	224	565	3,543	11,995	27,192	573
COUNTY COUNSEL	0	0	82	0	0	0	0	0	0	8,394	1,093	21	28
INFORMATION SERVICES	0	0	4,003	0	0	0	0	0	0	2,056	0	(9,859)	0
ACTUAL	2,435	9,064	11,929	37,688	1,310	421	27,534	257	790	14,740	18,391	78,762	1,598
ROLL FORWARD ADJUSTMENT	(619)	(588)	(1,027)	5,589	40	(4)	(47,048)	(137)	(7)	2,686	5,492	(1,861)	(161)
PROPOSED COSTS	1,817	8,476	10,902	43,276	1,350	417	(19,514)	120	783	17,426	23,882	76,901	1,436

DEL NORTE COUNTY
 SUMMARY OF COSTS BY DEPARTMENT

EXHIBIT A

2016/2017 ESTIMATE									
2014/2015 ACTUAL									
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Revised 8/27/15	TASK FORCE	LTCO	CHILD TRUST	ENV HEALTH	PUBLIC AUTHORITY	BIOTERROR PREP	SB163 WRAPAROUND	HEALTH SNAP ED	TOTAL
	233		279	410	430	521	526	442	
BUILDING USE	651	0	0	1,413	0	0	0	0	245,090
EQUIPMENT USE	25,742	0	0	0	0	0	0	0	181,099
AUDIT EXPENSE	29	0	10	171	576	47	8	68	46,667
BUILDING MAINTENANCE	479	0	0	1,075	0	0	0	324	484,712
PARKS	884	0	0	46	0	40	0	0	58,020
TREASURER	374	502	180	191	81	231	139	95	101,749
ADMINISTRATION	626	25,292	142	2,837	(844)	661	107	1,181	1,036,728
AUDITOR/CONTROLLER	1,862	3,920	1,115	3,910	1,356	1,616	846	2,499	568,018
COUNTY COUNSEL	0	0	0	0	151	0	0	0	101,189
INFORMATION SERVICES	437	0	0	3,005	937	0	0	71	510,036
ACTUAL	31,084	29,714	1,447	12,647	2,258	2,595	1,100	4,239	3,333,308
ROLL FORWARD ADJUSTMENT	18,136	6,455	537	4,187	(10,102)	(479)	(638)	4,239	115,103
PROPOSED COSTS	49,220	36,170	1,984	16,833	(7,845)	2,116	462	8,478	3,393,063