



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Del Norte  
Crescent City, California**

**Date: September 22, 2017  
Filing Ref: DEL18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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
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.

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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 2 CFR Part 200, 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**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Clinton Schaad  
Name  
Auditor-Controller

**Jim Reisinger, Manager  
Local Government Policy and Reporting  
Local Govt Programs and Services Division**

Title  
9-22-2017  
Date

9-25-2017  
Date

**Negotiated by Ou Saelee  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

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

**EXHIBIT A**

2017/2018 ESTIMATE												
2015/2016 ACTUAL												
EXHIBIT A												
	<b>BOARD OF SUPERVRS 111</b>	<b>ASSESSOR 121</b>	<b>TAX COLLECT 124</b>	<b>CO COLLECT 125</b>	<b>ELECTIONS 141</b>	<b>VETERANS CEMETERY 134.154</b>	<b>ENGINEER 183</b>	<b>DISTRICT ATTORNEY 212</b>	<b>PUBLIC DEFENDER 216</b>	<b>CHAT 214</b>	<b>CHILD SUPP SVC 219</b>	<b>CRT RELATED 220</b>
BUILDING USE	35,359	22,431	0	0	102	0	9,451	117	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	2,023	0	0	0	0
AUDIT EXPENSE	161	471	142	60	193	6	223	907	603	62	1,078	30
BUILDING MAINTENANCE	25,655	16,555	0	0	3,611	0	6,824	6,019	0	0	12,840	1,698
PARKS	1,877	1,220	0	0	2,227	0	497	2,883	0	0	25	43
TREASURER	1,360	1,734	2,297	2,137	612	119	801	2,918	863	900	3,707	316
ADMINISTRATION	4,080	15,044	3,431	1,103	3,925	98	4,430	22,128	9,231	1,122	33,446	467
AUDITOR/CONTROLLER	6,020	7,572	24,629	12,477	3,980	477	7,285	13,242	2,903	3,010	14,629	2,076
COUNTY COUNSEL	42,844	1,025	0	0	1,087	0	1,600	1,395	0	0	196	1,477
INFORMATION SERVICES	13,856	26,428	20,998	0	5,641	0	4,930	19,567	0	0	8,055	91
<b>ACTUAL</b>	<b>131,212</b>	<b>92,480</b>	<b>51,497</b>	<b>15,776</b>	<b>21,378</b>	<b>701</b>	<b>36,040</b>	<b>71,198</b>	<b>13,600</b>	<b>5,095</b>	<b>73,976</b>	<b>6,199</b>
<b>ROLL FORWARD ADJUSTMENT</b>	<b>(23,170)</b>	<b>11,603</b>	<b>10,801</b>	<b>2,621</b>	<b>2,857</b>	<b>(49)</b>	<b>(950)</b>	<b>(41,250)</b>	<b>1,203</b>	<b>(9,348)</b>	<b>19,956</b>	<b>1,430</b>
<b>PROPOSED COSTS</b>	<b>108,043</b>	<b>104,082</b>	<b>62,297</b>	<b>18,397</b>	<b>24,236</b>	<b>652</b>	<b>35,091</b>	<b>29,949</b>	<b>14,803</b>	<b>(4,254)</b>	<b>93,932</b>	<b>7,630</b>

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

**EXHIBIT A**

2017/2018 ESTIMATE													
2015/2016 ACTUAL													
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	LAW LIBRARY 617	SHERIFF 231/254	BOAT SAFETY 232	BAR-O RANCH 240/241	JAIL 242	JUVENILE HALL 243	PROBATION 244	AG COMM 251	OES 253	FISH & GAME 256	RECORDER 255	PLANNING 258	LIVESTOCK 259
BUILDING USE	0	0	0	21,646	0	133,781	0	483	177	0	13,310	7,086	760
EQUIPMENT USE	0	14,195	0	0	9,145	15,914	14,573	1,305	0	0	0	4,614	0
AUDIT EXPENSE	11	2,490	117	824	1,987	884	1,163	214	191	1	217	99	130
BUILDING MAINTENANCE	0	79,429	0	921	125,408	51,732	9,671	(77)	923	0	9,610	5,116	(354)
PARKS	174	4,085	0	558	6,107	7,886	2,507	0	25	0	1,258	372	0
TREASURER	0	7,306	555	4,352	5,272	3,066	4,245	1,097	744	111	1,422	604	1,278
ADMINISTRATION	174	81,437	2,140	24,401	52,750	36,078	36,426	6,408	3,173	23	4,485	2,097	2,881
AUDITOR/CONTROLLER	11	33,391	3,108	16,464	19,818	11,797	19,910	7,465	5,515	1,171	16,247	4,926	11,807
COUNTY COUNSEL	2,789	7,753	0	270	0	0	11,916	2,174	923	0	902	9,598	0
INFORMATION SERVICES	0	169,960	0	13,813	14,574	24,921	31,164	5,895	6,358	0	17,097	2,180	0
ACTUAL	3,159	400,046	5,920	83,250	235,061	286,059	131,575	24,963	18,027	1,307	64,549	36,691	16,502
ROLL FORWARD ADJUSTMENT	3,159	70,611	850	41,063	(105,640)	144,461	(13,429)	(5,325)	(1,526)	772	7,410	8,281	6,131
PROPOSED COSTS	6,318	470,657	6,769	124,312	129,421	430,520	118,147	19,638	16,502	2,078	71,958	44,972	22,634

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2017/2018 ESTIMATE													
2015/2016 ACTUAL													
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	CDD ADMIN 260	BUILDING INSPECTION 261	GRANTS ADMINISTR 115	VICTIM WITNESS 215	HLTH INS SVCS 134	ROADS 311	BCRAA 433	SPECIAL AVIATION 434	HEALTH 441	TUPP 415	PUBLIC NUISANCE 416	AOD 417	MENTAL HEALTH 418
BUILDING USE	16,769	7,762	0	0	0	0	4,588	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	378	127	35	93	5,663	1,798	787	22	787	83	77	417	3,571
BUILDING MAINTENANCE	12,321	5,604	0	3,953	0	1,362	133	0	10,339	639	0	5,981	6,224
PARKS	911	408	0	765	0	0	0	0	322	27	0	27	264
TREASURER	1,167	551	8	255	358	4,302	662	4	3,892	1,253	296	3,000	4,931
ADMINISTRATION	9,643	4,252	530	1,844	86,726	42,644	14,905	343	14,033	4,434	1,430	9,520	74,421
AUDITOR/CONTROLLER	7,239	7,081	270	2,675	8,911	18,471	13,309	1,829	18,750	6,283	2,900	14,722	24,963
COUNTY COUNSEL	1,333	0	41	328	0	723	1,187	0	(264)	0	3,466	13	924
INFORMATION SERVICES	9,204	4,578	0	929	0	(982)	9,606	0	8,801	(332)	1,050	(106)	21,354
<b>ACTUAL</b>	<b>58,965</b>	<b>30,361</b>	<b>884</b>	<b>10,842</b>	<b>101,657</b>	<b>68,318</b>	<b>45,177</b>	<b>2,198</b>	<b>56,660</b>	<b>12,387</b>	<b>9,219</b>	<b>33,574</b>	<b>136,652</b>
ROLL FORWARD ADJUSTMENT	(5,606)	5,913	(4,372)	(13,082)	33,462	(8,985)	1,203	527	27,107	918	1,146	6,546	18,445
<b>PROPOSED COSTS</b>	<b>53,358</b>	<b>36,275</b>	<b>(3,487)</b>	<b>(2,240)</b>	<b>135,119</b>	<b>59,333</b>	<b>46,381</b>	<b>2,724</b>	<b>83,767</b>	<b>13,305</b>	<b>10,365</b>	<b>40,119</b>	<b>155,098</b>

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2017/2018 ESTIMATE 2015/2016 ACTUAL EXHIBIT A													
	DNSWMA 421	DHHS 533/530/513	VETERANS SERVICE 531	ED/ CULTURE 611	REC DEPT 711	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
BUILDING USE	0	0	399	1,988	0	0	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	2,217	0	0	0	0	0	0	0	0
AUDIT EXPENSE	1,783	14,289	92	34	128	0	0	0	0	419	4	0	0
BUILDING MAINTENANCE	941	63,894	11,328	1,616	19,719	0	0	0	0	141	0	0	0
PARKS	0	1,952	352	1,423	39,186	0	0	0	0	51	0	0	0
TREASURER	2,712	12,780	621	119	2,145	16	21	0	29	3,185	16	1,360	838
ADMINISTRATION	38,305	257,155	3,161	856	10,153	85	32	0	77	12,080	56	5,871	2,420
AUDITOR/CONTROLLER	32,004	83,181	3,436	1,451	9,721	714	508	58	573	16,467	923	5,891	3,651
COUNTY COUNSEL	226	38,641	0	0	21	0	0	0	0	21	0	0	0
INFORMATION SERVICES	935	70,901	3,266	0	2,089	0	0	0	0	12,846	0	237	0
ACTUAL	76,906	542,793	22,655	7,488	85,377	815	560	58	679	45,210	999	13,359	6,909
ROLL FORWARD ADJUSTMENT	22,823	4,217	(398)	670	33,468	459	260	21	236	9,986	206	315	3,102
PROPOSED COSTS	99,729	547,010	22,257	8,157	118,845	1,275	821	80	915	55,196	1,206	13,674	10,010

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2017/2018 ESTIMATE													
2015/2016 ACTUAL													
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	GASQUET FIRE 68	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
BUILDING USE	0	0	0	0	0	0	0	5,612	0	0	0	0	0
EQUIPMENT USE	0	0	0	1,374	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	0	0	0	0	0	0	0	0	0	0	113	0	1,454
BUILDING MAINTENANCE	0	0	0	0	0	0	0	30,848	0	0	1,881	0	34,709
PARKS	0	0	0	0	0	0	0	3,876	0	0	79	0	696
TREASURER	752	378	1,656	444	6,895	8	0	0	8	164	271	2,244	9,842
ADMINISTRATION	776	456	2,567	2,065	0	2	0	0	19	49	2,079	2,697	33,043
AUDITOR/CONTROLLER	3,421	1,444	6,526	4,823	50,442	1,371	654	0	379	536	4,906	11,644	33,981
COUNTY COUNSEL	0	0	0	(76)	0	0	0	0	0	0	8,425	0	259
INFORMATION SERVICES	0	0	0	2,806	0	0	0	0	0	0	928	36	(3,528)
ACTUAL	4,949	2,278	10,749	11,435	57,337	1,382	654	40,336	406	749	18,682	16,621	110,457
ROLL FORWARD ADJUSTMENT	1,714	214	4,730	(709)	23,449	(637)	321	(23,644)	159	16	5,685	3,875	51,962
PROPOSED COSTS	6,664	2,492	15,480	10,725	80,786	745	976	16,692	566	765	24,367	20,496	162,419



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

EXHIBIT A

2017/2018 ESTIMATE										
2015/2016 ACTUAL										
EXHIBIT A										
	LAFCO 429	TASK FORCE 233	LTCO	CHILD TRUST 279	ENV HEALTH 410	PUBLIC AUTHORITY 430	BIOTERROR PREP 521	SB163 WRAPAROUND 526	HEALTH SNAP ED 442	TOTAL
BUILDING USE	0	0	0	0	1,690	0	0	0	0	283,510
EQUIPMENT USE	0	5,720	0	0	0	0	0	0	0	71,080
AUDIT EXPENSE	59	2	0	3	163	536	39	174	73	45,466
BUILDING MAINTENANCE	0	492	0	0	1,220	0	0	(4,225)	1,255	565,957
PARKS	0	939	0	0	89	0	0	91	53	83,255
TREASURER	160	12	493	173	222	70	218	1,796	111	118,255
ADMINISTRATION	897	33	27,467	47	2,918	(784)	592	2,657	1,283	1,024,814
AUDITOR/CONTROLLER	802	703	4,745	1,358	4,936	1,727	2,003	7,209	3,856	683,378
COUNTY COUNSEL	0	0	0	0	0	168	0	0	0	141,384
INFORMATION SERVICES	0	455	0	0	3,023	905	0	25,797	(1,338)	558,987
ACTUAL	1,918	8,358	32,705	1,580	14,261	2,621	2,851	33,499	5,293	3,576,086
ROLL FORWARD ADJUSTMENT	(1,226)	(18,227)	28,726	445	3,445	(16,792)	(5,549)	32,570	3,250	364,888
PROPOSED COSTS	692	(9,870)	61,430	2,025	17,705	(14,171)	(2,697)	66,068	8,544	3,940,975