



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: September 30, 2019
Filing Ref: DEL20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. Health Insurance (ISF) |
| 3. Admin/Personnel/Risk Management | 7. Unemployment Insurance (ISF) |
| 4. County Counsel | 8. Technology Fund (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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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: There are no adjustments in the fiscal year 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF DEL NORTE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Clinton Schaad

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Auditor-Controller

Title

10-2-2019

10-9-2019

Date

Date

**Negotiated by Alex Tran
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Exhibit A

DEL NORTE COUNTY
SUMMARY OF COSTS BY DEPARTMENT

EXHIBIT A

2019/2020 ESTIMATE												
2017/2018 ACTUAL												
EXHIBIT A	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	CHILD SUPP SVC 219	CRT RELATED 220	LAW LIBRARY 617
BUILDING USE	34,523	21,901	0	0	102	0	9,046	117	0	0	10	0
EQUIPMENT USE	0	40,000	0	0	2,874	0	0	10,318	0	0	0	0
AUDIT EXPENSE	352	468	143	57	197	4	204	889	545	1,018	25	5
BUILDING MAINTENANCE	21,346	14,698	0	0	1,450	0	5,592	16,133	0	13,244	760	0
PARKS	885	581	56	0	0	0	233	282	0	56	36	0
TREASURER	1,329	1,750	3,225	1,996	582	101	748	2,146	1,018	3,471	384	0
ADMINISTRATION	7,619	14,800	4,210	1,312	5,451	79	5,785	21,740	10,990	32,107	496	104
AUDITOR/CONTROLLER	6,260	8,107	28,011	11,011	3,826	312	7,336	10,336	2,933	14,463	1,824	4
COUNTY COUNSEL	43,012	594	0	0	20,912	0	10,376	571	0	272	3,908	343
INFORMATION SERVICES	20,117	18,126	13,327	0	5,359	0	4,935	22,249	0	(821)	208	0
ACTUAL	135,442	121,005	48,971	14,376	40,752	496	44,254	84,780	15,487	63,810	7,651	455
ROLL FORWARD ADJUSTMENT	4,230	28,525	(2,526)	(1,400)	19,374	(205)	8,214	13,582	1,887	(10,166)	1,452	(2,704)
PROPOSED COSTS	139,673	149,529	46,445	12,976	60,126	290	52,468	98,362	17,374	53,644	9,102	(2,248)

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	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	CDD ADMIN 260
BUILDING USE	916	0	21,646	1,432	133,781	0	483	177	0	12,994	4,172	760	10,980
EQUIPMENT USE	14,843	0	0	11,479	8,237	20,391	353	0	0	0	4,606	0	0
AUDIT EXPENSE	2,223	120	312	1,838	894	1,140	182	261	2	177	70	151	349
BUILDING MAINTENANCE	69,946	0	1,041	107,380	51,854	21,578	9,950	3,812	0	8,903	2,579	25,055	7,149
PARKS	5,764	0	4,845	5,135	5,603	0	564	50	0	335	107	890	277
TREASURER	8,340	602	1,156	6,526	4,182	4,388	1,342	711	105	1,301	537	2,134	1,257
ADMINISTRATION	60,659	2,435	10,515	47,621	25,667	29,129	8,446	5,436	36	6,225	2,065	6,832	9,362
AUDITOR/CONTROLLER	36,003	3,340	6,451	19,879	14,337	21,742	8,704	5,479	1,461	14,711	4,970	13,896	8,086
COUNTY COUNSEL	12,524	0	(482)	0	0	4,799	5,256	1,326	0	7,016	8,252	0	320
INFORMATION SERVICES	159,452	0	7,603	8,115	20,175	40,296	8,264	21,390	0	16,856	3,465	0	10,319
ACTUAL	370,672	6,497	52,086	209,404	264,731	143,453	43,545	38,642	1,604	68,519	30,823	49,717	48,099
ROLL FORWARD ADJUSTMENT	(29,374)	577	(31,164)	(25,657)	(21,328)	11,878	18,582	20,615	297	3,970	(5,868)	33,215	(10,866)
PROPOSED COSTS	341,297	7,073	20,923	183,748	243,402	155,331	62,127	59,256	1,902	72,489	24,955	82,932	37,234

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	BUILDING INSPECTION	GRANTS ADMINISTR	VICTIM WITNESS	HLTH INS SVCS	ROADS	BCRAA	SPECIAL AVIATION	HEALTH	TUPP	PUBLIC NUISANCE	AOD	MENTAL HEALTH	DNSWMA
	261	115	215	134	311	433	434	441	415	416	407	418	421
BUILDING USE	8,237	0	0	0	0	4,588	0	0	0	2,277	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	120	85	138	4,666	3,321	776	11	772	105	76	400	3,116	2,066
BUILDING MAINTENANCE	5,092	0	12,604	0	2,742	(152)	0	6,038	909	3,066	(16,117)	7,995	0
PARKS	212	0	0	0	0	0	0	31	4	284	5	32	0
TREASURER	505	36	691	428	4,631	529	4	5,617	2,218	449	849	6,449	4,113
ADMINISTRATION	2,923	1,715	4,940	94,072	73,820	18,624	219	26,841	4,269	2,031	12,706	70,176	47,229
AUDITOR/CONTROLLER	7,733	424	4,622	5,742	20,968	10,739	1,301	21,464	7,904	3,330	9,812	26,510	37,263
COUNTY COUNSEL	3,611	868	46	0	1,034	0	0	884	(18)	14,101	(15)	1,576	46
INFORMATION SERVICES	3,622	0	2,538	0	(1,408)	21,288	0	1,755	1,020	927	2,149	8,764	0
ACTUAL	32,056	3,128	25,580	104,908	105,108	56,392	1,535	63,402	16,412	26,541	9,790	124,619	90,717
ROLL FORWARD ADJUSTMENT	1,695	2,244	14,738	3,251	36,790	11,215	(663)	6,742	4,025	17,322	(23,784)	(12,033)	13,811
PROPOSED COSTS	33,751	5,373	40,318	108,158	141,899	67,607	872	70,145	20,438	43,863	(13,995)	112,586	104,527

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	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	GASQUET FIRE 68
BUILDING USE	1	399	1,988	0	0	0	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	2,217	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	12,781	50	25	155	0	0	0	0	406	9	0	0	0
BUILDING MAINTENANCE	47,313	2,864	608	57,728	0	0	0	0	23,492	0	0	0	0
PARKS	400	668	2,542	67,132	0	0	0	0	0	0	0	0	0
TREASURER	11,621	392	113	2,841	0	20	4	44	2,226	16	1,135	917	1,030
ADMINISTRATION	244,190	2,486	684	12,972	47	16	0	57	8,862	178	9,024	2,527	1,410
AUDITOR/CONTROLLER	81,240	3,317	1,919	13,443	743	588	149	480	12,896	848	4,755	3,649	4,064
COUNTY COUNSEL	(15,157)	0	0	183	(1)	0	0	0	0	0	0	0	0
INFORMATION SERVICES	114,914	3,310	0	2,696	0	0	0	0	4,487	0	0	0	0
ACTUAL	497,303	13,486	7,879	159,366	789	624	153	581	52,370	1,052	14,915	7,093	6,505
ROLL FORWARD ADJUSTMENT	(45,490)	(9,169)	391	73,989	(26)	64	95	(98)	7,160	53	1,556	184	1,556
PROPOSED COSTS	451,813	4,317	8,270	233,354	763	689	247	483	59,530	1,104	16,471	7,277	8,061

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	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	5,612	0	0	0	0	0	0
EQUIPMENT USE	0	0	1,374	0	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	0	0	0	0	67	0	0	0	0	134	0	1,405	45
BUILDING MAINTENANCE	0	0	0	0	0	0	22,062	0	0	5,660	0	20,963	0
PARKS	0	0	0	0	0	0	1,866	0	0	22	0	125	0
TREASURER	533	1,661	893	40	24	0	0	12	57	303	2,210	13,011	117
ADMINISTRATION	904	2,852	1,872	0	1,345	0	0	23	43	4,684	3,270	39,635	901
AUDITOR/CONTROLLER	1,850	5,807	5,452	28,338	1,370	403	0	486	366	5,073	10,284	34,571	402
COUNTY COUNSEL	0	0	160	0	137	0	0	0	0	5,102	0	322	0
INFORMATION SERVICES	0	0	0	0	0	0	0	0	0	(2,566)	0	(11,273)	0
ACTUAL	3,287	10,320	9,752	28,378	2,942	403	29,541	521	466	18,413	15,764	98,759	1,465
ROLL FORWARD ADJUSTMENT	1,009	(429)	(1,683)	(28,959)	1,560	(251)	(10,795)	115	(283)	(269)	(857)	(11,698)	(453)
PROPOSED COSTS	4,296	9,891	8,068	(581)	4,502	153	18,745	636	182	18,145	14,907	87,061	1,012

**DEL NORTE COUNTY
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	TASK FORCE 233	LTCO	CHILD TRUST 279	ENV HEALTH 410	PUBLIC AUTHORITY 430	BIO/TERROR PREP 521	SB163 WRAPAROUND 526	HEALTH SNAP ED 442	PACIFIC SHORES 320	TOTAL	
BUILDING USE	0	0	0	7,034	0	0	0	0	0	283,178	
EQUIPMENT USE	5,720	0	0	0	0	0	0	0	1,387	123,799	
AUDIT EXPENSE	2	0	2	155	592	35	221	77	0	43,437	
BUILDING MAINTENANCE	2,069	0	0	4,349	0	0	(457)	1,013	0	592,312	
PARKS	2,479	0	0	181	0	0	3	4	0	101,670	
TREASURER	0	671	186	210	73	81	3,006	105	4	119,409	
ADMINISTRATION	38	28,535	47	3,474	2,931	705	7,275	1,720	185	1,061,577	
AUDITOR/CONTROLLER	951	5,253	1,143	6,493	1,568	774	9,979	3,974	624	663,548	
COUNTY COUNSEL	0	0	0	0	(29)	0	0	0	0	131,849	
INFORMATION SERVICES	0	0	0	1,833	906	0	5,300	(1,196)	0	538,490	
ACTUAL	11,259	34,459	1,379	23,730	6,040	1,595	25,327	5,697	2,200	3,659,270	
ROLL FORWARD ADJUSTMENT	2,901	1,754	(201)	9,469	3,419	(1,256)	(8,172)	404	2,200	88,281	
PROPOSED COSTS	14,160	36,213	1,177	33,198	9,459	339	17,155	6,101	4,400	3,747,551	