



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: August 10, 2020
Filing Ref: DEL21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. County Counsel
4. Information Technology
5. Health Insurance (ISF)
6. Unemployment Insurance (ISF)
7. 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 2020-21 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 Shaad

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

Name

Auditor-Controller

Title

8-13-2020

8-13-2020

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

2020/2021 ESTIMATE													
2018/2019 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	VAWA 201	CHILD SUPP SVC 219	CRT RELATED 220	LAW LIBRARY 617
BUILDING USE	33,539	21,278	0	0	102	0	8,787	117	0	0	0	10	0
EQUIPMENT USE	0	43,949	0	0	2,874	0	0	10,318	0	0	0	0	0
AUDIT EXPENSE	342	454	138	54	170	4	49	731	656	105	1,123	21	6
BUILDING MAINTENANCE	22,754	15,575	0	0	1,407	0	5,976	14,306	0	0	12,710	748	0
PARKS	2,558	1,617	0	0	317	0	561	199	0	0	0	16	6
TREASURER	1,477	1,832	2,426	2,046	314	96	226	2,765	1,134	0	3,464	201	0
ADMINISTRATION	8,695	18,330	3,153	1,354	4,018	78	1,860	21,576	13,980	2,241	34,675	440	138
AUDITOR/CONTROLLER	7,112	8,318	29,646	11,885	3,410	448	3,643	13,591	3,867	92	14,780	1,519	36
COUNTY COUNSEL	68,756	857	0	0	6,537	0	3,629	676	0	0	430	2,390	0
INFORMATION SERVICES	20,940	22,658	15,044	0	3,428	0	4,630	24,215	0	0	(8,166)	297	0
ACTUAL	166,173	134,869	50,407	15,338	22,578	626	29,362	88,493	19,637	2,438	59,016	5,641	187
ROLL FORWARD ADJUSTMENT	(30,763)	2,833	7,043	478	(1,818)	(78)	(9,398)	(6,789)	6,749	2,438	(3,527)	(2,520)	(1,277)
PROPOSED COSTS	135,411	137,701	57,450	15,816	20,759	548	19,965	81,704	26,385	4,876	55,488	3,121	(1,090)

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

EXHIBIT A

2020/2021 ESTIMATE													
2018/2019 ACTUAL													
EXHIBIT A													
	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	12,623	4,052	760	10,672
EQUIPMENT USE	35,546	0	0	14,712	11,073	24,733	353	0	0	0	4,606	3,456	0
AUDIT EXPENSE	2,222	87	127	1,945	919	1,238	224	154	2	180	72	164	229
BUILDING MAINTENANCE	66,503	0	(1,821)	103,921	68,311	17,897	2,121	2,936	0	8,790	2,756	(3,489)	7,521
PARKS	1,489	0	3,331	2,327	3,619	83	599	53	0	807	259	944	880
TREASURER	8,136	464	21	7,187	4,271	5,509	1,347	770	79	1,343	690	2,213	962
ADMINISTRATION	62,633	1,854	3,687	53,779	29,821	41,365	6,943	4,830	44	5,811	2,113	6,418	7,054
AUDITOR/CONTROLLER	36,625	3,296	1,829	22,883	15,371	22,694	11,064	7,086	1,672	15,977	5,850	16,901	8,248
COUNTY COUNSEL	11,813	0	316	0	0	4,103	9,603	1,555	0	5,794	12,985	0	5,027
INFORMATION SERVICES	209,757	0	9,191	2,579	11,837	39,442	6,867	4,017	0	20,399	6,396	0	16,910
ACTUAL	435,640	5,701	38,327	210,765	279,003	157,064	39,603	21,578	1,798	71,723	39,779	27,368	57,504
ROLL FORWARD ADJUSTMENT	84,824	(741)	(30,072)	1,469	51,052	27,224	(236)	(5,964)	505	12,921	688	(3,495)	11,308
PROPOSED COSTS	520,464	4,960	8,254	212,234	330,055	184,289	39,367	15,614	2,303	84,644	40,467	23,873	68,812

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

EXHIBIT A

2020/2021 ESTIMATE													
2018/2019 ACTUAL													
EXHIBIT A													
	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 407	MENTAL HEALTH 418	DNSWMA 421
BUILDING USE	8,002	0	0	0	0	4,588	0	0	0	2,212	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	131	593	122	4,298	1,928	2,186	10	773	158	88	338	3,382	1,852
BUILDING MAINTENANCE	5,442	0	13,430	0	2,273	(72)	0	6,928	2,928	(819)	602	7,552	(145)
PARKS	512	0	28	0	0	0	0	757	119	4,160	3,057	873	0
TREASURER	619	38	703	397	5,124	548	0	6,166	3,121	724	556	7,626	3,280
ADMINISTRATION	3,578	12,631	3,788	91,610	52,344	48,392	221	24,214	4,345	2,277	13,447	81,711	47,136
AUDITOR/CONTROLLER	10,035	954	4,423	6,751	26,526	16,497	224	24,971	10,768	5,339	10,295	30,793	42,326
COUNTY COUNSEL	293	(1,034)	0	0	337	90	0	389	379	7,822	(58)	1,542	0
INFORMATION SERVICES	2,520	0	4,990	0	(2,523)	9,384	0	(192)	1,778	1,854	1,962	23,315	(332)
ACTUAL	31,132	13,181	27,484	103,057	86,009	81,613	456	64,007	23,596	23,656	30,200	156,794	94,117
ROLL FORWARD ADJUSTMENT	951	10,128	10,996	15,512	15,569	40,003	(2,076)	14,179	13,028	7,135	9,968	18,481	19,372
PROPOSED COSTS	32,082	23,309	38,480	118,569	101,578	121,616	(1,620)	78,186	36,624	30,792	40,169	175,275	113,489

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

EXHIBIT A

2020/2021 ESTIMATE													
2018/2019 ACTUAL													
EXHIBIT A													
	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	3,168	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	12,695	52	30	154	0	0	0	0	323	4	0	0	0
BUILDING MAINTENANCE	61,503	4,186	3,220	41,556	0	0	0	0	6,818	0	0	0	0
PARKS	947	3,320	213	42,155	0	0	0	0	0	0	0	0	0
TREASURER	12,403	431	121	2,698	0	17	0	63	2,485	13	715	807	904
ADMINISTRATION	263,931	2,861	840	16,634	38	32	0	62	8,827	90	6,223	2,863	897
AUDITOR/CONTROLLER	90,858	3,552	1,784	13,188	1,046	901	261	722	15,754	1,020	3,382	3,699	3,956
COUNTY COUNSEL	58,012	271	0	473	473	0	0	0	0	0	0	0	0
INFORMATION SERVICES	82,246	3,251	0	4,341	0	0	0	0	2,708	0	0	(48)	0
ACTUAL	582,596	18,322	8,197	124,368	1,557	950	261	847	36,916	1,126	10,320	7,321	5,756
ROLL FORWARD ADJUSTMENT	131,800	(5,518)	2,193	50,320	507	267	71	257	2,047	11	(2,482)	816	872
PROPOSED COSTS	714,396	12,804	10,390	174,688	2,064	1,217	332	1,104	38,962	1,137	7,838	8,137	6,628

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

EXHIBIT A

2020/2021 ESTIMATE													
2018/2019 ACTUAL													
EXHIBIT A													
	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	1	0	0	0	0	182	0	1,701	38
BUILDING MAINTENANCE	0	0	0	0	0	0	43,064	0	107	3,066	0	58,368	0
PARKS	0	0	0	0	0	0	45,186	0	0	1,095	0	4,566	0
TREASURER	443	1,443	870	54	21	0	0	29	46	435	2,242	15,256	134
ADMINISTRATION	456	3,319	6,441	0	25	0	0	59	66	5,258	3,377	51,544	816
AUDITOR/CONTROLLER	1,651	6,440	5,854	34,446	1,613	461	0	643	437	6,290	11,470	40,841	624
COUNTY COUNSEL	0	0	862	0	564	0	0	0	0	3,698	0	376	0
INFORMATION SERVICES	0	0	0	0	0	0	0	0	0	(3,029)	23	(12,002)	0
ACTUAL	2,551	11,202	15,401	34,500	2,224	461	93,863	732	656	16,994	17,112	160,651	1,612
ROLL FORWARD ADJUSTMENT	270	2,436	(1,902)	3,215	630	(211)	44,913	27	68	(5,890)	1,426	32,965	(79)
PROPOSED COSTS	2,821	13,638	13,499	37,716	2,853	250	138,776	759	724	11,105	18,538	193,616	1,533

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

EXHIBIT A

2020/2021 ESTIMATE										
2018/2019 ACTUAL										
EXHIBIT A										
	TASK FORCE 233	LTCO	CHILD TRUST 279	ENV HEALTH 410	PUBLIC AUTHORITY 430	BIOTERROR PREP 521	SB163 WRAPAROUND 526	HEALTH SNAP ED 442	PACIFIC SHORES 320	TOTAL
BUILDING USE	0	0	0	6,833	0	0	0	0	0	280,013
EQUIPMENT USE	5,720	0	0	0	0	0	0	0	1,387	163,269
AUDIT EXPENSE	0	0	2	171	585	20	138	65	0	43,437
BUILDING MAINTENANCE	802	0	0	4,647	0	0	2,918	1,549	(4,812)	614,033
PARKS	952	0	0	436	0	0	110	126	4,336	132,614
TREASURER	0	619	63	297	326	105	3,656	109	13	124,693
ADMINISTRATION	0	30,479	39	3,846	3,479	437	4,535	1,394	62	1,141,511
AUDITOR/CONTROLLER	261	5,709	1,136	7,204	2,067	1,519	11,154	4,837	343	742,866
COUNTY COUNSEL	0	0	0	0	5,455	0	0	0	(3,996)	210,421
INFORMATION SERVICES	0	(235)	0	2,589	1,100	0	0	(1,628)	0	532,513
ACTUAL	7,735	36,572	1,239	26,023	13,013	2,081	22,511	6,452	(2,668)	3,985,370
ROLL FORWARD ADJUSTMENT	(881)	7,339	(13)	2,367	10,234	(151)	(1,732)	781	(2,668)	560,404