



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

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: June 11, 2021**  
**Filing Ref: DEL22**

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 **2021-22**. 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.

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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 fiscal year **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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                 | 4. County Counsel                    |
| 2. Building Maintenance                     | 5. Information Services              |
| 3. Administration/Personnel/Risk Management | 6. Health Self-Insurance (ISF)       |
|   | 7. Unemployment Self-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 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.

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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 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 2021-22 Cost Allocation Plan.

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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

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

Name  
Auditor-Controller

Title

06-11-2021

06-14-2021

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

2021/2022 ESTIMATE													
2019/2020 ACTUAL													
EXHIBIT A													
	BOARD OF SUPERVRS 111	ASSESSOR 121	TAX COLLECT 124	CO COLLECT 125	ELECTIONS 141	VETERANS CEMETERY 134.164	ENGINEER 183	DISTRICT ATTORNEY 212	PUBLIC DEFENDER 216	VAWA 201	CHILD SUPP SVC 219	CRT RELATED 220	LAW LIBRARY 617
BUILDING USE	32,517	20,631	0	0	102	0	8,518	117	0	0	0	10	0
EQUIPMENT USE	0	43,948	0	0	2,874	0	0	13,803	0	0	0	0	0
AUDIT EXPENSE	324	488	145	55	184	4	0	801	600	139	924	18	6
BUILDING MAINTENANCE	17,972	11,814	0	0	1,072	1,445	5,161	22,955	0	0	18,166	1,411	0
PARKS	3,827	2,434	52	0	32	0	994	185	0	0	471	33	10
TREASURER	1,510	2,078	3,047	1,966	745	107	37	2,819	1,328	345	3,560	368	5
ADMINISTRATION	8,135	15,241	4,094	1,350	5,470	87	2	25,812	14,569	3,372	28,641	427	156
AUDITOR/CONTROLLER	6,603	9,050	39,799	11,974	3,763	395	1,582	11,555	3,397	2,691	13,645	866	439
COUNTY COUNSEL	95,371	1,088	0	0	3,676	0	2,225	1,790	0	0	(78)	4,644	0
INFORMATION SERVICES	16,046	21,889	18,424	0	6,282	0	5,648	23,609	0	0	3,164	0	0
ACTUAL	182,306	128,662	65,562	15,345	24,201	2,038	24,168	103,446	19,894	6,546	68,492	7,777	616
COUNTY COUNSEL ADJ 19/20 CAP	35,144	(49)	0	0	(1,739)	0	(863)	(48)	0	0	(106)	(325)	(29)
ACTUAL W/ ADJUSTMENT	217,449	128,613	65,562	15,345	22,462	2,038	23,305	103,398	19,894	6,546	68,386	7,452	587
ROLL FORWARD ADJUSTMENT	46,863	7,657	16,590	970	(16,551)	1,543	(20,086)	18,666	4,407	6,546	4,682	126	160
PROPOSED COSTS	264,313	136,270	82,152	16,315	5,910	3,581	3,218	122,064	24,301	13,093	73,068	7,579	747

DEL NORTE COUNTY  
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2021/2022 ESTIMATE													
2019/2020 ACTUAL													
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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	12,236	3,928	760	10,353
EQUIPMENT USE	40,456	0	0	14,712	11,073	26,913	353	0	0	0	4,606	3,452	0
AUDIT EXPENSE	2,130	89	107	1,872	1,008	1,261	188	97	2	194	75	168	171
BUILDING MAINTENANCE	85,981	0	2,170	133,902	60,767	52,661	1,088	4,627	0	7,416	2,147	1,767	6,550
PARKS	3,681	0	2,144	4,609	4,418	1,648	595	95	0	1,430	459	938	1,358
TREASURER	8,484	466	23	8,088	4,738	6,868	1,631	1,207	121	1,579	834	2,246	988
ADMINISTRATION	66,700	2,158	3,596	56,318	32,574	42,058	5,929	2,364	56	6,404	2,272	5,402	4,825
AUDITOR/CONTROLLER	34,118	3,659	1,686	21,860	14,934	22,652	10,444	7,778	1,839	16,096	6,114	16,815	7,158
COUNTY COUNSEL	20,729	0	97	0	0	4,873	12,795	5,442	0	5,491	2,395	0	26,824
INFORMATION SERVICES	143,909	0	0	3,279	23,712	41,124	9,836	9,927	0	20,588	3,502	0	11,546
ACTUAL	407,105	6,371	31,468	246,073	287,005	200,058	43,342	31,714	2,019	71,434	26,330	31,547	69,773
COUNTY COUNSEL ADJ 19/20 CAP	(1,042)	0	(78)	0	0	(399)	(437)	(110)	0	(584)	(694)	0	(27)
ACTUAL W/ ADJUSTMENT	406,063	6,371	31,390	246,073	287,005	199,659	42,905	31,604	2,019	70,851	25,637	31,547	69,746
ROLL FORWARD ADJUSTMENT	36,433	(126)	(20,618)	36,668	22,275	56,606	(203)	(6,928)	415	2,916	(4,493)	(18,170)	21,673
PROPOSED COSTS	442,495	6,245	10,772	282,741	309,280	256,265	42,701	24,676	2,434	73,766	21,144	13,377	91,420

DEL NORTE COUNTY  
SUMMARY OF COSTS BY DEPARTMENT

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2021/2022 ESTIMATE													
2019/2020 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	7,757	0	0	0	0	4,588	0	0	0	2,145	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	137	53	110	4,259	2,015	2,195	15	698	208	95	382	3,067	1,800
BUILDING MAINTENANCE	4,239	0	20,830	0	3,054	(92)	0	124	845	1,158	1,012	6,185	0
PARKS	907	0	44	0	0	0	0	298	46	12,432	216	341	0
TREASURER	685	0	745	429	5,922	610	0	5,805	3,411	792	722	7,627	3,187
ADMINISTRATION	3,996	1,286	3,814	103,335	62,843	54,208	357	22,034	6,058	2,640	13,074	80,392	50,759
AUDITOR/CONTROLLER	10,064	457	4,809	5,548	26,922	15,056	2,602	22,011	9,587	5,373	10,195	28,174	43,929
COUNTY COUNSEL	0	0	73	0	(578)	242	0	(938)	18	7,111	112	1,713	24
INFORMATION SERVICES	2,762	0	7,190	0	1,143	8,233	0	(364)	129	1,719	204	35,948	767
ACTUAL	30,545	1,796	37,617	113,570	101,320	85,040	2,974	49,669	20,301	33,465	25,917	163,449	100,465
COUNTY COUNSEL ADJ 19/20 CAP	(300)	(72)	(4)	0	(563)	0	0	(350)	(11)	(1,173)	(312)	(656)	(4)
ACTUAL W/ ADJUSTMENT	30,245	1,724	37,613	113,570	100,757	85,040	2,974	49,319	20,290	32,292	25,605	162,793	100,461
ROLL FORWARD ADJUSTMENT	(1,511)	(1,333)	12,036	8,663	(3,789)	28,648	1,439	(13,734)	3,889	6,924	16,127	38,829	9,748
PROPOSED COSTS	28,734	391	49,649	122,233	96,968	113,688	4,413	35,585	24,179	39,216	41,732	201,622	110,209

DEL NORTE COUNTY  
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2021/2022 ESTIMATE													
2019/2020 ACTUAL													
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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	3,168	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	14,028	48	29	144	0	0	0	0	354	4	0	0	0
BUILDING MAINTENANCE	95,652	2,337	8,329	37,958	0	0	0	0	1,309	0	0	0	0
PARKS	5,669	2,035	453	108,868	0	0	0	0	0	0	0	0	0
TREASURER	13,097	419	130	2,572	0	19	0	70	2,325	19	843	815	923
ADMINISTRATION	318,379	3,054	940	13,985	56	31	0	86	8,598	87	9,024	2,157	818
AUDITOR/CONTROLLER	88,699	3,296	1,864	11,016	943	767	215	896	14,788	504	3,422	3,227	3,708
COUNTY COUNSEL	64,672	0	0	218	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES	88,215	3,867	0	2,860	0	0	0	0	14,969	0	0	0	0
ACTUAL	688,412	15,456	13,735	180,769	999	816	215	1,051	42,342	612	13,289	6,199	5,449
COUNTY COUNSEL ADJ 19/20 CAP	(18,342)	0	0	(15)	(4)	0	0	0	0	0	0	0	0
ACTUAL W/ ADJUSTMENT	670,070	15,456	13,735	180,774	995	816	215	1,051	42,342	612	13,289	6,199	5,449
ROLL FORWARD ADJUSTMENT	191,108	1,970	5,855	21,424	210	192	62	471	(10,028)	(439)	(1,626)	(894)	(1,056)
PROPOSED COSTS	861,178	17,425	19,590	202,197	1,204	1,008	277	1,522	32,314	173	11,664	5,304	4,392

DEL NORTE COUNTY  
SUMMARY OF COSTS BY DEPARTMENT

EXHIBIT A

2021/2022 ESTIMATE 2019/2020 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	4,517	0	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	0	0	0	0	0	0	0	0	0	206	0	1,361	41
BUILDING MAINTENANCE	0	0	0	0	0	0	24,642	0	96	7,370	0	52,052	0
PARKS	0	0	0	0	0	0	10,233	0	0	962	0	2,424	0
TREASURER	461	1,514	997	98	9	0	0	14	37	485	2,134	15,711	140
ADMINISTRATION	518	4,043	4,820	0	0	0	0	12	88	5,910	4,430	44,784	998
AUDITOR/CONTROLLER	1,559	6,258	5,237	36,983	1,333	330	0	562	410	5,442	11,296	36,914	520
COUNTY COUNSEL	0	0	(639)	0	0	0	0	0	0	107	0	2	0
INFORMATION SERVICES	0	0	0	0	0	0	0	0	0	(2,694)	0	(4,175)	0
ACTUAL	2,537	11,815	14,932	37,081	1,343	330	40,487	589	631	17,787	17,860	149,074	1,700
COUNTY COUNSEL ADJ 19/20 CAP	0	0	(27)	0	(11)	0	0	0	0	(2,063)	0	(95)	0
ACTUAL W/ ADJUSTMENT	2,537	11,815	14,906	37,081	1,331	330	40,487	589	631	15,725	17,860	148,979	1,700
ROLL FORWARD ADJUSTMENT	(750)	1,495	5,181	8,703	(1,600)	(73)	10,947	68	166	(626)	2,096	50,315	235
PROPOSED COSTS	1,788	13,309	20,087	45,784	(268)	258	51,434	656	797	15,099	19,956	199,294	1,934



DEL NORTE COUNTY  
SUMMARY OF COSTS BY DEPARTMENT

EXHIBIT A

2021/2022 ESTIMATE											
2019/2020 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	6,624	0	0	0	0	0	276,724	
EQUIPMENT USE	5,720	0	0	0	0	0	0	0	1,387	176,982	
AUDIT EXPENSE	0	0	1	144	642	10	120	63	0	43,280	
BUILDING MAINTENANCE	1,246	0	0	3,620	(600)	0	5,290	688	1,854	718,265	
PARKS	627	0	0	773	22	0	38	48	1,307	177,157	
TREASURER	0	745	37	280	424	331	4,203	121	14	134,112	
ADMINISTRATION	0	35,875	21	4,846	6,576	247	3,259	1,638	39	1,218,129	
AUDITOR/CONTROLLER	264	6,253	1,004	7,355	5,220	3,164	9,932	4,084	233	733,335	
COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	259,497	
INFORMATION SERVICES	0	0	0	2,762	1,327	0	0	(1,640)	0	525,707	
ACTUAL	7,857	42,873	1,063	26,404	13,611	3,752	22,842	5,002	4,834	4,263,188	
COUNTY COUNSEL ADJ 19/20 CAP	0	0	0	0	(13)	0	0	0	0	4,599	
ACTUAL W/ ADJUSTMENT	7,857	42,873	1,063	26,404	13,598	3,752	22,842	5,002	4,834	4,267,787	
ROLL FORWARD ADJUSTMENT	(3,401)	8,414	(316)	2,675	7,571	2,157	(2,486)	(695)	2,634	603,918	
PROPOSED COSTS	4,456	51,287	747	29,079	21,169	5,909	20,356	4,308	7,468	4,871,705	