



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: July 27, 2022
Filing Ref: DEL23**

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 **2022-23**. 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 **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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 | 7. Building Maintenance |
| 2. Audit Expense | 8. Information Technology |
| 3. Administration | 9. Parks |
| 4. Auditor/Controller | 10. Health Insurance ISF |
| 5. Treasurer/Tax/County Collector | 11. Unemployment Insurance ISF |
| 6. County Counsel | |

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 2022-23 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

8-5-2022

8-10-2022

Date

Date

**Negotiated by Betty Chen
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Summary Schedule

COUNTY OF DEL NORTE, CA
2 CFR Part 200

FY2022 for use in FY2024
1/31/2022

Summary Schedule

Department	101-100 UNKNOWN	101-111 BRD OF SUPERV	101-121 ASSESSOR	101-141 ELECTIONS	101-183 ENGINEER	101-212 DISTRICT ATTY	101-216 PUBLIC DEFENDER	101-220 CRT RELATED SVCS	101-231 SHERIFF	101-242 JAIL
1 BUILDING DEPRECIATION	\$0	\$31,399	\$19,923	\$102	\$8,224	\$117	\$0	\$10	\$882	\$1,378
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	1	319	471	125	3	859	524	9	2,146	1,731
4 101-112 ADMINISTRATION	13	10,827	19,542	2,718	46	26,162	8,821	150	69,908	48,735
5 101-122 AUDITOR/CONTR	0	7,238	8,209	3,661	1,662	11,547	3,873	930	36,914	37,562
6 101-123, 124, 125 TREASURER/TAX/	0	1,338	1,839	424	19	2,802	1,430	202	9,079	8,040
7 101-131 COUNTY COUNSEL	0	123,942	2,247	2,874	1,916	921	0	295	12,895	4,274
8 101-151 BUILDING MAINT	0	11,956	8,116	6,174	3,142	1,102	0	2,612	298,564	362,422
9 101-182 INFORMATION TECH	0	17,170	21,687	8,006	88	24,989	0	0	96,673	1,987
10 101-712 PARKS	0	52,669	3,714	4,306	978	1,166	0	36	3,650	4,996
Total Current Allocations	15	256,858	85,747	28,389	16,078	69,665	14,647	4,245	530,711	471,124
Less: Prior Year Allocations	0	166,173	134,869	22,578	29,362	88,493	19,637	5,641	435,640	210,765
Carry-Forward	0	90,685	(49,122)	5,811	(13,284)	(18,828)	(4,990)	(1,396)	95,071	260,359
Proposed Costs	\$15	\$347,542	\$36,624	\$34,200	\$2,795	\$50,836	\$9,658	\$2,848	\$625,782	\$731,482

COUNTY OF DEL NORTE, CA
2 CFR Part 200

FY2022 for use in FY2024
1/31/2022

Summary Schedule

Department	101-243 JUVENILE HALL	101-244 PROBATION	101-249 CYA	101-251 AG COMMISSIO N	101-254 CORONER	101-255 RECORDER	101-258 PLANNING	101-259 LIVESTOCK	101-260 CDD ADMINISTR ATION	101-261 BUILDING INSPECTIO N
1 BUILDING DEPRECIATION	\$133,781	\$0	\$0	\$483	\$0	\$11,814	\$3,793	\$760	\$10,003	\$7,489
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	960	1,129	4	187	89	196	104	144	153	135
4 101-112 ADMINISTRATION	30,025	43,732	70	9,593	1,510	5,550	4,757	5,518	4,400	3,897
5 101-122 AUDITOR/CONTR	15,471	23,698	2	10,600	3,243	17,835	7,060	17,593	7,911	11,129
6 101-123, 124, 125 TREASURER/TAX/	4,679	6,220	0	1,516	563	1,560	818	2,060	953	698
7 101-131 COUNTY COUNSEL	405	700	0	1,916	0	(5,178)	9,764	5,563	700	0
8 101-151 BUILDING MAINT	0	34,185	0	1,074	0	5,101	1,449	1,693	3,855	2,861
9 101-182 INFORMATION TECH	19,259	34,898	0	10,740	0	16,908	701	0	35,628	321
10 101-712 PARKS	2,380	6,124	0	0	0	2,538	451	0	1,163	890
Total Current Allocations	206,960	150,686	76	36,109	5,405	56,322	28,897	33,333	64,766	27,421
Less: Prior Year Allocations	279,003	157,064	0	39,603	0	71,723	39,779	27,368	57,504	31,132
Carry-Forward	(72,043)	(6,378)	0	(3,494)	0	(15,401)	(10,882)	5,965	7,262	(3,711)
Proposed Costs	\$134,918	\$144,308	\$76	\$32,615	\$5,405	\$40,922	\$18,015	\$39,297	\$72,029	\$23,709

COUNTY OF DEL NORTE, CA
2 CFR Part 200

FY2022 for use in FY2024
1/31/2022

Summary Schedule

Department	101-410 ENVIRONME NTAL HEALTH	101-416 PUBLIC NUISANCE	101-513 WELFARE- INDIGENT AID	101-531 VETERANS SERVICES	101-611 ED/CULTUR E	101-711 RECREATIO N	102-311 ROADS	105-256 FISH & GAME	107-119 CARES ACT	108-247, 48 50 STC TRAINING FUND
1 BUILDING DEPRECIATION	\$6,396	\$2,071	\$0	\$399	\$1,988	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	128	72	0	48	20	99	1,784	2	0	17
4 101-112 ADMINISTRATION	4,788	2,024	0	4,024	553	8,864	59,195	37	(78,259)	290
5 101-122 AUDITOR/CONTR	8,191	4,623	637	3,229	1,921	5,296	25,619	1,901	0	7
6 101-123, 124, 125 TREASURER/TAX/	308	568	39	371	140	1,141	5,599	116	0	0
7 101-131 COUNTY COUNSEL	0	1,290	0	0	0	516	820	0	0	0
8 101-151 BUILDING MAINT	2,443	2,406	0	1,469	930	27,054	(3,308)	0	0	0
9 101-182 INFORMATION TECH	248	102	0	4,735	0	3,068	3,047	0	23,839	0
10 101-712 PARKS	760	10,218	0	2,931	453	180,511	0	0	0	0
Total Current Allocations	23,263	23,372	675	17,205	6,005	226,550	92,755	2,055	(54,420)	314
Less: Prior Year Allocations	26,023	23,656	0	18,322	8,197	124,368	86,009	1,798	0	0
Carry-Forward	(2,760)	(284)	0	(1,117)	(2,192)	102,182	6,746	257	0	0
Proposed Costs	\$20,503	\$23,089	\$675	\$16,089	\$3,813	\$328,732	\$99,502	\$2,312	\$(54,420)	\$314

COUNTY OF DEL NORTE, CA
2 CFR Part 200

FY2022 for use in FY2024
1/31/2022

Summary Schedule

Department	110-279 CHILDREN'S TRUST	112-240 BAR- O	114-115 GRANTS ADMIN	114-253 OFC EMERG SVCS	115-560 DOMESTIC VIOLENCE	116-544 HOUSING REHAB	116-546 BUSINESS ASST. RLF	118-241 BAR- O BOYS CAMP	119-219 CHILD SUPPORT SVCS	121-415 TUPP
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$177	\$0	\$0	\$0	\$21,646	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	2	88	159	162	4	0	0	0	876	107
4 101-112 ADMINISTRATION	26	2,989	2,670	(20)	72	0	0	0	26,547	3,221
5 101-122 AUDITOR/CONTR	1,193	1,754	623	9,537	1,198	1,146	376	0	11,798	8,896
6 101-123, 124, 125 TREASURER/TAX/	82	0	67	1,507	19	0	0	0	3,004	2,961
7 101-131 COUNTY COUNSEL	0	0	3,390	1,105	0	0	0	0	2,016	(64)
8 101-151 BUILDING MAINT	0	4,256	0	108	0	0	0	0	1,908	(1,689)
9 101-182 INFORMATION TECH	0	0	0	(246)	0	0	0	0	28,417	111
10 101-712 PARKS	0	18,810	0	0	0	0	0	0	4,646	140
Total Current Allocations	<u>1,302</u>	<u>27,898</u>	<u>6,909</u>	<u>12,330</u>	<u>1,293</u>	<u>1,146</u>	<u>376</u>	<u>21,646</u>	<u>79,212</u>	<u>13,682</u>
Less: Prior Year Allocations	<u>1,239</u>	<u>38,327</u>	<u>13,181</u>	<u>21,578</u>	<u>1,126</u>	<u>2,224</u>	<u>461</u>	<u>0</u>	<u>59,016</u>	<u>21,384</u>
Carry-Forward	<u>63</u>	<u>(10,429)</u>	<u>(6,272)</u>	<u>(9,248)</u>	<u>167</u>	<u>(1,078)</u>	<u>(85)</u>	<u>0</u>	<u>20,196</u>	<u>(7,702)</u>
Proposed Costs	<u><u>\$1,366</u></u>	<u><u>\$17,469</u></u>	<u><u>\$636</u></u>	<u><u>\$3,082</u></u>	<u><u>\$1,459</u></u>	<u><u>\$68</u></u>	<u><u>\$291</u></u>	<u><u>\$21,646</u></u>	<u><u>\$99,408</u></u>	<u><u>\$5,980</u></u>

COUNTY OF DEL NORTE, CA
2 CFR Part 200

FY2022 for use in FY2024
1/31/2022

Summary Schedule

Department	120-520 PROJECT HOMEKEY	122-408 TUPP REG PROJ	123-418 MENTAL HEALTH	123-420 LPS CONSERVA TORSHIP	127-127 ABANDONE D VEHICLES	128-406 HOMELESS EMERG AID PROJ	129-419 MHSA	130-521 BIOTERROR ISM PREP	130-522 HHS SPEC REV	130-523 HHS SPEC REV
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	161	120	1,659	189	11	110	1,186	11	12	9
4 101-112 ADMINISTRATION	2,710	2,012	39,856	8,226	182	1,854	45,208	(22,102)	(30,609)	(3,790)
5 101-122 AUDITOR/CONTR	64	48	26,472	3,832	4	44	22,894	2,385	5	4
6 101-123, 124, 125 TREASURER/TAX/	0	0	7,279	433	0	0	12,261	453	0	0
7 101-131 COUNTY COUNSEL	(5,329)	(42)	1,585	2,928	0	0	2,419	0	0	0
8 101-151 BUILDING MAINT	0	0	(11,703)	(8,378)	0	0	(40,923)	(770)	0	0
9 101-182 INFORMATION TECH	0	0	12,566	(2,862)	0	0	(11,126)	0	0	0
10 101-712 PARKS	0	0	1,118	2,567	0	0	8,720	0	0	0
Total Current Allocations	(2,394)	2,137	78,832	6,936	197	2,008	40,638	(20,024)	(30,592)	(3,777)
Less: Prior Year Allocations	0	0	156,794	16,994	0	0	160,651	2,081	0	0
Carry-Forward	0	0	(77,962)	(10,058)	0	0	(120,013)	(22,105)	0	0
Proposed Costs	\$(2,394)	\$2,137	\$870	\$(3,122)	\$197	\$2,008	\$(79,376)	\$(42,129)	\$(30,592)	\$(3,777)

COUNTY OF DEL NORTE, CA
2 CFR Part 200

FY2022 for use in FY2024
1/31/2022

Summary Schedule

Department	130-524 HHS SPEC REV	130-526 SB 163 WRAPAROU ND	131-530 WELFARE- AID PROG	132-438 IGT	133-533 SOCIAL SERVICE	134-154 VETS CEMETERY	135-235 CIVIL AUTOMATIO N	136-436 EMERGENC Y MEDICAL SRVCS	138-238 INMATE WELFARE	140-407 ALCOHOL/O THER DRGS
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	8	118	7,811	390	5,636	4	4	9	10	376
4 101-112 ADMINISTRATION	(12,970)	3,016	131,431	6,560	139,822	68	59	149	165	16,610
5 101-122 AUDITOR/CONTR	3	9,134	16,806	156	25,558	510	1	4	4	7,353
6 101-123, 124, 125 TREASURER/TAX/	0	3,664	48	0	12,989	101	0	0	0	790
7 101-131 COUNTY COUNSEL	0	(26)	0	0	10,777	0	0	0	0	(494)
8 101-151 BUILDING MAINT	0	(4,541)	0	0	(44,847)	0	0	6,898	0	(8,274)
9 101-182 INFORMATION TECH	0	1,811	0	0	12,505	0	0	0	0	943
10 101-712 PARKS	0	345	0	0	17,746	0	0	1,813	0	87
Total Current Allocations	(12,958)	13,520	156,096	7,106	180,186	683	64	8,872	178	17,391
Less: Prior Year Allocations	0	22,511	0	0	582,596	626	0	0	0	30,200
Carry-Forward	0	(8,991)	0	0	(402,410)	57	0	0	0	(12,809)
Proposed Costs	\$(12,958)	\$4,530	\$156,096	\$7,106	\$(222,224)	\$741	\$64	\$8,872	\$178	\$4,582

COUNTY OF DEL NORTE, CA
2 CFR Part 200

FY2022 for use in FY2024
1/31/2022

Summary Schedule

Department	141-441 HEALTH	141-442 HEALTH- SNAP-ED	143-232 BOATING SAFETY	143-233 TASK FORCE	144-215 VICTIM WITNESS	145-217 LOCAL REV FUND 2011	149-201 VAWA	153-333 SHERIFF CANINE PROGRAM	154-334 SHERIFF'S CALMMET GRANT	188-188 TECH FUND
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	985	64	71	0	106	11	97	9	23	264
4 101-112 ADMINISTRATION	44,588	1,295	1,209	0	6,418	192	1,639	155	384	4,445
5 101-122 AUDITOR/CONTR	22,920	3,306	3,445	215	4,846	5	739	4	9	105
6 101-123, 124, 125 TREASURER/TAX/	6,624	125	424	0	756	0	270	0	0	0
7 101-131 COUNTY COUNSEL	738	0	0	0	0	0	0	0	0	0
8 101-151 BUILDING MAINT	(47,273)	(1,708)	0	44,279	772	0	0	0	0	0
9 101-182 INFORMATION TECH	(134)	(1,507)	0	0	5,349	0	0	0	0	0
10 101-712 PARKS	1,080	142	0	0	304	0	0	0	0	0
Total Current Allocations	29,529	1,717	5,148	44,493	18,551	208	2,744	168	415	4,814
Less: Prior Year Allocations	64,007	6,452	5,701	7,735	27,484	0	2,438	0	0	0
Carry-Forward	(34,478)	(4,735)	(553)	36,758	(8,933)	0	306	0	0	0
Proposed Costs	\$(4,948)	\$(3,017)	\$4,596	\$81,252	\$9,618	\$208	\$3,051	\$168	\$415	\$4,814

COUNTY OF DEL NORTE, CA
2 CFR Part 200

FY2022 for use in FY2024
1/31/2022

Summary Schedule

Department	250-160 CAPITAL IMPROVEM ENT FUND	280-134 HLTH INS SERVICES	285-285 UNEMPLOY MENT INSURANCE	303-61 FLOOD CONTROL	304-62 FLOOD W-1	305-63 FLOOD 4-A	306-64 FLOOD 4-C	307-77 CSA 1, AD 1	320-312 PACIFIC SHORES	401-51 CHURCH TREE CSD
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	3	3,938	49	2	1	0	2	219	3	1
4 101-112 ADMINISTRATION	56	41,255	826	39	10	0	35	3,687	44	18
5 101-122 AUDITOR/CONTR	1	3,929	20	1,053	820	269	811	6,036	323	776
6 101-123, 124, 125 TREASURER/TAX/	0	525	0	19	19	0	67	1,059	0	14
7 101-131 COUNTY COUNSEL	0	0	0	0	0	0	0	189	0	0
8 101-151 BUILDING MAINT	0	0	0	0	0	0	0	0	0	0
9 101-182 INFORMATION TECH	0	0	0	0	0	0	0	0	0	0
10 101-712 PARKS	0	0	0	0	0	0	0	0	1,246	0
Total Current Allocations	61	49,647	895	1,114	850	269	916	11,190	1,616	809
Less: Prior Year Allocations	0	103,057	0	1,557	950	261	847	15,401	(2,668)	0
Carry-Forward	0	(53,410)	0	(443)	(100)	8	69	(4,211)	4,284	0
Proposed Costs	\$61	\$(3,764)	\$895	\$670	\$750	\$276	\$985	\$6,979	\$5,901	\$809

COUNTY OF DEL NORTE, CA
2 CFR Part 200

FY2022 for use in FY2024
1/31/2022

Summary Schedule

Department	404-56 SMITH RIVER CEMETERY	405-51 BIG ROCK CSD	409-65 CRESCENT FIRE	410-67 FORT DICK FIRE	411-68 GASQUET FIRE	412-69 KLAMATH FIRE	413-71 SMITH RIVER FIRE	414-70 DN LIBRARY	418-75 SMITH RIVER CSD	422-421 DNSWMA
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	1	0	292	90	76	21	162	157	7	1,972
4 101-112 ADMINISTRATION	17	0	4,911	1,511	1,274	361	2,718	2,646	117	38,795
5 101-122 AUDITOR/CONTR	532	0	3,813	4,005	4,825	1,964	8,200	13,156	3	45,322
6 101-123, 124, 125 TREASURER/TAX/	29	0	857	838	871	520	1,902	2,407	0	3,057
7 101-131 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	516
8 101-151 BUILDING MAINT	0	0	0	0	0	0	0	0	0	0
9 101-182 INFORMATION TECH	0	0	2,673	0	0	0	0	0	0	44
10 101-712 PARKS	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	578	0	12,547	6,444	7,047	2,866	12,981	18,366	126	89,705
Less: Prior Year Allocations	656	732	10,320	7,321	5,756	2,551	11,202	17,112	0	94,117
Carry-Forward	(78)	(732)	2,227	(877)	1,291	315	1,779	1,254	0	(4,412)
Proposed Costs	\$501	\$(732)	\$14,773	\$5,567	\$8,337	\$3,182	\$14,760	\$19,621	\$126	\$85,293

COUNTY OF DEL NORTE, CA
2 CFR Part 200

FY2022 for use in FY2024
1/31/2022

Summary Schedule

Department	427-428 CHILDREN & FAMILIES	428-429 LAFCO	429-430 PUBLIC AUTHORITY	432-433 AIRPORT/B CRAA	433-434 SPECIAL AVIATION	617-045 LAW LIBRARY	645-145 LTCO	645-245 COUNTY/CIT Y TRANSP OTHER	803-10 SCHOOLS	MEMORIAL HALL
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$4,588	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	212	43	642	2,426	11	6	0	743	0	0
4 101-112 ADMINISTRATION	4,180	724	1,810	43,704	181	99	0	12,506	0	0
5 101-122 AUDITOR/CONTR	12,389	731	2,438	14,879	2,386	74	0	(1,826)	40,530	0
6 101-123, 124, 125 TREASURER/TAX/	1,025	149	462	496	0	0	0	842	82	0
7 101-131 COUNTY COUNSEL	0	11,188	1,474	0	0	147	0	(1,819)	0	0
8 101-151 BUILDING MAINT	9,393	0	(943)	0	0	31	0	0	0	0
9 101-182 INFORMATION TECH	13,036	0	804	6,356	0	0	0	0	0	0
10 101-712 PARKS	0	0	0	0	0	18	0	0	0	0
Total Current Allocations	40,235	12,835	6,688	72,450	2,577	374	0	10,447	40,612	0
Less: Prior Year Allocations	36,916	1,612	13,013	81,613	456	187	36,572	0	34,500	93,863
Carry-Forward	3,319	11,223	(6,325)	(9,163)	2,121	187	(36,572)	0	6,112	(93,863)
Proposed Costs	\$43,555	\$24,059	\$363	\$63,287	\$4,698	\$562	\$(36,572)	\$10,447	\$46,724	\$(93,863)

COUNTY OF DEL NORTE, CA
2 CFR Part 200

FY2022 for use in FY2024
1/31/2022

Summary Schedule

Department	OTHER	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$6,400	\$0	\$273,821
2 EQUIPMENT DEPRECIATION	0	0	0
3 AUDIT EXPENSE	0	0	43,397
4 101-112 ADMINISTRATION	0	0	883,300
5 101-122 AUDITOR/CONTR	0	0	632,416
6 101-123, 124, 125 TREASURER/TAX/	0	0	121,619
7 101-131 COUNTY COUNSEL	26,564	0	223,121
8 101-151 BUILDING MAINT	195,463	0	867,358
9 101-182 INFORMATION TECH	175	0	393,010
10 101-712 PARKS	3,663	0	342,380
Total Current Allocations	<u>232,266</u>	<u>0</u>	<u>3,780,422</u>
Less: Prior Year Allocations	<u>0</u>	<u>0</u>	<u>3,917,417</u>
Carry-Forward	<u>0</u>	<u>0</u>	<u>(487,854)</u>
Proposed Costs	<u><u>\$232,266</u></u>	<u><u>\$0</u></u>	<u><u>\$3,292,568</u></u>