



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

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

**Date:
Filing Ref:**

**May 5, 2026
DEL26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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. Building Maintenance |
| 2. Administration | 6. Information Technology |
| 3. Auditor/Controller | 7. Health Insurance ISF |
| 4. County Counsel | 8. 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 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF DEL NORTE

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

Clinton Schaad

Name
Auditor-Controller

Title
05-11-2026

Date

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
05-11-2026

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Betty Chen
Telephone (916) 327-9496

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	AUDIT EXPENSE	101-712 PARKS	101-100 UNKNOWN	101-111 BRD OF SUPERV	101-121 ASSESSOR	101-141 ELECTIONS	101-183 ENGINEER
1	BUILDING DEPRECIATION	\$0	\$94	\$0	\$35,501	\$22,521	\$102	\$9,303
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	0	656	380	5,859	26,545	5,855	1,807
5	101-122 AUDITOR/CONTR	0	576	11,046	8,238	9,740	4,283	1,231
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	0	0	824	1,067	1,212	557	34
7	101-131 COUNTY COUNSEL	0	0	0	225,977	917	3,027	92
9	101-151 BUILDING MAINT	0	279,397	0	21,587	13,540	3,278	5,500
10	101-182 INFORMATION TECH	0	6,223	0	29,031	22,226	9,862	628
Total Current Allocations		\$0	\$286,946	\$12,251	\$327,260	\$96,701	\$26,963	\$18,594
Less: Prior Year Allocations		0	0	5,661	282,392	91,139	27,445	18,343
Carry-Forward		0	0	6,590	44,869	5,562	-482	251
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		0	286,946	18,841	372,129	102,263	26,481	18,845

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	101-212 DISTRICT ATTY	101-216 PUBLIC DEFENDER	101-220 CRT RELATED SVCS	101-231 SHERIFF	101-242 JAIL	101-243 JUVENILE HALL	101-244 PROBATION
1	BUILDING DEPRECIATION	\$117	\$0	\$10	\$882	\$1,378	\$133,781	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	25,304	5,464	187	99,107	75,250	23,098	45,804
5	101-122 AUDITOR/CONTR	12,866	4,007	1,357	31,602	64,622	11,927	21,631
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	1,707	689	197	4,407	4,140	1,802	3,168
7	101-131 COUNTY COUNSEL	1,009	550	2,752	11,787	963	0	7,017
9	101-151 BUILDING MAINT	46,919	0	6,829	277,526	287,355	83,366	43,226
10	101-182 INFORMATION TECH	27,641	0	0	101,452	19,270	16,502	35,890
Total Current Allocations		\$115,563	\$10,710	\$11,331	\$526,763	\$452,978	\$270,476	\$156,737
Less: Prior Year Allocations		117,806	16,005	10,858	443,988	369,560	209,945	181,983
Carry-Forward		-2,243	-5,295	474	82,774	83,418	60,531	-25,246
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		113,320	5,415	11,805	609,537	536,397	331,007	131,491

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	101-249 CYA	101-251 AG COMMISSION	101-254 CORONER	101-255 RECORDER	101-258 PLANNING	101-259 LIVESTOCK	101-260 CDD ADMINISTRATIO N
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$13,364	\$4,290	\$1,286	\$11,286
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	465	13,635	1,494	8,509	6,849	12,455	5,976
5	101-122 AUDITOR/CONTR	372	9,209	2,861	8,713	6,169	11,556	5,549
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	43	1,212	338	812	655	1,587	467
7	101-131 COUNTY COUNSEL	0	0	0	1,651	14,356	183	2,385
9	101-151 BUILDING MAINT	0	699	0	9,171	2,493	21,671	6,679
10	101-182 INFORMATION TECH	0	9,498	0	15,252	3,084	5,623	32,936
Total Current Allocations		\$880	\$34,253	\$4,693	\$57,472	\$37,897	\$54,362	\$65,279
Less: Prior Year Allocations		387	70,534	7,097	66,326	50,645	96,378	68,768
Carry-Forward		494	-36,281	-2,404	-8,854	-12,748	-42,016	-3,490
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		1,374	-2,028	2,289	48,618	25,148	12,346	61,789

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	101-261 BUILDING INSPECTION	101-410 ENVIRONMENTAL HEALTH	101-416 PUBLIC NUISANCE	101-513 WELFARE- INDIGENT AID	101-531 VETERANS SERVICES	101-611 ED/CULTURE	101-711 RECREATION
1	BUILDING DEPRECIATION	\$8,472	\$7,235	\$2,342	\$0	\$399	\$1,989	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	5,606	4,757	7,925	0	4,446	1,624	18,130
5	101-122 AUDITOR/CONTR	8,456	6,101	6,257	106	3,400	1,459	14,259
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	560	240	763	0	357	98	1,833
7	101-131 COUNTY COUNSEL	0	0	4,036	0	0	0	183
9	101-151 BUILDING MAINT	4,922	4,585	1,742	0	3,214	6,847	157,079
10	101-182 INFORMATION TECH	218	218	600	0	6,755	0	9,340
Total Current Allocations		\$28,234	\$23,135	\$23,665	\$106	\$18,571	\$12,017	\$200,825
Less: Prior Year Allocations		26,942	24,011	16,183	255	76,328	10,420	201,533
Carry-Forward		1,292	-876	7,483	-149	-57,757	1,597	-708
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		29,526	22,259	31,148	-43	-39,186	13,614	200,117

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	102-311 ROADS	105-256 FISH & GAME	107-119 CARES ACT	108-247, 48 50 STC TRAINING FUND	109-120 AMERICAN RECOVERY FUND	110-279 CHILDREN'S TRUST	112-240 BAR-O
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	78,548	30	0	55	0	5	25,632
5	101-122 AUDITOR/CONTR	27,129	1,434	0	1,112	124	781	665
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	3,389	80	0	111	0	15	0
7	101-131 COUNTY COUNSEL	2,339	0	0	0	0	0	0
9	101-151 BUILDING MAINT	6,501	0	0	0	0	0	12,806
10	101-182 INFORMATION TECH	2,765	0	464	0	0	0	6,136
Total Current Allocations		\$120,671	\$1,544	\$464	\$1,278	\$124	\$801	\$45,239
Less: Prior Year Allocations		94,973	1,873	16,060	972	178	879	26,960
Carry-Forward		25,698	-329	-15,596	306	-54	-78	18,279
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		146,369	1,215	-15,132	1,584	71	724	63,518

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	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
1	BUILDING DEPRECIATION	\$0	\$134	\$0	\$0	\$0	\$21,644	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	-17,494	9,389	18	0	0	0	32,291
5	101-122 AUDITOR/CONTR	284	10,894	658	404	151	35	11,795
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	22	1,452	6	3	0	0	1,544
7	101-131 COUNTY COUNSEL	0	1,101	0	-5,071	0	0	367
9	101-151 BUILDING MAINT	0	47,111	0	0	0	0	8,928
10	101-182 INFORMATION TECH	0	54,214	0	0	0	0	13,621
Total Current Allocations		-\$17,188	\$124,294	\$682	-\$4,664	\$151	\$21,680	\$68,546
Less: Prior Year Allocations		-24,480	-48,375	862	879	201	21,693	73,586
Carry-Forward		7,292	172,669	-179	-5,543	-50	-14	-5,040
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-9,897	296,963	503	-10,207	100	21,666	63,507

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	121-415 TUPP	120-520 PROJECT HOMEKEY	122-408 TUPP REG PROJ	123-418 MENTAL HEALTH	123-420 LPS CONSERVATORSH IP	126-823 SB823 DJJ REALIGNMENT	127-127 ABANDONED VEHICLES
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	5,411	1,887	782	47,519	9,149	0	120
5	101-122 AUDITOR/CONTR	12,276	582	1,859	31,167	12,451	159	701
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	2,214	77	317	7,470	2,282	0	98
7	101-131 COUNTY COUNSEL	0	0	0	2,342	40,000	0	0
9	101-151 BUILDING MAINT	-1,393	0	0	-10,278	-7,515	0	0
10	101-182 INFORMATION TECH	-719	0	0	23,782	-2,479	0	0
Total Current Allocations		\$17,789	\$2,546	\$2,958	\$102,002	\$53,888	\$159	\$919
Less: Prior Year Allocations		20,443	2,962	2,031	125,489	24,499	101	2,357
Carry-Forward		-2,654	-415	927	-23,487	29,390	59	-1,438
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		15,135	2,131	3,884	78,515	83,278	218	-520

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	128-406 HOMELESS EMERG AID PROJ	129-419 MHSA	130-521 BIOTERRORISM PREP	130-522 HHS SPEC REV	130-523 HHS SPEC REV	130-524 HHS SPEC REV	130-526 SB 163 WRAPAROUND
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	0	49,746	-5,602	14	-1,176	-3,795	4,281
5	101-122 AUDITOR/CONTR	0	36,542	860	229	558	1,164	12,062
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	0	8,541	98	9	74	169	2,193
7	101-131 COUNTY COUNSEL	0	367	0	0	0	0	0
9	101-151 BUILDING MAINT	0	-16,962	0	0	0	0	-6,125
10	101-182 INFORMATION TECH	0	-30,379	0	0	0	0	5,241
Total Current Allocations		\$0	\$47,854	-\$4,643	\$252	-\$544	-\$2,462	\$17,652
Less: Prior Year Allocations		272	117,866	1,001	181	321	1,473	25,503
Carry-Forward		-272	-70,012	-5,644	71	-865	-3,935	-7,851
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-272	-22,157	-10,287	324	-1,408	-6,397	9,800

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	131-530 WELFARE-AID PROG	132-438 IGT	133-533 SOCIAL SERVICE	134-154 VETS CEMETERY	135-235 CIVIL AUTOMATION	136-436 EMERGENCY MEDICAL SRVCS	138-238 INMATE WELFARE
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	110,423	3,219	202,548	56	30	79	22
5	101-122 AUDITOR/CONTR	9,534	303	176,164	421	881	545	1,189
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	363	6	15,156	37	95	12	188
7	101-131 COUNTY COUNSEL	0	0	159,619	0	0	0	0
9	101-151 BUILDING MAINT	0	0	63,397	10,870	0	3,530	0
10	101-182 INFORMATION TECH	0	0	78,634	0	0	0	0
Total Current Allocations		\$120,320	\$3,527	\$695,519	\$11,384	\$1,006	\$4,166	\$1,398
Less: Prior Year Allocations		113,636	3,015	392,153	693	1,069	7,486	2,458
Carry-Forward		6,684	512	303,366	10,691	-63	-3,319	-1,060
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		127,004	4,040	998,884	22,074	943	847	338

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	140-407 ALCOHOL/OTHER DRGS	141-433 WIC	141-441 HEALTH	141-442 HEALTH- SNAP-ED	141-445 HOUSING	143-232 BOATING SAFETY	143-233 TASK FORCE
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	22,670	0	54,946	3,331	12,618	3,706	0
5	101-122 AUDITOR/CONTR	13,196	0	39,264	10,696	7,422	2,203	319
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	2,833	0	6,951	1,938	981	221	0
7	101-131 COUNTY COUNSEL	1,315	0	587	0	6,467	0	0
9	101-151 BUILDING MAINT	-6,780	548	-41,915	-1,502	14,837	0	1,457
10	101-182 INFORMATION TECH	-3,626	0	-12,364	-2,306	0	0	0
Total Current Allocations		\$29,608	\$548	\$47,469	\$12,156	\$42,325	\$6,130	\$1,776
Less: Prior Year Allocations		34,195	14,173	103,711	3,380	2,391	5,194	40,885
Carry-Forward		-4,587	-13,626	-56,242	8,777	39,933	936	-39,109
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		25,021	-13,078	-8,773	20,933	82,258	7,066	-37,333

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	144-215 VICTIM WITNESS	145-217 LOCAL REV FUND 2011	149-201 VAWA	153-333 SHERIFF CANINE PROGRAM	154-334 SHERIFF'S CALMMET GRANT	155-265 CASP	157-527 MEASURE R
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	8,659	890	3,028	143	86	0	0
5	101-122 AUDITOR/CONTR	6,272	3,504	2,675	674	1,231	594	762
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	529	25	117	98	108	0	0
7	101-131 COUNTY COUNSEL	0	0	0	0	0	0	0
9	101-151 BUILDING MAINT	26,111	0	0	0	0	0	0
10	101-182 INFORMATION TECH	4,957	0	0	0	0	0	0
Total Current Allocations		\$46,527	\$4,418	\$5,820	\$915	\$1,424	\$594	\$762
Less: Prior Year Allocations		31,470	6,078	5,500	1,064	2,473	673	13
Carry-Forward		15,057	-1,659	319	-149	-1,049	-80	749
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		61,585	2,759	6,139	766	376	514	1,511

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	188-188 TECH FUND	250-160 CAPITAL IMPROVEMENT FUND	280-134 HLTH INS SERVICES	285-285 UNEMPLOYMENT INSURANCE	303-61 FLOOD CONTROL	304-62 FLOOD W-1	305-63 FLOOD 4- A
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	4,573	0	19,624	229	65	9	0
5	101-122 AUDITOR/CONTR	3,225	0	2,563	453	578	533	142
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	572	0	304	0	6	15	0
7	101-131 COUNTY COUNSEL	0	0	0	0	0	0	0
9	101-151 BUILDING MAINT	0	0	0	0	0	0	0
10	101-182 INFORMATION TECH	0	0	0	0	0	0	0
Total Current Allocations		\$8,370	\$0	\$22,491	\$682	\$649	\$557	\$142
Less: Prior Year Allocations		7,578	116	31,982	620	895	734	195
Carry-Forward		792	-116	-9,491	63	-245	-177	-53
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		9,161	-116	13,001	745	404	379	89

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	306-64 FLOOD 4- C	307-77 CSA 1, AD 1	320-312 PACIFIC SHORES	401-51 CHURCH TREE CSD	404-56 SMITH RIVER CEMETERY	405-51 BIG ROCK CSD	409-65 CRESCENT FIRE
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	20	1,526	35	10	8	0	6,320
5	101-122 AUDITOR/CONTR	400	5,003	409	430	153	0	4,133
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	15	560	40	12	6	0	634
7	101-131 COUNTY COUNSEL	0	183	0	0	0	0	0
9	101-151 BUILDING MAINT	0	12,925	6,749	0	0	0	0
10	101-182 INFORMATION TECH	0	0	0	0	0	0	901
Total Current Allocations		\$436	\$20,198	\$7,232	\$453	\$167	\$0	\$11,988
Less: Prior Year Allocations		838	9,044	4,814	553	353	0	13,175
Carry-Forward		-403	11,154	2,418	-100	-186	0	-1,187
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		33	31,351	9,651	352	-19	0	10,801

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	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
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	897	1,149	256	1,985	2,683	0	52,539
5	101-122 AUDITOR/CONTR	3,060	4,434	846	6,776	14,536	27	30,718
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	403	560	71	987	1,599	0	1,999
7	101-131 COUNTY COUNSEL	0	0	0	0	0	0	0
9	101-151 BUILDING MAINT	0	0	0	0	0	0	382
10	101-182 INFORMATION TECH	0	0	0	0	0	0	1,501
Total Current Allocations		\$4,360	\$6,143	\$1,173	\$9,749	\$18,818	\$27	\$87,139
Less: Prior Year Allocations		6,794	8,491	1,463	13,225	21,437	455	84,432
Carry-Forward		-2,434	-2,348	-289	-3,476	-2,619	-429	2,707
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		1,926	3,795	884	6,273	16,199	-402	89,846

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	427-428 CHILDREN & FAMILIES	428-429 LAFCO	429-430 PUBLIC AUTHORITY	432-433 AIRPORT/BCRAA	433-434 SPECIAL AVIATION	617-045 LAW LIBRARY	645-145 LTCO
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$4,589	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	10,534	528	-492	34,731	132	79	0
5	101-122 AUDITOR/CONTR	12,421	1,357	8,585	16,147	903	589	1,510
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	830	117	1,433	1,888	34	46	0
7	101-131 COUNTY COUNSEL	0	0	0	0	0	0	0
9	101-151 BUILDING MAINT	0	0	-764	0	0	2,009	0
10	101-182 INFORMATION TECH	12,924	0	767	13,470	0	0	0
Total Current Allocations		\$36,709	\$2,002	\$9,529	\$70,826	\$1,069	\$2,723	\$1,510
Less: Prior Year Allocations		72,990	1,691	3,871	57,657	963	4,197	3,695
Carry-Forward		-36,281	311	5,658	13,169	106	-1,474	-2,186
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		428	2,313	15,186	83,994	1,175	1,249	-676

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	645-245 COUNTY/CITY TRANSP OTHER	691-018 CTSA	803-10 SCHOOLS	MEMORIAL HALL	OTHER	Duplicate 691- 018 CTSA	General Gov / Unallowable
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$6,400	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
4	101-112 ADMINISTRATION	11,428	115	0	0	0	0	108,111
5	101-122 AUDITOR/CONTR	17,844	1	24,572	0	5,088	0	76,720
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	630	0	22	0	474	0	519,785
7	101-131 COUNTY COUNSEL	0	0	0	0	0	0	0
9	101-151 BUILDING MAINT	0	0	0	0	68,933	0	0
10	101-182 INFORMATION TECH	0	0	0	0	11,054	0	0
Total Current Allocations		\$29,902	\$115	\$24,593	\$0	\$91,949	\$0	\$704,616
Less: Prior Year Allocations		12,253	0	0	0	203,006	0	0
Carry-Forward		17,649	0	0	0	-111,057	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		47,552	115	24,593	0	-19,108	0	704,616

Del Norte, CA
2 CFR Part 200 Cost Allocation Plan - FY24 Act Exp's Ver 4 AMENDED

15599
04/16/26

Summary Schedule

Seq #	Department Name	Special Districts	Subtotal	Not Allocated	Residual Costs	Total
1	BUILDING DEPRECIATION	\$0	\$287,119	\$0	\$0	\$287,119
2	EQUIPMENT DEPRECIATION	0	0	0	0	0
4	101-112 ADMINISTRATION	0	1,327,543	0	0	1,327,543
5	101-122 AUDITOR/CONTR	57,903	1,013,574	0	-0	1,013,574
6	101-123, 124, 125 TREASURER/TAX/CO COLLECTOR	4,140	625,773	0	0	625,773
7	101-131 COUNTY COUNSEL	0	486,504	0	0	486,504
9	101-151 BUILDING MAINT	0	1,481,486	0	0	1,481,486
10	101-182 INFORMATION TECH	0	530,809	0	0	530,809
Total Current Allocations		\$62,043	\$5,752,808	\$0	\$0	\$5,752,808
Less: Prior Year Allocations		0	4,320,918	0	0	4,320,918
Carry-Forward		0	353,575	0	0	353,575
Current Adjustment		0	0	0	0	0
Proposed Costs		62,043	6,106,383	0	0	6,106,383