



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: July 16, 2018
Filing Ref: DEL19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 | |

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 2018-19 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

**Renee Hszieh, Bureau Chief
Local Govt Policy & Reporting
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

8-14-2018

8-21-2019

Date

Date

**Negotiated by Ou Saelee
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

DEL NORTE COUNTY
SUMMARY OF COSTS BY DEPARTMENT

EXHIBIT A

2018/2019 ESTIMATE												
2016/2017 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	CHAT 214	CHILD SUPP SVC 219	CRT RELATED 220
BUILDING USE	35,123	22,281	0	0	102	0	9,204	117	0	0	0	10
EQUIPMENT USE	0	40,000	0	0	2,874	0	0	10,318	0	0	0	0
AUDIT EXPENSE	372	432	123	57	176	6	203	822	544	0	1,018	24
BUILDING MAINTENANCE	24,391	15,491	0	0	1,806	0	6,326	12,398	0	0	14,778	956
PARKS	2,180	1,345	0	0	626	0	558	2,884	0	0	133	63
TREASURER	1,393	1,617	1,891	1,926	645	124	691	2,431	764	0	3,277	316
ADMINISTRATION	7,941	14,762	3,608	1,131	3,518	98	3,890	20,808	8,632	0	28,202	382
AUDITOR/CONTROLLER	6,930	7,155	23,429	11,747	4,056	476	7,385	11,170	2,948	0	13,697	1,802
COUNTY COUNSEL	94,833	1,495	0	0	3,322	0	5,647	1,287	0	0	116	4,277
INFORMATION SERVICES	23,772	27,458	14,314	0	7,271	0	4,857	33,045	0	0	1,323	332
ACTUAL	196,936	132,036	43,365	14,860	24,396	704	38,760	95,282	12,888	0	62,543	8,161
ROLL FORWARD ADJUSTMENT	57,165	47,508	(11,770)	2,367	8,359	142	4,195	(14,637)	(1,609)	(10,342)	11,644	(1,063)
PROPOSED COSTS	254,101	179,544	31,594	17,227	32,755	845	42,955	80,645	11,279	0	74,187	7,099

DEL NORTE COUNTY
SUMMARY OF COSTS BY DEPARTMENT

EXHIBIT A

2018/2019 ESTIMATE													
2016/2017 ACTUAL													
EXHIBIT A													
	LAW LIBRARY 617	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
BUILDING USE	0	916	0	21,646	1,432	133,781	0	483	177	0	13,221	4,245	760
EQUIPMENT USE	0	14,196	0	0	11,479	8,237	20,391	1,305	0	0	0	4,606	0
AUDIT EXPENSE	8	2,262	139	730	1,927	796	1,117	183	197	2	190	87	147
BUILDING MAINTENANCE	207	64,697	0	598	99,847	23,762	12,923	5,228	733	0	9,245	2,917	10,695
PARKS	112	6,812	0	0	6,196	6,418	1,508	107	10	0	803	257	168
TREASURER	0	7,808	509	3,284	6,557	2,887	4,195	1,189	834	100	1,355	587	1,883
ADMINISTRATION	134	62,941	2,420	19,638	47,157	26,598	34,643	6,215	3,355	28	4,262	2,419	4,067
AUDITOR/CONTROLLER	7	35,042	3,374	13,279	20,732	11,317	20,952	7,992	5,676	1,163	15,949	4,766	13,143
COUNTY COUNSEL	996	11,148	0	(103)	0	0	6,020	9,716	249	0	571	13,079	0
INFORMATION SERVICES	0	144,993	0	9,326	13,968	14,155	28,089	7,421	16,311	0	13,206	6,127	0
ACTUAL	1,464	350,816	6,443	68,399	209,295	227,951	129,840	39,839	27,542	1,293	58,802	39,090	30,864
ROLL FORWARD ADJUSTMENT	1,464	(94,374)	882	12,482	(109,056)	98,677	(470)	10,225	10,982	655	(2,872)	12,895	16,600
PROPOSED COSTS	2,929	256,441	7,325	80,881	100,240	326,628	129,370	50,065	38,525	1,949	55,930	51,986	47,463

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

EXHIBIT A

2018/2019 ESTIMATE													
2016/2017 ACTUAL													
EXHIBIT A													
	CDD ADMIN 260	BUILDING INSPECTION 261	GRANTS ADMINISTR 115	VICTIM WITNESS 215	HLTH INS SVCS 134	ROADS 311	BGRAA 433	SPECIAL AVIATION 434	HEALTH 441	TUPP 415	PUBLIC NUISANCE 416	AOD 417	MENTAL HEALTH 418
BUILDING USE	11,168	8,381	0	0	0	0	4,588	0	0	0	2,317	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	345	127	154	77	4,748	1,975	787	55	809	81	55	397	3,449
BUILDING MAINTENANCE	8,647	5,760	0	5,498	0	723	216	0	5,225	1,151	1,593	(8,566)	8,955
PARKS	664	509	0	892	0	0	0	0	167	35	1,033	93	289
TREASURER	1,162	517	35	289	374	4,056	594	12	4,728	1,521	386	3,778	5,959
ADMINISTRATION	7,385	3,726	2,451	3,065	75,347	45,760	14,640	875	17,111	1,735	1,370	8,779	66,046
AUDITOR/CONTROLLER	7,547	7,893	351	4,100	7,075	18,966	13,176	1,590	20,772	6,489	3,159	16,265	28,469
COUNTY COUNSEL	62	0	62	0	0	309	42	0	311	0	5,481	411	1,639
INFORMATION SERVICES	9,215	3,268	0	2,565	0	(1,349)	7,567	0	705	(444)	1,127	(926)	23,506
ACTUAL	46,196	30,181	3,053	16,488	87,545	70,440	41,610	2,532	49,828	10,568	16,521	20,232	138,313
ROLL FORWARD ADJUSTMENT	(7,894)	1,646	(288)	3,170	(695)	8,821	(8,791)	877	5,798	1,368	9,155	(11,141)	15,186
PROPOSED COSTS	38,301	31,828	2,765	19,657	86,849	79,261	32,820	3,408	55,625	11,936	25,676	9,091	153,499

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

EXHIBIT A

2018/2019 ESTIMATE													
2016/2017 ACTUAL													
EXHIBIT A													
	DNSWMA 421	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
BUILDING USE	0	0	399	1,988	0	0	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	2,217	0	0	0	0	0	0	0	0
AUDIT EXPENSE	1,768	13,725	69	32	141	0	0	0	0	413	6	0	0
BUILDING MAINTENANCE	0	77,345	10,307	234	22,460	0	0	0	0	145	0	0	0
PARKS	19	7,484	603	1,422	18,523	0	0	0	0	0	0	0	0
TREASURER	2,632	11,914	494	112	2,320	4	8	46	0	2,204	15	1,084	791
ADMINISTRATION	36,486	225,963	2,472	609	10,855	32	66	0	48	6,872	89	6,091	2,107
AUDITOR/CONTROLLER	32,186	81,249	3,479	1,607	10,819	811	609	144	542	13,453	1,005	5,626	3,606
COUNTY COUNSEL	62	(37,989)	0	0	955	202	0	0	0	0	0	0	0
INFORMATION SERVICES	1,591	71,106	6,017	0	5,758	0	0	0	0	11,783	0	0	0
ACTUAL	74,744	450,796	23,840	6,004	74,048	1,049	683	190	590	34,869	1,115	12,802	6,505
ROLL FORWARD ADJUSTMENT	7,498	(64,652)	11,225	(3,016)	(2,803)	330	213	137	123	(10,497)	305	(4,808)	805
PROPOSED COSTS	82,242	386,145	35,065	2,988	71,245	1,380	895	327	714	24,372	1,421	7,993	7,309

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

EXHIBIT A

2018/2019 ESTIMATE													
2016/2017 ACTUAL													
EXHIBIT A													
	GASQUET FIRE 68	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
BUILDING USE	0	0	0	0	0	0	0	5,612	0	0	0	0	0
EQUIPMENT USE	0	0	0	1,374	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	0	0	0	0	0	1	0	0	0	0	112	0	1,462
BUILDING MAINTENANCE	0	0	0	0	0	0	0	37,800	0	0	6,700	0	44,388
PARKS	0	0	0	0	0	0	0	5,538	0	0	195	0	824
TREASURER	691	367	1,166	772	205	15	0	0	19	96	266	1,818	14,446
ADMINISTRATION	694	458	2,276	7,636	0	13	0	0	32	51	1,987	2,548	38,398
AUDITOR/CONTROLLER	3,500	1,455	5,324	6,533	31,080	1,357	672	0	653	441	5,428	11,301	41,554
COUNTY COUNSEL	0	0	0	(285)	0	208	0	0	0	0	9,605	0	251
INFORMATION SERVICES	0	0	0	1,273	0	0	0	0	0	0	(1,409)	18	(13,637)
ACTUAL	4,884	2,280	8,766	17,304	31,285	1,594	672	48,950	705	588	22,884	15,685	127,686
ROLL FORWARD ADJUSTMENT	1,768	(155)	(298)	5,375	(6,403)	284	251	21,416	448	(202)	8,144	(2,706)	48,924
PROPOSED COSTS	6,652	2,125	8,467	22,678	24,882	1,877	922	70,366	1,152	387	31,028	12,979	176,610

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

EXHIBIT A

2018/2019 ESTIMATE										
2016/2017 ACTUAL										
EXHIBIT A										
	LAFCO 429	TASK FORCE 233	LTCO	CHILD TRUST 279	ENV HEALTH 410	PUBLIC AUTHORITY 430	BIOTERROR PREP 521	SB163 WRAPAROUND 526	HEALTH SNAP ED 442	TOTAL
BUILDING USE	0	0	0	0	7,157	0	0	0	0	285,109
EQUIPMENT USE	0	5,720	0	0	0	0	0	0	0	122,717
AUDIT EXPENSE	46	4	0	2	151	550	49	207	75	43,436
BUILDING MAINTENANCE	0	1,035	0	0	4,919	0	0	1,656	1,203	544,393
PARKS	0	645	0	0	434	0	0	133	37	69,723
TREASURER	124	0	575	116	201	62	154	2,686	100	115,177
ADMINISTRATION	738	166	23,929	30	2,838	(270)	770	5,091	1,304	935,521
AUDITOR/CONTROLLER	784	898	4,729	1,105	5,259	1,496	1,259	9,786	4,059	673,848
COUNTY COUNSEL	0	0	0	0	0	54	0	0	0	134,033
INFORMATION SERVICES	0	148	0	0	2,697	887	0	4,683	(1,107)	501,010
ACTUAL	1,692	8,616	29,233	1,252	23,657	2,779	2,231	24,243	5,671	3,424,966
ROLL FORWARD	94	(22,468)	(481)	(195)	11,010	521	(364)	23,143	1,432	91,657
ADJUSTMENT										0
PROPOSED COSTS	1,785	(13,852)	28,751	1,058	34,666	3,299	1,868	47,386	7,104	3,516,623