

**DEPARTMENT OF SOCIAL SERVICES**

744 P Street, Sacramento, CA 95814



August 31, 2001

COUNTY FISCAL LETTER (CFL) No. 01/02-25

TO: COUNTY WELFARE DIRECTORS  
COUNTY FISCAL OFFICERS  
COUNTY AUDITOR CONTROLLERS  
COUNTY PROBATION OFFICERS

SUBJECT: INDIRECT COST RATES (ICRs) FOR FISCAL YEAR (FY) 2001/02

Reference: CFL 98/99-52, dated December 14, 1998

This CFL transmits the ICRs for FY 2001/02. The ICRs are used to identify the overhead costs associated with support staff who perform support activities for nonwelfare programs with no equivalent casework hours. This CFL provides information concerning the application of ICRs and the claiming of nonwelfare expenditures as follows:

- The California Department of Social Services (CDSS), County Financial Analysis Bureau (CFAB), develops ICRs based on the actual indirect costs (Travel, Space, Space-County Cost Allocation Plan (CCAP), Other Operating Costs, Public Agencies CCAP, and Public/Private Agencies Direct Billed) that were reported as generic for each county for the four quarters of FY 1998/99. The totals were divided by the total direct salary and benefit costs (caseworker, administrative/clerical support and Electronic Data Processing [EDP] staff salaries and benefits). The resulting percentages are each county's individual ICR.
- County Welfare Departments (CWDs) have the option of either using the predetermined ICR developed by the CDSS or developing an ICR specific to the allocable support staff.
- A CWD ICR must be developed in accordance with "The Guide for State and Local Agencies-Cost Principles and Procedures for establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government" (OASC-10).

ICRs are applied to the salary and benefits of support staff performing activities for nonwelfare programs only. The salaries and benefits plus overhead are reported as Direct Costs on the County Expense Claim (CEC) using PIN 805068, Nonwelfare, or 806068, Nonwelfare-Non EDP.

Indirect Cost Rates  
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Counties are reminded that nonwelfare activities must be reported in the Nonwelfare Function, which will draw down its own overhead through the CEC based on the Time Study hours of caseworkers performing the Nonwelfare activity .

If you have questions regarding this CFL, please contact your FPB County Analyst or call (916) 657-3440.

Sincerely,

***Original Document Signed by  
Mary Jane Archer on 8/29/01***

MARY JANE ARCHER, Chief  
Fiscal Systems and Accounting Branch

Attachment

c: CWDA

## FY 01/02 INDIRECT COST RATE (ICR)

Data from FY 99/00 County Expense Claims

FY 01/02 ICR RATE SUPPORT COSTS / TOTAL SALARY FROM FY 99/00 DATA
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ALAMEDA	0.31
ALPINE	0.70
AMADOR	0.28
BUTTE	0.24
CALAVERAS	0.18
COLUSA	0.34
CONTRA COSTA	0.31
DEL NORTE	0.28
EL DORADO	0.31
FRESNO	0.28
GLENN	0.52
HUMBOLDT	0.32
IMPERIAL	0.28
INYO	0.31
KERN	0.28
KINGS	0.15
LAKE	0.30
LASSEN	0.36
LOS ANGELES DI	0.28
MADERA	0.23
MARIN	0.19
MARIPOSA	0.18
MENDOCINO	0.29
MERCED	0.17
MODOC	0.80
MONO	0.47
MONTEREY	0.24
NAPA	0.42
NEVADA	0.32
ORANGE	0.27
PLACER	0.52
PLUMAS	0.20
RIVERSIDE	0.24
SACRAMENTO-DI	0.36
SAN BENITO	0.34
SAN BERNARDIN	0.26
SAN DIEGO	0.26

SAN FRANCISCO	0.21
SAN JOAQUIN	0.22
SAN LUIS OBISPO	0.32
SAN MATEO	0.10
SANTA BARBARA	0.25
SANTA CLARA	0.24
SANTA CRUZ	0.24
SHASTA	0.26
SIERRA	0.37
SISKIYOU	0.37
SOLANO	0.36
SONOMA	0.16
STANISLAUS	0.31
SUTTER	0.26
TEHAMA	0.24
TRINITY	0.38
TULARE	0.38
TUOLUMNE	0.44
VENTURA	0.21
YOLO	0.30
YUBA	0.15
LOS ANGELES DISTRICT	0.33
SAC-DHHS-CHILDREN	0.02
SAC-DHHS-ADULTS	0.03
SAN MATEO DISTRICT AGING	0.00
PLACER-ASOC	0.22
TOTALS	0.27