

## Indirect Cost Rate Applied for 2026/2027

| Country/City       | Total Personnel Cost | Total Allowable Direct Cost | Federal Cognizant Negotiated Rate | 2026/2027 Notes                                  |
|--------------------|----------------------|-----------------------------|-----------------------------------|--------------------------------------------------|
| Alameda County     | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Alpine County      |                      | 15%                         |                                   | Requested for default rate                       |
| Amador County      | 18.68%               |                             |                                   |                                                  |
| Berkeley           | 15%                  |                             |                                   | LHJ did not submit ICR for the 4th year in a row |
| Butte County       | 34%                  |                             |                                   | LHJ Requested ICR Exemption                      |
| Calaveras County   | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Colusa County      | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Contra Costa       | 15.89%               |                             |                                   |                                                  |
| Del Norte County   | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| El Dorado County   | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Fresno County      | 22.85%               |                             |                                   |                                                  |
| Glenn County       | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Humboldt County    | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Imperial County    | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Inyo County        | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Kern County        | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Kings County       | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Lake County        | 25%                  |                             |                                   | LHJ Requested ICR Exemption                      |
| Lassen County      | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Long Beach         |                      | 11.92%                      |                                   |                                                  |
| Los Angeles County | 20.1%                |                             |                                   |                                                  |
| Madera County      | 46.37%               |                             |                                   | LHJ Requested ICR Exemption                      |
| Marin County       | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Mariposa County    | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Mendocino County   | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Merced County      | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Modoc County       | 25%                  |                             |                                   | Submitted ICR was above cap                      |
| Mono County        | 25%                  |                             |                                   | Submitted ICR was above cap                      |

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| Monterey County        | 36.44%               |                             |                                   | LHJ Requested ICR Exemption      |
| Napa County            | 25%                  |                             |                                   | Submitted ICR was above cap      |
| Nevada County          | 25%                  |                             |                                   | Submitted ICR was above cap      |
| Orange County          | 20.48%               |                             |                                   | Submitted ICR was above cap      |
| Pasadena               | 33.75%               |                             |                                   | LHJ Requested ICR Exemption      |
| Placer County          | 25%                  |                             |                                   | Submitted ICR was above cap      |
| Plumas County          | 25%                  |                             |                                   | Submitted ICR was above cap      |
| Riverside County       | 36.20%               |                             |                                   | LHJ Requested ICR Exemption      |
| Sacramento County      | 15%                  |                             |                                   | LHJ did not submit ICR this year |
| San Benito County      | 25%                  |                             |                                   | Submitted ICR was above cap      |
| San Bernardino County  | 18.21%               |                             |                                   | Submitted ICR was above cap      |
| San Diego County       | 25%                  |                             |                                   | Submitted ICR was above cap      |
| San Francisco          | 23.64%               |                             |                                   | Submitted ICR was above cap      |
| San Joaquin County     | 25%                  |                             |                                   | Submitted ICR was above cap      |
| San Luis Obispo County | 25%                  |                             |                                   | Submitted ICR was above cap      |
| San Mateo County       | 25%                  |                             |                                   | Submitted ICR was above cap      |
| Santa Barbara County   | 25.48%               |                             |                                   | LHJ Requested ICR Exemption      |
| Santa Clara County     | 35.23%               |                             |                                   | LHJ Requested ICR Exemption      |
| Santa Cruz County      | 25%                  |                             |                                   | Submitted ICR was above cap      |
| Shasta County          | 25%                  |                             |                                   | Submitted ICR was above cap      |
| Sierra County          | 25%                  |                             |                                   | Submitted ICR was above cap      |
| Siskiyou County        | 25%                  |                             |                                   | Submitted ICR was above cap      |
| Solano County          |                      | 15%                         |                                   | Submitted ICR was above cap      |
| Sonoma County          | 25%                  |                             |                                   | Submitted ICR was above cap      |
| Stanislaus County      | 25%                  |                             |                                   | Submitted ICR was above cap      |
| Sutter County          | 57%                  |                             |                                   | LHJ Requested ICR Exemption      |
| Tehama County          | 25%                  |                             |                                   | Submitted ICR was above cap      |
| Trinity County         | 25%                  |                             |                                   | Submitted ICR was above cap      |
| Tulare County          | 17.94%               |                             |                                   | Submitted ICR was above cap      |
| Tuolumne County        | 36%                  |                             |                                   | LHJ Requested ICR Exemption      |

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| Ventura County | 17.82%               |                             |                                   | Submitted ICR was above cap |
| Yolo County    | 55%                  |                             |                                   | LHJ Requested ICR Exemption |
| Yuba County    | 25%                  |                             |                                   | Submitted ICR was above cap |