



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mendocino
Ukiah, California**

**Date: September 24, 2015
Filing Ref: MEN16**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 the **2013-14** fiscal year and as estimated costs for the **2015-16** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2015**, 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 | 9. Software Acquisition (ISF) |
| 2. Information Services | 10. Vehicle Replacement (ISF) |
| 3. County Executive Office | 11. Unemployment Insurance (ISF) |
| 4. Auditor-Controller | 12. General Liability Insurance (ISF) |
| 5. General Services | 13. Workers' Compensation (ISF) |
| 6. Buildings and Grounds | 14. Health Insurance (ISF) |
| 7. Garage | 15. Retiree Health Insurance (ISF) |
| 8. 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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 225, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF MENDOCINO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Lloyd Weer

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

Name
Auditor-Controller

Title

10-5-2015

10-14-2015

Date

Date

**Negotiated by Eric Perez
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

County of Mendocino
Countywide Cost Allocation Plan
Allocated Cost by Department

Fiscal 2015/16

Exhibit A

	Schedule 1 Building Use	Schedule 2 Equipment Use	Schedule 3 Other Oper Expense	Schedule 4 Information Services	Schedule 5 Executive Office	Schedule 6 Auditor- Controller	Schedule 7 General Services	Schedule 8 Human Resources	Schedule 9 Buildings & Grounds	Schedule 10 Garage	Schedule 11 Treasurer- Tax Collector	Schedule 12 Retirement	Schedule 13 County Counsel	2012/13 Actual Cost	Roll Forward	2014/15 Claimable Costs
1010 Clerk of the Board	3,641	2,226		10,187	404	1,639	958	2,977	9,195	(16)	21	177	0	31,409	3,085	34,493
1015 Board of Supervisors	12,577	0		2,260	897	2,630	228	2,512	33,108	0	20	754	119,078	174,164	(138,628)	35,536
1120 Assessor	13,140	3,363		17,529	2,503	7,130	4,334	16,295	33,204	(2,532)	49	1,906	14,228	111,149	(11,104)	100,044
1410 Elections	3,078	4,418		14,075	330	5,164	2,732	13,958	7,780	0	93	310	3,101	55,039	5,940	60,979
1810 Promotion				367	0	155	70	0			3	0		615	340	955
1910 Engineering & Tech Assistance	2,373	1,022		(294)	1,071	2,629	1,752	3,015	3,132	4,584	15	842	0	20,141	6,569	26,729
1940 Miscellaneous	0	0		4,464	410	2,204	0	0	0	0	39	0	0	7,107	146	7,253
1941 Clerk-Recorder	13,755	1,293		1,291	277	1,067	9,255	2,939	34,768	0	11	488	0	65,104	1,885	66,988
1944 Micrographics	967	2,311		968	0	521	474	503	2,445	0	8	89	0	8,286	1,553	9,839
2010 Coordinated Courts	4,820	744		59,812	680	22,008	3,950	3,189	4,021	0	463	266	0	99,953	(4,598)	95,354
2012 AB733 Program				3,981		1,585					35			5,601	5,134	10,735
2060 Grand Jury	6,790	175		3,190	0	402	292	0	17,165	0	9	0	2,668	30,711	4,890	35,600
2070 District Attorney	12,832	9,853		133,638	6,201	28,672	7,921	33,807	32,155	2,701	378	3,635	742	272,532	72,471	345,003
2080 Public Defender	16,012	368		19,993	3,747	9,398	1,296	22,191	35,836	36	58	1,419	104	110,367	35,308	145,674
2085 Alternate Defender	3,918	0		12,393	1,128	6,592	849	7,635	6,264	0	96	355	0	39,230	3,076	42,307
2090 Child Support Services	23,872	0		2,642	4,015	15,386	2,044	17,124	6,646	(168)	160	2,084	247	73,851	7,573	81,424
2310 Sheriff	85,818	135,759		249,602	16,068	83,323	44,152	76,502	167,381	212,390	1,117	10,285	65,763	1,148,170	122,502	1,270,673
2510 Jail	250,116	11,345		43,461	8,904	36,579	12,089	64,173	583,088	11,184	379	3,945	0	1,025,223	113,498	1,138,721
2550 Juvenile Hall	76,530	1,372		19,744	3,248	13,865	2,650	19,773	138,146	(475)	135	2,084	223	277,296	7,822	285,117
2560 Probation Officer	31,911	2,472		69,606	5,965	21,279	7,830	30,636	95,266	15,115	194	4,211	4,445	288,931	51,471	340,401
2710 Agriculture	10,459	5,134		32,349	1,166	9,399	4,537	17,301	33,655	7,323	146	1,020	3,226	125,715	23,443	149,158
2830 Emergency Services	0	6,963		42,867	271	1,586	8,072	1,005	0	179	23	133	497	61,586	53,616	115,213
2851 Planning & Building Services	34,838	6,738		5,018	4,070	11,860	5,176	37,018	84,761	9,604	75	2,680	94,718	296,536	14,372	310,908
2853 Planning Team	0	1,166		0	0	0	0	0	0	0	0	0	0	1,166	0	1,166
2880 Animal Control	48,461	2,314		14,716	824	6,341	2,353	12,313	125,722	331	94	842	11,128	225,438	73,452	298,889
2890 LAFCO	0	0		0	0	0	0	0	0	0	0	0	78	78	(840)	(762)
4010 Public Health	12,591	5,357		(5,270)	2,590	6,440	9,159	9,413	19,471	65	93	1,020	4,271	67,203	(13,140)	54,064
4011 Environmental Health	14,856	6,827		14,704	2,760	9,126	1,897	12,989	51,772	8,766	71	1,685	1,168	126,220	(132)	126,088
4012 Drug & Alcohol	46,707	3,102		6,892	3,359	9,450	2,754	12,002	77,944	2,008	58	2,438	769	167,283	(16,402)	150,881
4013 Public Health Nursing	23,186	145		5,465	2,023	8,242	3,385	7,151	36,137	2,901	48	1,729	0	88,413	(14,965)	73,447
4014 Public Health Lab	0	2,462		0	0	0	0	0	0	0	0	0	0	2,462	(4,141)	(1,679)
4016 Emergency Medical Services	1,518	1,006		646	35	294	0	2,082	4	6	89	421	6,111	(994)	5,118	
4025 Employee Wellness	426	207		999	152	673	5,425	503	2,416	8	8	89	0	10,905	5,503	16,408
4050 Mental Health	69,271	0		3,845	8,045	25,191	12,970	28,451	54,308	2,988	244	6,251	6,615	218,179	(96,069)	122,109
4051 Mental Health Services Act				3,400	521	1,902	1	0	0	(42)	30	0	7,164	12,975	3,104	16,080
4070 Hospital & Medical Services	0	0		86	0	34	0	0	0	0	1	44	0	165	(406)	(241)
4080 Public Health CCS	7,273	591		6,025	1,336	4,636	1,085	3,807	10,018	0	53	399	986	38,809	(7,716)	36,093
4510 Solid Waste	3,402	5,437		173	40	111	(0)	0	0	0	2	177	(3,878)	5,464	(6,938)	(1,474)
5010 Social Services	59,887	0	15,996	584,548	41,354	334,923	80,600	206,048	152,220	10,982	5,210	27,130	194,091	1,722,989	319,956	2,042,944
5020 HHSA Administration	8,285	0		29,510	2,258	5,229	848	8,022	11,412	0	38	443	14,990	81,035	29,658	110,694
5510 Veterans Services	0	0		0	0	0	0	0	0	0	0	0	0	0	(189)	(189)
6210 Farm Advisor	9,013	941		5,321	277	2,197	689	5,258	22,436	380	34	355	0	46,901	6,885	53,786
7110 Museum	56,119	1,325		6,353	369	2,519	5,196	6,476	30,589	0	31	532	13,380	122,919	34,806	157,525
3010 Transportation	25,881	0		97,985	10,861	55,796	50,284	63,690	117,565	6,138	757	8,999	2,841	440,739	96,623	537,361
3030 Storm Damage	0	0		561	0	232	738	0	0	0	5	0	0	1,566	(1,565)	0
3041 Roads and Bridges							545							545	0	545
4511 Landfill Closure				1,958		780					17			2,755	54	2,809
County Airports	36,133	9,789		0	0	993	0	1,271	0	0	0	0	0	48,186	(2,382)	45,803
6110 Library	41,070	12,179		36,169	3,075	21,421	19,193	25,225	29,949	(1,690)	307	2,482	5,623	195,002	55,650	250,652
2840 Fish & Game	40	2,864		473	0	189	0	0	0	0	4	0	0	3,570	551	4,121
2313 Sheriff COPS	0	0		0	144	287	0	503	0	11	0	44	0	989	(699)	290
2511 Jail COPS	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
2561 Probation COPS	0	0		0	326	343	0	0	0	0	0	0	0	689	225	894
2314 AB443 Special Sheriff Fund	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
2861 Mobile Spay/Neuter	0	64		0	0	26	0	0	0	0	1	0	0	91	(659)	(568)
7111 Museum Bookstore				367		155					3			545	(993)	(448)
7112 Museum Special Projects				6,584		2,822					57			9,263	6,571	15,834
2315 Sheriff Special Projects				2,668	0	1,063	0	0	0	0	23	0	0	3,754	2,472	6,226
1942 Modernization		2,236		0	98	103	0	0	0	0	0	0	0	2,437	205	2,642
1121 Assessor Loan Program AB719				0	0	0	0	0	0	0	0	0	0	0	0	0
1122 Property Characteristics				0	0	0	0	0	0	0	0	0	0	0	0	0
125 Children & Families First		333		16,804		6,691	0	0	0	0	146	0	0	23,974	5,349	29,323
8010 Debt Service	0	0		150	0	60	0	0	0	0	1	0	0	211	(37)	174
1025 County Redevelopment				0	(8,472)	0	0	0	0	0	0	0	0	(8,472)	0	(8,472)

County of Mendocino
Countywide Cost Allocation Plan
Allocated Cost by Department

Fiscal 2015/16

Exhibit A

	Schedule 1 Building Use	Schedule 2 Equipment Use	Schedule 3 Other Oper Expense	Schedule 4 Information Services	Schedule 5 Executive Office	Schedule 6 Auditor- Controller	Schedule 7 General Services	Schedule 8 Human Resources	Schedule 9 Buildings & Grounds	Schedule 10 Garage	Schedule 11 Treasurer- Tax Collector	Schedule 12 Retirement	Schedule 13 County Counsel	2012/13 Actual Cost	Roll Forward	2014/15 Claimable Costs
145 LAFCO		213		(7,032)		763	0				17		829	(5,210)	(9,007)	(14,217)
2011 Coordinated Courts	46,810	43,558		10,279		3,589	3,798	0	116,461	0	79	2,217	6,629	233,449	(58,992)	174,457
326 Water Agency	2,621	1,651		1,723	78	484	844	503	6,629	65	6	89	106	14,799	1,081	15,880
327 Air Quality	0	14,613		3,434	868	4,119	3,723	8,002	39	19,120	46	665	(650)	53,980	47,120	101,099
377 County Fair	0	558		21	0	145	0	503	0	0	0	310	255	1,792	(2,262)	(470)
Other Special Districts	0	0		103,810	0	35,325	1,923	0	0	0	773	443	4,228	146,502	43,452	189,954
406 California Endowment						0	0	0	0	0	0	0	0	0	(62)	(62)
408 MCOG				0		(5,000)	0	0	0	0	0	0	0	(5,000)	(13,434)	(18,434)
409 MTA	0	0		29,175	0	11,618	387	0	0	0	254	0	(32)	41,402	(1,349)	40,053
411 Healthy Kids Mendocino	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
413 Workforce Investment Act	0	0		2,969	0	1,182	140	0	0	0	26	0	0	4,317	(520)	3,797
415 Kung Fu	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
418 WIC	8,634	0		(11,697)	1,316	6,192	2,866	14,304	9,218	(351)	67	754	0	29,326	11,320	40,645
419 Maternal Child Health	0	0		0	0	110	26	406	0	79	0	133	0	754	(1,814)	(1,061)
420 Drug Court Partnership														0	0	0
422 Solid Waste Mgmt Authority	0	0		3,533	0	26	0	0	0	0	1	0	2,139	5,699	3,862	9,561
424 Watch Anderson Valley Excel	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
427 Safe Teens & Twenties				0		0	0	0	0	0	0	0	0	0	0	0
428 Adolescent Rural Health Outreach				0		0	0	0	0	0	0	0	0	0	0	0
431 Substance Abuse & Crime Prev	1,160	0		0	0	0	0	0	3,299	0	0	133	0	4,592	529	5,121
434 Adolescent Family Life Program		0		0	0	0	(0)	0	0	0	0	89	0	89	(672)	(584)
436 Drug Court Programs				16,675		6,640	0	0	0	0	145	0	0	23,460	14,146	37,606
437 Drug Court				0		0	0	0	0	0	0	0	0	0	0	0
438 Domestic Violence Council							0							0	0	0
439 Rural Health Collaborative		0		21		9	0	0	0	0	0	0	0	30	(197,325)	(197,295)
440 HIV Consortium				0		0	0	0	0	0	0	0	0	0	0	0
442 HRSA	246			561		232	3	0	338		5	0	0	1,405	(129)	1,275
448 Statutory Rape Prosecution				0		0	0	0	0	0	0	44	0	44	(1,201)	(1,157)
449 Child Abuser Vertical Pros	0	0		0	0	0	0	0	0	0	0	0	0	0	(1,511)	(1,511)
450 Justice Assistance							0							0	0	0
451 Area Agency on Aging				43		17	0	0	0	0	0	0	0	60	(8,212)	(8,152)
453 Tobacco Education	463	0		624	193	526	105	2,242	637	(106)	5	89	0	4,778	2,607	7,384
454 BCCCP	0	0		0	0	0	0	0	22	0	0	222	0	222	0	222
455 Comp Perinatal Outreach	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
457 Special Emphasis Victims	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
461 Meth Treatment				0		0	0	0	0	0	0	0	0	0	0	0
462 Homeland Security WMD 6				1,140		455	(0)	0	0	0	10	0	0	1,605	(2,692)	(1,087)
463 Marijuana Suppression	0	0		0	0	0	0	0	466	2,095	0	89	0	2,652	(24,629)	(21,977)
464 Victim Witness Assistance	1,219	0		2,238	368	36,637	2,367	1,508	3,355	0	20	222	0	48,164	22,531	70,696
465 Anti-Drug Abuse Enforcement	0	0		54	146	509	0	1,218	0	0	1	44	0	1,982	(2,055)	(73)
466 COMMET	0	0		3,400	0	1,354	(13)	0	0	0	30	0	0	4,771	(1,168)	3,602
474 Cal MMEF				258		102	0	0	0	0	2	0	0	362	279	641
476 Community Initiatives Fund Proj		0		0		0	0	0	0	0	0	0	0	0	0	0
477 Family Law Facilitator	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
478 Bioterrorism Act	1,489	0		1,270		757	1,902	928	2,051	118	11	89	0	6,815	843	9,456
483 Public Health Initiative	0	0		0		0	0	0	0	0	0	0	0	0	0	0
484 AIDS	0	0		0	0	0	(0)	0	0	0	0	0	0	(0)	(170)	(171)
485 AIDS Education	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
486 CMSP Wellness & Prevention	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
488 Family Planning	9,081	0		64	0	32	(0)	20	12,508	14	1	0	0	21,720	(3,257)	18,463
489 Narcotics Prosecution	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
490 Rural Community Murals				21		9	0	0	0	0	0	0	0	30	(460)	(430)
492 Student Assistance Project	0	0		0	38	40	0	0	0	0	0	0	0	78	46	124
494 At Home														0	0	0
495 Child Health & Disability	0	0		21	0	15	878	20	0	0	0	222	0	1,156	(35)	1,120
499 Enhanced Case Management				0		0	0	0	0	0	0	0	0	0	0	0
Other Grants	0	0		883	786	1,185	24	20	0	78	8	177	(4,052)	(892)	(4,202)	(5,093)
713 General Liability Insurance	195	163		3,197	366	1,816	746	1,508	383	744	22	133	(57,468)	(48,193)	0	(48,193)
714 Workers Comp Insurance	195	0		280	341	743	874	1,005	383	100	2	89	0	4,012	1,048	5,059
715 Health Insurance	0	0		8,348	574	1,943	3,566	1,527	77	0	73	286	0	16,394	6,034	22,428
716 Retiree Health Insurance				3,938	49	1,619	870	0	0	25	34	0	0	6,535	(6,692)	(157)
Veterans Memorial Buildings	12,570	0		0	0	0	0	0	95,344	0	0	0	0	107,914	37,052	144,966
Superintendent of Schools	0	0		14,178	0	5,646	0	0	0	0	124	0	0	19,948	3,413	23,361
Other	1,451	0		(5,720)	0	3,289	12,278	1,972	2,728	862	59	1,064	195	18,178	12,139	30,318
Total	1,155,300	314,983	15,998	1,777,924	138,587	914,677	966,800	810,090	2,327,185	315,622	12,690	98,994	520,884	6,769,732	726,191	9,495,924