



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mendocino  
Ukiah, California**

**Date: August 10, 2016  
Filing Ref: MEN17**

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 **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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 | 8. Software Acquisition (ISF)         |
| 2. Information Services     | 9. Vehicle Replacement (ISF)          |
| 3. Auditor-Controller       | 10. Unemployment Insurance (ISF)      |
| 4. General Services         | 11. General Liability Insurance (ISF) |
| 5. Buildings and Grounds    | 12. Worker's Compensation (ISF)       |
| 6. Garage                   | 13. Health Insurance (ISF)            |
| 7. County Counsel           | 14. Retiree Health 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 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:** There are no adjustments in Mendocino County’s 2016-17 FY Cost Allocation Plan.

---

**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

8-18-2016

8-25-2016

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 2016/17

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	2014/15 Actual Cost	Roll Forward	2016/17 Claimable Costs
413 Workforce Investment Act	0	0		3,128	0	1,052	1	0	0	0	23	0	0	4,204	(133)	4,071
415 Kung Fu	0	0		0	0	0	0	0	0	0	0	0	0	0	(30)	(30)
418 WIC	6,644	0		(13,622)	914	5,246	884	9,448	10,406	1,187	42	532	0	21,681	(9,878)	14,703
419 Maternal Child Health	0	0		0	0	0	9	0	0	0	0	112	0	121	(626)	(504)
420 Drug Court Partnership	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
422 Solid Waste Mgmt Authority	0	0		48	0	17	0	0	0	0	0	0	0	65	(511)	(446)
424 Watch Anderson Valley Exmal	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
427 Safe Teens & Twenties	0	0		0	0	0	1	0	0	0	0	0	0	1	0	1
428 Adolescent Rural Health Outreach	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
431 Substance Abuse & Crime Prev	1,346	0		0	0	0	0	0	2,250	0	0	112	0	3,708	(247)	3,461
434 Adolescent Family Life Program	0	0		0	0	0	0	0	0	0	0	74	0	74	(70)	4
436 Drug Court Programs	0	0		8,812	0	2,961	0	0	0	0	64	0	0	11,837	(1,830)	10,007
437 Drug Court	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
438 Domestic Violence Council	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
439 Rural Health Collaborative	0	0		0	0	0	0	0	0	0	0	0	0	0	(148,863)	(148,863)
440 HIV Consortium	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
442 HRSA	245	0		645	0	217	7	0	348	0	5	0	0	1,467	(37)	1,430
448 Statutory Rape Prosecution	0	0		0	0	0	0	0	0	0	0	37	0	37	(90)	(53)
449 Child Abuser Vertical Pros	0	0		0	0	0	0	0	0	0	0	0	0	0	(1,088)	(1,088)
450 Justice Assistance	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
451 Area Agency on Aging	0	0		0	0	0	0	0	0	0	0	0	0	0	(6,414)	(6,414)
453 Tobacco Education	461	0		430	151	492	1	602	658	0	3	74	0	2,870	209	3,079
454 BCCCP	0	0		0	0	0	0	0	0	0	0	186	0	186	0	186
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	0	(30)	(30)
462 Homeland Security WMD 6	0	0		621	0	209	633	0	0	0	4	74	0	1,467	(2,172)	(705)
463 Marijuana Suppression	0	0		0	0	0	0	0	352	1,510	0	0	0	1,936	(16,443)	(14,507)
464 Victim Witness Assistance	1,220	0		2,388	296	22,037	1,856	1,737	3,423	0	17	149	0	33,123	(6,534)	27,289
465 Anti-Drug Abuse Enforcement	0	0		96	115	502	0	1,180	0	0	1	45	0	1,939	(667)	1,242
466 COMMET	0	0		3,199	0	1,079	(369)	0	0	0	23	0	0	3,809	(5,593)	(1,683)
474 Cal MMET	0	0		287	0	95	0	0	0	0	2	0	0	385	295	680
476 Community Initiatives Fund Proj	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
477 Family Law Facilitator	0	0		0	0	0	1,283	0	0	0	0	0	0	1,283	500	1,784
478 Bioterrorism Act	1,484	0		1,146	0	708	1	1,135	2,109	192	8	74	0	6,856	(282)	6,565
483 Public Health Initiative	0	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	0	0
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	9,051	0		0	0	0	0	0	12,862	87	0	0	0	22,000	(3,410)	18,590
489 Narcotics Prosecution	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
490 Rural Community Murals	0	0		0	0	0	0	0	0	0	0	0	0	0	(507)	(507)
492 Student Assistance Project	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
494 At Home	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
495 Child Health & Disability	0	0		0	0	0	1,158	0	0	0	0	186	0	1,345	1,031	2,375
499 Enhanced Case Management	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
Other Grants	0	0		526	459	728	290	45	127	4	37	0	(1,207)	1,009	(2,069)	(1,060)
713 General Liability Insurance	195	0		3,111	260	1,852	1,111	1,804	305	978	22	157	(53,511)	(43,716)	0	(43,716)
714 Workers Comp Insurance	195	0		368	287	628	1,148	802	305	0	3	83	0	3,609	(685)	2,924
715 Health Insurance	0	0		10,626	597	4,785	1,549	1,804	98	110	77	216	0	19,830	9,579	29,409
716 Retiree Health Insurance	0	0		71	0	24	0	0	0	0	1	0	0	96	(11,302)	(11,206)
Veterans Memorial Buildings	12,923	0		0	0	0	0	0	91,242	0	0	0	0	104,165	23,541	127,706
Superintendent of Schools	0	0		15,831	0	5,321	0	0	0	114	0	0	0	21,266	5,052	26,318
Other	1,452	0		(10,719)	0	2,353	10,321	0	18,485	0	57	855	7	22,841	21,233	44,074
<b>Total</b>	<b>1,176,060</b>	<b>69,686</b>	<b>15,996</b>	<b>1,826,645</b>	<b>118,881</b>	<b>886,073</b>	<b>251,540</b>	<b>916,248</b>	<b>2,761,484</b>	<b>461,726</b>	<b>11,264</b>	<b>85,821</b>	<b>540,037</b>	<b>9,101,461</b>	<b>988,073</b>	<b>10,090,534</b>



