



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mendocino  
Ukiah, California**

**Date: September 27, 2017  
Filing Ref: MEN18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST  
TRANSFER MECHANISMS**

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- |                             |                                       |
|-----------------------------|---------------------------------------|
| 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 & Grounds      | 12. Worker's Compensation (ISF)       |
| 6. Garage                   | 13. Health Insurance (ISF)            |
| 7. 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.

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**SECTION III: CONDITIONS**

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**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 200, 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.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MENDOCINO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Lucy Simonson  
Name  
Assistant Auditor-Controller  
Title

**Jim Reisinger, Manager  
Local Government Policy and Reporting  
Local Govt Programs & Services Division**

10-3-2017  
Date

10-9-2017  
Date

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

cc: State and Federal Agencies

Attachment



County of Mendocino  
 Countywide Cost Allocation Plan  
 Allocated Cost by Department

Fiscal 2017/18

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	2015/16 Actual Cost	Roll Forward	2017/18 Claimable Costs
413 Workforce Investment Act	0	0	0	4,406	0	1,245	2	0	0	0	132	0	0	5,785	1,468	7,254
415 Kung Fu	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
418 WIC	8,520	0	0	(12,475)	1,941	4,800	1,168	11,278	11,673	328	148	865	0	28,044	(1,281)	26,763
419 Maternal Child Health	0	0	0	0	0	0	0	0	0	3	0	117	0	129	(624)	(495)
420 Drug Court Partnership	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
422 Solid Waste Mgmt Authority	0	0	0	98	0	0	0	0	0	0	0	0	0	98	(5,601)	(5,503)
424 Watch Anderson Valley Excel	0	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	0	0	0	0
428 Adolescent Rural Health Outreach	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
431 Substance Abuse & Crime Prev	1,694	0	0	0	0	0	0	0	2,381	0	0	117	0	4,192	(400)	3,792
434 Adolescent Family Life Program	0	0	0	0	0	0	0	0	0	0	0	78	0	78	(11)	67
436 Drug Court Programs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(23,480)	(23,480)
437 Drug Court	0	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	0
439 Rural Health Collaborative	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(30)	(30)
440 HIV Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
442 HRSA	308	0	0	547	0	155	0	0	361	0	16	0	0	1,367	(18)	1,369
448 Statutory Rape Prosecution	0	0	0	0	0	0	0	0	0	0	0	39	0	39	(5)	34
449 Child Abuser Vertical Pros	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
450 Justice Assistance	0	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	0	(60)	(60)
453 Tobacco Education	580	0	0	749	263	581	1	817	678	0	22	78	0	3,789	(969)	2,801
454 BCCCP	0	0	0	0	0	0	0	0	0	0	0	196	0	196	(26)	170
455 Comp Perinatal Outreach	0	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	0
461 Meth Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
462 Homeland Security WMD 6	0	0	0	481	0	130	1	0	0	0	14	0	0	606	(969)	(394)
463 Marijuana Suppression	0	0	0	0	0	0	0	0	0	2,157	0	78	0	2,235	(417)	1,819
464 Victim Witness Assistance	1,536	0	0	4,205	588	2,299	1,601	5,022	4,349	0	126	235	0	19,961	(28,203)	(8,241)
465 Anti-Drug Abuse Enforcement	0	0	0	0	0	374	0	1,635	0	0	0	48	0	2,057	75	2,132
468 COMMET	0	0	0	3,650	0	1,025	37	0	0	0	109	0	0	4,801	31	4,832
474 Cal MMET	0	0	0	345	98	0	0	0	0	0	10	0	0	453	91	544
476 Community Initiatives Fund Proj	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
477 Family Law Facilitator	0	0	0	0	0	0	752	1,603	0	0	0	0	0	2,355	1,393	3,748
478 Bioterrorism Act	1,866	0	0	1,095	0	676	2,253	0	2,161	105	33	78	0	8,287	(326)	7,959
483 Public Health Initiative	0	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	0
485 AIDS Education	0	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	0
488 Family Planning	11,378	0	0	0	27	18	0	0	13,300	12	0	0	0	24,735	3,015	27,750
489 Narcotics Prosecution	0	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	0	(30)	(30)
492 Student Assistance Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(78)	(78)
494 At Home	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
495 Child Health & Disability	0	0	0	0	0	0	920	0	0	8	0	196	0	1,124	(32)	1,093
499 Enhanced Case Management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Grants	0	0	0	934	776	677	35	0	0	0	19	39	(655)	1,911	0	1,811
713 General Liability Insurance	259	163	0	4,521	487	1,995	1,012	2,452	280	354	119	149	(98,970)	(97,183)	0	(97,183)
714 Workers Comp Insurance	266	0	0	89	200	153	1,001	0	280	18	3	13	0	2,010	(2,001)	9
715 Health Insurance	0	0	0	11,435	1,274	4,795	1,943	3,270	70	(59)	343	280	0	23,352	6,958	30,310
716 Retiree Health Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(6,535)	(6,535)
Veterans Memorial Buildings	17,601	0	0	0	0	0	0	0	98,201	0	0	0	0	113,802	5,888	119,691
Superintendent of Schools	0	0	0	21,286	0	6,012	0	0	0	0	638	0	0	27,836	7,988	35,824
Other	1,827	0	0	21,075	0	44,931	15,393	0	20,184	0	577	822	185	104,993	86,815	191,809
<b>Total</b>	<b>1,489,194</b>	<b>242,039</b>	<b>16,245</b>	<b>2,357,496</b>	<b>220,169</b>	<b>929,534</b>	<b>280,452</b>	<b>1,808,466</b>	<b>2,925,934</b>	<b>419,305</b>	<b>60,856</b>	<b>93,285</b>	<b>468,108</b>	<b>10,811,084</b>	<b>2,064,033</b>	<b>12,875,117</b>