

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Mendocino Ukiah, California

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.

September 27, 2017

MEN18

Date:

Filing Ref:

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 **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.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- 1. Employee Fringe Benefits
- 2. Information Services
- 3. Auditor-Controller
- 4. General Services
- 5. Buildings & Grounds
- 6. Garage
- 7. County Counsel

- 8. Software Acquisition (ISF)
- 9. Vehicle Replacement (ISF)
- 10. Unemployment Insurance (ISF)
- 11. General Liability Insurance (ISF)
- 12. Worker's Compensation (ISF)
- 13. 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 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.

COUNTY OF MENDOCINO	
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

cc: State and Federal Agencies

Attachment

	Schedule 1 Building	Schedule 2 Equipment	Schedule 3 Other Oper	Schedule 4 Information	Schedule 5 Executive	Schedule 6 Auditor-	Schedule 7 General	Schedule 8 Human	Schedule 9 Buildings &	Schedule 10	Treasurer-	Schedule 12	County	2015/16 Actual	_Roll	2017/18 Claimable
1010 Clerk of the Board	Use 4,669	Use 358	Expense	Services 13,570	Office 816	Controller 1,996	Services 1,225	Resources 1,635	Grounds 14,170	Garage 61	Tax Collector 117	Retirement 196	Counsel 37	Cost 38,850	Forward 7,441	Costs 46,291
1015 Board of Supervisors	16,127	0		4,061	1,387	2,972	1,068	4,087	50,454	(23)	122	704	84,566	165,526	(8,639)	156,887
1120 Assessor	16,848	0		11,301	3,548	7,578	7,761	18,847	51,153	(2,775)	193	1,644	8,924	125,022	13,873	138,895
1410 Elections 1810 Promotion	3,947	339		23,804 58	443 0	4,599 17	3,299	18,736 0	11,986	0	356 2	509 0	8,724	76,742 77	21,703 (538)	98,446 (461)
1910 Engineering & Tech Assistance	3,366	339		(575)	1,497	2.584	1,863	7,128	4,826	1,327	43	755	0	23,153	3,012	26,165
1940 Miscellaneous	0	0		7,604	631	2,554	. 0	۵	0	0	228	0	0	11,017	3,910	14,927
1941 Clerk-Recorder	17,638	363		2,217	392	1,634	2,959	6,932	53,558	0	66	430	423	86,612	24,509	108,121
1944 Micrographics 2010 Coordinated Courts	1,241 6,180	0 1,834		1,123 73,698	141 1.039	594 20.260	0 5.738	817 6.530	3,766 3,648	0	34 1,964	78 274	0 916	7,794 122,081	(492) 22,128	7,302 144,209
2012 AB733 Program	0,100	1,004		4,608	1,555	1,302	0,7 00	0,000	3,5 13	1979	138	-	0.0	6,048	447	6,495
2060 Grand Jury	8,706	0		2,978	0	277	61	G	26,439	0	29	0	4,196	42,686	11,975	54,661
2070 District Attorney 2080 Public Defender	16,132 20.167	4,981 200		76,563 60,304	10,126 5,653	29,981 10,929	9,444 1,194	56,201 23,209	40,487 44,589	3,552 248	1,700 343	3,318 1,291	4,886 578	257,372 168,705	(15,160) 58,338	242,211 227,043
2085 Alternate Defender	4.898	200		24,044	1,639	8,181	1,057	9,196	5,819	18	543 521	391	576	55,864	16,633	72,497
2090 Child Support Services	29,590	449		1,750	5,786	13,355	4,403	29,465	21,098	1	440	1,957	595	108,889	35,038	143,927
2310 Sheriff	127,442	161,127		397,527	26,062	116,755	48,374	144,739	175,663	323,746	8,157	10,527	90,309	1,630,428	482,257	2,112,685
2510 Jail 2550 Juvenile Hall	316,230 102,240	6,662 979		53,776 25,642	13,407 4,430	36,819 15.059	10,694 4.194	82,381 46,746	718,234 158,695	6,454 857	1,611 690	3,678 1.957	0 12	1,249,946 361,502	224,723 84,206	1,474,668 445,708
2560 Probation Officer	43,233	2.225		63,150	8,891	21,533	2,877	47,511	100,368	10,148	834	3,874	14,524	319,168	30,237	349,404
2710 Agriculture	13,170	4,359		30,800	1,740	10,812	4,239	10,343	39,437	1,685	778	861	2,636	120,860	(4,855)	116,005
2830 Emergency Services	45	13,085		3,456	435	1,550	1,497 6,762	3,104	0 120,745	401 (2,253)	104 482	78 2.739	3,599	27,309 401,774	(34,287) 105,238	(6,978) 507,012
2851 Planning & Building Services 2853 Planning Team	45,778	4,050 1,165		70,008	7, 444 0	15,716 0	6,762	46,103 0	120,745	(2,233) (1	402	2,739	84,200 0	1,165	(1)	1,164
2860 Animal Control	60,577	1,870		16,430	1,310	7,101	2,762	16,284	157,926	(775)	445	744	2,618	267,292	41,854	309,146
2890 LAFCO	0	0		D	0	0	. 0	0	۵	0	0	0	0	0	(78)	(78)
4010 Public Health 4011 Environmental Health	15,829 18,997	1,790 570		20,210 22,686	3,470 4,269	8,329 9,560	4,718 2,351	9,714 18,478	22,931 83,264	223 (3,522)	412 319	1,057 1,604	1,556 5,090	90,239 163,666	23,035 37,446	113,274 201,112
4012 Drug & Alcohol	60.870	0,0		8,411	4,425	9,315	1,879	36,074	72,301	797	252	2,270	0,030	196,594	29,311	225,905
4013 Public Health Nursing	31,702	Ó		4,781	2,959	5,759	1,072	14,603	36,220	(1,561)	143	1,565	0	97,243	8,831	106,074
4014 Public Health Lab 4016 Emergency Medical Services	0 1.902	0		0 1,037	0	0 480	0	0 817	0 2,224	0	0 31	0 78	0	6,569	(2,462) 458	(2,462) 7,027
4016 Employee Wellness	1,902	0		2.009	305	741	2,041	817	8,691	3	38	94	Ď	15,633	4.728	20,360
4050 Mental Health	88,149	ō		17,700	9,973	20,742	5,908	35,784	64,832	8,340	785	5,322	1,461	258,996	40,818	299,814
4051 Mental Health Services Act	ō			1,613	799 0	969 187	0	0	0	0	48 20	0 39	0	3,429 908	(9,546) 743	(6,117) 1,651
4070 Hospital & Medical Services 4080 Public Health CCS	9,113	0		662 6,539	1,792	4,564	1,239	8,669	10,652	(6)	196	391	D	43,148	6,340	49.488
4510 Solid Waste	4,273	853		173	63	89	748	0,550	0	ŏ	5	161	5,108	11,473	6,009	17,482
5010 Social Services	80,330	0	16,245	831,846	63,312	318,300	69,585	386,554	258,411	54,467	25,408	25,436	253,981	2,383,875	660,886	3,044,761
5020 HHSA Administration 5510 Veterans Services	10,381	Ö		8,900	4,480	8,705 0	994	21,754 n	12,135	(28)	267 0	830 n	0	68,418 n	(12,617)	55,801 D
6210 Farm Advisor	11,331	331		6,518	345	2,010	1,088	4,267	26,291	458	130	313	ā	53,083	6,182	59,264
7110 Museum	78,784	442		12,250	1,003	3,513	5,284	6,500	55,929	11	191	470	1,777	166,154	43,236	209,390
3010 Transportation	40,300	0		132,777	14,187	55,031	23,484	95,727	124,758	2,288	3,430	8,084	(14,313)	485,753	45,014	530,767
3030 Storm Damage	-0,000	ŏ		144	0	40	112	0	D	0	4	D	0	300	(1,255)	(955)
3041 Roads and Bridges							914				•			914	368 1,365	1,282 5,485
4511 Landfill Closure County Airports	45,419	1,996		3,139 0	a	887 D	1,216	n	5,378	0	94 0	0	0	4,120 54.009	5,823	59,832
6110 Library	24,671	3,442		55,596	4,465	23,997	6,749	45,890	45,687	4	1,525	2,700	4,337	219,064	24,062	243,126
2840 Fish & Game	50	1,512		1,123	0	317	o	D	0	161	34	_0	0	3,197	(373)	2,824
2313 Sheriff COPS 2511 Jail COPS	0	0		0	208 0	278 0	0	2,444 0	0	0	0	78 0	0	3,008	2,019 0	5,027 0
2511 Jali COPS 2561 Probation COPS		ŏ		28	ŏ	8	ŏ	ŏ	•	ŏ	ī	ŏ		37	(632)	(595)
2314 AB443 Special Sheriff Fund	9			٥	0	0				4920	0			0	0	0
2861 Mobile Spay/Neuter 7111 Museum Bookstore				1,411		398 0	0			(49)	42			1,802	1,711 (545)	3,513 (545)
7111 Museum Bookstore 7112 Museum Special Projects				3,456		976					104			4,536	(4,727)	(191)
2315 Sheriff Special Projects				1,959	0	553	0	0			59	0		2,571	(1,183)	1,388
1942 Modernization		589		58 0	0	17 0	0	0			2			666 0	(1,771) 0	(1,105) 0
1121 Assessor Loan Program AB719 1122 Property Characteristics				0	U	Ü	u	u			0			ŏ	ő	ő
125 Children & Families First		0		19,183		5,418	0	0			575		0	25,176	1,202	26,378
8010 Debt Service	0	D		86	0	25	0	0	O	0	3	O	0	114	(97)	17
1025 County Redevelopment 145 LAFCO		0		0 (173)	0	0 268	0			0	0 28		0	0 123	0	123
2011 Coordinated Courts	58,837	17,423		14,507	0	2,896	10	0	130,968	0	307	2,191	2,546	229,685	(3,764)	225,921
326 Water Agency	3,361	981		662	173	297	994	0	10,209	0	20	78	171	16,946	2,147	19,092
327 Air Quality	0	7,562		6,262 28	1,548 0	4,760 195	2,013 371	13,486 817	55 0	12,039 0	249	587 313	(11,137) D	37,424 1,725	(16,556) (67)	20,868 1,658
377 County Fair Other Special Districts	U 0	0		104,333	0	30,172	3/1 75	0	0	0	3,201	391	5,240	143,413	(3,089)	140,323
406 California Endowment	-	1.00		6.250.		a		75	(5)	92 ⁵ 66	0		20 5 0050000	0	0	0
408 MCOG	_	(ALC)		0		(5,000)	0	_	0	-	4 420	0	(45)	(5,000) 49,319	7 017	(5,000) 57,236
409 MTA 411 Healthy Kids Mendocino	0	0		37,589 0	0	10,61 6 0	0 D	0	0	0	1,126	0	(12)	49,319	7,917 0	57,236 0
T. C. CORELLY TOLIS WISHINGTON					•	·	•	•	9					3 4 3	n(50)	1000

County of Mendocino Countywide Cost Allocation Plan Allocated Cost by Department

Exhibit A

Fiscal 2017/18

	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	Schedule 13 County Counsel	2015/16 Actual Cost	Roll Forward	2017/18 Claimable Costs
413 Workforce Investment Act	D D	0		4,406	0	1,245	2	0	0	0	132	0	D	5,785	1.468	7.254
415 Kung Fu	ō	ŏ		0	0	0	. 1	0	0	۵	0	0	0	1	0	1
418 WIC	8,520	0		(12,475)	1,941	4,800	1,168	11,278	11,673	326	148	665	C	28,044	(1,281)	26,763
419 Maternal Child Health	0	0		0	. 0	0	9	0	0	3	0	117	0	129	(624)	(495)
420 Drug Court Partnership		0					0							D	0	D
422 Solid Waste Mamt Authority	0	0		98	0	0	0	0	0	0	0	D	0	98	(5,601)	(5,503)
424 Watch Anderson Valley Excel	o	0		D	0	0	0	0	0	0	0	٥	0	0	0	0
427 Safe Teens & Twenties				0		D	0			0	0	۵		0	0	0
428 Adolescent Rural Health Outreach				0		0				0	0			Ð	0	O O
431 Substance Abuse & Crime Prev	1,694	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	78		78	(11)	67
436 Drug Court Programs				0		0	0			0	0			Ð	(23,460)	(23,460)
437 Drug Court				٥		0		0		0	0	a		0	0	0
438 Domestic Violence Council							0			0				٥	0	0
439 Rural Health Collaborative		0		0		0	0	0		0	0	G		0	(30)	(30)
440 HIV Consortium				0		0	0				0			0	0	0
442 HRSA	308			547		155	0	0	361		16	O		1,387	(18)	1,369
448 Statutory Rape Prosecution				٥		0	0	0		0	D.	39		39	(5)	34
449 Child Abuser Vertical Pros	0	0		0	0	۵	0	0	0	0	0	a	0	C	0	0
450 Justice Assistance							0							Ω		0
451 Area Agency on Aging				0		0	0		0.000	200	Đ	1000		0	(60)	(60)
453 Tobacco Education	580	0		749	283	581	1	817	678	0	22	78	0	3,789	(989)	2,801
454 BCCCP	0	0		a	0	0	0	0	O	0	0	196	0	196	(26)	170
455 Comp Perinatal Outreach	۵	0		0	0	0	0	Q	O	0	0	a	D	0	0	ō
457 Special Emphasis Victims		0		0		0	0	0		D	0	0		0	0	0
461 Meth Treatment				. 0		. 0	D	0		D	0			0	D	D
452 Homeland Security WMD 6	_	_		461	_	130	1				14 0	10000		606	(999)	(394)
463 Marijuana Suppression	0	0		0	0	0	0	5,022	0 4,349	2,157	126	78 235	0	2,235 19,961	(417) (28,203)	1,819 (8,241)
464 Victim Witness Assistance	1,536	0		4,205	588 0	2,299 374	1,601	1,635	4,349	0	120	48	0	2,057	(20,203)	2,132
465 Anti-Drug Abuse Enforcement	0	Ü		3,630	. 0	1.025	37	1,035	0	0	109	40	0	4,801	31	4,832
456 COMMET 474 Cai MMET	u	U		3,030	. 0	1,025	31	ň	U	V	10	0		4,301	91	544
474 Cal Mixie 1 476 Community Initiatives Fund Proj				243		90	o o	n		n	0	Ď		~~	ñ	0
477 Family Law Facilitator	ā	ñ		Ô	0	õ	752	1.603	0	ň	ñ	Ö	0	2,355	1,393	3,748
478 Bioterrorism Act	1.866	ñ		1.095		676	2.253	0	2,181	105	33	78	00.50	8,287	(328)	7,959
483 Public Health Initiative	1,000	ň		0,000		0.0	0	ō		0	n	0		0	. 0	q
484 AIDS	ň	ñ		ő	п	ň	ŏ	Ď	G	ă	Ō	ā	0	0	ō	ō
485 AIDS Education	ň	ŏ		ā	ō	o o	ŏ	ō	ŏ	Ŏ	0	ō	Ō	0	o	o
486 CMSP Wellness & Prevention		ŏ		ō	-	ō	o	Ō	, <u>-</u> , .	Ō	0	ō		0	Ó	0
488 Family Planning	11.378	Ď.		ō	27	18	0	٥	13,300	12	0	O	0	24,735	3,015	27,750
489 Narcotics Prosecution	0	ò		O	0	0	0	0	0	.0	0	0	0	0	0	0
490 Rural Community Murals				0		0	0			0		0		0	(30)	(30)
492 Student Assistance Project	0	0		0	0	0	0	0	0	0	D	0	0	a	(78)	(78)
494 At Home							0			0	0			0		O
495 Child Health & Disability	0	٥		0	O	G G	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
Other Grants	0	Ð		634	776	877	38	0	0	83	19	39	(655)	1,811	0	1,611
713 General Liability Insurance	256	163		4,521	487	1,995	1,012	2,452	280	354	119	149	(98,970)	(87,183)	0	(87,183)
714 Workers Comp Insurance	256	0		86	200	153	1,001	0	280	18	3	13	0	2,010	(2,001)	9
715 Health Insurance	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	5200000	0		0	0	0	Ō	O	8088E-880	0	0	0	2123	0	(6,535)	(6,535)
Veterans Memorial Buildings	17,601	0		0	0	0	0	0	96,201	0	0	0	0	113,802	5,888	119,691
Superintendent of Schools	0	0		21,286	٥	6,012	0	0	0	0	638	0	0	27,936	7,988	35,924
Other	1,827	0_	40.0/-	21,075	220,169	44,931 929,534	15,393 280,452	1,308,466	20,184	419,305	577 60,856	93.285	185 468,108	104,993	86,815 2,064,033	191,809
	1,489,194	242,039	16,245	2,357,496	440,109	828,334	200,402	1,000,400	2,020,804	418,303	30,000	33,203	+00,100	10,016,004	~,~~,~~	12,010,111