



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mendocino
Ukiah, California**

**Date: November 19, 2019
Filing Ref: MEN20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. County Counsel |
| 2. Information Services | 9. Software Acquisition (ISF) |
| 3. Executive Office | 10. Vehicle Replacement (ISF) |
| 4. General Services | 11. Unemployment Insurance (ISF) |
| 5. Human Resources | 12. General Liability (ISF) |
| 6. Buildings & Grounds | 13. Workers' Compensation (ISF) |
| 7. Garage | 14. 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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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 the fiscal year 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MENDOCINO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Lloyd Weer

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

11-22-2019

12-3-2019

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment: Exhibit A

County of Mendocino
Countywide Cost Allocation Plan
Allocated Cost by Department

Fiscal 2019/20	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	2017/18 Actual Cost	Roll Forward	Fiscal 2019/20 Claimable Costs	Exhibit A
1010 Clerk of the Board	5,254	0		5,558	638	2,580	3,121	3,986	12,499	255	18	153	759	34,800	(4,050)	30,751	
1015 Board of Supervisors	18,149	0		3,076	914	2,877	1,262	6,442	43,350	0	13	595	87,232	163,870	(1,656)	162,213	
1120 Assessor	18,961	882		9,836	2,549	8,244	5,625	23,809	45,235	409	29	1,137	1,332	118,047	(6,975)	111,072	
1410 Elections	4,442	802		20,759	327	6,736	4,240	8,760	10,614	35	70	333	5,177	62,295	(14,447)	47,847	
1810 Promotion				1,158	0	386	0	0	0	0	5	0	0	1,549	1,472	3,021	
1910 Engineering & Tech Assistance	1,777	0		(785)	1,065	2,450	1,490	7,024	4,251	8,361	5	286	0	25,923	2,770	28,693	
1940 Miscellaneous	0	0		8,756	448	3,366	0	0	0	0	37	0	0	12,607	1,590	14,197	
1941 Clerk-Recorder	19,880	867		3,184	271	1,909	5,692	3,604	47,401	(196)	13	305	0	82,799	(3,813)	78,987	
1944 Micrographics	1,396	0		1,447	98	767	0	1,289	3,351	0	6	28	0	8,382	588	8,970	
2010 Coordinated Courts	6,955	1,612		66,317	740	22,405	7,343	7,632	16,589	0	273	166	0	130,032	7,951	137,983	
2012 AB733 Program				3,980		2,435					17			6,432	384	6,816	
2060 Grand Jury	9,798	0		3,827	0	362	157	0	23,408	0	5	0	3,346	40,903	(1,783)	39,120	
2070 District Attorney	16,086	4,748		137,983	7,084	33,444	4,483	51,200	55,553	11,085	244	2,406	573	324,889	67,517	392,407	
2080 Public Defender	17,735	200		23,505	4,151	12,631	2,000	31,159	52,313	3,225	55	1,109	362	148,445	(20,260)	128,185	
2085 Alternate Defender	4,898	0		20,306	1,275	8,944	1,406	9,352	25,919	(1)	80	222	0	72,401	16,537	88,937	
2090 Child Support Services	31,048	0		1,435	3,798	14,293	4,239	40,185	19,465	(16)	67	1,386	3,689	119,589	10,700	130,289	
2310 Sheriff	137,582	182,904		366,126	18,594	115,949	47,125	179,539	228,939	398,974	908	7,542	152,492	1,836,673	206,245	2,042,919	
2510 Jail	328,156	7,025		58,977	10,442	43,369	9,194	94,847	871,687	8,791	247	2,939	0	1,435,676	185,730	1,621,406	
2550 Juvenile Hall	103,191	979		23,468	3,347	16,493	2,815	40,956	195,702	416	92	1,276	0	388,734	27,232	415,967	
2560 Probation Officer	44,561	1,545		57,547	6,349	25,819	2,294	54,605	199,407	5,500	145	2,690	(1,494)	398,767	79,599	478,367	
2710 Agriculture	11,746	4,359		61,025	1,985	17,346	2,901	26,216	50,804	48,182	150	776	16,060	231,550	110,680	342,240	
2830 Emergency Services		15,988		3,727	249	1,677	2,406	1,289	12,226	3,869	16	28	0	41,475	14,166	55,641	
2851 Planning & Building Services	49,059	2,724		46,032	5,755	19,819	6,479	50,903	93,890	17,306	90	2,107	149,892	444,056	42,282	486,338	
2853 Planning Team		1,165		0	0	0	0	0	0	0	0	0	0	1,165	0	1,165	
2860 Animal Control	63,119	1,049		35,731	1,045	12,137	5,812	18,415	170,055	(1,319)	109	638	0	306,792	39,500	346,291	
2890 LAFCO	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	
4010 Public Health	18,807	1,600		68,982	2,954	11,172	2,156	19,844	45,133	(741)	68	2,024	0	172,000	81,761	253,760	
4011 Environmental Health	22,485	938		19,811	3,140	10,671	4,049	27,492	40,652	13,264	42	1,081	0	143,024	(20,642)	122,383	
4012 Drug & Alcohol	69,517	0		6,814	3,263	11,026	1,371	34,450	74,748	689	36	1,414	0	203,328	6,734	210,062	
4013 Public Health Nursing	35,319	2,535		6,720	2,344	8,614	4,978	23,981	58,989	6,006	39	804	0	150,119	52,876	202,994	
4014 Public Health Lab	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	
4016 Emergency Medical Services	2,189	0		1,177	0	410	602	0	1,152	0	5	28	0	5,663	(1,005)	4,657	
4025 Employee Wellness	894	0		9,459	264	910	1,434	1,289	5,707	(40)	6	47	0	19,870	4,337	24,307	
4050 Mental Health	100,865	0		11,353	5,622	22,558	9,278	40,297	71,557	9,113	141	3,605	0	274,389	15,993	289,782	
4051 Mental Health Services Act				2,749	0	916	0	0	0	0	12	0	0	3,677	248	3,925	
4070 Hospital & Medical Services	0	0		1,556	0	619	423	0	0	0	7	0	0	2,505	1,597	4,102	
4080 Public Health CCS	10,487	0		9,514	1,053	5,578	1,797	7,978	13,668	(57)	42	277	0	50,337	7,189	57,526	
4510 Solid Waste	4,261	853		181	44	104	3	0	0	0	1	87	(72)	5,462	(6,011)	(548)	
5010 Social Services	106,386	0	16,260	873,692	36,292	410,688	63,688	189,983	239,647	97,882	3,792	18,911	40,297	2,097,457	(286,418)	1,811,040	
5020 HHSA Administration	11,946	0		2,134	2,817	8,040	1,415	35,264	7,377	(6)	38	1,054	63,926	134,005	65,587	199,591	
5510 Veterans Services	0	0		0	0	0	0	0	12,933	0	0	0	0	12,933	0	12,933	
6210 Farm Advisor	14,780	174		4,746	335	2,309	1,244	3,866	40,231	2,973	18	250	152	71,087	18,004	89,091	
7110 Museum	101,409	254		8,387	597	3,857	1,182	6,244	56,824	151	30	280	1,864	181,079	14,925	196,005	
3010 Transportation	47,720	0		128,685	9,484	63,562	24,954	94,245	127,083	1,244	517	5,895	(18,317)	485,072	(681)	484,391	
3030 Storm Damage	0	0		326	0	109	1,457	0	0	0	1	0	0	1,893	1,593	3,486	
3041 Roads and Bridges														0	(914)	(914)	
4511 Landfill Closure				3,254		1,145					14			4,413	293	4,706	
County Airports	53,899	1,996		0	0	0	54	0	24,414	0	0	0	0	80,363	26,354	106,717	
8110 Library	26,471	4,121		73,842	3,414	34,971	9,314	54,268	124,242	2,034	307	1,855	1,196	336,935	116,971	453,007	
2840 Fish & Game	50	0		82	0	277	0	992	0	37	3	0	0	1,441	(1,756)	(316)	
2313 Sheriff COPS	0	0		73	144	312	0	333	0	0	0	83	0	945	(2,063)	(1,118)	
2511 Jail COPS	0	0		36	0	12	0	0	0	0	0	0	0	48	0	48	
2561 Probation COPS	0	0		0	0	0	0	0	0	0	0	0	0	0	(37)	(37)	
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	0		3,076	0	1,025	0	0	0	0	13	0	0	4,114	2,312	6,426	
2910 Disaster Recovery	0	0		2,098	0	773	263	0	88,078	28	0	28	122,942	214,210	0	214,210	
7111 Museum Bookstore	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	
7112 Museum Special Projects	0	0		0	0	0	0	0	0	0	0	0	0	0	(4,536)	(4,536)	
2315 Sheriff Special Projects	0	0		1,339	0	446	0	0	0	0	6	0	0	1,791	(780)	1,011	
1942 Modernization	0	462		73	0	24	602	0	0	0	0	0	0	1,161	495	1,656	
1121 Assessor Loan Program AB719	0	0		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	0	0	
125 Children & Families First	0	0		27,318	0	9,102	1	0	0	0	115	0	34	36,570	11,394	47,965	
8010 Debt Service	0	0		290	0	96	0	0	0	0	1	0	0	387	273	660	
1025 County Redevelopment	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	

County of Mendocino
Countywide Cost Allocation Plan
Allocated Cost by Department

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145 LAFCO		0		7,318		422	0				5		0	7,745	7,622	15,367	
2011 Coordinated Courts	58,874	7,139		30,374		7,824	9,052	0	198,380	0	99	1,719	8,062	321,923	91,838	413,961	
326 Water Agency	3,782	981		1,520	95	601	1,402	0	6,610	0	6	97	117	15,211	(1,735)	13,476	
327 Air Quality	0	0		5,944	1,011	4,956	1,682	8,127	2,115	6,581	35	416	3,251	34,119	(3,305)	30,814	
377 County Fair	0	0		0	0	187	0	1,289	0	0	0	222	0	1,698	(27)	1,671	
Other Special Districts	0	0		94,933	0	36,829	0	0	0	0	464	277	6,582	139,085	(4,328)	134,757	
406 California Endowment						24					0			24	0	24	
408 MCOG				0		(5,000)	0				0			(5,000)	0	(5,000)	
409 MTA	0	0		28,476	0	9,488	0	0	0	0	119	0	0	38,083	(11,236)	26,847	
411 Healthy Kids Mendocino	0	0		0	0	0	602	0	0	0	0	0	0	602	0	602	
413 Workforce Investment Act	0	0		(12,344)	0	84	3	0	29,406	0	1	0	0	17,150	11,365	28,515	
415 Kung Fu	0	0		0	0	0	0	0	0	0	0	0	0	0	(1)	(1)	
418 WIC	10,361	0		6,320	1,506	5,845	2,272	12,907	(375)	3	32	444	0	39,316	11,272	50,587	
419 Maternal Child Health	0	0		0	0	0	17	0	0	0	0	28	0	45	(84)	(38)	
420 Drug Court Partnership						0								0	0	0	
422 Solid Waste Mgmt Authority	0	0		0	0	0	0	0	0	0	0	0	(719)	(719)	(817)	(1,536)	
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	
428 Adolescent Rural Health Outreach				0		0								0	0	0	
431 Substance Abuse & Crime Prev	2,013	0		0	0	0	0	0	1,032	0	0	28	0	3,073	(1,119)	1,955	
434 Adolescent Family Life Program				0		0			0					55	(23)	32	
436 Drug Court Programs				0		0			0					0	0	0	
437 Drug Court				0		0			0					0	0	0	
438 Domestic Violence Council				0		0			0					0	0	0	
439 Rural Health Collaborative		0		0		0			0					0	0	0	
440 HIV Consortium				0		0			0					0	0	0	
442 HRSA	354			651		217	0	2,717			3	28		3,970	2,583	6,553	
448 Statutory Rape Prosecution				832		421	0	1,325			3	55		2,636	2,597	5,233	
449 Child Abuser Vertical Pros	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	
450 Justice Assistance				0		0								0	0	0	
451 Area Agency on Aging				0		0								0	0	0	
453 Tobacco Education	667	0		924	151	665	18	595	2,360	0	4	55	0	5,339	1,550	6,889	
454 BCCCP	0	0		0	0	0	0	0	0	0	0	0	0	0	(198)	(198)	
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	
461 Meth Treatment				0		0			0					0	0	0	
462 Homeland Security WMD 6				471		157	0				2			630	24	654	
463 Marijuana Suppression	0	0		0	0	0	0	0	627	0	28	0	0	655	(1,580)	(925)	
464 Victim Witness Assistance	1,537	0		4,269	323	2,494	2,603	5,154	6,219	0	18	166	0	22,783	2,822	25,604	
465 Anti-Drug Abuse Enforcement	0	0		36	164	670	0	3,802	0	0	0	62	0	4,724	2,667	7,391	
466 COMMET	0	0		4,125	0	1,374	(40)	0	0	0	17	0	0	5,476	675	6,152	
474 Cal MMET				326		109	0	0	0	0	1	0	0	436	(17)	419	
476 Community Initiatives Fund Proj				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	2,147	0		1,795		990	0	2,330	2,745	0	8	28	0	10,043	1,756	11,800	
483 Public Health Initiative	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	13,093	0		144	18	66	0	0	0	0	1	111	0	13,433	(11,302)	2,131	
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	
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	1,410	0	0	0	0	28	0	1,438	314	1,753	
495 Child Health & Disability	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	
499 Enhanced Case Management				0		0								0	0	0	
Other Grants	0	0		326	748	981	0	1,176	0	(49)	1	28	87	3,298	1,687	4,985	
713 General Liability Insurance	0	0		2,617	261	1,624	1,407	3,815	322	(859)	10	37	6,953	16,187	0	16,187	
714 Workers Comp Insurance	0	0		615	182	387	1,401	0	316	(19)	3	26	0	2,910	900	3,811	
715 Health Insurance	0	0		15,342	1,068	6,895	1,719	4,906	84	(111)	64	153	0	30,120	6,768	36,887	
716 Retiree Health Insurance				0	0	0	0	0	0	0	0	0	0	0	0	0	
Veterans Memorial Buildings	23,832	0		0	0	0	0	0	135,839	0	0	0	0	159,671	45,869	205,540	
Superintendent of Schools	0	0		27,969	0	9,319	0	0	0	0	117	0	0	37,405	9,469	46,874	
Other	3,984	0		(12,895)	0	25,287	12,632	0	13,534	0	95	499	21	43,157	(61,835)	(18,678)	
	1,641,902	247,903	16,260	2,430,769	148,408	1,097,580	286,528	1,247,134	3,616,218	643,623	9,056	68,385	655,776	12,109,553	967,281	13,076,834	