



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mendocino
Ukiah, California**

**Date: August 10, 2020
Filing Ref: MEN21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. Auditor-Controller | 10. Vehicle Replacement ISF |
| 4. General Services | 11. Unemployment Insurance ISF |
| 5. Human Resources | 12. General Liability Insurance 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 2020-21 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

8-11-2020

8-11-2020

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 2020/21																	Exhibit A	
																	Page 1 of 2	
	Schedule 1	Schedule 2	Schedule 3	Schedule 4	Schedule 5	Schedule 6	Schedule 7	Schedule 8	Schedule 9	Schedule 10	Schedule 11	Schedule 12	Schedule 13	2018/19	Roll	Fiscal 2020/21		
	Building	Equipment	Other Oper	Information	Executive	Auditor-	Central	Human	Facilities	Fleet	Treasurer-	Retirement	County	Actual	Forward	Claimable		
	Use	Use	Expense	Services	Office	Controller	(Gen) Svcs	Resources	(Bldg & Grnds)	(Garage)	Tax Collector		Counsel	Cost	Costs	Costs		
1010	Clerk of the Board	5,263	0	9,610	881	3,391	1,695	6,287	10,252	4	0	109	0	37,490	711	38,200		
1015	Board of Supervisors	18,180	0	4,120	1,675	3,748	1,243	8,171	35,553	113	0	710	82,143	155,656	(7,144)	148,512		
1120	Assessor	18,994	882	11,840	3,445	7,746	5,170	25,163	37,098	1,892	0	1,419	6,331	119,980	4,617	124,596		
1410	Elections	4,450	802	15,936	572	4,617	2,493	4,686	8,704	144	0	104	4,974	47,482	(14,203)	33,280		
1810	Promotion	0	0	1,783	0	531	0	0	0	0	0	0	0	2,314	2,119	4,433		
1910	Trans/Land Improvement	0	0	1,624	1,394	3,363	1,909	9,960	3,487	12,615	0	391	(2,506)	32,238	10,074	42,312		
1940	Miscellaneous	0	0	8,637	702	3,144	0	0	0	0	0	0	0	12,483	1,184	13,667		
1941	Clerk-Recorder	19,884	1,372	2,694	369	1,732	4,547	5,168	38,877	368	0	415	0	75,426	(9,802)	65,624		
1944	Micrographics	1,398	0	1,584	151	822	530	1,301	2,748	0	0	35	0	8,569	751	9,321		
2010	Court Collect/Superior Courts-CC	6,967	1,612	89,356	0	22,807	530	0	0	0	0	35	0	121,307	29,971	151,278		
2012	Courts AB233 Program-CD	0	0	3,764	973	3,121	4,385	7,689	13,606	0	0	173	0	33,710	27,496	61,206		
2060	Grand Jury	9,815	0	2,102	0	389	90	0	19,197	0	0	0	1,791	33,384	(16,223)	17,161		
2070	District Attorney	16,086	6,691	136,315	9,559	37,053	7,473	59,060	42,565	21,164	0	3,109	411	339,485	46,474	385,959		
2080	Public Defender	17,735	184	25,715	5,046	12,004	1,183	35,205	78,361	63	0	1,385	24,801	201,682	39,594	241,276		
2085	Alternate Defender	3,261	0	22,981	1,678	8,843	1,200	7,807	57,092	18	0	277	0	103,157	46,417	149,574		
2090	Child Support Services	31,456	0	4,212	5,236	16,091	4,973	38,583	21,056	(4,088)	0	1,766	2,561	121,845	10,332	132,177		
2310	Sheriff	150,902	194,856	375,949	29,116	121,028	37,179	189,542	238,849	512,421	0	9,105	83,990	1,942,938	(4,924)	1,938,013		
2510	Jail	329,453	7,964	70,006	16,308	51,241	10,828	108,748	823,245	20,623	0	4,120	0	1,442,536	60,028	1,502,564		
2550	Juvenile Hall	103,191	979	23,237	3,533	13,595	1,873	34,103	148,727	92	0	1,419	0	330,749	(88,236)	242,514		
2560	Probation Officer	44,565	1,545	52,253	8,804	25,805	3,455	51,952	154,157	16,028	0	3,358	5,267	367,189	18,728	385,917		
2710	Agriculture	12,129	4,325	56,409	2,188	8,935	2,304	20,940	49,685	56,477	0	519	14,503	228,413	1	228,415		
2830	Office of Emergency Svcs (OES)	0	17,664	3,882	537	1,822	5,044	1,301	7,801	4,361	0	35	0	42,447	8,379	50,826		
2851	Planning & Building Services	59,755	2,724	44,897	8,720	22,138	3,732	61,988	91,076	19,866	0	2,770	199,959	517,624	60,338	577,962		
2853	Planning Team	0	311	0	0	0	0	0	0	0	0	0	0	311	(854)	(543)		
2860	Animal Care	65,606	912	37,791	1,875	14,049	4,010	25,932	163,191	2,454	0	727	4,556	321,103	(4,922)	316,181		
2890	LAFCO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4010	Public Health	16,296	1,496	30,530	5,113	13,821	12,616	26,139	48,014	3,135	0	2,527	2,515	162,202	(2,018)	160,184		
4011	Environmental Health	22,520	1,303	15,113	4,397	11,790	6,446	29,361	40,491	(3,526)	0	1,281	1,929	131,104	(49,625)	81,479		
4012	AODP/Subst Use Disorder Trmt	70,022	0	(20,865)	4,783	10,962	2,260	30,744	28,574	1,053	0	1,870	588	129,990	(77,095)	52,895		
4013	Public Health Nursing	35,495	5,070	6,872	4,017	9,855	3,170	24,331	43,496	11,663	0	935	0	144,904	28,615	173,519		
4014	Public Health Lab	0	0	0	0	0	0	0	0	0	0	0	0	0	(665)	(665)		
4016	Emergency Medical Services	2,211	0	1,603	0	519	530	0	1,054	0	0	35	122	6,074	(570)	5,504		
4025	Employee Wellness	894	0	2,189	337	821	1,480	1,301	4,383	(50)	0	61	0	11,416	(253)	11,163		
4050	Mental Health	101,694	0	81,583	5,633	21,431	4,062	43,194	87,031	8,506	0	4,535	6,105	363,775	60,561	424,336		
4051	Mental Health Services Act	0	0	5,586	0	2,346	530	3,904	0	0	0	0	0	12,366	0	12,366		
4070	Hospital & Medical Services	0	0	1,070	0	318	3	0	0	0	0	0	0	1,391	887	2,279		
4071	Intergov Transfer	0	0	238	0	71	0	0	0	0	0	0	0	309	0	309		
4072	Whole Person Care (WPC)	0	0	3,170	846	2,229	0	3,404	0	0	0	104	0	9,753	0	9,753		
4080	Public Health CCS	10,591	0	9,122	1,426	5,525	1,992	9,322	12,881	0	0	346	0	51,205	2,892	54,098		
4510	Solid Waste	4,261	569	238	63	122	533	0	0	0	0	108	0	5,894	(12,291)	(6,397)		
5010	Social Services	106,615	0	16,335	945,671	63,671	441,697	45,703	163,701	281,192	115,916	0	23,473	165,669	2,369,642	(11,189)	2,358,453	
5020	HHSA Administration	41,275	0	(5,091)	2,392	7,809	1,269	9,051	0	(279)	0	1,350	5,996	63,772	(9,112)	54,660		
5510	Veterans Services	0	0	0	0	0	0	0	16,289	0	0	0	0	16,289	0	16,289		
6210	Farm Advisor	14,790	0	5,068	453	2,338	879	3,904	43,308	6,020	0	312	201	77,272	4,004	81,277		
7110	Museum	101,769	0	10,246	688	3,981	749	10,123	76,338	10	0	403	2,756	207,063	9,239	216,302		
3010	Transportation	49,771	0	137,615	14,243	67,060	22,021	101,728	205,309	353	0	7,464	(4,934)	600,630	154,426	755,057		
3030	Storm Damage	0	0	19,968	0	5,943	964	0	0	0	0	0	0	26,875	26,793	53,668		
3041	Roads and Bridges	0	0	0	0	0	521	0	0	0	0	0	0	521	(324)	198		
4511	Landfill Closure	0	0	2,972	0	885	0	0	0	0	0	0	0	3,857	(880)	2,977		
County Airports	53,899	1,996	0	0	0	0	8	0	0	0	0	0	0	55,903	8,308	64,211		
6110	Library	29,154	4,630	114,971	5,545	35,957	8,040	61,344	150,052	(5,580)	0	2,107	1,385	407,605	112,388	519,992		
2840	Fish & Game	50	0	713	0	213	(0)	0	0	217	0	0	(24)	1,169	(1,681)	(512)		
2313	Sheriff COPS	0	0	0	0	0	0	1,301	0	0	0	104	0	1,405	745	2,151		
2511	Jail COPS	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)	(116)		
2561	Probation COPS	0	0	0	0	0	0	0	0	0	0	0	0	0	(39)	(39)		
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	4,715	0	1,403	0	0	0	0	0	0	0	6,118	2,545	8,663		
2910	Disaster Recovery	0	0	4,279	1,472	2,701	223	1,301	22,287	3	0	69	322	32,658	0	32,658		
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	(78)	(78)		
2315	Sheriff Special Projects	0	0	4,319	0	1,514	0	0	0	0	0	0	0	5,833	4,630	10,463		
1942	Modernization	0	207	79	0	24	0	0	0	0	0	0	0	310	(395)	(85)		
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	(39)	(39)		
125	Children & Families First	0	0	32,289	0	9,611	(0)	0	0	0	0	0	0	41,900	12,270	54,170		
8010	Debt Service	0	0	79	0	24	0	0	0	0	0	0	0	103	(209)	(106)		
1025	County Redevelopment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
145	LAFCO	0	0	1,624	0	413	0	0	0	0	0	0	56	2,093	0	2,093		

County of Mendocino
Countywide Cost Allocation Plan
Allocated Cost by Department

Fiscal 2020/21		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 Central (Genl) Svcs	Schedule 8 Human Resources	Schedule 9 Facilities (Bldg & Grnds)	Schedule 10 Fleet (Garage)	Schedule 11 Treasurer- Tax Collector	Schedule 12 Retirement	Schedule 13 County Counsel	2018/19 Actual Cost	Roll Forward	Fiscal 2020/21 Claimable Costs	Exhibit A Page 2 of 2
2011	Coordinated Courts-QH	58,874	2,795		23,208	0	6,156	2,412	0	158,276	0	0	2,320		254,041	(141,853)	112,188	
326	Water Agency	407	851		1,387	197	573	1,254	0	5,076	0	0	121	63	9,929	(10,511)	(582)	
327	Air Quality	0	0		5,735	1,479	5,260	1,289	10,141	3,345	4,524	0	554	260	32,587	(25,161)	7,427	
377	County Fair	0	0		40	0	240	0	1,301	0	0	0	277	0	1,858	460	2,319	
	Other Special Districts	0	0		127,568	0	40,979	7,221	782	0	0	0	346	(2,138)	174,759	21,048	195,807	
406	California Endowment						0								0	0	0	
408	MCOG				3,165		(4,882)	0							(1,717)	0	(1,717)	
409	MTA	0	0		39,182	0	11,663	0	0	0	0	0	0	0	50,845	(220)	50,625	
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		0	0	0	2	0	0	0	0	0	0	2	(4,741)	(4,739)	
415	Kung Fu	0	0		0	0	0	1	0	0	0	0	0	0	1	0	1	
418	WIC	10,448			(9,799)	2,262	6,991	2,457	18,193	26,789	205	0	589		58,135	16,988	75,123	
419	Maternal Child Health	0	0		0	0	0	7	0	0	31	0	35		73	23	96	
420	Drug Court Partnership	0	0		0	0	0	0	0	0	0	0	0		0	0	0	
422	Solid Waste Mgmt Authority	0	0		0	0	0	0	0	0	0	0	0	514	514	436	950	
424	Watch Anderson Valley Excel	0	0		0	0	0	0	0	0	0	0	0		0	0	0	
426	CGAP - DFC Grant (gang Aware)					236	420	158	1,301		738				2,853	0	2,853	
427	Safe Teens & Twenties				0		0	0			0	0	0		0	0	0	
428	Adolescent Rural Health Outreach				0		0	0			0	0	0		0	0	0	
431	Substance Abuse & Crime Prev	2,016	0		0	0	0	0	0	1,015	0	0	35		3,066	(1,162)	1,904	
434	Adolescent Family Life Program		0		0	0	0	0	0	0	0	0	69		69	(3)	66	
436	Drug Court Programs				0		0	0			0	0	0		0	0	0	
437	Drug Court				0		0	0			0	0	0		0	0	0	
438	Domestic Violence Council				0		0	0			0	0	0		0	0	0	
439	Rural Health Collaborative		0		0		0	0			0	0	0		0	0	0	
440	HIV Consortium				0		0	0			0	0	0		0	0	0	
442	HRSA	358			634	257	397	17	0	2,484			35		4,182	341	4,522	
444	SAMHSA Finding Home Proj				674	309	452						0		1,435	0	1,435	
448	Statutory Rape Prosecution				713	186	592	43	1,301				0		2,904	2,829	5,733	
449	Child Abuser Vertical Pros	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	
451	Area Agency on Aging				0		0	0			0	0	0		0	0	0	
453	Tobacco Education	674	0		3,445	383	1,649	1,373	1,301	2,158	0	0	35		11,018	6,268	17,287	
454	BCCCP	0	0		0	0	0	0	0	0	0	0	0		0	0	0	
455	Comp Perinatal Outreach	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	
461	Meth Treatment				0		0	0	0	0	0	0	0		0	0	0	
462	Homeland Security WMD 6				515		153	530							1,198	(395)	803	
463	Marijuana Suppression	0	0		0	0	0	0	0	949	13,794	0	35		14,778	12,632	27,410	
464	Victim Witness Assistance	1,537	0		3,645	583	2,243	2,094	3,904	4,435	0	0	69		18,510	(6,606)	11,904	
465	Anti-Drug Abuse Enforcement	0	0		0	457	1,056	0	3,904	0	0	0	180		5,597	3,007	8,604	
466	COMMET	0	0		6,379	0	1,898	(12)	0	0	0	0	0		8,265	3,830	12,095	
474	Cal MMET				356		106	0	0	0	0	0	0		462	35	497	
476	Community Initiatives Fund Proj		0		0		0	0	0	0	0	0	0		0	0	0	
477	Family Law Facilitator	0	0		0	0	0	423	0	0	0	0	0		423	0	423	
478	Bioterrorism Act	2,169			2,118	190	1,203	1,239	2,934	2,510	32	0	69		12,464	5,264	17,728	
483	Public Health Initiative	0	0		0		0	0	0	0	0	0	0		0	(1)	(1)	
484	AIDS	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	(1)	(1)	
486	CMSP Wellness & Prevention		0		0		0	0	0	0	0	0	0		0	0	0	
488	Family Planning	13,224			159	0	47	0	0	0	0	0	138		13,568	(14,459)	(891)	
489	Narcotics Prosecution	0	0		0	0	0	0	0	0	0	0	0		0	0	0	
490	Rural Community Murals				0		0	(0)							(0)	0	(0)	
491	Stop Act				278		83								361	0	361	
492	Student Assistance Project	0	0		0	0	0	0	0	0	0	0	0		0	0	0	
494	At Home				0		0	0							0	0	0	
495	Child Health & Disability	0	0		0	0	0	1,254	0	0	0	0	35		1,289	(62)	1,227	
499	Enhanced Case Management				0		0	0	0	0	0	0	0		0	0	0	
	Other Grants	0	0		0	0	0	0	0	0	0	0	0	0	0	(1,757)	(1,757)	
711	Vehicle Replacement				0		0	0							0	0	0	
713	General Liability Insurance	0	0		3,021	330	1,813	1,255	3,904	295	816	0	46	(5,020)	6,460	0	6,460	
714	Workers Comp Insurance	0	0		832	257	1,131	1,255	3,854	290	4	0	34	0	7,656	4,631	12,288	
715	Health Insurance	0	0		18,740	1,363	6,698	3,384	833	91	(15)	0	239	0	31,333	2,035	33,368	
716	Retiree Health Insurance		0		0	0	0	0	0	0	0	0	0		0	0	0	
717	Software Acquisition				0		0	0							0	0	0	
	Veterans Memorial Buildings	28,404	0		0	0	0	0	0	118,382	0	0	0		146,786	26,571	173,357	
	Superintendent of Schools	0	0		26,307	0	7,830	0	0	0	0	0	0		34,137	4,117	38,254	
	Other	3,984	0		(12,478)	0	26,830	10,604	0	12	0	0	623	2,399	31,974	(34,932)	(2,957)	
		1,702,492	261,740	16,335	2,668,486	226,330	1,170,979	258,101	1,281,397	3,432,133	822,180	0	85,018	607,546	12,532,736	351,283	12,884,019	