

# NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Mendocino	Date:	October 27, 2021
Ukiah, California	Filing Ref	: MEN22

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 **2021-22**. 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 2019-20, and as estimated costs for fiscal year 2021-22 on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective July 1, 2021, 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. Building Depreciation
- 3. Information Services
- 4. Auditor- Controller
- 5. General Services
- 6. Human Resources
- 7. Buildings & Grounds
- 8. Garage

- 9. County Counsel
- 10. Software Acquisition ISF
- 11. Vehicle Replacement ISF
- 12. Unemployment Insurance ISF
- 13. General Liability Insurance ISF
- 14. Workers' Compensation ISF
- 15. 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 2021-22 Cost Allocation Plan.

# SECTION IV: ACCEPTANCE

### **COUNTY OF MENDOCINO**

BY Original signed by

Chamise Cubbison

Name Acting Auditor-Controller

Title

10/27/2021

Date

# BETTY T. YEE CALIFORNIA STATE CONTROLLER

BY Original signed by

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

10/28/2021

Date

Negotiated by Loc Trinh Telephone (916) 445-2987

cc: State and Federal Agencies

Attachment: Exhibit A

								County of Me tywide Cost A cated Cost by	Ilocation Plan	1							
Fiscal 20	21-22								Department								Exhibit A
																	Page 1 of 2 Fiscal
		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	2019-20		2021-22
		Building	Equipment		Information	Executive	Auditor-	Central	Human	Facilities	Fleet	Treasurer-		County	Actual	Roll	Claimable
- 1010	Olada a ( the Dagad	Use	Use	Expense	Services	Office	Controller	(Genl) Svcs		(Bldg & Grnds)		Tax Collector		Counsel	Cost	Forward	Costs
1010	Clerk of the Board Board of Supervisors	5,809 17,902	0		10,557 4,521	842	3,069 4,532	1,571	4,734 6,022	14,121 48,266	108	1	248 734	1,542 84,299	42,493 169,311	7,693	50,186 174,753
1120	Assessor	18,688	882		13,825	3,087	9,895	11,240	19,612	50,381	1,295	1	1,614	4,130	134,650	16,603	151,253
1410	Elections	8,206	802		17,038	420	5,336	2,743	5,263	12,909	832	5	147	2,902	56,602	(5,692)	50,910
1810	Economic Development				1,896	0	512	0				1	0		2,409	860	3,269
1910 1940	Trans/Land Improvement	482	0		367 9,284	1,245	3,885 19,205	2,235	6,874 0	2,411	2,726	1	378		15,519 43,254	(10,404) 30,647	5,114 73,901
1940	Miscellaneous Clerk-Recorder	19,576	1,009		3,451	333	2,251	3,636	3,381	52,784	0	3	404	0	86,826	4,026	90,852
1944	Micrographics	1,369	0		583	132	307	0		3,714	0	o	0		6,105	(2,277)	3,828
2010	Court Collections-CC	0			94,204	0	25,453	798	0	0	0	35	37		122,139	(7,893)	114,246
2012	Courts AB233 Program-CD	8,114	0		13,265	816	3,419	4,442	4,817	21,849	0	2	147	5 400	56,872	50,440	107,311
2060	Grand Jury District Attorney	6,770 27,940	0 7,478	-	2,146 148,604	7,630	394 41,033	35 16,330	0 50,193	18,234 66,957	13,227	1 26	0 3,440	5,189 983	32,770 383,841	(8,133) 58,951	24,636 442,792
2080	Public Defender	17,078	0		23,430	4,149	14,632	2,535	24,819	54,999	2,607	4	1,581	5,789	151,623	3,177	154,800
2085	Alternate Defender	3,281	0		17,054	1,317	7,731	1,617	7,226	17,730	(6)	6	257	0	56,213	(16,187)	40,026
2090	Child Support Services	29,137	0		3,026	4,204	18,126	3,093	35,715	38,665	7	6	1,688	47	133,713	14,125	147,838
2310	Sheriff	142,347	200,523		424,842 81,079	23,921	134,937	55,035	159,398	496,128 632,674	282,062	89 30	9,428 4,182	60,001 0	1,988,711	152,037	2,140,748
2510 2550	Jail Juvenile Hall	344,622 103,191	7,511 979		24,725	12,758 2,516	59,533 15,183	13,621 2,410	84,618 26,904	632,674	(62)	30	4,182	0	1,253,341 332,610	(182,335) (56,124)	276,486
2560	Probation Officer	26,971	1,545		82,752	6,923	30,131	5,964	45,153	135,895	5,714	14	3,522	8,559	353,143	(45,624)	307,519
2710	Agriculture	17,769	3,746		19,471	1,578	8,743	2,633	13,572	78,626	33,012	4	594	11,027	190,775	(40,775)	149,999
2830	Office of Emerg Svcs/OES	0			4,326	487	2,096	1,596	1,640	0	4,341	2			40,445	(1,030)	39,415
2851 2853	Planning & Building Svcs Planning Team	62,458	2,724		67,132 0	7,415	27,387	5,626	49,035 0	162,200	23,301	8	2,935	212,565	622,785 311	178,730 (854)	801,515 (543)
2860	Animal Care & Control	70,390	708		33,594	1,599	15,277	4,970	19,927	170,973	240	11	770	-	323,702	16,910	340,612
4010	Public Health	36,068	1,496		14,306	3,232	15,888	12,641	24,930	46,908	308	7	2,687	0	158,471	(13,529)	144,942
4011	Environmental Health	22,211	1,303		18,471	3,415	13,545	2,917	25,967	67,435	9,578	4		0	166,240	23,216	189,456
4012	AODP/SUDT	67,037	0		(770)	4,192	14,094	2,590	23,763	52,455	1,126	4	2,018	0	166,510	(36,818)	129,691
4013	Public Health Nursing Public Health Lab	39,718 0	5,070 0		6,557 0	2,829	10,092	3,099	16,750 0	43,400	1,559	3	1,101		130,178 0	(19,941)	110,236
4014	Emergency Medical Svcs	884	0		1,270	0	381	0		970	0	1	37	0	3,543	(2,020)	1,522
4025	Employee Wellness	871	0		1,754	356	1,052	1,433	1,204	4,707	(11)	0			11,423	(8,547)	2,876
4050	Mental Health	87,366	0		108,044	5,840	33,453	8,742	34,398	92,665	8,368	24	4,696	0	383,595	109,206	492,802
4051	Mental Health Svcs Act				14,483	605	5,905	125	4,215	0	126	6	110		25,574	21,897	47,472
4052 4070	Mental Health Treatmt Act Hospital & Medical Svcs	0	0		7,114 486	207	982	0	519 0	9,291	0	1	39		18,153 618	(1,887)	18,153 (1,269)
4071	Intergov Transfer	, v	, , , , , , , , , , , , , , , , , , ,		2,041	0	551		0 0		ľ	1			2,666	0	2,666
4072	Whole Person Care (WPC)				19,541	504	6,728		3,298			7	0	0	30,078	0	30,078
4080	Public Health CCS	10,486	0		1,838	1,416	4,712	1,496	8,430	11,460	(89)	1	404	0	40,154	(10,183)	29,972
4510 5010	Solid Waste	4,268	0	16,515	389 1,012,205	51 59,356	162 474,507	10 73,078	0	282,614	0 59,357	0 399	115 25,056	0 378,863	4,995 2,678,627	(467) 581,170	4,528 3,259,797
5020	Social Services HHSA Administration	1/1,565		16,515	8,798	3,340	11,768	1,399	125,092 6,212	282,614	(24)	399	1,431	378,863	32,927	(101,077)	(68,150)
5510	Veterans Services	0			0	0	0	0		14,142	0	0	0		14,142	1,209	15,351
	Farm Advisor	4,302	0		5,696	392	2,478	1,459	2,686	20,671	4,463	2	293	0	42,442	(28,645)	13,798
7110	Museum	102,690	0		22,645	771	5,207	187	4,817	50,957	(190)	4	459	2,778	190,326	9,246	199,572
3010	Transportation	50,702	0		162,046	12,796	81,471	23,628	92,177	145,073	3,626	58	7,872	(5,931)	573,518	88,446	661,963
3030	Storm Damage	00,702	0		3,743	0	1,011	1,374	02,111	0	0,020	1	0	(0,001)	6,129	4,236	10,366
3041	Roads and Bridges							328							328	0	328
4511	Landfill Closure				4,058	-	1,195	19				2	-	0	5,274	861	6,135
6110	County Airports Library	53,899 32,736	1,996 4,630		0 75,867	4,158	37,924	91 9,247	0 47,062	356 118,462	0	0 28	2,109	0 528	56,342 334,195	(24,020) (1,840)	32,322 332,355
	Fish & Game	50	4,630		15,667	4,156		9,247		0	1,445	28	2,109		211	(1,840)	(1,018)
	Sheriff COPS	0	-		583	150	663	1,596	1,204	0		0	-	-	4,306	3,361	7,668
2511	Jail COPS	0			0		0	798	0	0		0			798	750	1,548
	Probation COPS AB443 Special Sheriff Fund		0		0				0		0	0			0	0	
	Mobile Spay/Neuter				4,472	0	1,209	0			0	2			5,683	1,569	7,252
	Disaster Recovery				8,118	599	3,760	241	3,196	0		3		0	15,998	(198,212)	(182,214)
7111	Museum Bookstore				0		0					0			0	0	0
	Museum Special Projects				0		0		-			0			0		
	Sheriff Special Projects Modernization		207		583 49	0		0				0			741 270	(1,050) (891)	(309) (621)
	Property Characteristics		207		49		0	U				0			270		
	Children & Families First		0		17,402		4,702	0				6		0	22,110	(14,460)	7,650
8010	Debt Service	0	0		244	0	66	0	0	0	0	0	0		310	(77)	233

								CountriefMo									
							Coun	County of Me itywide Cost A									
								cated Cost by									
Fiscal 20	021-22																Exhibit A Page 2 of 2
							-										Fiscal
		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	2019-20		2021-22
		Building	Equipment	Other Oper	Information	Executive	Auditor-	Central	Human	Facilities	Fleet	Treasurer-		County	Actual	Roll	Claimable
4005	County Podeyalanment	Use	Use	Expense	Services	Office	Controller	(Genl) Svcs	Resources	(Bldg & Grnds)		Tax Collector	Retirement	Counsel	Cost	Forward	Costs
1025	County Redevelopment LAFCO		0		0	0	499	0			0	0		0	0 2,462	0 (5,283)	(2,822)
2011	Coordinated Courts-QH	66,511	0		27,143	0	7,026	0	0	140,536	0	10	2,421		243,647	(77,876)	165,772
326	Water Agency	406	263		1,750	146	639	1,400	0	1,102	0	1	125	823	6,655	(8,556)	(1,902)
327	Air Quality	0			7,029	1,232	6,264	4,867	8,430	2,963	9,229	3	550	2,161	42,729	8,610	51,338
377	County Fair Other Special Districts	0			148,901	0	335 41,265	0	1,204	0	0	57	293 367	0 299	1,832 191,038	134 51,953	1,967 242,991
406	California Endowment	-			,		0				-	0			0	(24)	(24)
408	MCOG				3,208		(4,134)	0				1			(925)	0	(925)
409	MTA	0			40,929	0		0	0	0		15	0	0	52,002	13,919	65,921
411 413	Healthy Kids Mendocino Workforce Investment Act	0			0 97	0		0	0	0	0	0	0		0	(602) (17,026)	(602) (16,903)
415	Kung Fu	0			0	0	0	0	0	0	0	0	0		0	(17,020)	(10,505)
418	WIC	20,513	0		(3,934)	1,538	8,314	4,105	14,470	28,746	(97)	4	587		74,247	34,931	109,177
419	Maternal Child Health	0	0		0	0	0		0	0	0	0	37		54	8	62
420	Drug Court Partnership Solid Waste Mgmt Auth	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
426	CGAP - DFC/Gang Aware				146	190	770	0	2,149		80		37	-	3,372	0	3,372
427	Safe Teens & Twenties				0		0	0			0	0	0		0	0	0
431	Subst Abuse & Crime Prev	1,574	0		0	0				2,463	0	0	37		4,074	1,001	5,075
434 436	Adolescent Fmly Life Prgm Drug Court Programs		0		0		0		0	0	0	0	73		73	18 0	<u>91</u> 0
437	Drug Court				0		0	-	0		0	0	0		0	0	0
439	Rural Health Collaborative		0		0		0				0	0	0		0	0	0
440	HIV Consortium	0.005			0	470	0			0.007		0			0	0	0
442	HRSA SAMHSA Finding Hm Proj	2,085			244 2,041	178	268 551	0	0	2,287		0	37		5,099 2,593	1,129 0	6,228 2,593
448	Statutory Rape Prosec				827	200	566	18	417		0	, o	37		2,065	(571)	1,495
449	Child Abuser Vertical Pros	0	0		0	0	0	0	0	0	0	0	0		0	0	0
451	Area Agency on Aging	4.044			49	440	14	0	4.450	4 070		0	70		63	0	63
453 454	Tobacco Education BCCCP	1,811	0		3,658 0	142	1,547	0	1,158 0	1,972	0	1	73		10,362 0	5,023 0	15,385 0
457	Special Emphasis Victims		0		0		0		-		0	0	0		0	0	0
461	Meth Treatment				0		0		0		0	0			0	0	0
462	Homeland Security WMD 6 Marijuana Suppression	0	0		1,167	0	315	0	0	0	3,462	0	37		1,482 3,499	852 2,844	2,334 6,343
463	Victim Witness Assist	1,537	0		4,812	717	3,529	1,735	5,392	4,044	3,462	2	220		21,988	(795)	21,193
465	Anti-Drug Abuse Enforcmt	0			49	401	1,705	0	4,595	0	0	0	45		6,795	2,071	8,867
466	COMMET	0	0		8,895	0		(0)		1,036	0	3	0		12,338	6,861	19,199
474	Cal MMET Family Law Facilitator	0	0		438 0	0	118	0		0	0	0	0		556 0	120 0	676 0
477	Bioterrorism Act	0			735	287	986	0	1,528	0	(1)	0	73		3,608	(6,436)	(2,828)
483	Public Health Initiative	0	0		0		0	0	0		0	0	0		0	0	0
484	AIDS AIDS Education	0			0	0	0		0	0	0	0	0		0	0	0
485 486	AIDS Education CMSP Wellness & Prev	0	0		0	0	0	-	0	0	0	0	0		0	0	0
488	Family Planning	0			146	0	40	0	0	0	0	0	147		333	(13,100)	(12,767)
489	Narcotics Prosecution	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
491 492	Stop Act Student Assist Project	0	0		875 0	0	236	0	0	0	0	0	0		1,111	0	1,111
492	At Home	0	0		0		- · ·	0	U	0	0	0	- U		0	0	0
495	Child Health & Disability	0			0				0	0		0			1,436	(2)	
499	Enhanced Case Mgmt	-	0		0		0				0	0	0		0	0	0
711	Other Grants Vehicle Replacement	0	0		83	0	78	0	0	0	0	0	0	0	161 0	(3,137) 0	(2,975)
	General Liability Insurance	0	0		3,682	293	2,026	1,518	2,835	0	(625)	1	64	(1,826)	7,967	(8,220)	(253)
714	Workers Comp Insurance	0	0		602	230	456	1,399	0	0	(61)	0	24	0	2,651	(260)	2,391
	Health Insurance	0			23,819	1,041	8,619		3,613	0		9	242	0	39,057	8,938	47,995
	Retiree Health Insurance Software Acquistion		0		0	0	0	0 18,355	0		0	0	0		0 18,355	0	0 18,355
	Veterans Memorial Bldgs	27,308	0		0	0	0		0	47,655	0	0	0		74,963	(84,709)	(9,746)
	Superintendent of Schools	0	0		27,026	0	7,302	0	0	0	0	10	0		34,338	(3,067)	31,271
	Other	4,906	0		(2,642)			8,000	0 1,040,613	17,627		9	624	0	47,336	4,179	51,515
	1	1,743,624	264,691	16,515	2,927,038	208,383	1,308,537	334,755	1,040,613	3,446,693	483,814	955	90,058	780,901	12,646,578	455,512	13,102,089