



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mendocino
Ukiah, California**

**Date: October 27, 2021
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 | 9. County Counsel |
| 2. Building Depreciation | 10. Software Acquisition ISF |
| 3. Information Services | 11. Vehicle Replacement ISF |
| 4. Auditor- Controller | 12. Unemployment Insurance ISF |
| 5. General Services | 13. General Liability Insurance ISF |
| 6. Human Resources | 14. Workers' Compensation ISF |
| 7. Buildings & Grounds | 15. Health Insurance ISF |
| 8. Garage | |

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

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Chamise Cubbison

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

Name
Acting Auditor-Controller

Title

10/27/2021

10/28/2021

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

County of Mendocino																	Exhibit A
Countywide Cost Allocation Plan																	Page 2 of 2
Allocated Cost by Department																	Fiscal
Fiscal 2021-22																2019-20	2021-22
	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	Actual	Roll	Claimable	
	Building Use	Equipment Use	Other Oper Expense	Information Services	Executive Office	Auditor-Controller	Central (Genl) Svcs	Human Resources	Facilities (Bldg & Grnds)	Fleet (Garage)	Treasurer-Tax Collector	Retirement	County Counsel	Cost	Forward	Costs	
1025	County Redevelopment			0	0	0	0			0	0		0	0	0	0	
145	LAFCO	0		1,962		499					1		0	2,462	(5,283)	(2,822)	
2011	Coordinated Courts-QH	66,511	0	27,143	0	7,026	0	0	140,536	0	10	2,421	0	243,647	(77,876)	165,772	
326	Water Agency	406	263	1,750	146	639	1,400	0	1,102		1	125	823	6,655	(8,556)	(1,902)	
327	Air Quality	0	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	0	0	0	0	335	0	1,204	0	0	0	293	0	1,832	134	1,967	
	Other Special Districts	0	0	148,901	0	41,265	148	0	0	0	57	367	299	191,038	51,953	242,991	
406	California Endowment					0					0			0	(24)	(24)	
408	MCOG			3,208		(4,134)	0				1			(925)	0	(925)	
409	MTA	0	0	40,929	0	11,058	0	0	0	0	15	0	0	52,002	13,919	65,921	
411	Healthy Kids Mendocino	0	0	0	0	0	0	0	0	0	0	0	0	0	(602)	(602)	
413	Workforce Investment Act	0	0	97	0	26	0	0	0	0	0	0	0	123	(17,026)	(16,903)	
415	Kung Fu	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	17	0	0	0	0	0	37		54	8	62	
420	Drug Court Partnership		0			0								0	0	0	
422	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	
431	Subst Abuse & Crime Prev	1,574	0	0	0	0	0	0	2,463	0	0	37		4,074	1,001	5,075	
434	Adolescent Fmly Life Prgm		0	0	0	0	0	0	0	0	0	73		73	18	91	
436	Drug Court Programs			0		0						0		0	0	0	
437	Drug Court			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	
442	HRSA	2,085		244	178	268	0	0	2,287			37		5,099	1,129	6,228	
444	SAMHSA Finding Hm Proj			2,041	0	551					1			2,593	0	2,593	
448	Statutory Rape Prosecc			827	200	566	18	417			0	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	0	
451	Area Agency on Aging			49		14	0					0		63	0	63	
453	Tobacco Education	1,811	0	3,658	142	1,547	0	1,158	1,972	0	1	73		10,362	5,023	15,385	
454	BCCCP	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	
461	Meth Treatment			0		0						0		0	0	0	
462	Homeland Security WMD 6			1,167		315						0		1,482	852	2,334	
463	Marijuana Suppression	0	0	0	0	0	0	0	0	3,462		37		3,499	2,844	6,343	
464	Victim Witness Assist	1,537	0	4,812	717	3,529	1,735	5,392	4,044	0	2	220		21,988	(795)	21,193	
465	Anti-Drug Abuse Enforcmt	0	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	2,404	(0)	0	1,036	0	3	0		12,338	6,861	19,199	
474	Cal MMET			438		118	0	0				0		556	120	676	
477	Family Law Facilitator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
478	Bioterrorism Act	0	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	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	CMSPP Wellness & Prev			0		0						0		0	0	0	
488	Family Planning	0	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	0	0	0	
490	Rural Community Murals			0		0						0		0	0	0	
491	Stop Act			875	0	236						0		1,111	0	1,111	
492	Student Assist Project	0	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	1,399	0	0	0	0	37		1,436	(2)	1,434	
499	Enhanced Case Mgmt			0		0						0		0	0	0	
	Other Grants	0	0	83	0	78	0	0	0	0	0	0	0	161	(3,137)	(2,975)	
711	Vehicle Replacement			0		0						0		0	0	0	
713	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	
715	Health Insurance	0	0	23,819	1,041	8,619	1,683	3,613	0	31	9	242	0	39,057	8,938	47,995	
716	Retiree Health Insurance			0	0	0	0	0	0	0	0	0	0	0	0	0	
717	Software Acquisition					18,355								18,355	0	18,355	
	Veterans Memorial Bldgs	27,308	0	0	0	0	0	0	47,655	0	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	0	34,338	(3,067)	31,271	
	Other	4,906	0	(2,642)	0	18,812	8,000	0	17,627	0	9	624	0	47,336	4,179	51,515	
		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