

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Mendocino Ukiah, California

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 **2018-19**. This approval is subject to the conditions contained in Section III.

Date:

Filing Ref:

May 25, 2018

MEN19

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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1**, **2018**, 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. Central 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 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 2018-19 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 Name Auditor-Controller	Jim Reisinger, Manager Local Government Policy Section Local Govt Programs & Services Division
Title5-29-2018 Date	6-5-2018
Date	Negotiated by Ou Saelee Telephone (916) 445-2989

cc: State and Federal Agencies

Attachment

County of Mencocino Countywide Cost Allocation Plan Allocated Cost by Department																
Fiscal 2018/19						Allocated	Cost by Depar	iment			5.				į	Exhibit A
	Schedule 1 Building Usa	Schedule 2 Equipment Use	Schedule 3 Other Oper Expense	Schedule 4 Information Services	Schedute 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	2016/17 Actual Cost	Roli Forward	2018/19 Claimable Costs
1010 Clerk of the Board	5,154	358	Ехропоо	6,116	1,115	2,096	2,353	4,504	13,873	(47)	93	136	1,028	38,779	8,135	44,914
1015 Board of Supervisors	17,803	0		3,469	1,556	2,665	1,271	6,545	49,544	(21)	84	761	79,123	162,800	33,248	196,048
1120 Assessor	18,599	448		9,147	4,288	7,527	7,578	18,016	50,082	(2,135)	170	1,449	194	115,363	19,230	134,593
1410 Elections	4,357	802		13,433 150	524 0	3,910	2,494	11,567	11,734	0	238	181 0	12,445	61,685 195	13,205 (94)	74,890 101
1810 Promotion 1910 Engineering & Tech Assistance	3,530	339		(1,540)	1,829	2,164	1,108	7,124	4,725	2,498	16	373	0	22,163	451	22,614
1940 Miscellaneous	0,000	0		7,866	706	2,536	0	0	0	0	191	0	ō	11,299	3,491	14,790
1941 Clerk-Recorder	19,471	363		3,320	462	1,728	4,277	2,689	52,438	0	80	399	0	85,227	13,023	98,250
1944 Micrographics	1,369	0		1,107	141	566	0	885	3,687	0	27	36	0	7,818	2,982	10,800
2010 Coordinated Courts	6,822	1,833		51,989	1,256	13,526	5,199	5,310	4,111	0	1,038 116	254	D	91,336 6,214	(8,217) (137)	83,119 6,077
2012 AB733 Program 2060 Grand Jury	9,611	n		4,785 1.957	a	1,313 402	136	6	25,887	ō	36	a	11,578	49.807	13.235	62.842
2070 District Attorney	16.132	4.981		66,039	11,529	29,795	13,401	42,821	83,331	19,592	1,464	3,144	783	293,012	30,853	323,864
2080 Public Defender	20,167	200		30,475	6,919	11,075	3,046	36,826	47,511	2,907	275	1,449	1,239	162,088	20,220	182,308
2085 Alternate Defender	4,898	0		21,860	2,009	8,206	1,268	10,945	8,769	(20)	515	290	0	56,740	12,141	68,861
2090 Child Support Services	30,248	0		(537)	6,707	12,819	3,511	34,448	22,068	161	349 6,070	1,739 9,892	130,684	111,513 1,947,862	21,671 707,419	133,084 2,655,281
2310 Sheriff 2510 Jail	132,842 322,198	175,010 7,357		410,045 57,155	30,104 15,429	109,769 37,144	61,881 9,343	163,214 93,418	227,246 820,369	491,105 9,818	1,385	3,478	5,414	1,382,507	321,370	1,703,877
2550 Juyenile Hall	103.038	979		26.847	5.535	15.914	4,657	51,413	208,819	(614)	585	1,812	0	418,985	104,511	523,496
2560 Probation Officer	43,787	2,226		59,461	10,471	21,326	3,136	51,011	134,829	12,873	702	3,551	5,088	348,482	18,298	366,760
2710 Agriculture	13,593	4,359		37,912	2,322	12,610	7,584	36,890	64,653	33,803	762	1,087	12,857	228,412	103,186	331,598
2830 Emergency Services	0 48,310	15,988 4,049	•	3,978 39,780	291 9,034	1,498 16,620	4,168 8,816	3,584 74,464	115,947	348 13,537	408	72 2,681	4,045 123,641	34,068 457,286	10,795 120,337	44,864 577,624
2851 Planning & Building Services 2863 Planning Team	40,310	1,165		001,86	9,034	0,020	0,010	0	0	0,557	0	6	0	1,165	0	1,185
2860 Animal Control	60,577	1,870		31,309	1,728	10,211	5,164	29,338	181,570	(1,611)	585	870	4,413	326,024	103,158	429,183
2890 LAFCO	0			0	0	0	0	0	0	0	0	0.500	0 1,538	0 164,220	0 104,041	0 268,261
4010 Public Health 4011 Environmental Health	16,099 20.863	1,790 1,080		81,201 18,403	4,667 5.465	8,665 9,312	2,873 2,789	17,105 25.064	26,397 79,990	1,072 7,825	314 274	2,500 1,232	8,462	180,730	48,424	229,153
4012 Drug & Alcohol	61,150	0		7,686	5,328	9,828	2,205	32,542	85,232	1,008	186	1,920	0	207,085	33,313	240,398
4013 Public Health Nursing	31,887	0		7,507	3,804	6,931	3,260	18,160	38,459	5,156	182	942	0	116,288	31,232	147,520
4014 Public Health Lab		D		665	0	0	0	0 374	0	0	0 28	0 36	0	665 6,644	(645)	665 5.989
4016 Emergency Medical Services 4025 Employee Wellness	1,908 894	0		1,166 1,598	0 432	399 715	2.673	885	2,735 4,486	0	÷ 26	50 60	Ö	11,669	(16,628)	(4,959)
4050 Mental Health	88,480	Ö		388	8,828	20,347	9,250	54,316	81,932	11,745	811	4,819	22,297	303,214	61,033	364,246
4051 Mental Health Services Act	10000000			(3,765)	582	1,084	0	Ö	0	0	68	0	0	(2,031)	(13,499)	(15,530)
4070 Hospital & Medical Services		0		388		107	0	0	0	0	9 191	0 326	0	504 48,313	(400) 11.781	104 60.093
4080 Public Health CCS 4510 Solid Waste	9,129 4,273	0 853		7,866 150	1,890 74	4,347 81	1,260 (0)	10,332	13,102	(131) 0	181	113	12,637	18,184	9,307	27,491
5010 Social Services	92,479	0	16,280	765,197	76,616	330,435	62,640	409,534	246,519	94,663	19,227	23,552	243,710	2,380,832	465,180	2,846,012
5020 HHSA Administration	10,400			10,050	3,605	7,052	1,065	20,731	14,925	6	244	1,602	3,204	72,883	15,042	87,925
5510 Veterans Services	0	0 331		0 8,808	0 542	0 2,117	1,438	2.655	43,102	0 4,223	0 112	0 326	0	0 73,268	0 20.989	0 94.257
8210 Farm Advisor 7110 Museum	11,614 94,771	442		10,503	767	3,241	1,430	10,094	75,403	(48)	151	399	514	197,824	31,564	229,388
	100500000			56		54 managaman	SEC	100 mm		20 E3		7.600	40 744	140.004	10000 10000 10000	
3010 Transportation 3030 Storm Damage	41,895 0	0		108,982 60	18,147 0	52,123 17	19,326	96,557 0	109,729	1,830 0	2,660 1	7,666	(10,711)	446,204 82	7,339 (648)	453,543 (567)
3041 Roads and Bridges		U		OU.	inte	300	845	•		Ü				845	569	1,414
4511 Landfill Closure				3,649		1,000					88			4,737	1,272	6,009
County Airports	45,419	1,996		0	0	0	180	0	0	0	0	0	0	47,595	7,532	55,127
6110 Library 2840 Fish & Game	25,243 50	4,121 1,512		63,496 718	5,271 0	27,044 197	9,848 C	57,005 408	89,582 D	3,442 (52)	1,521 17	2,355	6,289	295,217 2,850	99,254 366	394,470 3,216
2313 Sheriff COPS	0	0		90	251	245	ő	0	Ö	0	2	72	Ö	660	(180)	480
2511 Jall COPS	0	0		90	0	24	0	0	D	0	2	0	0	116	0	116
2561 Probation GOPS		0		30	0	8	O	0		0	1	0		39 0	0	39 0
2314 AB443 Special Sheriff Fund 2861 Mobile Spay/Neuter				0 2,751	0	0 755	0			n	67			3,573	3,542	7,115
7111 Museum Bookstore				2,731		0	*			200	ő			D	(31)	(31)
7112 Museum Special Projects				80		17					1			7B	(9,032)	(8,954)
2315 Sheriff Special Projects		11222101		927	0	254	O.	0			22	0		1,203	(6,303)	(5,100)
1942 Modernization		589		90	0	24	0	0			2			705 0	0	705 0
1121 Assessor Loan Program AB719 1122 Property Characteristics				30	U	8	u	U			1			39	٥	39
125 Children & Families First		0		22,820		6,257	0	0			553		0	29,630	7,433	37,063
8010 Debt Service	0	0		240	0	66	0	0	0		6	0	0	312	216	528
1025 County Redevelopment 145 LAFCO		0		(2,929)	0	0 279	0			0	0 25		0 279	0 (2,346)	0 (3,405)	0 (5,751)
2011 Coordinated Courts	58,837	17,423		24,318	D	6,536	1	0	280,508	0	578	2,246	5,450	395,895	222,603	618,49B
326 Water Agency	3,710	980		1,168	198	402	1,087	0	9,995	0	26	121	2,773	20,440	4,457	24,897
327 Air Quality	0	7,562		4,565	1,771	4,367	2,193	6,875	172	10,463	173	507	19,100	57,748	10,456	68,204
377 County Fair Other Special Districts	0	0		100,410	0	187 28,139	8,510	8B5 0	0	0	0 2,487	326 362	13,803	1,398 153,711	363 21,301	1,761 175,012
406 California Endowment	U	U		100,410	U	20,138	0,010	u	U	U	2,407	2002	10,000	0	21,301	0
408 MCOG	93	378		0	900	(5,000)	0	5258	68	500	0	820	10 me-	(5,000)	0	(5,000)
409 MTA 411 Healthy Kids Mendocino	0	0		39,419	D D	10,810	0	0	0	0	955 0	0	(119)	51,065	10,855	61,920 0
411 Freatiny Nas Melidosino	U	U		U	U	U	u	U	U	U	J	U		10.8	J	u

County of Mendocino Countywide Cost Allocation Plan Allocated Cost by Department

Exhibit A

Fiscal 2018/19

	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	Schedule 11 Treasurer-	Schedule 12	Schedule 13 County	2016/17 Actual	Roll	2018/19 Claimable
116 147 177 177	Use	Use	Expense	Services	Office	Controller	Services	Resources	Grounds	Garage	Tax Collector	Retirement 0	Counsel 0	Cost	Forward	Costs
413 Workforce Investment Act	0	u n		3,649	0	1,000	6	0	0	0	88 0	0	0	4,743	540 0	5,283
415 Kung Fu 418 WIC	8.533	0				0 5,070	(0) 1,366	15,199	12,833	205	152	616	0	(0) 41,148	19.466	(0)
	6,533 N	0		(4,955)	2,129 0	5,070	1,366	15,199	12,033	205	152	36	0	41,148		60,614
419 Maternal Child Health	U	U		U	U	U		U	U	U	U	30	U	91	(71)	(20)
420 Drug Court Parlnership	-	U			2	32.25	0	a	220		3	0	n	78	0	
422 Solid Waste Mgmt Authority	0	0		60	0	17 0	Ü	u O	0	Ü	1	0	0	/8 0	13	91 0
424 Watch Anderson Valley Excel	· ·	U		0	U	0	0	U	U	Ü		0	U	Ů.		
427 Safe Teens & Twenties				Ü		Ü	u			Ü	9	0		0	(1) 0	(1) 0
428 Adolescent Rural Health Outreach 431 Substance Abuse & Crime Prev	1,711	0		0	n	0		0	2,481	ů	0	36	0	4,228	520	4,748
434 Adolescent Family Life Program	7,711	u 0		0	U	0	0	ő	2,401	Č	0	72	96	72	(2)	70
436 Drug Court Programs		U		0		0	0	U	U	Č	0	12		12	(11,837)	(11,837)
437 Drug Court				0		ŏ	u	n		ŏ	0	n		o D	(11,037)	(11,007)
438 Domestic Violence Council			100	· ·		U	0	.0		o n	U	, u		n	0	0
439 Rural Health Collaborative		0		0		n	Č	n		ő	٥	0		ņ	n	č
440 HIV Consortium				0		ň	o o			v	Ď	•		ň	ñ	ñ
442 HRSA	309			509		139	Ö	2,393	443		12	36		3,841	2,374	6,215
448 Statutory Rape Prosecution	000			30		8	ő	2,000	110	n	1	38		75	38	113
449 Child Abuser Vertical Pros	0	0		0	0	ő	0	ŏ	0	ő	ó	0	n	, o	n	0
450 Justice Assistance	676	751			370	100	0	157.0	•	100			<i>™</i>	ñ	350	0
451 Area Agency on Aging				0		0	ñ				0			ň	n	õ
453 Tobacco Education	580	0		1,316	335	728	ă	886	834	O	32	36	0	4.760	1.880	6,630
454 BCCCP	0	ō		0	0	0	ò	0	0	ō	0	0	ō	0	(188)	(186)
455 Comp Perinatal Outreach	0	0		0	0	ō	0	0	0	0	Ô	0	0	0	0	0
457 Special Emphasis Victims	-	Ö		Ď	V-2	ō	Õ	ō		ō	0	0		Ō	Ō	ō
461 Meth Treatment				0		ō	0	0		0	0			0	0	Ō
462 Homeland Security WMD 6				1,226		337	0				30			1,593	126	1,719
463 Marijuana Suppression	0	0		0	0	0	0	0	210	1,900	0	36	O	2,146	210	2,356
464 Victim Witness Assistance	1,538	0		3,200	722	2,022	1,634	5,967	9,776	0	78	181	O	25,116	(8,007)	17,110
465 Anti-Drug Abuse Enforcement	0	0		60	264	520	0	1,701	0	0	1	44	0	2,590	651	3,241
466 COMMET	0	0		3,290	0	902	163	0	0	0	08	0	0	4,435	526	4,961
474 Cal MMET				329		90	0	0			8	0		427	42	489
478 Community Initiatives Fund Proj		0		0		0	0	0		0	0	0		a	0	0
477 Family Law Facilitator	0	0		0	0	0	0	0	0	0	0	0	0	0	(1,283)	(1,283)
478 Bioterrorism Act	1,869	0		1,137		498	0	885	2,683	63	28	36		7,199	343	7,543
483 Public Health Initiative	0	0		0	727	0	1	0	120	0	0	0	1221	1	0	1
484 AIDS	0	0		0	D	D	0	0	0	0	0	0	ō	0	O	0
485 AIDS Education	0	Ü		Ü	0	0	1	0	0	0	Ü	0	0	2	Ü	1
486 CMSP Wellness & Prevention	44.000	Ü		0	0.4	.0	Ü	0	40.000	Ü	ū	0	_	U	U	0
488 Family Planning	11,398	0		60	31	34	0	U O	16,358	Ų	1	145 0	0	28,027	6,027	34,064
489 Narcotics Prosecution	U	U		Ü	0	0	0	U	U	Ů.	U	Ü	U	u 0	u	0
490 Rural Community Murals 492 Student Assistance Project	n	0		ŭ	D	0	0	0	0	ŏ		a	0	0	Ü	U
494 At Home	U	U		u	v	J	0	y.	U	0	0	U	u	Ö	U	u o
495 Child Health & Disability	۸	0		30	0	8	1,119	0	0	157	4	36	0	1,351	c	1,357
499 Enhanced Case Management	U	0		30 N	U	ñ	1,110	ő	u	101	,	0	U	1,001	ň	1,007
Other Grants	0	ŏ		478	771	545	ů	ŏ	0	195	12	36	(280)	1,757	748	2,505
713 General Liability Insurance	67	163		5,154	446	2,015	1,764	2,855	332	142	107	51	(68,553)	(55,657)	740	(55,657)
714 Workers Comp Insurance	67	0,00		807	304	385	1,065	2,000	332		20	37	(00,000)	3,025	(584)	2,441
715 Health Insurance	n n	ň		15,792	1,670	5.975	1,690	3,540	78	(62)	383	232		29,298	9,468	38.766
716 Retired Health Insurance	9	n		10,102	1,070	0,813	1,000	3,540	70	(02)	0	0	9	0	(96)	(98)
Veterans Memorial Buildings	17,981	ñ		ő	0	D	ő	ő	102,234	n	ŏ	o o	0	120,215	16,050	136,265
Superintendent of Schools	,,,,,,,,	ņ		23,120	ő	6.340	0	ŏ	0	ñ	560	ă	ő	30,020	8.754	38 774
Other	1,827	ŏ		7,512	Ô	20,038	10,585	ŏ	25,781	ŏ	533	652	ŏ	66,906	44,065	110.972
20.00	1,547,483	261,149	16,260	2,235,718	256,865	910,550	302,677	1,481,749	3,505,836	726,004	48,430	87,490	652,925	12,033,136	2,940,884	14,974,020
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