



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mendocino  
Ukiah, California**

**Date: May 25, 2018  
Filing Ref: MEN19**

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.

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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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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.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST  
TRANSFER MECHANISMS**

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- |                             |                                       |
|-----------------------------|---------------------------------------|
| 1. Employee Fringe Benefits | 8. Software Acquisition (ISF)         |
| 2. Information Services     | 9. Vehicle Replacement (ISF)          |
| 3. Auditor-Controller       | 10. Unemployment Insurance (ISF)      |
| 4. Central Services         | 11. General Liability Insurance (ISF) |
| 5. Buildings & Grounds      | 12. Worker's Compensation (ISF)       |
| 6. Garage                   | 13. Health Insurance (ISF)            |
| 7. County Counsel           |                                       |

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.

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**SECTION III: CONDITIONS**

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**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.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MENDOCINO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Lloyd Weer

**Jim Reisinger, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

5-29-2018

6-5-2018

Date

Date

**Negotiated by Ou Saelee  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment



County of Mendocino  
Countywide Cost Allocation Plan  
Allocated Cost by Department

Fiscal 2018/19

Exhibit A

	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	2016/17 Actual Cost	Roll Forward	2018/19 Claimable Costs
413 Workforce Investment Act	0	0		3,649	0	1,000	8	0	0	0	88	0	0	4,743	540	5,283
415 Kung Fu	0	0		0	0	0	(0)	0	0	0	0	0	0	(0)	0	(0)
418 WIC	8,533	0		(4,955)	2,129	5,070	1,366	15,199	12,833	205	152	616	0	41,148	19,466	60,614
419 Maternal Child Health	0	0		0	0	0	15	0	0	0	0	36	0	51	(71)	(20)
420 Drug Court Partnership	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
422 Solid Waste Mgmt Authority	0	0		60	0	17	0	0	0	0	1	0	0	78	13	91
424 Watch Anderson Valley Excel	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
427 Safe Teens & Twentys	0	0		0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
428 Adolescent Rural Health Outreach	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
431 Substance Abuse & Crime Prev	1,711	0		0	0	0	0	0	2,481	0	0	36	0	4,228	520	4,748
434 Adolescent Family Life Program	0	0		0	0	0	0	0	0	0	0	72	0	72	(2)	70
438 Drug Court Programs	0	0		0	0	0	0	0	0	0	0	0	0	0	(11,837)	(11,837)
437 Drug Court	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
438 Domestic Violence Council	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
439 Rural Health Collaborative	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
440 HIV Consortium	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
442 HRSA	309	0		509	139	0	2,363	443	0	0	12	38	0	3,841	2,374	6,215
448 Statutory Rape Prosecution	0	0		30	8	0	0	0	0	0	1	38	0	75	38	113
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	0	0	0	0	0	0	0	0	0	0
451 Area Agency on Aging	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
453 Tobacco Education	580	0		1,316	335	728	4	885	834	0	32	35	0	4,760	1,880	6,630
454 BCCCP	0	0		0	0	0	0	0	0	0	0	0	0	0	(188)	(188)
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	0	0	0	0	0	0	0	0	0
461 Meth Treatment	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
462 Homeland Security WMD 6	0	0		1,225	337	0	0	0	0	0	30	0	0	1,593	126	1,719
463 Marijuana Suppression	0	0		0	0	0	0	0	210	1,900	0	38	0	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	0	25,118	(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
468 COMMET	0	0		3,290	0	902	163	0	0	0	80	0	0	4,435	526	4,961
474 Cal MMET	0	0		329	0	90	0	0	0	0	8	0	0	427	42	489
478 Community Initiatives Fund Proj	0	0		0	0	0	0	0	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	(1,263)	(1,263)
478 Bioterrorism Act	1,869	0		1,137	0	496	0	885	2,683	63	28	36	0	7,199	343	7,543
483 Public Health Initiative	0	0		0	0	0	1	0	0	0	0	0	0	1	0	1
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	1	0	0	0	0	0	0	1	0	1
489 CMSP Wellness & Prevention	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
488 Family Planning	11,398	0		60	31	34	0	0	16,358	0	1	145	0	28,027	6,027	34,054
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	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
495 Child Health & Disability	0	0		30	0	8	1,119	0	0	157	1	38	0	1,351	6	1,357
499 Enhanced Case Management	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
Other Grants	0	0		478	771	545	0	0	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)	0	(55,657)
714 Workers Comp Insurance	67	0		807	304	385	1,065	0	332	8	20	37	0	3,025	(584)	2,441
715 Health Insurance	0	0		15,782	1,670	5,975	1,590	3,540	78	(62)	383	232	0	29,268	9,468	38,736
716 Retiree Health Insurance	0	0		0	0	0	0	0	0	0	0	0	0	0	(86)	(86)
Veterans Memorial Buildings	17,981	0		0	0	0	0	0	102,234	0	0	0	0	120,216	16,050	136,265
Superintendent of Schools	0	0		23,120	0	8,340	0	0	0	0	500	0	0	30,020	8,754	38,774
Other	1,827	0		7,512	0	20,038	10,585	0	25,781	0	533	652	0	68,906	44,085	110,972
<b>Total</b>	<b>1,547,463</b>	<b>261,149</b>	<b>16,260</b>	<b>2,235,718</b>	<b>256,865</b>	<b>910,550</b>	<b>302,677</b>	<b>1,481,749</b>	<b>3,505,836</b>	<b>726,004</b>	<b>48,430</b>	<b>87,490</b>	<b>652,925</b>	<b>12,033,138</b>	<b>2,840,884</b>	<b>14,874,020</b>