



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Mendocino
Ukiah, California

Date: December 15, 2023
Filing Ref: MEN24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 Use Depreciation | 10. Software Acquisition (ISF) |
| 3. Other Operating Expense | 11. Vehicle Replacement (ISF) |
| 4. Information Services | 12. Unemployment Insurance (ISF) |
| 5. Central Services (General Services) | 13. General Liability Insurance (ISF) |
| 6. Human Resources | 14. Workers' Compensation (ISF) |
| 7. Facilities (Buildings & Grounds) | 15. Health Insurance (ISF) |
| 8. Fleet (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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MENDOCINO

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Sara Pierce

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

Name

**Acting Auditor-Controller /
Treasurer-Tax Collector**

Title

12-15-2023

12-15-2023

Date

Date

cc: State and Federal Agencies
Attachment: Exhibit A

**Negotiated by Betty Chen
Telephone (916) 327-9496**

County of Mendocino
Countywide Cost Allocation Plan
Allocated Cost by Department

Fiscal 2023-24		Countywide Cost Allocation Plan														Exhibit A	
		Sch 1	Sch 2	Sch 3	Sch 4	Sch 5	Sch 6	Sch 7	Sch 8	Sch 9	Sch 10	Sch 11	Sch 12	Sch 13	2021-22	Roll Forward	2023-24
		Building Use Depr	Equipment Use	Other Oper Expense	Information Services	Executive Office	Auditor-Controller	Central Svcs (GS)	Human Resources	Facilities (B&G)	Fleet (Garage)	Treasurer-Tax Coll.	Retirement	County Counsel	Actual Cost	Roll Forward	Claimable Costs
1010	Clerk of the Board	7,131	0		15,166	1,647	2,072	1,321	5,036	16,293	0	7	247	4,011	52,932	10,438	63,370
1015	Board of Supervisors	23,039	0		4,370	3,128	4,215	2,488	7,048	56,082	0	9	773	210,527	311,679	142,367	454,046
1120	Assessor	24,527	670		15,010	7,221	11,116	5,062	32,442	58,641	2,217	9	1,656	15,414	173,985	39,335	213,320
1410	Elections	9,934	16,299		29,166	1,064	6,358	1,456	18,083	14,606	71	33	147	512	97,729	41,127	138,855
1810	Economic Development	0	0		3,963	0	1,031	288	0	0	0	8	0	0	5,290	2,881	8,171
1910	Trans-Land Improvement	411	0		3,555	3,758	4,219	1,383	12,109	2,931	81	8	416	526	29,397	13,878	43,275
1940	Miscellaneous	0	0		12,238	1,949	3,638	29	0	0	0	26	0	0	17,880	(25,374)	(7,494)
1941	Clerk-Recorder	25,196	1,009		4,138	1,026	3,126	4,476	5,429	61,334	0	9	405	0	106,148	19,323	125,471
1942	Recorder's Modernization	0	207		0	0	0	0	0	0	0	0	0	0	207	(63)	144
1944	Micrographics	1,773	0		0	0	0	259	0	4,315	0	0	0	0	6,347	242	6,589
2010	Court Collections-CC	0	1,612		94,290	0	24,541	0	0	0	0	198	37	0	120,678	(1,461)	119,217
2011	Coordinated Courts-QH	50,874	0		22,362	0	5,779	0	0	255,933	0	47	2,576	0	337,571	93,924	431,495
2012	Court Collections-AB233 Prgm-CD	10,429	0		27,432	1,779	3,129	747	4,960	25,388	0	9	147	0	74,020	17,148	91,167
2060	Grand Jury	5,820	0		3,770	0	804	890	0	14,168	0	7	0	7,090	32,549	(221)	32,328
2070	District Attorney	17,827	8,154		117,183	25,046	46,753	12,197	71,565	96,116	34,187	190	3,488	884	433,589	49,748	483,337
2080	Public Defender	11,046	0		39,079	14,945	16,978	5,437	53,030	93,177	4,209	31	1,583	1,689	241,204	89,581	330,785
2085	Alternate Defender	741	0		22,663	4,187	8,513	4,151	16,520	30,806	0	36	258	0	87,875	31,662	119,536
2090	Child Support Services	29,137	0		17,257	8,820	15,975	5,156	23,368	12,014	0	34	1,730	19,151	132,642	(1,071)	131,571
2310	Sheriff-Coroner	123,941	183,817		377,283	58,459	120,371	121,451	172,736	835,227	499,544	461	9,459	57,278	2,560,026	571,315	3,131,341
2313	Sheriff COPS	0	0		0	474	562	0	1,357	0	0	0	110	0	2,503	(1,803)	700
2315	Sheriff Special Projects	0	0		0	0	0	0	0	0	0	0	0	0	0	(741)	(741)
2510	Jail & Rehabilitation Center	373,121	22,710		74,068	28,126	51,476	10,845	106,068	918,322	7,633	155	4,085	0	1,596,609	343,268	1,939,877
2511	Jail & Rehab Center-COPS	0	0		0	0	0	0	0	0	0	0	0	0	0	(798)	(798)
2550	Juvenile Hall	85,893	1,432		27,862	7,790	15,004	4,615	37,897	189,104	344	30	1,472	0	371,442	38,832	410,275
2560	Probation Officer	32,865	1,351		49,699	20,242	27,958	16,163	62,016	142,790	10,289	47	3,570	6,393	373,382	20,239	393,621
2610	Fire Agency Support	0	0		1,749	0	455	0	0	0	0	3	0	0	2,207	0	2,207
2710	Agriculture	8,203	3,746		60,547	3,338	20,287	4,385	18,791	47,126	40,352	120	699	3,643	211,238	20,463	231,701
2810	Cannabis Mgmt (disallowed)	1,431	0		11,539	3,632	7,520	4,975	18,295	34,069	458	24	455	0	82,397	0	82,397
2830	Emergency Services	0	19,815		4,545	1,368	2,405	61,265	2,715	0	5,744	10	75	5,952	103,884	63,439	167,323
2840	Fish & Game Commission	0	0		758	0	197	316	0	0	670	1	0	0	1,942	1,731	3,672
2851	Planning & Building Services	67,717	2,329		59,584	22,920	31,670	18,348	93,981	215,439	29,372	44	3,386	203,883	748,673	125,888	874,561
2853	Planning Team	0	259		0	0	0	0	0	0	0	0	0	0	259	(52)	207
2860	Animal Care	56,221	463		26,458	4,538	14,020	19,307	51,670	205,453	6,802	43	920	787	386,682	62,981	449,663
2861	Mobile Spay & Neuter Prog	0	0		6,585	0	1,714	834	0	0	0	13	0	0	9,146	3,463	12,609
2910	Disaster Recovery	758	0		13,753	2,569	6,247	1,767	28,050	18,059	77	29	179	0	71,488	55,490	126,979
3010	Trans-Admin & Road Maint	1,075	0		212,946	31,731	85,899	25,856	104,245	181,733	2,539	404	7,198	89	653,714	80,196	733,910
3030	Trans-Storm Damage	0	0		3,031	0	788	562	0	0	0	7	0	0	4,388	(1,742)	2,646
3041	Trans-Road & Bridge Projects	0	0		758	0	197	233	0	0	0	1	0	0	1,189	861	2,050
	County Airports	26,537	1,996		0	0	2,331	0	20,421	0	0	0	0	0	51,285	(5,058)	46,227
4010	Public Health Admin	56,601	1,496		64,762	14,676	33,548	50,623	3,441	114,217	6	94	3,068	65,434	407,966	249,495	657,461
4011	Environmental Health	25,030	1,303		22,286	9,480	11,995	10,686	31,242	63,706	18,256	14	1,288	2,927	198,193	31,952	230,145
4012	Subst Abuse Disorder Trmt/AODP	48,267	0		20,840	7,652	11,799	2,385	3,397	75,931	131	26	1,951	230	172,609	6,099	178,708
4013	Public Health Nursing	32,134	5,688		18,139	12,762	14,755	7,542	34,111	29,760	4,091	36	1,251	0	160,268	30,091	190,359
4016	Emergency Medical Svcs	1,839	0		1,282	0	333	0	0	2,805	0	2	37	0	6,298	2,756	9,053
4025	Employee Wellness	161	0		1,632	1,006	1,477	1,886	2,454	7,163	326	3	57	0	16,164	4,741	20,905
4050	Mental Health Services	72,974	0		107,127	16,041	44,549	7,754	14,999	9,551	10,983	218	5,005	11,507	300,708	(82,887)	217,820
4051	Mental Health Services Act	0	0		23,485	2,769	9,019	3,912	6,787	0	674	49	221	0	46,916	21,342	68,258
4052	Mental Health Trmt Act/Meas B	55,740	0		7,666	566	1,679	559	0	98,061	0	12	0	186	164,469	146,316	310,785
4070	Hosp & Medical Svcs Program	0	0		524	0	136	0	0	0	0	1	0	0	661	43	704
4071	Partnerships for Health (IGT)	0	0		5,769	0	1,502	115	0	0	0	12	0	0	7,398	4,732	12,130
4072	Whole Person Care Pilot Prog	0	0		15,968	392	5,518	29	3,811	0	4	33	74	0	25,829	(4,250)	21,579
4073	Transitional Housing	0	0		1,341	0	1,255	316	7,568	2,020	16	3	74	0	12,593	0	12,593
4080	PHCCS-California Children's Svcs	9,577	0		2,156	4,113	4,215	4,838	15,371	14,605	0	4	368	0	55,247	15,092	70,339
4510	Trans-Solid Waste	82	0		1,398	1,483	2,067	264	4,072	587	0	3	189	660	10,806	5,810	16,616

Countywide Cost Allocation Plan

Allocated Cost by Department

Fiscal 2023-24		Sch 1	Sch 2	Sch 3	Sch 4	Sch 5	Sch 6	Sch 7	Sch 8	Sch 9	Sch 10	Sch 11	Sch 12	Sch 13	2021-22	Roll Forward	Exhibit A
		Building Use Depr	Equipment Use	Other Oper Expense	Information Services	Executive Office	Auditor-Controller	Central Svcs (GS)	Human Resources	Facilities (B&G)	Fleet (Garage)	Treasurer-Tax Coll.	Retirement	County Counsel	Actual Cost		Fiscal 2023-24
																	Claimable Costs
4511	Trans-Landfill Closure	0	0		5,944	0	1,547	326	0	0	0	12	0	0	7,829	2,555	10,384
5010	Social Services Admin	54,488	0	0	1,237,803	149,032	510,720	68,561	137,074	333,642	55,522	2,584	25,653	105,746	2,680,824	2,197	2,683,021
5020	HHS Administration	0	0		4,063	7,796	3,029	465	784	0	3,386	8	853	1,992	22,376	(10,551)	11,825
5510	Veterans Services	0	0		0	0	0	0	0	25,227	0	0	0	0	25,227	11,085	36,313
6110	Library	23,092	0		91,934	10,939	41,779	18,171	74,408	126,399	571	174	2,199	2,902	392,568	58,373	450,941
6210	Farm Advisor	12,305	0		4,138	892	1,755	1,965	6,993	68,943	9,391	7	331	0	106,720	64,278	170,998
7010	Parks and Recreation	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
7110	Cultural Svcs, Museum	97,385	0		17,716	1,788	4,587	5,285	11,508	87,960	2	22	451	506	227,209	36,884	264,093
8010	Genl Debt Service-COPs	0	0		350	0	91	0	0	0	0	1	0	0	442	132	574
125	First 5 Mendocino Co	0	0		1,690	0	439	0	0	0	0	3	0	0	2,132	(19,978)	(17,846)
145	LAFCO	0	0		2,845	0	591	0	0	0	0	4	0	0	3,440	979	4,419
326	Mendocino Co Water Agency	526	0		2,704	0	409	280	0	1,280	0	3	147	6,892	12,241	5,586	17,826
327	Mendocino Co Air Quality	0	0		8,008	3,430	5,391	2,681	17,066	3,702	6,478	17	515	160	47,449	4,721	52,170
377	Mendocino County Fair	0	0		59	0	468	0	1,357	0	0	0	294	0	2,178	346	2,524
	Other Special Districts	0	0		98,030	0	26,240	957	0	0	0	211	368	0	125,807	(65,231)	60,575
408	MCOG (2110 - 760223)	0	0		7,751	0	2,017	0	0	0	0	17	0	0	9,785	0	9,785
409	MTA	0	0		58,043	0	15,107	0	0	0	0	121	0	0	73,271	21,269	94,540
413	Workforce Investment Act	0	0		0	0	0	0	0	0	0	0	0	0	0	(123)	(123)
418	WIC-Women, Infants, Childrn	23,338	0		5,787	3,362	6,179	2,318	20,930	38,194	0	13	515	0	100,636	26,389	127,025
419	Maternal Child Health	0	0		0	0	0	1	0	0	0	0	37	0	38	(16)	21
422	Solid Waste Mgmt Auth	0	0		0	0	0	0	0	54	0	0	0	493	547	0	547
426	CGAP-DFC Gang Aware	0	0		0	0	70	0	209	0	0	0	0	0	279	(3,093)	(2,814)
431	Subst Abuse & Crime Prev	0	0		0	0	0	0	0	0	0	0	37	0	37	(4,037)	(4,000)
434	Adolescent Fmly Life Prgm	0	0		0	0	0	0	0	0	0	0	74	0	74	1	75
442	HRSA	2,151	0		0	562	131	0	0	3,280	0	0	0	0	6,124	1,025	7,149
444	SAMHSA-Subst Abuse MH Svcs Act	0	0		291	0	76	0	0	0	0	1	0	0	368	(2,225)	(1,857)
448	Undeserved Victim Assistance	0	0		291	416	172	0	0	0	0	1	74	0	954	(1,111)	(157)
451	Area Agency on Aging	0	0		0	0	0	0	0	0	0	0	0	0	0	(63)	(63)
453	Tobacco Education	1,855	0		0	859	200	230	0	2,828	0	0	37	0	6,009	(4,353)	1,655
462	Homeland Security WMD 6	0	0		116	0	30	29	0	0	0	0	0	0	175	(1,307)	(1,132)
463	Marijuana Suppression	0	0		0	0	0	0	0	0	0	0	37	0	37	(3,462)	(3,425)
464	Victim Witness Assist	803	0		758	1,337	2,214	1,344	7,542	8,082	0	1	258	0	22,339	351	22,691
465	Anti-Drug Abuse Enforcmt	0	0		0	1,072	1,607	0	4,072	0	0	0	155	0	6,906	111	7,017
466	DEA-COMMET	0	0		583	0	152	1,098	0	0	0	1	0	0	1,834	(10,503)	(8,669)
474	Cal MMET	0	0		641	0	167	0	0	0	0	1	0	0	809	253	1,062
478	Public Health Preparedness	0	0		59	916	1,030	432	2,401	0	0	0	74	0	4,912	1,304	6,216
488	HIV Services	0	0		0	0	0	0	0	0	0	0	110	0	110	(223)	(113)
491	Stop Act	0	0		0	0	0	0	0	0	0	0	0	0	0	(1,111)	(1,111)
495	Child Health & Disability	0	0		0	0	0	349	0	0	0	0	37	0	386	(1,051)	(665)
	Other Grants	0	0		0	0	0	(0)	0	0	0	0	37	0	37	(124)	(87)
711	Vehicle Replacement	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
713	General Liability Insurance	528	0		5,621	522	2,737	505	4,020	12,568	440	10	78	47,671	74,699	66,732	141,431
714	Workers Comp Insurance	0	0		408	361	190	2,278	0	0	0	1	38	0	3,276	626	3,902
715	Health Insurance	0	0		19,814	2,272	6,591	529	2,715	0	0	41	132	0	32,094	(6,963)	25,131
717	Information Technology Replcmt	0	0		184,598	0	0	17,442	0	0	0	0	0	0	202,040	183,685	385,725
	Veterans Memorial Bldgs	25,697	0		0	0	0	0	0	152,163	0	0	0	0	177,849	102,887	280,736
	Superintendent of Schools	0	0		37,005	0	9,632	0	0	0	0	78	0	0	46,715	12,377	59,092
	Other	21,333	0		9,380	0	16,266	0	0	54,345	1	29	442	0	101,797	54,461	156,258
	Subtotal	1,561,551	274,356	0	3,463,613	516,223	1,350,478	554,745	1,365,740	4,886,611	754,867	5,924	91,637	785,135	15,610,878	2,855,846	18,466,723
	Disallowed-Cannabis	(1,431)	0		(11,539)	(3,632)	(7,520)	(4,975)	(18,295)	(34,069)	(458)	(24)	(455)	0	(82,397)	0	(82,397)
	Total Allocated Costs	1,560,120	274,356	0	3,452,074	512,591	1,342,958	549,770	1,347,445	4,852,542	754,409	5,900	91,182	785,135	15,528,481	2,855,846	18,384,326

County of Mendocino
Countywide Cost Allocation Plan
Allocated Cost by Department

Fiscal 2023-24																	Exhibit A
	Sch 1	Sch 2	Sch 3	Sch 4	Sch 5	Sch 6	Sch 7	Sch 8	Sch 9	Sch 10	Sch 11	Sch 12	Sch 13	2021-22		2023-24	
	Building Use Depr	Equipment Use	Other Oper Expense	Information Services	Executive Office	Auditor- Controller	Central Svcs (GS)	Human Resources	Facilities (B&G)	Fleet (Garage)	Treasurer- Tax Coll.	Retirement	County Counsel	Actual Cost	Roll Forward	Claimable Costs	
												Check	Sch 15:	15,610,878	2,855,846		
													Diff:	0	0		
DEPT 2810 CANNABIS Costs excluded by Cost Plan:																	
Direct Allocations (Schedules 4.1, 5.1, 9.1 & 13.1)																	
Allocable Costs-Disallowed				(63,313)	(2,752)			0	(15,973)				(79,482)	(161,519)		(161,519)	
Svc-to-Svc Costs-Disallowed				(3,796)	(331)			0	(4,845)				(11,458)	(20,430)		(20,430)	
Indirect Costs-Disallowed	(1,431)	0	0	(11,539)	(3,632)	(7,520)	(4,975)	(18,295)	(34,069)	(458)	(24)	(455)	0	(82,397)	0	(82,397)	
Total 2810-CANNABIS Costs	(1,431)	0	0	(78,648)	(6,715)	(7,520)	(4,975)	(18,295)	(54,887)	(458)	(24)	(455)	(90,940)	(264,347)	0	(264,347)	
																Check errors	0