



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mono
Bridgeport, California**

**Date: September 25, 2017
Filing Ref: MON18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2017**, 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. Finance Department
3. County Counsel
4. County Facilities
5. Information Technology
6. Copier Pool (ISF)
7. Motor Pool (ISF)
8. Insurance Pool (ISF)
9. Tech Refresh Pool (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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 200, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF MONO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Stephanie Butters

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

Name
Assistant Director of Finance

Title

9-28-2017

10-2-2017

Date

Date

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

cc: State and Federal Agencies

Attachment

06.27.2017

**Mono County, CA
2 CFR Part 200 Cost Allocation Plan**

FY16 for use in FY18

Summary Schedule

Department	010 Board Of Supervisors	072 Farm Advisor	073 Veterans Services Officer	074 Sealer Weights-Measures	075 County MOE	076 Public Defender	077 Grand Jury	078 Law Library	079 Bridgeport Clinic	100 Assessor
1 Building Depreciation	\$11,659	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,318	\$4,244
2 020 Administrative Officer	7,707	236	0	1,292	0	3,672	8	0	557	11,725
3 070 Finance	14,675	45	98	86	270	5,183	49	0	2,044	16,680
4 120 County Counsel	240,626	0	0	484	0	0	8,088	0	0	13,782
5 729 County Facilities	50,728	0	0	0	0	0	0	0	96,939	59,781
6 150 Information Technology	25,871	0	0	0	0	0	0	0	0	171,070
Total Current Allocations	351,266	281	98	1,862	270	8,854	8,145	0	105,859	277,282
Less: Prior Year Allocations	285,336	422	337	1,212	316	14,633	23,584	28	20,690	219,057
Carry-Forward	65,931	(140)	(239)	650	(47)	(5,779)	(15,439)	(28)	85,169	58,226
Proposed Costs	\$417,197	\$141	\$(141)	\$2,512	\$223	\$3,075	\$(7,294)	\$(28)	\$191,027	\$335,508

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Summary Schedule

Department	180 County Clerk/Recorder	181 Election Division	182 Central Svcs, Stores	190 Economic Development	205 Animal Control	250 Planning & Transportation	251 Housing Development	252 Code Enforcement	253 Planning Commission	254 LAFCo
1 Building Depreciation	\$596	\$0	\$0	\$0	\$5,178	\$840	\$0	\$0	\$0	\$0
2 020 Administrative Officer	6,179	3,673	0	5,331	7,410	12,173	1,092	1,602	2,968	55
3 070 Finance	15,072	11,273	0	8,296	18,095	17,900	4,645	13,653	6,873	1,370
4 120 County Counsel	20,104	7,102	0	10,140	1,718	35,874	0	14,149	8,149	0
5 729 County Facilities	22,267	0	0	4,449	12,861	76,068	0	258	0	0
6 150 Information Technology	60,456	41,956	0	24,296	17,822	44,833	0	4,357	977	0
Total Current Allocations	124,674	64,004	0	52,513	63,084	187,688	5,737	34,019	18,967	1,426
Less: Prior Year Allocations	133,269	17,320	0	107,784	76,612	241,764	4,335	26,746	18,695	1,884
Carry-Forward	(8,595)	46,684	0	(55,271)	(13,528)	(54,076)	1,402	7,273	272	(458)
Proposed Costs	\$116,079	\$110,688	\$0	\$(2,759)	\$49,556	\$133,612	\$7,139	\$41,291	\$19,239	\$968

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Summary Schedule

Department	255 Building Inspector	Your Department	430 District Attorney	431 DA - JAG	433 Victim Witness	434 Drug Task	440 Sheriff	445 Boating Law Enf	450 Search & Rescue	455 Court Security
1 Building Depreciation	\$0	\$0	\$16,090	\$0	\$0	\$0	\$43,517	\$0	\$0	\$0
2 020 Administrative Officer	3,704	0	17,186	676	1,643	0	50,805	1,290	124	8,673
3 070 Finance	22,572	0	28,599	2,330	3,267	474	65,001	5,062	4,494	13,739
4 120 County Counsel	0	0	986	0	0	0	36,524	0	0	0
5 729 County Facilities	516	0	71,451	0	258	0	107,441	0	0	0
6 150 Information Technology	16,234	0	61,270	0	4,058	0	146,647	0	0	0
Total Current Allocations	43,026	0	195,582	3,006	9,227	474	449,935	6,352	4,618	22,411
Less: Prior Year Allocations	32,249	29,579	248,114	0	11,731	6,492	458,022	8,776	6,938	23,967
Carry-Forward	10,777	(29,579)	(52,533)	0	(2,504)	(6,018)	(8,087)	(2,424)	(2,320)	(1,556)
Proposed Costs	\$53,803	\$(29,579)	\$143,049	\$3,006	\$6,723	\$(5,544)	\$441,848	\$3,927	\$2,298	\$20,855

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Summary Schedule

Department	460 Jail	465 Emergency Svcs	500 Juvenile Probation Svcs	520 Adult Probation Svcs	681 South County Shelter	720 Public Works	729 Facilities Parks Maint	855 Paramedic Program	Fd 102 - 192 Fish Enhancemen t	Fd 103 - 735 Conway Ranch
1 Building Depreciation	\$46,930	\$0	\$0	\$5,131	\$0	\$90,357	\$0	\$5,941	\$0	\$0
2 020 Administrative Officer	33,625	2,841	2,331	18,365	0	8,680	0	50,973	766	1,511
3 070 Finance	45,258	7,234	8,648	36,342	0	15,710	0	72,247	438	3,068
4 120 County Counsel	0	0	0	11,092	0	66,710	0	11,290	0	0
5 729 County Facilities	141,440	0	0	105,644	0	149,293	67,994	11,872	0	0
6 150 Information Technology	40,584	0	0	55,600	0	30,044	0	51,307	0	0
Total Current Allocations	307,837	10,076	10,979	232,174	0	360,795	67,994	203,630	1,204	4,580
Less: Prior Year Allocations	224,833	12,027	10,154	216,450	3,867	447,428	72,178	241,411	2,427	453
Carry-Forward	83,004	(1,952)	825	15,724	(3,867)	(86,634)	(4,184)	(37,781)	(1,223)	4,126
Proposed Costs	\$390,840	\$8,124	\$11,804	\$247,898	\$(3,867)	\$274,161	\$63,809	\$165,848	\$(20)	\$8,706

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Summary Schedule

Department	Fd 104 - 193 Fish & Game	Fd 105 - 191 Tourism Comm	Fd 106 - 430 Gen'l Fd Grants	Fd 107 - 194 Geothermal	Fd 110 - 868 Social Svcs	Fd 110 - 870 Aid Programs	Fd 110 - 874 Aid To Indigents	Fd 110 - 875 Senior Svcs ESAAA	Fd 111 - 869 Employers Training	Fd 120 - 840 Behavioral Health
1 Building Depreciation	\$0	\$0	\$0	\$0	\$1,491	\$0	\$0	\$0	\$0	\$8,875
2 020 Administrative Officer	64	1,934	1,015	12	41,369	3,325	80	5,260	442	11,878
3 070 Finance	749	14,423	2,478	1,086	91,817	11,963	2,097	16,780	4,194	31,674
4 120 County Counsel	0	447	425	0	83,330	0	0	0	0	12,677
5 729 County Facilities	0	0	0	0	110,278	0	0	0	0	12,034
6 150 Information Technology	0	0	0	0	123,172	0	0	0	0	92,746
Total Current Allocations	813	16,804	3,918	1,097	451,457	15,288	2,178	22,040	4,636	169,884
Less: Prior Year Allocations	901	26,268	0	337	528,441	15,684	2,240	32,670	4,104	222,307
Carry-Forward	(88)	(9,464)	0	760	(76,984)	(396)	(62)	(10,630)	532	(52,423)
Proposed Costs	\$725	\$7,340	\$3,918	\$1,858	\$374,473	\$14,892	\$2,115	\$11,409	\$5,168	\$117,461

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Summary Schedule

Department	Fd 120 - 845 Alcohol & Drug	Fd 121 - 841 MHSA	Fd 130 - 860 Public Health	Fd 131 - 847 Health Ed (Tobacco)	Fd 133 - 860 Bio-Terrorism	Fd 160 - CSA #1	Fd 162 - CSA #2	Fd 163 - CSA #5	Fd 164 - 228 CWSA	Fd 180 - 725 Road Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$850
2 020 Administrative Officer	4,292	9,830	31,226	1,763	3,097	934	49	213	259	44,527
3 070 Finance	30,218	20,911	61,385	4,941	7,432	6,011	1,213	2,161	2,458	82,711
4 120 County Counsel	0	0	5,527	0	0	0	0	0	0	0
5 729 County Facilities	1,526	715	60,155	2,279	0	0	0	0	0	56,873
6 150 Information Technology	0	0	91,525	28,409	0	0	0	0	0	47,213
Total Current Allocations	36,036	31,456	249,817	37,392	10,529	6,945	1,262	2,374	2,717	232,172
Less: Prior Year Allocations	25,782	30,161	368,312	25,231	13,554	12,395	1,468	2,313	20,071	276,126
Carry-Forward	10,254	1,295	(118,496)	12,160	(3,025)	(5,450)	(206)	61	(17,355)	(43,953)
Proposed Costs	\$46,290	\$32,751	\$131,321	\$49,552	\$7,504	\$1,495	\$1,056	\$2,435	\$(14,638)	\$188,219

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Summary Schedule

Department	Fd 515 - 950 Courts - Traffic	Fd 515 - 951 Courts - Civil	Fd 515 - 952 Courts - Criminal	Fd 515 - 954 Courts - Fiscal Svcs	Fd 515 - 955 Courts - Interpret	Fd 515 - 956 Courts - Jury Svc	Fd 515 - 957 Courts - Human Rscs	Fd 515 - 958 Courts - Child Support	Fd 515 - 960 Courts - Court Support	Fd 600 - 760 Airports
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	764	4,258	4,612	2,890	1,109	7,976	139	683	920	263
3 070 Finance	1,323	5,607	7,418	3,772	2,096	8,270	3,210	1,320	2,335	5,646
4 120 County Counsel	0	0	0	0	0	0	0	0	2,785	0
5 729 County Facilities	0	0	0	0	0	0	0	0	0	0
6 150 Information Technology	0	0	0	0	0	109	0	0	0	0
Total Current Allocations	2,087	9,865	12,030	6,661	3,205	16,354	3,349	2,003	6,040	5,909
Less: Prior Year Allocations	5,309	7,620	20,367	7,404	3,240	1,554	1,527	2,932	3,116	8,543
Carry-Forward	(3,222)	2,244	(8,337)	(742)	(35)	14,800	1,822	(929)	2,924	(2,634)
Proposed Costs	\$(1,135)	\$12,109	\$3,693	\$5,919	\$3,170	\$31,155	\$5,171	\$1,074	\$8,964	\$3,274

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FY16 for use in FY18

Summary Schedule

Department	Fd 605 - 740 Campgrounds	Fd 610 - 700 Cemeteries	Fd 615 - 755 Solid Waste	Fd 650 - 723 Motor Pool (ISF)	Fd 652 - 300 Insurance	Fd 653 - 150 Comp Repl Pool	Fd 655 - 335 Copier Pool (ISF)	Fd 260 - 360 Superior Court	Schools	Special Districts
1 Building Depreciation	\$0	\$0	\$234	\$0	\$0	\$0	\$0	\$26,369	\$0	\$0
2 020 Administrative Officer	129	93	15,341	3,300	9,634	318	301	0	0	3,177
3 070 Finance	1,608	294	42,319	17,667	5,398	2,858	3,736	0	53,391	62,934
4 120 County Counsel	0	0	12,632	0	73,405	0	0	0	2,459	21,251
5 729 County Facilities	0	0	7,670	258	258	0	0	70,724	0	0
6 150 Information Technology	0	0	9,561	8,584	4,058	0	0	0	0	109
Total Current Allocations	1,737	387	87,756	29,809	92,754	3,176	4,037	97,093	55,850	87,471
Less: Prior Year Allocations	2,437	1,621	72,828	23,099	4,212	0	6,073	130,025	74,856	123,273
Carry-Forward	(700)	(1,234)	14,928	6,710	88,541	0	(2,036)	(32,932)	(19,007)	(35,802)
Proposed Costs	\$1,037	\$(846)	\$102,684	\$36,519	\$181,295	\$3,176	\$2,001	\$64,161	\$36,843	\$51,669

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FY16 for use in FY18

Summary Schedule

Department	Museums	Comm Centers	Senior Centers	All Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$16,695	\$291,314
2 020 Administrative Officer	0	0	0	11,153	497,498
3 070 Finance	0	0	0	191,484	1,290,177
4 120 County Counsel	0	0	0	199,785	901,541
5 729 County Facilities	9,811	284,924	55,974	39,444	1,692,183
6 150 Information Technology	0	0	0	(24,588)	1,178,280
Total Current Allocations	9,811	284,924	55,974	433,973	5,850,993
Less: Prior Year Allocations	5,789	337,867	53,785	456,068	6,213,030
Carry-Forward	4,022	(52,943)	2,189	(22,095)	(372,136)
Proposed Costs	\$13,832	\$231,981	\$58,163	\$411,878	\$5,478,857