



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mono
Bridgeport, California**

**Date: September 19, 2019
Filing Ref: MON20**

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 **2019-20**. 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 **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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
3. County Counsel
4. County Facilities
5. Information Technology
6. Motor Pool (ISF)
7. Insurance Pool (ISF)
8. Tech Refresh Pool (ISF)
9. Copier 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 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 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MONO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Janet Dutcher

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

Name

Finance Director

Title

9-24-2019

9-27-2019

Date

Date

**Negotiated by Alex Tran
Telephone (916) 327-1964**

cc: State and Federal Agencies

Attachment: Summary Schedule

Mono County, CA
2 CFR Part 200 Cost Allocation Plan

FY18 for use in FY20
 8/20/2019

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	079 Bridgeport Clinic	100 Assessor	151 Info Tech - Radio
1 Building Depreciation	\$10,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,244	\$0
2 020 Administrative Officer	13,733	258	0	1,577	0	7,178	48	0	25,035	706
3 070 Finance	15,390	54	127	97	380	7,002	1,519	0	13,025	6,229
4 120 County Counsel	314,538	736	0	0	0	0	2,428	0	9,303	0
5 729 County Facilities	43,839	0	0	0	0	0	0	0	37,205	0
6 150 Information Technology	18,874	0	0	0	0	0	0	0	118,716	0
Total Current Allocations	416,688	1,047	127	1,675	380	14,180	3,995	0	207,528	6,935
Less: Prior Year Allocations	351,266	281	98	1,862	270	8,854	8,145	105,859	277,282	0
Carry-Forward	65,421	766	29	(187)	110	5,326	(4,150)	(105,859)	(69,754)	0
Proposed Costs	\$482,109	\$1,813	\$155	\$1,487	\$490	\$19,506	\$(155)	\$(105,859)	\$137,774	\$6,935

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Department	180 County Clerk/Recorder	181 Election Division	190 Economic Development	205 Animal Control	250 Planning & Transportation	251 Housing Development	252 Code Enforcement	253 Planning Commission	254 LAFCo	255 Building Inspector
1 Building Depreciation	\$596	\$0	\$0	\$7,519	\$840	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	15,512	2,360	10,250	15,131	28,192	1,922	3,133	7,211	90	6,930
3 070 Finance	21,741	13,444	12,299	15,445	19,650	6,045	20,082	5,472	2,317	38,428
4 120 County Counsel	41,473	17,784	3,479	762	49,167	0	56,536	5,209	167	0
5 729 County Facilities	17,427	0	2,883	16,471	34,840	0	218	0	0	437
6 150 Information Technology	62,266	50,392	17,161	21,999	50,026	0	7,659	93	0	3,829
Total Current Allocations	159,014	83,980	46,072	77,327	182,714	7,967	87,628	17,984	2,575	49,624
Less: Prior Year Allocations	124,674	64,004	52,513	63,084	187,688	5,737	34,019	18,967	1,426	43,026
Carry-Forward	34,340	19,975	(6,441)	14,243	(4,974)	2,230	53,609	(983)	1,149	6,599
Proposed Costs	\$193,353	\$103,955	\$39,631	\$91,571	\$177,740	\$10,198	\$141,237	\$17,001	\$3,724	\$56,223

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Department	430 District Attorney	431 DA - JAG	433 Victim Witness	434 Drug Task	435 Public Administrator	440 Sheriff	445 Boating Law Enf	450 Search & Rescue	455 Court Security	460 Jail
1 Building Depreciation	\$14,133	\$0	\$0	\$0	\$0	\$43,517	\$0	\$0	\$0	\$42,532
2 020 Administrative Officer	29,243	0	3,986	0	23	101,474	3,172	481	18,167	55,631
3 070 Finance	27,006	316	6,852	0	0	59,243	6,166	3,312	10,398	36,876
4 120 County Counsel	428	0	0	0	0	24,998	0	0	0	0
5 729 County Facilities	57,363	0	218	0	0	62,492	0	0	0	54,051
6 150 Information Technology	52,661	0	3,829	0	0	208,699	0	0	0	45,952
Total Current Allocations	180,834	316	14,886	0	23	500,423	9,338	3,794	28,565	235,041
Less: Prior Year Allocations	195,582	3,006	9,227	474	0	449,935	6,352	4,618	22,411	307,837
Carry-Forward	(14,748)	(2,690)	5,660	(474)	0	50,488	2,987	(825)	6,154	(72,795)
Proposed Costs	\$166,086	\$(2,373)	\$20,546	\$(474)	\$23	\$550,911	\$12,325	\$2,969	\$34,718	\$162,246

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Department	465 Emergency Svcs	500 Juvenile Probation Svcs	520 Adult Probation Svcs	720 Public Works	729 Facilities - Parks Maint	855 Paramedic Program	Fd 102 - 192 Fish Enhancemen t	Fd 103 - 735 Conway Ranch	Fd 104 - 193 Fish & Game	Fd 105 - 191 Tourism Comm
1 Building Depreciation	\$0	\$0	\$5,131	\$85,357	\$0	\$9,918	\$0	\$0	\$0	\$0
2 020 Administrative Officer	323	1,520	34,940	16,813	0	94,695	1,119	728	40	3,375
3 070 Finance	5,793	7,089	33,571	16,951	0	70,200	1,050	1,060	580	19,155
4 120 County Counsel	0	0	6,573	162,398	0	8,282	0	0	0	0
5 729 County Facilities	0	0	67,243	167,556	(197,710)	26,064	0	0	0	0
6 150 Information Technology	0	0	66,061	35,024	0	53,624	0	0	0	238
Total Current Allocations	6,116	8,609	213,520	484,100	(197,710)	262,783	2,170	1,788	620	22,768
Less: Prior Year Allocations	10,076	10,979	232,174	360,795	67,994	203,630	1,204	4,580	813	16,804
Carry-Forward	(3,959)	(2,370)	(18,654)	123,305	(265,704)	59,154	966	(2,791)	(193)	5,964
Proposed Costs	\$2,157	\$6,239	\$194,866	\$607,404	\$(463,414)	\$321,937	\$3,136	\$(1,003)	\$427	\$28,732

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Department	Fd 106 - 430 Gen'l Fd Grants	Fd 108 - 194 Geothermal Trust	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	Fd 120 - 845 Alcohol & Drug	Fd 121 - 841 MHSA
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,875	\$0	\$0
2 020 Administrative Officer	779	0	75,160	5,289	138	10,038	317	17,247	9,931	29,852
3 070 Finance	962	1,344	84,494	12,902	1,822	16,899	5,170	32,077	26,438	25,251
4 120 County Counsel	0	0	65,663	0	0	0	0	30,044	0	(2,297)
5 729 County Facilities	0	0	86,866	0	0	0	0	14,772	351	164
6 150 Information Technology	0	0	125,239	0	0	0	3,829	115,227	0	0
Total Current Allocations	1,741	1,344	437,421	18,191	1,960	26,937	9,316	218,241	36,720	52,970
Less: Prior Year Allocations	3,918	1,097	451,457	15,288	2,178	22,040	4,636	169,884	36,036	31,456
Carry-Forward	(2,177)	247	(14,036)	2,903	(217)	4,897	4,680	48,357	684	21,514
Proposed Costs	\$(436)	\$1,591	\$423,384	\$21,093	\$1,743	\$31,833	\$13,996	\$266,598	\$37,403	\$74,485

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Department	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	Fd 515 - 950 Courts - Traffic	Fd 515 - 951 Courts - Civil
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$850	\$0	\$0
2 020 Administrative Officer	51,099	4,553	4,647	2,289	134	95	448	75,072	11,267	7,117
3 070 Finance	58,180	10,399	10,569	10,963	1,465	2,718	2,929	70,837	5,729	4,096
4 120 County Counsel	26,100	0	0	0	0	0	0	0	0	0
5 729 County Facilities	58,911	873	0	0	0	0	0	51,868	0	0
6 150 Information Technology	84,750	26,805	0	0	0	0	0	70,048	0	0
Total Current Allocations	279,040	42,629	15,216	13,252	1,599	2,813	3,377	268,675	16,996	11,213
Less: Prior Year Allocations	249,817	37,392	10,529	6,945	1,262	2,374	2,717	232,172	2,087	9,865
Carry-Forward	29,223	5,238	4,687	6,307	337	439	661	36,502	14,909	1,348
Proposed Costs	\$308,263	\$47,867	\$19,903	\$19,560	\$1,936	\$3,252	\$4,038	\$305,177	\$31,905	\$12,561

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Department	Fd 515 - 952 Courts - Criminal	Fd 515 - 953 Courts - Jury Svcs	Fd 515 - 954 Courts - Fiscal Svcs	Fd 515 - 955 Courts - Interpret	Fd 515 - 956 Courts - Exec Office	Fd 515 - 957 Courts - Human Rscs	Fd 515 - 958 Courts - Child Support	Fd 515 - 960 Courts - Court Support	Fd 600 - 760 Airports	Fd 605 - 740 Campground s
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	5,263	1,248	3,237	10	10,958	2,730	1,819	3,351	336	345
3 070 Finance	3,735	2,484	3,132	63	5,226	3,519	1,423	4,294	6,619	1,850
4 120 County Counsel	0	0	0	0	0	0	0	670	0	0
5 729 County Facilities	0	0	0	0	0	0	0	0	0	0
6 150 Information Technology	0	0	0	0	0	0	0	278	0	0
Total Current Allocations	8,999	3,731	6,369	73	16,184	6,249	3,242	8,593	6,955	2,195
Less: Prior Year Allocations	12,030	0	6,661	3,205	16,354	3,349	2,003	6,040	5,909	1,737
Carry-Forward	(3,031)	0	(292)	(3,132)	(170)	2,900	1,239	2,553	1,046	458
Proposed Costs	\$5,968	\$3,731	\$6,077	\$(3,058)	\$16,014	\$9,149	\$4,481	\$11,147	\$8,000	\$2,653

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Department	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	Museums
1 Building Depreciation	\$0	\$234	\$0	\$0	\$0	\$0	\$23,162	\$0	\$0	\$0
2 020 Administrative Officer	160	33,291	8,491	22,421	1,614	558	0	0	5,595	0
3 070 Finance	1,091	53,921	26,298	10,496	5,764	3,635	0	49,987	89,102	0
4 120 County Counsel	0	1,340	0	13,528	0	0	0	401	40,446	0
5 729 County Facilities	0	6,097	218	218	0	0	64,654	0	0	2,199
6 150 Information Technology	0	12,528	5,003	4,386	0	0	0	0	5,411	0
Total Current Allocations	1,251	107,412	40,011	51,049	7,378	4,194	87,816	50,388	140,554	2,199
Less: Prior Year Allocations	387	87,756	29,809	92,754	3,176	4,037	97,093	55,850	87,471	9,811
Carry-Forward	864	19,655	10,202	(41,704)	4,202	157	(9,276)	(5,462)	53,083	(7,612)
Proposed Costs	\$2,115	\$127,067	\$50,212	\$9,345	\$11,579	\$4,351	\$78,540	\$44,926	\$193,637	\$(5,413)

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Department	Comm Centers	Senior Centers	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$18,186	\$0	\$275,409
2 020 Administrative Officer	0	0	7,675	0	919,573
3 070 Finance	0	0	252,373	0	1,414,621
4 120 County Counsel	0	0	1,473	0	881,628
5 729 County Facilities	228,947	47,229	(125,723)	0	828,240
6 150 Information Technology	0	0	9,374	0	1,279,980
Total Current Allocations	228,947	47,229	163,359	0	5,599,450
Less: Prior Year Allocations	284,924	55,974	433,973	0	5,850,993
Carry-Forward	(55,977)	(8,745)	(270,615)	0	(262,232)
Proposed Costs	\$172,970	\$38,485	\$(107,256)	\$0	\$5,337,218