



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mono
Bridgeport, California**

**Date: September 30, 2020
Filing Ref: MON21**

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 **2020-21**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. County Counsel
3. Information Technology
4. Copier Pool ISF
5. Motor Pool ISF
6. Insurance Pool ISF
7. 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 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 2020-21 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

9-30-2020

9-30-2020

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment: Summary Schedule

Mono County, CA
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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	14,678	302	0	1,649	0	6,002	81	0	25,044	6,110
3 070 Finance	14,413	49	115	89	315	6,362	1,375	0	12,597	12,570
4 120 County Counsel	329,499	0	0	0	0	0	12,179	0	14,357	7,179
5 729 County Facilities	41,241	0	0	0	0	0	0	0	39,261	0
6 150 Information Technology	14,324	0	0	0	0	0	0	0	58,507	0
Total Current Allocations	424,469	351	115	1,738	315	12,364	13,634	0	154,010	25,858
Less: Prior Year Allocations	341,115	3,723	91	1,806	250	10,113	2,924	204,013	172,183	0
Carry-Forward	83,355	(3,372)	24	(67)	65	2,251	10,710	(204,013)	(18,173)	0
Proposed Costs	\$507,824	\$(3,021)	\$138	\$1,671	\$380	\$14,614	\$24,344	\$(204,013)	\$135,838	\$25,858

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Summary Schedule

Department	180 County Clerk/Record er	181 Election Division	190 Economic Development	205 Animal Control	250 Planning & Transportatio n	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	14,944	3,021	11,214	17,928	28,315	529	5,969	7,518	(0)	9,415
3 070 Finance	20,024	10,776	9,882	15,836	17,318	5,058	23,837	4,754	2,945	40,098
4 120 County Counsel	22,200	9,569	10,409	3,197	78,386	3,197	10,047	36,726	0	0
5 729 County Facilities	14,216	0	2,626	37,986	30,883	0	217	0	0	434
6 150 Information Technology	80,128	44,246	17,971	23,341	64,631	0	11,396	219	0	5,589
Total Current Allocations	152,108	67,613	52,102	105,807	220,372	8,785	51,465	49,217	2,945	55,536
Less: Prior Year Allocations	140,125	29,778	47,934	61,104	174,257	7,490	72,564	17,479	1,066	50,842
Carry-Forward	11,983	37,835	4,169	44,702	46,115	1,294	(21,099)	31,737	1,879	4,695
Proposed Costs	\$164,091	\$105,447	\$56,271	\$150,509	\$266,487	\$10,079	\$30,366	\$80,954	\$4,824	\$60,231

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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	\$43,126	\$0	\$0	\$0	\$42,532
2 020 Administrative Officer	29,970	18	8,803	0	2	103,577	3,268	610	18,753	59,945
3 070 Finance	20,439	29	9,119	0	29	53,985	5,082	5,352	10,755	35,576
4 120 County Counsel	274	0	0	0	0	26,339	0	0	0	0
5 729 County Facilities	56,371	0	217	0	0	59,086	0	0	0	72,679
6 150 Information Technology	67,120	0	5,589	0	0	250,385	0	0	0	67,066
Total Current Allocations	188,307	47	23,728	0	30	536,499	8,350	5,962	29,508	277,798
Less: Prior Year Allocations	204,367	2,391	10,464	153,737	0	478,636	7,819	4,379	28,452	296,161
Carry-Forward	(16,060)	(2,344)	13,264	(153,737)	0	57,863	531	1,582	1,057	(18,364)
Proposed Costs	\$172,247	\$(2,297)	\$36,992	\$(153,737)	\$30	\$594,362	\$8,881	\$7,544	\$30,565	\$259,434

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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	\$93,132	\$0	\$9,918	\$0	\$0	\$0	\$0
2 020 Administrative Officer	312	328	35,755	22,883	0	111,202	1,029	561	51	3,453
3 070 Finance	1,071	2,843	24,438	16,423	0	57,782	726	379	432	14,012
4 120 County Counsel	0	0	2,505	56,556	0	8,340	0	9,590	799	0
5 729 County Facilities	0	0	63,517	179,987	82,388	28,224	0	0	0	0
6 150 Information Technology	0	0	95,700	43,700	0	56,957	0	0	0	0
Total Current Allocations	1,384	3,171	227,046	412,682	82,388	272,423	1,755	10,530	1,282	17,464
Less: Prior Year Allocations	9,996	9,425	227,276	373,657	81,059	522,028	2,323	2,152	767	20,436
Carry-Forward	(8,612)	(6,254)	(230)	39,025	1,329	(249,605)	(567)	8,378	515	(2,971)
Proposed Costs	\$(7,229)	\$(3,083)	\$226,816	\$451,706	\$83,717	\$22,818	\$1,188	\$18,908	\$1,797	\$14,493

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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 114 - 868 DSS-Birth Cert Childr Trust	Fd 120 - 840 Behavioral Health	Fd 120 - 845 Alcohol & Drug
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,875	\$0
2 020 Administrative Officer	667	255	80,530	4,476	107	12,559	303	309	15,912	12,936
3 070 Finance	1,327	1,121	77,131	12,081	3,273	15,658	4,758	1,203	23,417	27,788
4 120 County Counsel	0	0	160,880	0	0	0	0	0	32,445	0
5 729 County Facilities	0	0	60,303	0	0	0	0	0	32,869	369
6 150 Information Technology	0	0	146,465	0	0	0	5,589	0	121,999	0
Total Current Allocations	1,994	1,376	525,309	16,557	3,380	28,216	10,650	1,512	235,517	41,094
Less: Prior Year Allocations	2,468	37,582	420,727	12,645	1,606	27,619	12,223	0	193,901	27,855
Carry-Forward	(474)	(36,206)	104,582	3,912	1,773	597	(1,573)	0	41,616	13,238
Proposed Costs	\$1,521	\$(34,830)	\$629,891	\$20,469	\$5,153	\$28,814	\$9,077	\$1,512	\$277,134	\$54,332

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Department	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	Fd 260 - 360 Superior Court
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$850	\$0
2 020 Administrative Officer	34,709	53,251	5,108	3,347	410	108	85	607	71,446	0
3 070 Finance	25,840	64,943	13,804	20,409	5,583	1,155	1,442	3,375	63,287	0
4 120 County Counsel	0	17,836	0	0	0	0	0	0	0	0
5 729 County Facilities	173	46,500	1,090	0	0	0	0	0	53,101	0
6 150 Information Technology	0	133,256	5,589	0	0	0	0	0	93,642	0
Total Current Allocations	60,722	315,786	25,591	23,756	5,993	1,263	1,526	3,982	282,326	0
Less: Prior Year Allocations	48,118	237,311	42,081	11,481	8,152	1,130	2,932	21,442	313,459	0
Carry-Forward	12,604	78,476	(16,491)	12,275	(2,158)	133	(1,406)	(17,460)	(31,133)	0
Proposed Costs	\$73,326	\$394,262	\$9,100	\$36,031	\$3,835	\$1,397	\$121	\$(13,478)	\$251,193	\$0

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Department	Fd 515 - 950 Courts - Traffic	Fd 515 - 951 Courts - Civil	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,162
2 020 Administrative Officer	12,198	7,522	6,350	1,340	3,513	92	10,968	2,891	1,933	3,241
3 070 Finance	6,433	5,005	4,543	4,121	3,938	25	6,169	4,551	1,360	4,964
4 120 County Counsel	0	0	0	0	0	0	0	0	0	416
5 729 County Facilities	0	0	0	0	0	0	0	0	0	65,901
6 150 Information Technology	0	0	0	0	0	0	0	0	0	400
Total Current Allocations	18,631	12,527	10,893	5,461	7,452	117	17,137	7,442	3,293	98,084
Less: Prior Year Allocations	2,441	9,387	23,950	0	9,188	3,989	22,733	2,790	520	117,607
Carry-Forward	16,191	3,140	(13,057)	0	(1,736)	(3,872)	(5,597)	4,651	2,773	(19,523)
Proposed Costs	\$34,822	\$15,667	\$(2,164)	\$5,461	\$5,716	\$(3,755)	\$11,540	\$12,093	\$6,066	\$78,561

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Department	Fd 600 - 760 Airports	Fd 605 - 740 Campground s	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 - 305 Copier Pool (ISF)	Fd 659 - 300 Workforce Development	Fd 680 - 520 Prob CCP 2011 Realign
1 Building Depreciation	\$0	\$0	\$0	\$234	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	325	316	147	33,381	11,241	22,153	3,541	791	418	4,827
3 070 Finance	5,201	2,468	531	69,065	26,226	9,875	7,004	3,618	0	0
4 120 County Counsel	799	0	3,197	57,539	3,197	13,862	0	0	0	0
5 729 County Facilities	0	261	76,861	4,883	217	217	0	0	0	0
6 150 Information Technology	0	0	0	16,608	6,243	5,589	0	0	0	0
Total Current Allocations	6,325	3,045	80,736	181,710	47,124	51,696	10,545	4,409	418	4,827
Less: Prior Year Allocations	5,515	1,741	1,031	101,717	30,996	48,971	2,257	3,843	0	0
Carry-Forward	810	1,305	79,704	79,993	16,128	2,725	8,288	566	0	0
Proposed Costs	\$7,135	\$4,350	\$160,440	\$261,703	\$63,252	\$54,421	\$18,833	\$4,975	\$418	\$4,827

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Department	Fd 681 - 500 South County Shelter	Fd 682 - 520 Probation SB678 Perf Inc	Fd 683 - 500 Prob JJCPA 2001 Realign	Fd 686 - 500 Juvenile Activities	Fd 688 - 520 Prob Drug Court Enh Grant	Schools	Special Districts	Museums	Comm Centers	Senior Centers
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	1,304	566	334	36	349	0	8,253	0	0	0
3 070 Finance	0	277	0	0	0	44,892	111,436	0	0	0
4 120 County Counsel	0	0	0	0	0	799	21,530	799	1,598	0
5 729 County Facilities	0	0	0	0	0	0	0	7,270	330,655	43,844
6 150 Information Technology	0	0	0	0	0	0	856	0	0	0
Total Current Allocations	1,304	843	334	36	349	45,691	142,075	8,069	332,253	43,844
Less: Prior Year Allocations	1,290	0	0	0	0	47,888	117,352	5,141	400,687	102,031
Carry-Forward	14	0	0	0	0	(2,197)	24,723	2,928	(68,434)	(58,187)
Proposed Costs	\$1,319	\$843	\$334	\$36	\$349	\$43,494	\$166,798	\$10,998	\$263,819	\$(14,343)

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Department	Libraries	All Other	182 Central Svcs, Stores	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$27,894	\$0	\$0	\$292,500
2 020 Administrative Officer	0	6,271	0	0	994,665
3 070 Finance	0	217,785	0	0	1,363,966
4 120 County Counsel	0	12,174	0	0	968,420
5 729 County Facilities	903	1,028,905	0	0	2,463,657
6 150 Information Technology	0	(181,014)	0	0	1,262,088
Total Current Allocations	903	1,112,014	0	0	7,345,297
Less: Prior Year Allocations	0	(111,729)	2,618	0	6,151,068
Carry-Forward	0	1,223,744	(2,618)	0	1,153,658
Proposed Costs	\$903	\$2,335,758	\$(2,618)	\$0	\$8,498,955