



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mono
Bridgeport, California**

**Date: September 15, 2021
Filing Ref: MON22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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 2021-22 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

**LOC TRINH, Supervisor
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Finance Director

Title

9-15-2021

9-22-2021

Date

Date

**Negotiated by Adam Russ
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Summary Schedule

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	\$5,537	\$0
2 020 Administrative Officer	15,399	421	0	2,421	1,735	7,348	57	0	26,650	4,689
3 070 Finance	13,820	33	22	89	221	3,038	1,356	317	13,431	9,124
4 120 County Counsel	213,982	0	0	0	0	0	1,167	0	19,225	2,837
5 729 County Facilities	64,905	0	0	0	0	0	0	0	72,427	0
6 150 Information Technology	14,192	0	0	0	0	0	0	0	73,132	406
Total Current Allocations	332,612	454	22	2,509	1,956	10,387	2,580	317	210,402	17,056
Less: Prior Year Allocations	416,688	1,047	127	1,675	380	14,180	3,995	0	207,528	6,935
Carry-Forward	(84,075)	(593)	(104)	834	1,576	(3,794)	(1,415)	0	2,874	10,122
Proposed Costs	\$248,537	\$(139)	\$(82)	\$3,343	\$3,531	\$6,593	\$1,165	\$317	\$213,276	\$27,178

Summary Schedule

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	\$984	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	15,734	3,218	10,811	13,088	30,739	399	6,832	138	0	10,578
3 070 Finance	18,215	7,754	17,213	24,886	23,803	3,516	19,771	1,590	0	18,776
4 120 County Counsel	55,418	5,925	14,778	0	66,188	5,675	44,460	59,252	0	0
5 729 County Facilities	23,026	0	4,726	37,120	41,513	0	0	0	0	0
6 150 Information Technology	88,659	4,213	21,515	35,882	68,834	0	12,316	492	0	6,852
Total Current Allocations	201,647	21,110	69,043	118,495	232,061	9,590	83,379	61,472	0	36,207
Less: Prior Year Allocations	159,014	83,980	46,072	77,327	182,714	7,967	87,628	17,984	2,575	49,624
Carry-Forward	42,633	(62,869)	22,971	41,168	49,347	1,623	(4,249)	43,488	(2,575)	(13,418)
Proposed Costs	\$244,280	\$(41,759)	\$92,014	\$159,663	\$281,409	\$11,213	\$79,130	\$104,960	\$(2,575)	\$22,789

Summary Schedule

Department	300 Insurance	430 District Attorney	431 DA - JAG	433 Victim Witness	435 Public Administrator	440 Sheriff	445 Boating Law Enf	450 Search & Rescue	455 Court Security	460 Jail
1 Building Depreciation	\$0	\$14,133	\$0	\$0	\$0	\$34,704	\$0	\$0	\$0	\$42,532
2 020 Administrative Officer	1	30,773	0	9,278	58	115,435	3,575	407	17,484	66,705
3 070 Finance	22	18,941	0	8,687	314	50,693	5,161	2,979	10,663	36,476
4 120 County Counsel	0	0	0	0	0	22,028	0	0	0	0
5 729 County Facilities	0	92,107	0	0	0	163,802	0	0	0	123,942
6 150 Information Technology	0	65,236	0	6,071	0	227,773	0	0	1,016	12,464
Total Current Allocations	24	221,190	0	24,036	372	614,436	8,737	3,386	29,164	282,120
Less: Prior Year Allocations	0	180,834	316	14,886	23	500,423	9,338	3,794	28,565	235,041
Carry-Forward	0	40,357	(316)	9,150	348	114,013	(602)	(408)	599	47,078
Proposed Costs	\$24	\$261,547	\$(316)	\$33,185	\$720	\$728,450	\$8,135	\$2,978	\$29,763	\$329,198

Summary Schedule

Department	465 Emergency Svcs	500 Juvenile Probation Svcs	520 Adult Probation Svcs	720 Public Works	729 Facilities - Parks Maint	855 Paramedic Program	Fd102 - 192 Fish Enhancement	Fd103 - 735 Conway Ranch	Fd104 - 193 Fish & Game	Fd105 - 191 Tourism Comm
1 Building Depreciation	\$0	\$0	\$5,131	\$215,738	\$0	\$14,229	\$0	\$0	\$0	\$0
2 020 Administrative Officer	246	45	39,692	19,734	0	100,456	1,107	731	0	2,534
3 070 Finance	717	737	28,257	14,598	0	57,632	586	813	314	6,038
4 120 County Counsel	0	0	7,458	62,103	0	5,902	0	5,675	0	0
5 729 County Facilities	1,607	0	121,443	200,304	42,433	71,819	0	0	0	0
6 150 Information Technology	29,663	0	102,293	56,472	0	53,580	0	0	0	450
Total Current Allocations	32,232	782	304,274	568,950	42,433	303,617	1,693	7,219	314	9,022
Less: Prior Year Allocations	6,116	8,609	213,520	484,100	(197,710)	262,783	2,170	1,788	620	22,768
Carry-Forward	26,116	(7,827)	90,754	84,850	240,143	40,834	(476)	5,431	(306)	(13,746)
Proposed Costs	\$58,348	\$(7,045)	\$395,028	\$653,800	\$282,576	\$344,451	\$1,217	\$12,650	\$8	\$(4,724)

Summary Schedule

Department	Fd106 - 430 Gen'l Fd Grants	Fd108 - 194 Geothermal Trust	Fd110 - 868 Social Svcs	Fd110 - 870 Aid Programs	Fd110 - 874 Aid To Indigents	Fd110 - 875 Senior Svcs ESAAA	Fd111 - 869 Employers Training	Fd114 - 868 DSS-Birth Cert Childr Trust	Fd120 - 840 Behavioral Health	Fd120 - 845 Alcohol & Drug
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,042	\$0
2 020 Administrative Officer	91	336	93,692	6,450	87	15,759	165	344	20,759	18,647
3 070 Finance	658	1,774	70,915	12,566	1,316	15,170	2,951	1,192	25,659	24,822
4 120 County Counsel	0	0	187,716	0	0	0	0	0	36,855	0
5 729 County Facilities	0	0	119,754	0	0	0	0	0	15,221	1,395
6 150 Information Technology	0	0	152,337	0	0	0	0	0	137,593	(3,200)
Total Current Allocations	749	2,110	624,414	19,017	1,403	30,929	3,116	1,536	243,129	41,665
Less: Prior Year Allocations	1,741	1,344	437,421	18,191	1,960	26,937	9,316	0	218,241	36,720
Carry-Forward	(992)	766	186,993	826	(558)	3,993	(6,200)	0	24,888	4,945
Proposed Costs	\$(243)	\$2,875	\$811,407	\$19,843	\$845	\$34,922	\$(3,084)	\$1,536	\$268,017	\$46,610

Summary Schedule

Department	Fd121 - 841 MHSA	Fd130 - 860 Public Health	Fd131 - 847 Health Ed (Tobacco)	Fd133 - 860 Bio- Terrorism	Fd137 - Environmental Health	Fd145 - Off Hwy Vehicle Fund	Fd147 - MAT Grant (SAMHSA)	Fd148 - CASp	Fd149 - Justice Assistance Grants	Fd155 - DA Pre- Diversion Progr
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	40,261	71,415	4,721	4,801	0	412	287	41	5	33
3 070 Finance	29,807	57,593	8,327	12,286	179	601	149	13,109	165	498
4 120 County Counsel	0	37,459	0	0	0	0	0	0	0	0
5 729 County Facilities	653	74,633	541	0	0	0	0	0	0	0
6 150 Information Technology	(8,300)	172,295	6,071	0	666	0	0	0	0	0
Total Current Allocations	62,422	413,395	19,660	17,088	845	1,014	436	13,150	170	531
Less: Prior Year Allocations	52,970	279,040	42,629	15,216	0	0	0	0	0	0
Carry-Forward	9,451	134,356	(22,970)	1,872	0	0	0	0	0	0
Proposed Costs	\$71,873	\$547,751	\$(3,310)	\$18,959	\$845	\$1,014	\$436	\$13,150	\$170	\$531

Summary Schedule

Department	Fd160 - CSA #1	Fd162 - CSA #2	Fd163 - CSA #5	Fd164 - CWSA	Fd175 - Crowley Area Publ Info	Fd179 - Disaster Assistance	Fd180 - 725 Road Fund	Fd185 - HOME/CDBG	Fd187 - Comm Devel Grants	Fd188 - Affordable Housing
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$850	\$0	\$0	\$0
2 020 Administrative Officer	2,400	15	229	260	10	33,607	76,831	2,254	1,761	360
3 070 Finance	4,470	459	2,094	2,172	374	39,115	55,902	695	556	446
4 120 County Counsel	0	0	0	0	0	0	0	0	0	0
5 729 County Facilities	0	0	0	0	0	0	51,002	0	0	0
6 150 Information Technology	0	0	0	0	0	(744)	97,990	0	0	0
Total Current Allocations	6,870	473	2,323	2,432	384	71,978	282,575	2,949	2,317	806
Less: Prior Year Allocations	13,252	1,599	2,813	3,377	0	0	268,675	0	0	0
Carry-Forward	(6,382)	(1,126)	(490)	(945)	0	0	13,900	0	0	0
Proposed Costs	\$488	\$(653)	\$1,833	\$1,487	\$384	\$71,978	\$296,476	\$2,949	\$2,317	\$806

Summary Schedule

Department	Fd190 - Capital Impr Projects	Fd193 - Civic Ctr Fac Projects	Fd244 - Invest Interest Clearing	Fd260 - LAFCo	Fd515 - 950 Courts - Traffic	Fd515 - 951 Courts - Civil	Fd515 - 952 Courts - Criminal	Fd515 - 953 Courts - Jury Svcs	Fd515 - 954 Courts - Fiscal Svcs	Fd515 - 955 Courts - Interpret
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	6	5,491	192	93	12,859	7,240	6,624	1,365	3,652	357
3 070 Finance	2,950	5,252	19,820	491	7,367	5,105	5,014	3,504	4,219	1,768
4 120 County Counsel	0	0	0	0	0	0	0	0	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	0	0	0
Total Current Allocations	2,956	10,744	20,012	583	20,226	12,344	11,638	4,869	7,871	2,125
Less: Prior Year Allocations	0	0	0	0	16,996	11,213	8,999	3,731	6,369	73
Carry-Forward	0	0	0	0	3,230	1,132	2,639	1,138	1,502	2,052
Proposed Costs	\$2,956	\$10,744	\$20,012	\$583	\$23,456	\$13,476	\$14,277	\$6,006	\$9,374	\$4,177

Summary Schedule

Department	Fd515 - 956 Courts - Exec Office	Fd515 - 957 Courts - Human Rscs	Fd515 - 958 Courts - Child Support	Fd515 - 960 Courts - Court Support	Fd600 - Airports	Fd605 - Campgrounds	Fd610 - Cemeteries	Fd615 - Solid Waste	Fd650 - Motor Pool	Fd652 - Insurance
1 Building Depreciation	\$0	\$0	\$0	\$23,162	\$0	\$0	\$0	\$234	\$0	\$0
2 020 Administrative Officer	12,127	2,830	2,143	3,275	287	254	246	42,095	13,328	29,666
3 070 Finance	6,759	4,019	2,167	4,161	3,331	2,805	732	61,156	25,385	8,493
4 120 County Counsel	0	0	0	0	0	0	0	30,903	0	5,902
5 729 County Facilities	0	0	0	100,344	16	0	0	9,700	0	0
6 150 Information Technology	0	0	0	0	0	0	0	17,185	6,071	0
Total Current Allocations	18,886	6,850	4,311	130,942	3,633	3,059	978	161,274	44,784	44,061
Less: Prior Year Allocations	16,184	6,249	3,242	8,593	6,955	2,195	1,251	107,412	40,011	51,049
Carry-Forward	2,702	601	1,069	122,349	(3,321)	864	(273)	53,862	4,774	(6,989)
Proposed Costs	\$21,588	\$7,450	\$5,379	\$253,290	\$312	\$3,923	\$704	\$215,136	\$49,558	\$37,072

Summary Schedule

Department	Fd653 - Comp Repl Pool	Fd655 - Copier Pool	Fd659 - Workforce Devel	Fd680 - Prob CCP 2011 Realign	Fd681 - Prob YOBG 2011 Realign	Fd682 - Prob SB678 Perf Incentive	Fd683 - Prob JJCPA 2011 Realign	Fd686 - Juvenile Activities	Fd688 - Prob Drug Court Enh Grant	Fd700 - General Trust Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	3,707	795	648	5,834	551	349	362	87	843	45
3 070 Finance	6,172	2,304	525	2,066	2,016	1,292	359	656	771	0
4 120 County Counsel	0	0	0	0	0	0	0	0	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	0	0	0
Total Current Allocations	9,879	3,099	1,173	7,899	2,567	1,641	721	743	1,614	45
Less: Prior Year Allocations	7,378	4,194	0	0	0	0	0	0	0	0
Carry-Forward	2,501	(1,095)	0	0	0	0	0	0	0	0
Proposed Costs	\$12,380	\$2,003	\$1,173	\$7,899	\$2,567	\$1,641	\$721	\$743	\$1,614	\$45

Summary Schedule

Department	Schools	Special Districts	Museums	Comm Centers	Senior Centers	Libraries	All Other	Fd 260 - 360 Superior Court	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$16,032	\$0	\$398,740
2 020 Administrative Officer	0	9,703	0	0	0	0	0	0	1,121,606
3 070 Finance	36,712	183,851	0	0	0	0	157,633	0	1,375,480
4 120 County Counsel	0	14,551	0	2,837	0	0	14,156	0	922,452
5 729 County Facilities	0	0	111,144	1,104,721	45,480	1,676	53,659	0	2,751,114
6 150 Information Technology	0	42,158	0	0	0	0	(283,443)	0	1,218,191
Total Current Allocations	36,712	250,264	111,144	1,107,558	45,480	1,676	(41,963)	0	7,787,583
Less: Prior Year Allocations	50,388	140,554	2,199	228,947	47,229	0	163,359	87,816	5,599,450
Carry-Forward	(13,676)	109,710	108,945	878,612	(1,749)	0	(205,322)	(87,816)	2,039,302
Proposed Costs	\$23,037	\$359,973	\$220,090	\$1,986,170	\$43,730	\$1,676	\$(247,285)	\$(87,816)	\$9,826,885