



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Mono
Bridgeport, California

Date: October 2, 2023
Filing Ref: MON24

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 the **Summary Schedule** (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 | 5. Motor Pool ISF |
| 2. County Facilities | 6. Insurance Pool ISF |
| 3. Information Technology | 7. Tech Refresh Pool ISF |
| 4. 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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MONO

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Janet Dutcher

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

Name

Finance Director

Title

10-02-2023

10-02-2023

Date

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775**

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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	\$10,803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,537	\$0
2 020 Administrative Officer	18,970	572	0	3,131	0	9,592	222	0	28,719	5,281
3 070 Finance	17,680	50	29	200	259	5,020	1,036	0	14,359	9,201
4 120 County Counsel	211,861	0	731	975	0	0	14,253	0	11,211	0
5 729 County Facilities	61,636	0	0	0	0	0	0	0	47,754	1,606
6 150 Information Technology	18,023	0	0	0	0	0	0	0	63,564	3,648
Total Current Allocations	338,972	622	760	4,305	259	14,612	15,511	0	171,145	19,736
Less: Prior Year Allocations	332,612	454	22	2,509	1,956	10,387	2,580	317	210,402	17,056
Carry-Forward	6,360	168	737	1,796	(1,697)	4,225	12,931	(317)	(39,257)	2,680
Proposed Costs	\$345,332	\$789	\$1,497	\$6,102	\$(1,437)	\$18,837	\$28,442	\$(317)	\$131,888	\$22,416

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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	\$5,178	\$2,440	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	17,555	8,550	11,878	20,849	35,411	2,416	4,482	77	0	13,370
3 070 Finance	23,685	12,045	8,987	22,300	20,197	900	25,456	1,065	0	25,503
4 120 County Counsel	43,807	5,727	19,904	4,919	52,044	0	104,712	16,785	0	0
5 729 County Facilities	21,440	32,160	11,828	48,658	68,550	0	0	0	0	0
6 150 Information Technology	85,606	43,315	18,543	25,511	64,535	0	11,668	96	0	7,216
Total Current Allocations	192,688	101,797	71,140	127,414	243,176	3,316	146,317	18,022	0	46,089
Less: Prior Year Allocations	201,647	21,110	69,043	118,495	232,061	9,590	83,379	61,472	0	36,207
Carry-Forward	(8,959)	80,686	2,097	8,919	11,115	(6,274)	62,938	(43,450)	0	9,883
Proposed Costs	\$183,729	\$182,483	\$73,236	\$136,333	\$254,291	\$(2,958)	\$209,256	\$(25,428)	\$0	\$55,972

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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	\$14,845	\$0	\$0	\$0	\$8,940	\$0	\$0	\$0	\$42,532
2 020 Administrative Officer	0	35,677	0	9,181	14	135,199	3,959	329	24,866	78,430
3 070 Finance	0	22,417	0	11,150	29	67,060	3,394	2,562	13,167	43,431
4 120 County Counsel	0	839	0	0	0	19,304	0	0	0	0
5 729 County Facilities	0	90,343	0	0	0	118,895	0	0	0	96,850
6 150 Information Technology	0	67,577	0	0	0	148,844	0	0	269	90,848
Total Current Allocations	0	231,698	0	20,332	43	498,241	7,354	2,891	38,303	352,093
Less: Prior Year Allocations	24	221,190	0	24,036	372	614,436	8,737	3,386	29,164	282,120
Carry-Forward	(24)	10,508	0	(3,704)	(329)	(116,195)	(1,383)	(495)	9,139	69,973
Proposed Costs	\$(24)	\$242,206	\$0	\$16,628	\$(286)	\$382,046	\$5,970	\$2,395	\$47,441	\$422,065

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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 Enhancemen t	Fd103 - 735 Conway Ranch	Fd104 - 193 Fish & Game	Fd105 - 191 Tourism Comm
1 Building Depreciation	\$0	\$0	\$5,131	\$226,888	\$0	\$14,094	\$0	\$0	\$0	\$0
2 020 Administrative Officer	1,539	109	45,938	23,491	0	124,609	1,231	452	60	3,970
3 070 Finance	642	1,027	27,301	15,757	0	80,759	500	3,987	453	10,155
4 120 County Counsel	0	0	10,947	60,022	0	0	0	0	0	316
5 729 County Facilities	0	0	93,532	13,003	63,273	50,590	0	389	0	0
6 150 Information Technology	4,695	0	88,695	53,059	0	49,199	0	0	0	0
Total Current Allocations	6,876	1,136	271,544	392,220	63,273	319,251	1,731	4,827	513	14,441
Less: Prior Year Allocations	32,232	782	304,274	568,950	42,433	303,617	1,693	7,219	314	9,022
Carry-Forward	(25,356)	354	(32,729)	(176,730)	20,840	15,634	38	(2,392)	199	5,419
Proposed Costs	\$(18,480)	\$1,491	\$238,815	\$215,490	\$84,113	\$334,886	\$1,769	\$2,436	\$711	\$19,860

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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	Fd110 - 880 Public Guardian	Fd111 - 869 Employers Training	Fd114 - 868 DSS-Birth Cert Childr Trust	Fd120 - 840 Behavioral Health
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,475
2 020 Administrative Officer	774	7,200	111,122	6,290	98	13,804	494	552	95	18,163
3 070 Finance	895	2,276	69,189	13,021	1,209	16,276	1,877	4,779	1,203	19,617
4 120 County Counsel	0	0	110,332	0	0	0	0	0	0	52,889
5 729 County Facilities	0	0	117,992	0	0	0	0	0	0	74,190
6 150 Information Technology	0	0	177,863	0	0	0	0	0	0	151,654
Total Current Allocations	1,669	9,476	586,498	19,312	1,307	30,080	2,371	5,331	1,298	320,988
Less: Prior Year Allocations	749	2,110	624,414	19,017	1,403	30,929	0	3,116	1,536	243,129
Carry-Forward	920	7,366	(37,915)	295	(96)	(849)	0	2,214	(238)	77,859
Proposed Costs	\$2,590	\$16,843	\$548,583	\$19,606	\$1,211	\$29,231	\$2,371	\$7,545	\$1,060	\$398,847

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Summary Schedule

Department	Fd120 - 845 Alcohol & Drug	Fd121 - 841 MHSA	Fd121 - 845 Alcohol & Drug	Fd130 - 860 Public Health	Fd131 - 847 Health Ed (Tobacco)	Fd133 - 860 Bio-Terrorism	Fd137 - Environment al Health	Fd145 - Off Hwy Vehicle Fund	Fd147 - MAT Grant (SAMHSA)	Fd148 - CASp
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	25,478	59,131	27	78,258	8,343	5,589	20,839	513	0	0
3 070 Finance	31,630	45,188	2,706	59,891	14,737	10,294	37,454	1,065	242	18,575
4 120 County Counsel	0	0	0	49,734	0	0	54,710	0	0	0
5 729 County Facilities	55	26	0	82,732	20	0	0	0	0	0
6 150 Information Technology	0	0	0	141,668	0	0	35,153	0	0	0
Total Current Allocations	57,163	104,345	2,733	412,282	23,100	15,883	148,156	1,577	242	18,575
Less: Prior Year Allocations	41,665	62,422	0	413,395	19,660	17,088	845	1,014	436	13,150
Carry-Forward	15,498	41,923	0	(1,113)	3,441	(1,204)	147,311	564	(193)	5,425
Proposed Costs	\$72,661	\$146,268	\$2,733	\$411,169	\$26,541	\$14,679	\$295,467	\$2,141	\$49	\$24,000

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Summary Schedule

Department	Fd149 - Justice Assistance Grants	Fd155 - DA Pre-Diversion Progr	Fd160 - CSA #1	Fd162 - CSA #2	Fd163 - CSA #5	Fd164 - CWSA	Fd169 - PSPS	Fd175 - Crowley Area Publ Info	Fd179 - Disaster Assistance	Fd180 - 725 Road Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$850
2 020 Administrative Officer	0	44	822	0	104	1,019	29	3	5,323	101,488
3 070 Finance	114	765	5,537	185	1,757	2,524	804	179	11,669	69,491
4 120 County Counsel	0	0	0	0	0	0	0	0	0	0
5 729 County Facilities	0	0	0	0	0	2,857	0	0	14,395	77,092
6 150 Information Technology	0	0	301	15	73	0	0	0	0	96,677
Total Current Allocations	114	809	6,659	200	1,934	6,400	833	182	31,387	345,597
Less: Prior Year Allocations	170	531	6,870	473	2,323	2,432	0	384	71,978	282,575
Carry-Forward	(57)	278	(211)	(273)	(389)	3,967	0	(202)	(40,591)	63,022
Proposed Costs	\$57	\$1,086	\$6,449	\$(73)	\$1,545	\$10,367	\$833	\$(21)	\$(9,204)	\$408,619

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Department	Fd184 - Probation Prop 4 Gr	Fd185 - HOME/CDB G	Fd187 - Comm Devel Grants	Fd188 - Affordable Housing	Fd190 - Capital Impr Projects	Fd192 - Jail Project	Fd193 - Civic Ctr Fac Projects	Fd194 - Local Projects	Fd244 - Invest Interest Clearing	Fd260 - LAFCo
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	1,899	4,474	1,936	1,100	272	0	0	1,064	247	44
3 070 Finance	1,842	980	3,420	1,932	2,923	0	2,753	142	23,637	400
4 120 County Counsel	0	0	0	0	0	0	0	0	0	0
5 729 County Facilities	0	0	0	0	0	13,742	(23,498)	0	0	0
6 150 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3,741	5,454	5,356	3,031	3,195	13,742	(20,745)	1,206	23,884	444
Less: Prior Year Allocations	0	2,949	2,317	806	2,956	0	10,744	0	20,012	583
Carry-Forward	0	2,505	3,039	2,225	239	0	(31,489)	0	3,871	(140)
Proposed Costs	\$3,741	\$7,959	\$8,395	\$5,257	\$3,434	\$13,742	\$(52,233)	\$1,206	\$27,755	\$304

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Department	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	Fd515 - 956 Courts - Exec Office	Fd515 - 957 Courts - Human Rscs	Fd515 - 958 Courts - Child Support	Fd515 - 960 Courts - Court Support
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,328
2 020 Administrative Officer	9,647	5,568	7,378	1,675	4,336	3,130	17,176	931	2,600	3,862
3 070 Finance	5,799	4,747	5,018	3,773	4,833	4,313	8,095	3,593	2,397	4,643
4 120 County Counsel	0	0	0	0	3,478	0	0	0	0	0
5 729 County Facilities	0	0	0	0	0	0	0	0	0	69,809
6 150 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	15,446	10,315	12,395	5,448	12,647	7,443	25,271	4,524	4,998	102,642
Less: Prior Year Allocations	20,226	12,344	11,638	4,869	7,871	2,125	18,886	6,850	4,311	130,942
Carry-Forward	(4,780)	(2,029)	757	579	4,775	5,318	6,385	(2,326)	687	(28,300)
Proposed Costs	\$10,666	\$8,286	\$13,153	\$6,027	\$17,422	\$12,762	\$31,656	\$2,198	\$5,685	\$74,342

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Department	Fd600 - Airports	Fd605 - Campgrounds	Fd610 - Cemeteries	Fd615 - Solid Waste	Fd650 - Motor Pool	Fd652 - Insurance	Fd653 - Comp Repl Pool	Fd655 - Copier Pool	Fd659 - Workforce Devel	Fd680 - Prob CCP 2011 Realign
1 Building Depreciation	\$0	\$0	\$0	\$234	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	223	379	75	42,495	14,859	35,406	6,522	851	920	7,554
3 070 Finance	3,236	2,347	642	67,935	37,212	10,335	9,152	2,968	618	2,958
4 120 County Counsel	0	0	0	17,318	0	17,893	0	0	0	0
5 729 County Facilities	22,960	802	34,749	14,641	172	0	8,755	0	458	0
6 150 Information Technology	0	0	0	13,425	0	0	0	0	0	0
Total Current Allocations	26,419	3,529	35,466	156,049	52,242	63,634	24,429	3,818	1,996	10,512
Less: Prior Year Allocations	3,633	3,059	978	161,274	44,784	44,061	9,879	3,099	1,173	7,899
Carry-Forward	22,785	470	34,489	(5,225)	7,458	19,574	14,550	720	822	2,613
Proposed Costs	\$49,204	\$3,999	\$69,955	\$150,824	\$59,701	\$83,208	\$38,979	\$4,538	\$2,818	\$13,126

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Department	Fd681 - Prob YOBG 2011 Realign	Fd682 - Prob SB678 Perf Incentive	Fd683 - Prob JJCPA 2011 Realign	Fd686 - Juvenile Activities	Fd688 - Prob Drug Court Enh Grant	Fd691 - Pre- Trial Release Program	Fd700 - General Trust Fund	Schools	Special Districts	Museums
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	1,292	2,569	463	14	305	1,120	208	0	15,703	0
3 070 Finance	3,673	4,659	804	742	711	317	85	48,813	195,037	0
4 120 County Counsel	0	0	0	0	0	0	0	0	22,050	0
5 729 County Facilities	0	0	0	0	0	0	0	0	0	8,853
6 150 Information Technology	0	0	0	0	0	0	0	0	6,412	0
Total Current Allocations	4,965	7,228	1,267	756	1,016	1,437	293	48,813	239,202	8,853
Less: Prior Year Allocations	2,567	1,641	721	743	1,614	0	45	36,712	250,264	111,144
Carry-Forward	2,398	5,587	546	13	(598)	0	248	12,101	(11,061)	(102,292)
Proposed Costs	\$7,362	\$12,815	\$1,813	\$768	\$418	\$1,437	\$541	\$60,914	\$228,141	\$(93,439)

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Summary Schedule

Department	Comm Centers	Senior Centers	Libraries	All Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$15,978	\$382,849
2 020 Administrative Officer	0	0	0	0	1,334,026
3 070 Finance	0	0	0	216,632	1,631,025
4 120 County Counsel	0	0	0	16,862	923,622
5 729 County Facilities	485,973	55,491	981	24,947	1,908,700
6 150 Information Technology	0	0	0	(184,700)	1,283,452
Total Current Allocations	485,973	55,491	981	89,719	7,463,674
Less: Prior Year Allocations	1,107,558	45,480	1,676	(41,963)	7,787,583
Carry-Forward	(621,585)	10,011	(695)	131,682	(349,972)
Proposed Costs	\$(135,611)	\$65,502	\$286	\$221,402	\$7,113,702