



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mono  
Bridgeport, California**

**Date: September 13, 2018  
Filing Ref: MON19**

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 **2018-19**. 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.

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

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|----------------------------|
| 1. Employee Fringe Benefits | 6. Motor Pool (ISF)        |
| 2. Finance                  | 7. Insurance Pool (ISF)    |
| 3. County Counsel           | 8. Tech Refresh Pool (ISF) |
| 4. County Facilities        | 9. Copier Pool (ISF)       |
| 5. Information Technology   |                            |

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.

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**SECTION III: CONDITIONS**

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**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 2018-19 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MONO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Stephanie M. Butters

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

Name

Assistant Director of Finance

Title

9-13-2018

9-18-2018

Date

Date

**Negotiated by Kirsten Ford  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

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

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	11,391	357	0	1,713	0	5,846	55	0	265	18,337
3 070 Finance	16,521	40	91	93	250	4,267	1,774	0	910	17,729
4 120 County Counsel	218,667	3,325	0	0	0	0	1,095	0	0	25,715
5 729 County Facilities	61,857	0	0	0	0	0	0	0	89,166	64,820
6 150 Information Technology	21,020	0	0	0	0	0	0	0	107,354	41,338
<b>Total Current Allocations</b>	<b>341,115</b>	<b>3,723</b>	<b>91</b>	<b>1,806</b>	<b>250</b>	<b>10,113</b>	<b>2,924</b>	<b>0</b>	<b>204,013</b>	<b>172,183</b>
Less: Prior Year Allocations	281,835	322	210	952	284	9,417	17,659	26	19,512	220,129
Carry-Forward	59,279	3,400	(119)	854	(34)	696	(14,734)	(26)	184,500	(47,946)
<b>Proposed Costs</b>	<b>\$400,394</b>	<b>\$7,123</b>	<b>\$(28)</b>	<b>\$2,659</b>	<b>\$216</b>	<b>\$10,810</b>	<b>\$(11,810)</b>	<b>\$(26)</b>	<b>\$388,513</b>	<b>\$124,237</b>

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

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	10,429	2,663	0	8,213	11,504	19,920	2,148	2,531	4,349	79
3 070 Finance	15,377	8,411	0	9,209	17,572	21,363	5,342	13,394	7,392	987
4 120 County Counsel	33,584	5,284	0	8,111	288	35,256	0	50,809	5,739	0
5 729 County Facilities	26,317	0	0	4,508	6,289	65,566	0	224	0	0
6 150 Information Technology	53,822	13,420	2,618	17,893	20,274	31,312	0	5,607	0	0
<b>Total Current Allocations</b>	<b>140,125</b>	<b>29,778</b>	<b>2,618</b>	<b>47,934</b>	<b>61,104</b>	<b>174,257</b>	<b>7,490</b>	<b>72,564</b>	<b>17,479</b>	<b>1,066</b>
Less: Prior Year Allocations	138,392	35,344	0	60,676	80,346	199,656	3,643	25,607	11,971	1,392
Carry-Forward	1,733	(5,566)	2,618	(12,742)	(19,242)	(25,398)	3,847	46,957	5,508	(326)
<b>Proposed Costs</b>	<b>\$141,859</b>	<b>\$24,212</b>	<b>\$5,236</b>	<b>\$35,191</b>	<b>\$41,863</b>	<b>\$148,859</b>	<b>\$11,337</b>	<b>\$119,521</b>	<b>\$22,987</b>	<b>\$740</b>

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

**Summary Schedule**

Department	255 Building Inspector	430 District Attorney	431 DA - JAG	433 Victim Witness	434 Drug Task	440 Sheriff	445 Boating Law Enf	450 Search & Rescue	455 Court Security	460 Jail
1 Building Depreciation	\$0	\$16,090	\$0	\$0	\$0	\$43,517	\$0	\$0	\$0	\$46,930
2 020 Administrative Officer	3,507	24,779	857	2,627	0	71,826	2,542	326	13,495	48,867
3 070 Finance	24,500	25,765	1,534	3,140	0	68,325	5,277	4,053	14,957	50,272
4 120 County Counsel	0	1,510	0	0	0	45,115	0	0	0	0
5 729 County Facilities	447	82,545	0	224	0	124,603	0	0	0	105,360
6 150 Information Technology	22,388	53,679	0	4,473	153,737	125,250	0	0	0	44,732
<b>Total Current Allocations</b>	<b>50,842</b>	<b>204,367</b>	<b>2,391</b>	<b>10,464</b>	<b>153,737</b>	<b>478,636</b>	<b>7,819</b>	<b>4,379</b>	<b>28,452</b>	<b>296,161</b>
Less: Prior Year Allocations	25,749	225,903	582	10,430	1,801	396,071	5,711	5,129	22,493	264,670
Carry-Forward	25,093	(21,536)	1,809	34	151,936	82,565	2,108	(750)	5,958	31,491
<b>Proposed Costs</b>	<b>\$75,934</b>	<b>\$182,832</b>	<b>\$4,200</b>	<b>\$10,498</b>	<b>\$305,673</b>	<b>\$561,201</b>	<b>\$9,927</b>	<b>\$3,629</b>	<b>\$34,410</b>	<b>\$327,652</b>

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

## Summary Schedule

Department	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	Fd 104 - 193 Fish & Game
1 Building Depreciation	\$0	\$0	\$5,131	\$0	\$85,357	\$0	\$5,941	\$0	\$0	\$0
2 020 Administrative Officer	4,266	1,179	26,848	0	12,286	0	71,468	1,094	729	76
3 070 Finance	5,730	6,385	33,569	0	14,875	0	87,102	1,229	1,423	548
4 120 County Counsel	0	0	4,185	0	65,516	0	6,387	0	0	0
5 729 County Facilities	0	0	103,864	0	163,205	76,160	14,497	0	0	0
6 150 Information Technology	0	1,860	53,679	1,290	32,418	4,899	336,633	0	0	143
<b>Total Current Allocations</b>	<b>9,996</b>	<b>9,425</b>	<b>227,276</b>	<b>1,290</b>	<b>373,657</b>	<b>81,059</b>	<b>522,028</b>	<b>2,323</b>	<b>2,152</b>	<b>767</b>
Less: Prior Year Allocations	8,641	8,529	243,883	0	392,908	71,196	164,796	1,597	3,201	791
Carry-Forward	1,355	895	(16,607)	0	(19,251)	9,863	357,232	726	(1,049)	(25)
<b>Proposed Costs</b>	<b>\$11,351</b>	<b>\$10,320</b>	<b>\$210,669</b>	<b>\$1,290</b>	<b>\$354,406</b>	<b>\$90,922</b>	<b>\$879,260</b>	<b>\$3,049</b>	<b>\$1,103</b>	<b>\$742</b>

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

Summary Schedule

Department	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	Fd 120 - 845 Alcohol & Drug
1 Building Depreciation	\$0	\$0	\$0	\$1,491	\$0	\$0	\$0	\$0	\$8,875	\$0
2 020 Administrative Officer	3,387	572	154	60,894	3,457	131	8,038	311	23,283	5,568
3 070 Finance	17,049	885	822	93,161	9,187	1,476	16,352	3,608	36,654	21,198
4 120 County Counsel	0	1,011	0	74,244	0	0	0	0	19,811	0
5 729 County Facilities	0	0	0	79,578	0	0	0	0	11,340	1,088
6 150 Information Technology	0	0	36,606	111,359	0	0	3,229	8,304	93,937	0
<b>Total Current Allocations</b>	<b>20,436</b>	<b>2,468</b>	<b>37,582</b>	<b>420,727</b>	<b>12,645</b>	<b>1,606</b>	<b>27,619</b>	<b>12,223</b>	<b>193,901</b>	<b>27,855</b>
Less: Prior Year Allocations	20,188	2,029	654	470,819	14,256	2,662	25,635	4,509	177,384	18,841
Carry-Forward	248	439	36,928	(50,093)	(1,611)	(1,056)	1,984	7,715	16,517	9,014
<b>Proposed Costs</b>	<b>\$20,684</b>	<b>\$2,907</b>	<b>\$74,511</b>	<b>\$370,634</b>	<b>\$11,034</b>	<b>\$551</b>	<b>\$29,603</b>	<b>\$19,938</b>	<b>\$210,418</b>	<b>\$36,869</b>



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

## Summary Schedule

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 515 - 950 Courts - Traffic
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$850	\$0
2 020 Administrative Officer	11,717	40,819	2,746	4,592	1,784	76	107	504	67,124	1,485
3 070 Finance	16,515	64,466	6,445	6,889	6,368	1,054	2,825	2,384	88,502	955
4 120 County Counsel	0	23,180	0	0	0	0	0	16,528	0	0
5 729 County Facilities	510	32,800	1,577	0	0	0	0	0	107,778	0
6 150 Information Technology	19,377	76,045	31,312	0	0	0	0	2,027	49,205	0
<b>Total Current Allocations</b>	<b>48,118</b>	<b>237,311</b>	<b>42,081</b>	<b>11,481</b>	<b>8,152</b>	<b>1,130</b>	<b>2,932</b>	<b>21,442</b>	<b>313,459</b>	<b>2,441</b>
Less: Prior Year Allocations	23,783	334,010	7,957	9,131	7,619	1,179	2,353	21,357	221,063	3,227
Carry-Forward	24,335	(96,700)	34,124	2,350	533	(49)	579	85	92,396	(786)
<b>Proposed Costs</b>	<b>\$72,452</b>	<b>\$140,611</b>	<b>\$76,205</b>	<b>\$13,831</b>	<b>\$8,685</b>	<b>\$1,082</b>	<b>\$3,511</b>	<b>\$21,527</b>	<b>\$405,855</b>	<b>\$1,655</b>

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

## Summary Schedule

Department	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	Fd 605 - 740 Campground s
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	4,964	10,836	4,719	1,618	12,195	219	65	1,439	203	256
3 070 Finance	4,423	13,114	4,468	2,371	10,538	2,571	455	1,498	5,312	1,485
4 120 County Counsel	0	0	0	0	0	0	0	535	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
<b>Total Current Allocations</b>	<b>9,387</b>	<b>23,950</b>	<b>9,188</b>	<b>3,989</b>	<b>22,733</b>	<b>2,790</b>	<b>520</b>	<b>3,473</b>	<b>5,515</b>	<b>1,741</b>
Less: Prior Year Allocations	7,294	13,250	6,792	3,042	4,860	1,138	2,952	5,623	6,279	2,149
Carry-Forward	2,093	10,700	2,395	947	17,873	1,653	(2,431)	(2,149)	(764)	(408)
<b>Proposed Costs</b>	<b>\$11,480</b>	<b>\$34,650</b>	<b>\$11,583</b>	<b>\$4,936</b>	<b>\$40,606</b>	<b>\$4,443</b>	<b>\$(1,911)</b>	<b>\$1,324</b>	<b>\$4,751</b>	<b>\$1,333</b>

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

Summary Schedule

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	\$26,369	\$0	\$0	\$0
2 020 Administrative Officer	127	23,279	5,493	24,964	303	440	0	0	3,317	0
3 070 Finance	536	42,540	15,577	7,114	1,953	3,404	0	46,947	59,607	0
4 120 County Counsel	0	17,062	0	12,196	0	0	0	941	54,427	0
5 729 County Facilities	0	9,286	224	224	0	0	87,765	0	0	5,141
6 150 Information Technology	368	9,315	9,702	4,473	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,031</b>	<b>101,717</b>	<b>30,996</b>	<b>48,971</b>	<b>2,257</b>	<b>3,843</b>	<b>114,134</b>	<b>47,888</b>	<b>117,352</b>	<b>5,141</b>
Less: Prior Year Allocations	373	72,461	25,878	107,077	1,418	4,465	97,243	61,646	93,852	10,119
Carry-Forward	659	29,256	5,118	(58,106)	838	(622)	16,891	(13,758)	23,500	(4,978)
<b>Proposed Costs</b>	<b>\$1,690</b>	<b>\$130,973</b>	<b>\$36,114</b>	<b>\$(9,135)</b>	<b>\$3,095</b>	<b>\$3,221</b>	<b>\$131,026</b>	<b>\$34,130</b>	<b>\$140,852</b>	<b>\$163</b>

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

**Summary Schedule**

Department	Comm Centers	Senior Centers	All Other	Total
1 Building Depreciation	\$0	\$0	\$16,695	\$286,314
2 020 Administrative Officer	0	0	6,493	724,251
3 070 Finance	0	0	194,589	1,304,706
4 120 County Counsel	0	0	1,709	732,233
5 729 County Facilities	400,687	102,031	(1,520)	1,828,161
6 150 Information Technology	0	0	(329,695)	1,275,402
<b>Total Current Allocations</b>	<b>400,687</b>	<b>102,031</b>	<b>(111,729)</b>	<b>6,151,068</b>
Less: Prior Year Allocations	287,599	55,640	348,693	5,549,951
Carry-Forward	113,088	46,390	(460,422)	599,827
<b>Proposed Costs</b>	<b>\$513,775</b>	<b>\$148,421</b>	<b>\$(572,152)</b>	<b>\$6,750,895</b>