



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mono
Marysville, California**

**Date: September 30, 2015
Filing Ref: MON16**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2015**, 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. Copier Pool (ISF) |
| 2. Finance Department | 6. Motor Pool (ISF) |
| 3. County Counsel | 7. Insurance Pool (ISF) |
| 4. 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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 225, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF MONO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original Signed by Anita Dagan for

Roberta Reed

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

**Name
Assistant Finance Director-Auditor-Controller**

Title

9/29/2015

9/30/2015

Date

Date

**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

07.15.2015

Mono County, CA
OMB A-87 Cost Allocation Plan

FY14 for use in FY16

Summary Schedule

Department	001 Board Of Supervisors	100 Assessor	180 County Clerk/Recorder	190 Econ Devel	200 Election Division	240 Facilities - Parks Maint	280 Insurance	286 South County Admin	360 Grand Jury	425 Victim Witness
1 Building Use Allowance	\$10,586	\$3,239	\$1,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	10,113	23,417	10,601	8,754	2,366	0	21,796	0	6,563	2,361
3 070 Finance	16,291	20,948	25,530	6,540	7,854	0	7,783	0	15,321	5,377
4 120 County Counsel	155,981	35,367	17,162	69,481	425	0	0	0	1,700	0
5 240 County Facilities	69,894	78,224	28,099	5,165	0	72,178	0	0	0	539
6 300 Information Technology	22,471	57,861	50,836	17,844	6,675	0	0	0	0	3,454
Total Current Allocations	285,336	219,057	133,269	107,784	17,320	72,178	29,579	0	23,584	11,731
Less: Prior Year Allocations	234,279	249,170	175,423	75,456	14,093	33,070	0	0	149,757	13,335
Carry-Forward	51,057	(30,113)	(42,154)	32,328	3,227	39,108	0	0	(126,173)	(1,604)
Proposed Costs	\$336,392	\$188,944	\$91,116	\$140,112	\$20,548	\$111,286	\$29,579	\$0	\$(102,588)	\$10,126

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**Mono County, CA
OMB A-87 Cost Allocation Plan**

FY14 for use in FY16

Summary Schedule

Department	430 District Attorney	431 Law Library	435 Public Defender	437 County MOE	440 Sheriff	443 Radio	444 Court Screener	445 Boats/Court Screeners	460 Drug Task	461 Search & Rescue
1 Building Use Allowance	\$13,882	\$0	\$0	\$0	\$17,036	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	26,046	0	6,558	0	80,554	0	11,575	2,462	825	278
3 070 Finance	34,157	28	8,076	316	104,579	0	12,393	6,314	5,667	6,661
4 120 County Counsel	0	0	0	0	44,206	0	0	0	0	0
5 240 County Facilities	94,637	0	0	0	106,273	0	0	0	0	0
6 300 Information Technology	79,392	0	0	0	105,374	0	0	0	0	0
Total Current Allocations	248,114	28	14,633	316	458,022	0	23,967	8,776	6,492	6,938
Less: Prior Year Allocations	237,571	100	3,690	4,847	598,628	1,618	46,944	9,994	14,677	4,798
Carry-Forward	10,543	(72)	10,943	(4,531)	(140,606)	(1,618)	(22,977)	(1,218)	(8,185)	2,140
Proposed Costs	\$258,657	\$(45)	\$25,577	\$(4,214)	\$317,415	\$(1,618)	\$991	\$7,558	\$(1,693)	\$9,079

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Summary Schedule

Department	480 Jail	500 Juvenile Hall	520 Probation Department	560 Building Inspector	580 Sealer Weights-Measures	600 Emergency Svcs	620 Planning Commission	660 Planning & Transportation	661 Housing Development	664 Code Enforcement
1 Building Use Allowance	\$38,062	\$0	\$5,131	\$0	\$0	\$0	\$0	\$1,466	\$0	\$0
2 020 Administrative Officer	47,854	1,485	22,053	5,618	955	4,882	4,433	19,973	209	2,198
3 070 Finance	48,656	8,670	35,430	18,646	257	7,145	7,147	25,205	4,126	6,314
4 120 County Counsel	0	0	11,424	0	0	0	6,907	43,480	0	12,699
5 240 County Facilities	90,260	0	82,521	1,077	0	0	0	66,984	0	539
6 300 Information Technology	0	0	59,890	6,908	0	0	207	84,657	0	4,996
Total Current Allocations	224,833	10,154	216,450	32,249	1,212	12,027	18,695	241,764	4,335	26,746
Less: Prior Year Allocations	319,176	10,845	187,663	49,905	0	6,916	24,222	178,970	1,759	28,276
Carry-Forward	(94,343)	(691)	28,787	(17,656)	0	5,111	(5,527)	62,794	2,576	(1,530)
Proposed Costs	\$130,489	\$9,464	\$245,236	\$14,592	\$1,212	\$17,139	\$13,167	\$304,558	\$6,910	\$25,217

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Summary Schedule

Department	666 LAFCo	680 Animal Control	681 South County Shelter	720 Public Works/Lights	855 Paramedic Program	860 Bridgeport Clinic	878 Veterans Services Officer	896 Farm Advisor	Fd 102 - 262 Fish	Fd 103 - 868 Social Svcs
1 Building Use Allowance	\$0	\$5,882	\$187	\$64,106	\$4,788	\$6,095	\$0	\$0	\$0	\$879
2 020 Administrative Officer	85	8,173	580	11,933	73,155	1,149	0	358	1,206	51,089
3 070 Finance	1,799	16,204	3,100	24,292	76,643	3,362	337	64	718	88,175
4 120 County Counsel	0	4,729	0	129,963	20,722	0	0	0	319	95,692
5 240 County Facilities	0	28,569	0	162,990	43,910	10,084	0	0	0	151,564
6 300 Information Technology	0	13,056	0	54,145	22,192	0	0	0	184	141,043
Total Current Allocations	1,884	76,612	3,867	447,428	241,411	20,690	337	422	2,427	528,441
Less: Prior Year Allocations	724	96,047	16,848	417,883	173,834	180,275	136	0	438	485,860
Carry-Forward	1,160	(19,435)	(12,981)	29,545	67,577	(159,585)	201	0	1,989	42,581
Proposed Costs	\$3,044	\$57,178	\$(9,114)	\$476,974	\$308,988	\$(138,895)	\$539	\$422	\$4,416	\$571,022

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Department	Fd 103 - 870 Aid Programs	Fd 103 - 874 Aid To Indigents	Fd 103 - 875 Senior Program	Fd 104 - 840 Community Mental	Fd 104 - 845 Alcohol & Drug	Fd 105 - 800 Public Health	Fd 106 - 261 Tourism	Fd 107 - 173 MHSA	Fd 107 - 174 MHSA Housing	Fd 107 - 175 MHSA Wellness
1 Building Use Allowance	\$0	\$0	\$0	\$8,045	\$0	\$1,988	\$0	\$0	\$0	\$0
2 020 Administrative Officer	5,483	86	6,890	19,138	5,913	41,592	3,127	13,501	0	0
3 070 Finance	10,201	2,153	25,780	46,140	15,873	73,685	22,957	16,661	0	0
4 120 County Counsel	0	0	0	28,373	0	3,879	0	0	0	0
5 240 County Facilities	0	0	0	36,133	3,996	113,623	0	0	0	0
6 300 Information Technology	0	0	0	84,478	0	133,545	184	0	0	0
Total Current Allocations	15,684	2,240	32,670	222,307	25,782	368,312	26,268	30,161	0	0
Less: Prior Year Allocations	7,880	1,432	53,432	184,640	15,670	310,369	9,867	25,086	0	0
Carry-Forward	7,804	808	(20,762)	37,667	10,112	57,943	16,401	5,075	0	0
Proposed Costs	\$23,488	\$3,047	\$11,908	\$259,974	\$35,893	\$426,255	\$42,669	\$35,237	\$0	\$0

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Department	Fd 108 - 290 Conway/Matly	Fd 260 - 341 Traffic & Other	Fd 260 - 342 Civil	Fd 260 - 346 Criminal	Fd 260 - 348 Family & Children	Fd 260 - 349 Fiscal Services	Fd 260 - 350 Interpret	Fd 260 - 351 Jury Services	Fd 260 - 353 Court Human	Fd 260 - 354 Child Support
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	255	3,407	3,723	9,904	0	4,306	1,346	231	231	1,204
3 070 Finance	199	1,902	3,897	10,463	0	3,098	1,894	1,323	1,295	1,728
4 120 County Counsel	0	0	0	0	0	0	0	0	0	0
5 240 County Facilities	0	0	0	0	0	0	0	0	0	0
6 300 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	453	5,309	7,620	20,367	0	7,404	3,240	1,554	1,527	2,932
Less: Prior Year Allocations	9,107	3,403	12,210	36,484	0	12,025	6,414	2,661	2,661	6,166
Carry-Forward	(8,654)	1,906	(4,590)	(16,117)	0	(4,621)	(3,174)	(1,107)	(1,134)	(3,234)
Proposed Costs	\$(8,200)	\$7,215	\$3,031	\$4,251	\$0	\$2,782	\$65	\$447	\$392	\$(301)

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Department	Fd 260 - 358 Sheriff-Bailiff	Fd 260 - 359 Court Support	Fd 260 - 360 Superior Court	Fd 600 - 760 Airports	Fd 605 - 899 Campground s	Fd 610 - 700 Cemeteries	Fd 615 - 905 Solid Waste	Fd 650 - 723 Motor Pool (ISF)	Fd 652 - 280 Insurance	Fd 655 - 335 Copier Pool (ISF)
1 Building Use Allowance	\$0	\$0	\$22,751	\$0	\$0	\$0	\$409	\$0	\$0	\$0
2 020 Administrative Officer	0	1,241	3,429	506	244	120	21,843	2,469	9	591
3 070 Finance	0	1,874	1,681	8,037	2,194	1,501	36,937	14,996	210	5,481
4 120 County Counsel	0	0	0	0	0	0	0	0	0	0
5 240 County Facilities	0	0	102,163	0	0	0	9,546	539	539	0
6 300 Information Technology	0	0	0	0	0	0	4,093	5,095	3,454	0
Total Current Allocations	0	3,116	130,025	8,543	2,437	1,621	72,828	23,099	4,212	6,073
Less: Prior Year Allocations	1,238	3,651	0	4,363	4,023	391	63,545	25,245	0	5,623
Carry-Forward	(1,238)	(535)	0	4,180	(1,586)	1,230	9,283	(2,146)	0	450
Proposed Costs	\$(1,238)	\$2,580	\$130,025	\$12,723	\$852	\$2,851	\$82,112	\$20,953	\$4,212	\$6,523

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Summary Schedule

Department	Fd 700 - 725 Road	Fd 706 - 847 Health Education	Fd 713 - 295 Geothermal	Fd 716 - 640 Fish & Game	Fd 722 - 868 Employers Training	Fd 725 - CSA #1	Fd 730 - CSA #2	Fd 735 - CSA #5	Fd 739 - CWSA	Fd 783 - 800 Biotrust
1 Building Use Allowance	\$1,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	74,444	2,596	0	92	218	1,502	93	199	1,641	4,239
3 070 Finance	107,752	6,462	337	810	3,886	6,429	1,375	2,114	3,573	9,315
4 120 County Counsel	0	8,979	0	0	0	4,463	0	0	14,858	0
5 240 County Facilities	65,651	2,706	0	0	0	0	0	0	0	0
6 300 Information Technology	26,794	4,489	0	0	0	0	0	0	0	0
Total Current Allocations	276,126	25,231	337	901	4,104	12,395	1,468	2,313	20,071	13,554
Less: Prior Year Allocations	179,469	11,465	141	153	8,335	3,238	942	723	497	16,010
Carry-Forward	96,657	13,766	196	748	(4,231)	9,157	526	1,590	19,574	(2,456)
Proposed Costs	\$372,783	\$38,998	\$534	\$1,649	\$(126)	\$21,552	\$1,994	\$3,903	\$39,646	\$11,097

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Summary Schedule

Department	Fd 795 - 380 Child Support	Schools	Special Districts	Museums	Comm Centers	Senior Centers	All Other	Total
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$14,640	\$221,700
2 020 Administrative Officer	0	0	1,560	0	0	0	3,230	712,259
3 070 Finance	0	64,974	93,400	0	0	0	261,336	1,534,046
4 120 County Counsel	0	9,883	28,267	0	0	0	22,207	771,165
5 240 County Facilities	0	0	0	5,789	337,867	53,785	39,830	1,865,672
6 300 Information Technology	0	0	46	0	0	0	114,826	1,108,189
Total Current Allocations	0	74,856	123,273	5,789	337,867	53,785	456,068	6,213,030
Less: Prior Year Allocations	19,130	63,290	46,073	0	0	0	842,299	6,046,578
Carry-Forward	(19,130)	11,566	77,200	0	0	0	(386,231)	(396,438)
Proposed Costs	\$(19,130)	\$86,423	\$200,472	\$5,789	\$337,867	\$53,785	\$69,838	\$5,816,592