



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Mono
Bridgeport, California

Date: September 30, 2016
Filing Ref: MON17

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 **2016-17** 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 the **Summary Schedule** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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 | 8. 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 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: There are no adjustments in the 2016-17 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MONO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Stephanie M. Butters

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

Name
Asst. Finance Director/Auditor-Controller

Title

9-29-2016

9-29-2016

Date

Date

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

cc: State and Federal Agencies

Attachment

06.21.2016

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

FY15 for use in FY17

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 Use Allowance	\$10,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,095	\$3,239
2 020 Administrative Officer	9,236	275	0	819	0	4,273	6,300	0	687	15,877
3 070 Finance	13,197	47	210	133	284	5,144	9,727	26	2,388	16,329
4 120 County Counsel	165,638	0	0	0	0	0	1,632	0	0	30,862
5 729 County Facilities	53,932	0	0	0	0	0	0	0	10,342	79,472
6 150 Information Technology	29,247	0	0	0	0	0	0	0	0	74,349
Total Current Allocations	281,835	322	210	952	284	9,417	17,659	26	19,512	220,129
Less: Prior Year Allocations	334,937	341	278	1,273	329	11,203	22,032	20	322,329	218,004
Carry-Forward	(53,102)	(18)	(68)	(321)	(45)	(1,786)	(4,373)	6	(302,817)	2,125
Proposed Costs	\$228,734	\$304	\$142	\$630	\$239	\$7,631	\$13,286	\$32	\$(283,304)	\$222,254

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**Mono County, CA
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FY15 for use in FY17

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 Use Allowance	\$1,041	\$0	\$0	\$0	\$6,069	\$1,466	\$0	\$0	\$0	\$0
2 020 Administrative Officer	8,537	1,603	0	6,219	8,317	15,702	145	1,900	2,866	60
3 070 Finance	17,123	6,159	0	6,965	16,803	16,638	3,227	8,693	4,094	1,332
4 120 County Counsel	16,591	0	0	21,568	1,055	27,896	0	10,005	5,011	0
5 729 County Facilities	23,796	0	0	4,323	33,837	68,139	0	294	0	0
6 150 Information Technology	71,305	27,581	0	21,601	14,265	69,813	270	4,714	0	0
Total Current Allocations	138,392	35,344	0	60,676	80,346	199,656	3,643	25,607	11,971	1,392
Less: Prior Year Allocations	184,501	15,766	0	129,106	105,453	216,520	11,200	24,936	6,183	1,433
Carry-Forward	(46,109)	19,578	0	(68,430)	(25,107)	(16,865)	(7,557)	670	5,788	(41)
Proposed Costs	\$92,283	\$54,923	\$0	\$(7,754)	\$55,239	\$182,791	\$(3,914)	\$26,277	\$17,760	\$1,351

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Summary Schedule

Department	255 Building Inspector	430 District Attorney	431 DA - JAG	433 Victim Witness	434 Drug Task	440 Sheriff	443 Radio	445 Boating Law Enf	450 Search & Rescue	455 Court Security
1 Building Use Allowance	\$0	\$13,882	\$0	\$0	\$0	\$17,035	\$0	\$0	\$0	\$0
2 020 Administrative Officer	5,395	18,501	126	1,860	301	62,683	0	1,463	133	10,559
3 070 Finance	12,321	28,568	456	4,553	1,500	74,742	0	4,248	4,996	11,934
4 120 County Counsel	0	5,108	0	0	0	22,521	0	0	0	0
5 729 County Facilities	587	72,594	0	294	0	110,559	0	0	0	0
6 150 Information Technology	7,445	87,250	0	3,723	0	108,530	0	0	0	0
Total Current Allocations	25,749	225,903	582	10,430	1,801	396,071	0	5,711	5,129	22,493
Less: Prior Year Allocations	41,866	275,551	0	8,396	8,048	631,358	72	8,776	6,464	31,623
Carry-Forward	(16,118)	(49,649)	0	2,034	(6,247)	(235,287)	(72)	(3,065)	(1,335)	(9,130)
Proposed Costs	\$9,631	\$176,254	\$582	\$12,464	\$(4,446)	\$160,784	\$(72)	\$2,646	\$3,794	\$13,364

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**Mono County, CA
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Summary Schedule

Department	460 Jail	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
1 Building Use Allowance	\$38,061	\$0	\$0	\$5,131	\$0	\$65,876	\$0	\$4,788	\$0	\$0
2 020 Administrative Officer	41,952	3,660	1,196	19,584	0	11,536	0	58,951	962	787
3 070 Finance	38,008	4,981	7,333	35,545	0	20,133	0	62,776	635	2,414
4 120 County Counsel	0	0	0	3,892	0	85,832	0	14,908	0	0
5 729 County Facilities	146,650	0	0	112,237	0	158,381	71,196	12,272	0	0
6 150 Information Technology	0	0	0	67,494	0	51,150	0	11,100	0	0
Total Current Allocations	264,670	8,641	8,529	243,883	0	392,908	71,196	164,796	1,597	3,201
Less: Prior Year Allocations	349,658	10,074	6,088	214,745	102,837	339,753	58,309	185,571	3,225	571
Carry-Forward	(84,988)	(1,433)	2,441	29,138	(102,837)	53,155	12,887	(20,776)	(1,629)	2,631
Proposed Costs	\$179,682	\$7,208	\$10,970	\$273,021	\$(102,837)	\$446,063	\$84,083	\$144,020	\$(32)	\$5,832

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Summary Schedule

Department	Fd 104 - 193 Fish & Game	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
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$879 ✓	\$0	\$0	\$0	\$0	\$8,045
2 020 Administrative Officer	99	2,033	382	0	46,309 ✓	3,685	64	6,350	354	15,809
3 070 Finance	692	16,827	1,646	654	86,793 ✓	10,571	2,598	19,285	4,155	37,348
4 120 County Counsel	0	0	0	0	106,360 ✓	0	0	0	0	14,956
5 729 County Facilities	0	0	0	0	108,014 ✓	0	0	0	0	12,938
6 150 Information Technology	0	1,328	0	0	122,464 ✓	0	0	0	0	88,288
Total Current Allocations	791	20,188	2,029	654	470,819	14,256	2,662	25,635	4,509	177,384
Less: Prior Year Allocations	495	22,755	0	218	493,246	14,439	1,940	27,107	6,339	201,616
Carry-Forward	296	(2,567)	0	436	(22,426)	(183)	722	(1,472)	(1,831)	(24,232)
Proposed Costs	\$1,087	\$17,620	\$2,029	\$1,090	\$448,393	\$14,072	\$3,384	\$24,163	\$2,678	\$153,152

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Department	Fd 120 - 845 Alcohol & Drug	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
1 Building Use Allowance	\$0	\$0	\$1,988	\$0	\$0	\$0	\$0	\$0	\$0	\$1,484
2 020 Administrative Officer	4,582	10,386	35,463	2,176	3,238	1,527	72	115	383	53,330
3 070 Finance	12,638	12,638	62,819	4,787	5,894	6,092	1,107	2,238	2,905	77,670
4 120 County Counsel	0	0	7,550	0	0	0	0	0	18,070	0
5 729 County Facilities	1,621	759	80,641	994	0	0	0	0	0	59,699
6 150 Information Technology	0	0	145,549	0	0	0	0	0	0	28,879
Total Current Allocations	18,841	23,783	334,010	7,957	9,131	7,619	1,179	2,353	21,357	221,063
Less: Prior Year Allocations	22,286	25,140	294,581	22,752	10,702	4,278	1,729	1,811	5,149	262,701
Carry-Forward	(3,446)	(1,356)	39,429	(14,795)	(1,570)	3,341	(550)	542	16,208	(41,638)
Proposed Costs	\$15,395	\$22,427	\$373,439	\$(6,837)	\$7,561	\$10,960	\$629	\$2,895	\$37,566	\$179,424

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Department	Fd 515 - 950 Courts - Traffic	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
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	1,704	3,664	6,501	3,684	1,307	2,588	156	1,242	1,037	238
3 070 Finance	1,524	3,630	6,749	3,109	1,735	2,272	981	1,709	2,688	6,041
4 120 County Counsel	0	0	0	0	0	0	0	0	1,898	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	3,227	7,294	13,250	6,792	3,042	4,860	1,138	2,952	5,623	6,279
Less: Prior Year Allocations	3,725	5,953	15,102	5,653	2,966	1,039	959	2,547	1,358	7,482
Carry-Forward	(498)	1,341	(1,852)	1,139	75	3,822	179	405	4,264	(1,204)
Proposed Costs	\$2,729	\$8,636	\$11,398	\$7,932	\$3,117	\$8,682	\$1,316	\$3,356	\$9,887	\$5,075

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Summary Schedule

Department	Fd 605 - 740 Campgrounds	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
1 Building Use Allowance	\$0	\$0	\$409	\$0	\$0	\$0	\$0	\$22,751	\$0	\$0
2 020 Administrative Officer	298	21	17,737	4,115	9,952	245	438	0	0	4,133
3 070 Finance	1,851	352	36,233	15,978	6,244	1,173	4,027	0	58,829	66,429
4 120 County Counsel	0	0	5,412	0	86,865	0	0	0	2,110	23,289
5 729 County Facilities	0	0	8,258	294	294	0	0	74,492	0	0
6 150 Information Technology	0	0	4,411	5,491	3,723	0	0	0	707	0
Total Current Allocations	2,149	373	72,461	25,878	107,077	1,418	4,465	97,243	61,646	93,852
Less: Prior Year Allocations	2,051	1,174	68,824	14,860	18,575	0	6,902	177,471	58,623	83,077
Carry-Forward	98	(801)	3,636	11,018	88,502	0	(2,437)	(80,228)	3,023	10,774
Proposed Costs	\$2,247	\$(429)	\$76,097	\$36,895	\$195,579	\$1,418	\$2,028	\$17,015	\$64,669	\$104,626

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Summary Schedule

Department	Museums	Comm Centers	Senior Centers	All Other	Total
1 Building Use Allowance	\$0	\$0	\$0	\$15,977	\$224,802
2 020 Administrative Officer	0	0	0	28,211	596,091
3 070 Finance	0	0	0	199,881	1,234,459
4 120 County Counsel	0	0	0	111,020	790,049
5 729 County Facilities	10,119	287,599	55,640	40,199	1,700,466
6 150 Information Technology	0	0	0	(46,596)	1,004,083
Total Current Allocations	10,119	287,599	55,640	348,693	5,549,951
Less: Prior Year Allocations	0	0	0	430,035	6,216,493
Carry-Forward	0	0	0	(81,342)	(1,023,928)
Proposed Costs	\$10,119	\$287,599	\$55,640	\$267,351	\$4,526,023