



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mariposa
Mariposa, California**

**Date: September 21, 2007
Filing Ref: MAP08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** 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 **Exhibit A** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** 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, 2007**, 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 | 8. Fleet Management (ISF) |
| 2. County Audit | 9. Worker's Compensation (ISF) |
| 3. Purchasing | 10. Vision Insurance (ISF) |
| 4. County Counsel | 11. Unemployment Insurance (ISF) |
| 5. Facilities | 12. Liability Insurance (ISF) |
| 6. Information Services | 13. Dental Insurance (ISF) |
| 7. Central Services (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 A-87, 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 MARIPOSA

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Christopher A. Ebie

Michael J. Havey, Chief

Name

Bureau of Payments

Auditor-Controller

Division of Accounting and Reporting

Title

September 26, 2007

October 31, 2007

Date

Date

Negotiated by Phillip Pangilinan

Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

COUNTY OF MARIPOSA

Cost Exhibit

EXHIBIT A

Fiscal Year 2005-06 Actual

Effective Date: 2/24/2007

Revision Date:

Date Printed: 5/1/2007

	Building Use	Equipment Use	Admin 102	Audits 103	Auditor 107	TTC 108	Facilities Maintenance 128	Info Tech 0151	Personnel 115	Total Actual Costs FY 2005-06	Roll Forward	Adjustments	Total Claimable Costs FY 2007-08
001 01 01 411 BOARD OF SUPERVISORS	63,777	4,842		497	6,781								
001 01 09 423 ASSESSOR - RECORDER	2,024	15,440		723	9,701	23	45,294	17,318	3,600	142,109	40,023		182,132
001 01 13 431 COUNTY COUNSEL	5,320	412	1,460	206	2,229	7	19,617	25,977	6,172	81,136	(72,860)		8,276
001 01 20 452 COUNTY CLERK	493		108	54	955	15	5,658	4,329	1,029	19,606	7,418		27,024
001 01 21 453 ELECTIONS	493						4,889	4,329	514	11,356	(18,110)		(6,754)
001 01 43 491 TOURISM & ECONOMIC DEV.		36,868	327	162	3,051	33	9,230	2,165	1,029	53,356	29,305		82,661
001 02 02 464 D.A. - SRVP GRANT		190	1,336	661	6,933	57	2,023	2,165	1,029	14,393	5,484		19,877
001 02 05 514 GRAND JURY			40	20	184	2				349	(147)		
001 02 06 461 INDIGENT DEFENSE		690	44	22	1,028	20			103	1,803	(165)		1,638
001 02 07 515 CHILD SUPPORT ENFORCEMENT			701	347	4,392	54				5,494	453		5,947
001 02 08 462 SUND-PELOSSO - DA			1,176	582	15,319	199	722	8,659	4,269	30,926	472		31,398
001 02 10 467 D.A. - DOM. VIOLENCE (2001-02)			4	2	20	0				25	(162)		(137)
001 02 12 517 D.A. - PROSECUTION													
001 02 13 466 D.A. - OCPJ DRUG GRANT		3,912	1,204	596	8,213	36	18,453	19,482	3,395	55,290	15,534		70,824
001 02 15 518 D.A. - VICTIM - WITNESS			102	51	291				39	482	51		533
001 02 16 521 SHERIFF			155	77	1,554	8		2,165	682	4,640	1,820		6,460
001 02 19 523 BOATING SAFETY	14,509	15,253	10,063	4,980	53,682	166	5,817	110,400	27,518	242,389	(148,762)		93,627
001 02 20 531 JAIL			543	269	3,676	23		4,329	1,543	11,846			11,846
001 02 23 532 JUVENILE DETENTION	71,319	4,264	3,185	1,576	19,354	107	1,073	4,329	9,258	114,465			114,465
001 02 23 534 JUV. ACCOUNTABILITY INCENT.		196	416	206	2,800	19	4,731		1,029	9,397			9,397
001 02 24 533 PROBATION													
001 02 28 542 FIRE DEPT		4,158	1,452	719	10,758	71	14,689	10,824	5,658	48,328			48,328
001 02 35 561 AGRICULTURAL COMMISSIONER		110,836	1,720	851	11,162	108	7,932	8,659	2,057	143,325			143,325
001 02 49 575 PLANNING & ZONING			563	279	3,615	27	3,324	4,329	1,286	15,886			15,886
001 02 49 579 PLANNING - GENERAL PLAN	41,685	4,125	1,378	682	8,494	47	31,057	15,153	4,629	107,249	11,100		118,349
001 02 70 485 DA-FAM. VIOLENCE RSP. TEAM			122	61	348					531			531
001 03 03 591 AIRPORT			434	215	1,522				733	2,904			2,904
001 03 04 583 PUBLIC WORKS ADMIN		28,446	424	210	3,335	31	7,742	2,165	1,029	43,382	(14,866)		28,516
001 03 04 587 SAFETY OFFICER	3,177	5,060	1,333	660	9,638	62	26,240	17,318	5,144	68,632	9,766		78,398
001 04 01 621 HEALTH DEPT			168	83	476					727			727
001 04 02 622 BEHAVIORIAL HEALTH	25,444	12,691	3,555	1,759	23,762	192	25,095	19,482	8,641	120,622	46,969		167,591
001 04 03 623 DRUG & ALCOHOL SERVICES			2,877	1,279	17,215	108	2,370	2,165	8,487	34,501	6,924		41,425
001 05 01 661 SOCIAL SERVICES			1,202	595	10,044	95		2,165	6,944	21,044	20,807		41,851
001 05 07 672 HUMAN SERVICES			8,754	3,868	50,644	273	78,433	47,624	31,376	220,972	13,532		234,504
001 05 10 701 VETERAN SERVICES			40	20	4,270	70	3,072	6,494	2,057	16,023	5,015		21,038
001 06 06 731 COUNTY LIBRARY		126	78	38	1,037	10	1,650	2,165	51	5,156	771		5,927
001 06 08 742 COOPERATIVE EXTENSION		22,057	726	359	5,799	50	64,343	8,659	2,057	104,051	2,996		107,047
001 07 01 761 RECREATION		320	228	113	2,364	30		2,165	772	5,992	2,093		8,085
033 02 51 577 TRANSPORTATION PLANNING		8,438	616	305	3,763		472,139	6,494	1,337	493,092	373,600		866,692
039 02 01 511 TRIAL COURTS		4,453	258	128	1,145	9			514	6,507	(67)		6,440
300 03 01 581 ROAD DEPT					13,107	176	65,241			78,524	32,471		110,995
301 02 48 576 FISH & GAME	3,179	14,805	8,139	4,028	43,515	178	16,369	23,812	18,517	132,541	(20,604)		111,937
306 03 02 582 ROAD - SPECIAL PROJECTS			20	10	57					87			87
312 09 01 851 WATER AGENCY			662	328	1,932	1	1,970			2,038	2,028		4,066
										2,923	1,417		4,340

COUNTY OF MARIPOSA
Cost Exhibit
EXHIBIT A

Fiscal Year 2005-06 Actual

Effective Date: 2/24/2007
Revision Date:
Date Printed: 5/1/2007

	Building Use	Equipment Use	Admin 102	Audits 103	Auditor 107	TTC 108	Facilities Maintenance 128	Info Tech 0151	Personnel 115	Total Actual Costs FY 2005-06	Roll Forward	Adjustments	Total Claimable Costs FY 2007-08
313 09 02 864 COULTERVILLE LIGHTING			47	23	242	2	1,120			2,980			
314 09 03 852 COULTERVILLE SERV - WATER		1,546	71	35	607	9	19,893			22,100	2,694		5,674
314 09 03 853 COULTERVILLE SERV - SEWER		1,484	115	57	732	9	25,634			28,031	19,979		42,080
315 09 04 854 DON PEDRO 1-M		285	114	56	390	2	127			974	25,341		53,373
316 09 05 855 DON PEDRO SEWER			167	83	1,284	18	38,633			40,186	881		1,855
317 09 06 856 HORNITOS LIGHTING		595	15	7	66	1				683	36,330		76,516
318 09 07 857 MARIPOSA LIGHTING		1,225	135	67	679	7				2,113	617		1,301
319 09 08 858 MARIPOSA PARKING			122	61	400	1	3,025			3,610	1,910		4,024
320 09 09 859 MARIPOSA PINES SEWER		2,983	75	37	394	4	11,719			15,213	3,264		6,777
321 09 11 861 WAWONA SERVICE AREA			102	51	367	2				521	13,753		2,777
322 09 12 862 YOSEMITE WEST MAINT - ROAD		5,712	155	77	797	8	51,904			58,654	471		3,222
322 09 12 863 YOSEMITE WEST MAINT - SEWER		5,712	305	64	723	8	31,664			38,475	53,026		111,680
322 09 12 871 YOSEMITE WEST MAINT - WATER		5,712	174	86	857	8	39,350			34,783	34,783		73,258
327 02 03 513 COPS GRANTS (COPS & BJA)			31	15	88					46,187	41,755		87,942
328 05 03 663 COMMUNITY FAMILY RESOURCES			71	35	205	0				134			134
330 05 11 901 HOUSING DEVELOPMENT			329	163	963	1				311	(73)		238
332 05 12 921 HOUS AUTH - SEC 8 VOUCHER			1,421	703	9,844	102	4,751	3,680	1,183	1,456	993		2,449
335 05 14 941 HOUSING & COMMUNITY SVCS			1,187	588	6,413		5,977	4,979	1,646	21,685	5,550		27,235
341 05 19 716 SENIOR SERVICES			141	70	1,009	14	1,861		514	20,790	9,093		29,883
342 05 17 714 SENIOR NUTRITION C1			177	87	2,401	34			581	3,609	1,288		4,897
342 05 18 715 SENIOR NUTRITION C2			89	44	2,372	35		2,165	576	5,445	1,563		7,008
342 05 20 717 SENIOR NUTRITION RESTAURANT			91	45	1,010	17		2,165		5,281	3,445		8,726
343 05 04 664 PROPOSITION 36			521	258	4,415	66				1,164	24		1,188
370 02 45 574 LOCAL AGENCY FORMATION			175	86	558	1		2,165		7,425	5,569		12,994
407 03 03 591 AIRPORT PLANNING GRANT					5	0				820			820
410 05 24 668 MENTAL HEALTH SVC ACCOUNT					2,776	7				5			5
411 05 25 676 PUBLIC AUTHORITY			736	364				2,165	514	6,562			6,562
412 01 44 492 ECONOMIC DEV. STRATEGY													
600 02 36 562 BUILDING INSPECTOR	11,161		1,299	643	8,395	36	10,487	19,482	4,115	55,619	15,289		70,908
601 04 04 651 SOLID WASTE ENTERPRISE			3,133	1,232	14,281	90	3,401	2,165	5,658	29,958	20,303		50,261
606 03 06 601 TRANSIT			510	252	2,739	12			900	4,414	(23,166)		(18,752)
700 03 05 584 FLBET MAINTENANCE			2,162	1,012	19,491	246	5,058	2,165	4,115	34,249	(16,457)		17,792
705 01 45 501 INSURANCE			1,366	677	4,101	5				6,148			6,148
706 01 46 502 WORKERS COMPENSATION			1,617	801	10,112	125				12,655			12,655
707 01 49 505 LIABILITY			1,173	581	3,891	13				5,658			5,658
999 99 99 999 ALL OTHERS					4,372	99				4,471	(288,737)		(284,266)
Subtotal	242,580	328,245	73,856	35,976	475,211	3,288	1,193,779	426,448	182,300	2,961,682	323,796		3,285,478
Direct Billed	-	-	-	-	-	-	302,234	-	-	302,234	-		302,234
Unallocated	-	-	420,415	-	153,135	338,194	-	-	-	911,745	-		911,745
Total	242,580	328,245	494,271	35,976	628,346	341,482	1,496,013	426,448	182,300	4,175,661	323,796		4,499,457