



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mariposa
Mariposa, California**

**Date: June 27, 2014
Filing Ref: MAP15**

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 **2014-15** 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 **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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
2. Facilities Maintenance
3. Fleet Maintenance (ISF)
4. Solid Waste Equipment Replacement (ISF)
5. Fire Replacement (ISF)
6. Vehicle Replacement (ISF)
7. Heavy Equipment Replacement (ISF)
8. Insurance (ISF)
9. Workers' Compensation (ISF)
10. Liability (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**

BY Original signed by

BY Original signed by Anita Dagan for

William E. Davis

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

Name

Auditor-Controller

Title

6-30-2014

7-2-14

Date

Date

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

cc: State and Federal Agencies

Attachment

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2012-13

Effective Date: 12/30/2013

Revision Date:

Date Printed: 12/30/2013

	Building Use	Equipment Use	Admin 102	Audits 103	Auditor 107	TTC 108	Facilities Maintenance 128	Info Tech 0151	Personnel 115	Total Actual Costs FY 2012-13	Roll Forward	Adjustments	Total Claimable Costs FY 2014-15
001 01 01 411 BOARD OF SUPERVISORS	45,599	3,097	4,682	544	9,327	17	52,600	24,071	5,207	145,143	9,829		154,972
001 01 09 423 ASSESSOR - RECORDER	2,087	12,833	7,086	808	13,322	18	32,746	32,095	8,182	109,176	16,069		125,245
001 01 13 431 COUNTY COUNSEL	3,745		2,283	307	3,973	8	16,692	4,012	1,674	32,693	10,391		43,084
001 01 20 452 COUNTY CLERK	508		655	75	2,047	11	19,346	18,053	744	41,440	29,063		70,503
001 01 21 453 ELECTIONS	508	30,833	1,300	185	3,742	25	19,439		744	56,776	11,358		68,134
001 01 43 491 TOURISM & ECONOMIC DEV.	1,823		5,253	858	7,890	13	1,564		744	18,145	2,470		20,615
001 02 02 464 D.A. - SRVP GRANT												(540)	(540)
001 02 05 514 GRAND JURY			119	20	2,608	34				2,781	548		3,329
001 02 06 461 INDIGENT DEFENSE			2,123	362	4,086	18				6,589	2,315		8,904
001 02 07 515 CHILD SUPPORT ENFORCEMENT			5,040	623	10,157	22		16,047	4,835	36,724	16,607		53,331
001 02 08 462 SUND-PELOSSO - DA													
001 02 10 467 DA-VERTICAL BLOCK GRANT					17	0				17	(843)		(826)
001 02 12 517 D.A. - PROSECUTION		3,527	7,631	937	14,877	33	25,065	22,065	7,438	81,574	10,910		92,484
001 02 13 466 D.A. - OCJP DRUG GRANT			221	38	288					547	(66)		481
001 02 15 518 D.A. - VICTIM - WITNESS			805	83	1,897	10		2,006	1,116	5,917	1,166		7,083
001 02 16 521 SHERIFF	14,509	35,868	46,589	6,050	84,404	155	768	108,319	38,679	335,340	40,727		376,067
001 02 19 523 BOATING SAFETY			4,933	2,569	3,65	11		4,012	1,488	17,993	1,501		19,494
001 02 20 531 JAIL	71,319	13,850	17,121	2,227	33,186	101	1,951	24,071	14,133	177,959	104,310		282,269
001 02 23 532 JUVENILE DETENTION		1,793	2,099	285	4,489	17	11,244	4,012	1,488	25,426	(839)		24,587
001 02 23 534 JUV. ACCOUNTABILITY INCENT.													
001 02 24 533 PROBATION		6,769	9,842	1,259	23,348	97	90,397	50,148	8,554	190,414	71,369		261,783
001 02 28 542 FIRE DEPT		427,647	10,387	1,588	28,038	182	17,134	12,035	3,719	500,729	29,355		530,084
001 02 35 561 AGRICULTURAL COMMISSIONER		260	3,183	415	7,021	30	15,316	12,035	2,603	40,865	19,711		60,576
416 02 47 611 REVENUE & RECOVERY-PROBATION			912	119	1,932	7			744	3,713	1,288		5,001
001 02 49 575 PLANNING & ZONING	27,625	409	7,857	983	15,370	40	39,347	32,095	7,290	131,015	18,871		149,886
001 02 49 579 PLANNING - GENERAL PLAN			182	31	237					450	(751)		(301)
001 02 66 487 PROBATION - ADAPT PROGRAM											(1,158)		(1,158)
417 02 67 612 PROBATION - YOUTHFUL OFFENDER			1,295	184	2,480	7			744	4,711	2,355		7,066
001 02 70 485 DA-FAM. VIOLENCE RSP. TEAM													
610 03 03 591 AIRPORT			240	41	999	9	9,165			10,454	(8,344)		2,110
001 03 04 583 PUBLIC WORKS ADMIN	3,177	3,715	6,264	777	40,464	363	100,147	24,071	5,951	184,928	105,316		290,244
001 03 04 587 SAFETY OFFICER													
001 04 01 621 HEALTH DEPT	15,522	12,367	13,363	1,696	36,252	193	69,390	44,130	11,901	204,814	55,350		260,164
001 04 02 622 BEHAVIORIAL HEALTH			10,610	1,441	19,757	51	12,943	7,823	7,513	60,138	22,640		82,778
001 04 03 623 DRUG & ALCOHOL SERVICES			3,452	461	5,556	12	3,932	2,608	2,603	18,624	(2,551)		16,073
001 05 01 661 SOCIAL SERVICES			43,489	5,715	110,629	307	179,571	17,050	33,472	390,234	223,862		614,096
001 05 07 672 HUMAN SERVICES			6,622	620	27,088	95	84,549	31,894	10,414	161,281	106,212		267,493
001 05 10 701 VETERAN SERVICES			278	44	987	9	4,610		74	6,001	996		6,997
001 05 28 677 EMPLOYMENT & COMMUNITY SERV					25	0				25	(116,081)		(116,056)
001 06 06 731 COUNTY LIBRARY		14,686	3,468	446	8,505	41	140,638	2,006	2,975	172,766	60,472		233,238
001 06 08 742 COOPERATIVE EXTENSION		267	1,156	143	3,989	25		12,035	1,116	18,730	11,984		30,714
001 07 01 761 RECREATION		6,925	1,901	251	4,575	22	91,479	6,018	1,488	112,659	(435,837)		(323,178)
033 02 51 577 TRANSPORTATION PLANNING		2,379	1,562	266	2,778	10				6,995	(2,564)		4,431
039 02 01 511 TRIAL COURTS			3,353		14,878	16	109,504		11,715	139,466	(25,988)		113,478
300 03 01 581 ROAD DEPT	3,179	16,519	26,796	3,447	46,356	119	51,035	18,053	22,910	188,415	(38,157)		150,258

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

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Fiscal Year 2012-13

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301 02 48 576 FISH & GAME			130	22	170					322	189		511
306 03 02 582 ROAD - SPECIAL PROJECTS			141	24	250	1				415	378		793
312 09 01 851 WATER AGENCY			3,213	547	4,332	2				8,094	3,812		11,906
313 09 02 864 COULTERVILLE LIGHTING		1,383	279	48	489	2				2,200	11		2,211
314 09 03 852 COULTERVILLE SERV - WATER		1,641	214	36	2,421	29	17,253			21,593	5,642		27,235
314 09 03 853 COULTERVILLE SERV - SEWER		1,641	519	88	675		45,568			48,491	26,571		75,062
315 09 04 854 DON PEDRO I-M			26	4	50	0				81	(1,522)		(1,441)
316 09 05 855 DON PEDRO SEWER		1,461	958	163	3,431	30	63,041			69,083	22,220		91,303
317 09 06 856 HORNITOS LIGHTING		485	93	16	230	1				826	169		995
318 09 07 857 MARIPOSA LIGHTING		1,225	1,028	175	1,940	8				4,376	1,530		5,906
319 09 08 858 MARIPOSA PARKING			75	13	115	0	1,303			1,506	(1,988)		(482)
320 09 09 859 MARIPOSA PINES SEWER		2,692	289	49	1,071	10	18,487			22,597	11,348		33,945
321 09 11 861 WAWONA SERVICE AREA			429	73	734	2				1,238	352		1,590
322 09 12 862 YOSEMITE WEST MAINT - ROAD		8,309	1,190	203	4,461	40	18,484			32,688	39,229		71,917
322 09 12 863 YOSEMITE WEST MAINT - SEWER		8,309	500	85	651		45,117			54,663	2,834		57,497
322 09 12 871 YOSEMITE WEST MAINT - WATER		8,309	1,139	194	1,482		80,123			91,247	34,382		125,629
327 02 03 513 COPS GRANTS (COPS & BJA)													
328 05 03 663 COMMUNITY FAMILY RESOURCES			206	35	309	1				551	186		737
330 05 11 901 HOUSING DEVELOPMENT			409	70	532					1,010	241		1,251
332 05 12 921 HOUS AUTH - SEC 8 VOUCHER											(40)		(40)
334 05 27 943 ENERGY GRANTS			3,099	455	8,921	60		1,605	1,488	15,629	(11,681)		3,948
335 05 14 941 CSBG GRANTS			280	48	456	1				785	(10,416)		(9,631)
341 05 19 716 SENIOR SERVICES			1,095	69	1,529	14	70	6,018	2,417	11,211	8,958		20,169
342 05 17 714 SENIOR NUTRITION C1			739	126	5,715	38				6,617	(1,427)		5,190
342 05 18 715 SENIOR NUTRITION C2			408	69	3,343	39				3,859	(1,986)		1,873
342 05 20 717 SENIOR NUTRITION RESTAURANT			204	35	1,537	17				1,794	584		2,378
343 05 04 664 PROPOSITION 36											(257)		(257)
370 02 45 574 LOCAL AGENCY FORMATION			270	46	460	1				778	215		993
422 05 02 622 HUMAN SERVICES WRAP AROUND			3,480	520	5,767	17	1,109	3,209	1,488	15,592	8,628		24,220
410 04 36 668 MENTAL HEALTH SVC ACCOUNT			13,022	1,732	23,223	68	6,331	9,428	9,967	63,773	10,494		74,267
411 05 25 676 PUBLIC AUTHORITY			651	111	1,542	10				2,314	281		2,595
412 01 44 492 ECONOMIC DEV. STRATEGY													
600 02 36 562 BUILDING INSPECTOR	10,139		2,898	385	5,520	14	22,946	12,035	2,231	56,167	13,909		70,076
601 04 04 651 SOLID WASTE ENTERPRISE			14,074	1,871	26,586	82	6,106	8,024	8,926	65,668	25,987		91,655
606 03 06 601 TRANSIT			1,910	284	4,437	17			855	7,503	2,094		9,597
700 03 05 584 FLEET MAINTENANCE		17,843	9,356	1,273	28,511	201		16,047	5,951	79,183	21,735		100,918
705 01 45 501 INSURANCE			7,946	1,353	10,702	5				20,006	9,925		29,931
706 01 46 502 WORKERS COMPENSATION			5,391	918	7,477	6				13,792	8,329		22,121
707 01 49 505 LIABILITY			1,967	335	3,480	13				5,795	3,004		8,799
999 99 99 999 ALL OTHERS					6,118	84				6,202	910		7,112
Subtotal	199,739	651,973	339,416	45,169	770,854	2,943	1,526,511	587,129	255,580	4,379,315	588,156	-	4,967,471
Direct Billed	-	-	-	-	-	-	281,845	-	-	281,845	-	-	281,845
Unallocated	-	-	218,877	-	142,573	381,860	-	-	-	743,310	-	-	743,310
Total	199,739	651,973	558,292	45,169	913,427	384,803	1,808,356	587,129	255,580	5,404,469	588,156	-	5,992,625