



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mariposa  
Mariposa, California**

**Date: June 30, 2015  
Filing Ref: MAP16**

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.

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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 **Exhibit A** (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.

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

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- |  |                                      |
|--|--------------------------------------|
| 1. Employee Fringe Benefits                | 6. Vehicle Replacement (ISF)         |
| 2. Facilities Maintenance                  | 7. Heavy Equipment Replacement (ISF) |
| 3. Fleet Maintenance (ISF)                 | 8. Insurance (ISF)                   |
| 4. Solid Waste Equipment Replacement (ISF) | 9. Workers' Compensation (ISF)       |
| 5. Fire Replacement (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.

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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 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.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MARIPOSA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by Anita Dagan for

Deborah Isaacs

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

Name  
Auditor-Controller

Title

6-30-2015

7-2-2015

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 2013-14

Effective Date: 6/17/2015  
 Revision Date:  
 Date Printed: 6/17/2015

	Building Use	Equipment Use	Admin 102	Audits 103	Auditor 107	TTC 108	Facilities Maintenance 128	Info Tech 0151	Personnel 115	Total Actual Costs FY 2013-14	Roll Forward	Adjustments	Total Claimable Costs FY 2015-16
001 01 01 411 BOARD OF SUPERVISORS	42,954	5,026	4,811	535	8,254	15	64,683	24,947	8,097	159,324	18,543		177,867
001 01 09 423 ASSESSOR - RECORDER	2,087	12,833	7,330	808	12,134	21	34,130	33,262	12,724	115,329	13,509		128,838
001 01 13 431 COUNTY COUNSEL	3,471		2,498	310	3,834	9	22,781	4,158	2,603	39,663	14,353		54,016
001 01 20 452 COUNTY CLERK	508		942	113	2,538	13	16,497	18,710	1,157	40,479	29,371		69,850
001 01 21 453 ELECTIONS	508	30,833	1,672	196	3,592	28	16,693		2,313	55,836	3,666		59,502
001 01 43 491 TOURISM & ECONOMIC DEV.	707		5,630	792	7,564	16	19,847		1,157	35,713	20,624		56,337
001 01 50 508 SURVEYOR AND ENGINEER			6,800	828	11,316	21	2,623		7,866	29,453			29,453
001 02 02 464 D.A. - SRVP GRANT													
001 02 05 514 GRAND JURY			136	20	3,173	53				3,381	554		3,936
001 02 06 461 INDIGENT DEFENSE			2,467	357	4,124	24				6,972	1,559		8,531
001 02 07 515 CHILD SUPPORT ENFORCEMENT			5,254	611	9,420	25	0	16,631	7,519	39,460	4,215		43,675
001 02 08 462 SUND-PELOSSO - DA					22	0				23			23
001 02 10 467 DA-VERTICAL BLOCK GRANT					2,643	47	54			2,744	2,714		5,457
001 02 12 517 D.A. - PROSECUTION		6,982	7,854	907	11,110		19,487	22,868	11,567	80,775	10,791		91,566
001 02 13 466 D.A. - OCJP DRUG GRANT			243	35	275					553	124		677
001 02 15 518 D.A. - VICTIM - WITNESS			729	82	1,919	10		2,079	1,157	5,976	457		6,433
001 02 16 521 SHERIFF	14,509	39,838	49,686	5,996	79,770	169	2,340	112,260	60,150	364,718	51,666		416,384
001 02 19 523 BOATING SAFETY			4,933	2,864	369	12		4,158	2,313	19,118	1,724		20,842
001 02 20 531 JAIL	71,319	13,850	17,569	2,106	31,332	107	688	24,947	21,978	183,895	21,161		205,056
001 02 23 532 JUVENILE DETENTION		1,793	2,218	275	3,993	16	12,539	4,158	2,313	27,307	2,106		29,413
001 02 23 534 JUV. ACCOUNTABILITY INCENT.													
001 02 24 533 PROBATION		6,769	9,124	1,068	20,592	121	182,359	51,972	12,724	284,728	170,380		455,108
001 02 28 542 FIRE DEPT		427,647	11,681	1,576	24,123	170	20,430	12,473	5,784	503,884	18,192		522,076
001 02 35 561 AGRICULTURAL COMMISSIONER		260	3,493	425	6,546	39	12,617	12,473	4,049	39,901	12,919		52,820
434 02 73 614 COMMUNITY CORRECTIONS SB678			2,559	347	2,711				1,157	6,774			6,774
416 02 47 611 REVENUE & RECOVERY-PROBATION			659	72	1,494	7			1,157	3,390	366		3,756
001 02 49 575 PLANNING & ZONING	27,300	409	8,533	991	15,322	49	61,509	33,262	12,261	159,638	47,802		207,440
001 02 49 579 PLANNING - GENERAL PLAN			207	30	234					470	(14)		457
001 02 66 487 PROBATION - ADAPT PROGRAM													
417 02 67 612 PROBATION - YOUTHFUL OFFENDER			1,256	159	2,180	8			1,157	4,760	1,619		6,378
001 02 70 485 DA-FAM. VIOLENCE RSP. TEAM													
610 03 03 591 AIRPORT			1,365	25	942	13	107,035			109,380	100,686		210,066
001 03 04 583 PUBLIC WORKS ADMIN	3,177	3,715	6,369	738	11,043	40	42,634	24,947	9,254	101,917	(1,791)		100,126
001 03 04 587 SAFETY OFFICER													
001 04 01 621 HEALTH DEPT	14,390	12,367	14,041	1,664	31,668	206	86,753	45,736	18,508	225,333	9,293		234,625
001 04 02 622 BEHAVIORIAL HEALTH			12,451	1,625	20,618	59	15,348	8,108	8,930	67,140	(2,033)		65,107
001 04 03 623 DRUG & ALCOHOL SERVICES			3,885	502	5,916	19	4,664	2,703	3,042	20,730	(5,882)		14,848
001 05 01 661 SOCIAL SERVICES			48,471	5,838	106,524	309	144,234	17,671	46,269	369,316	69,895		439,211
001 05 07 672 HUMAN SERVICES			9,711	699	27,290	158	90,765	33,054	35,512	197,189	54,267		251,456
001 05 10 701 VETERAN SERVICES			297	41	1,034	13	1,917		116	3,417	700		4,117
001 05 28 677 EMPLOYMENT & COMMUNITY SERV													
001 06 06 731 COUNTY LIBRARY		14,686	3,623	432	8,017	42	215,824	2,079	4,627	249,331	152,541		401,872
001 06 08 742 COOPERATIVE EXTENSION		267	1,095	124	3,706	32		12,473	1,735	19,432	1,414		20,846
001 07 01 761 RECREATION		6,925	1,983	241	4,273	26	94,380	6,237	2,313	116,379	(433,250)		(316,871)

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2013-14

Effective Date: 6/17/2015

Revision Date:

Date Printed: 6/17/2015

	Building Use	Equipment Use	Admin 102	Audits 103	Auditor 107	TTC 108	Facilities Mnintenance 128	Info Tech 0151	Personnel 115	Total Actual Costs FY 2013-14	Roll Forward	Adjustments	Total Claimable Costs FY 2015-16
033 02 51 577 TRANSPORTATION PLANNING		2,379	1,300	188	2,059	10				5,936	(802)		5,134
039 02 01 511 TRIAL COURTS			2,440		12,083	19	142,093		17,733	174,367	55,998		230,366
300 03 01 581 ROAD DEPT	3,179	16,518	24,750	3,077	40,424	125	27,003	18,710	25,448	159,234	(11,251)		147,983
301 02 48 576 FISH & GAME		391	157	23	177					747	570		1,317
306 03 02 582 ROAD - SPECIAL PROJECTS					59	1				60	(1,014)		(954)
312 09 01 851 WATER AGENCY			2,874	416	3,380	2				6,672	357		7,029
313 09 02 864 COULTERVILLE LIGHTING		1,383	246	36	374	2				2,040	(91)		1,950
314 09 03 852 COULTERVILLE SERV - WATER		1,641	218	32	2,335	37	884			5,146	(14,094)		(8,948)
314 09 03 853 COULTERVILLE SERV - SEWER		1,641	637	92	720		1,951			5,041	(23,229)		(18,188)
315 09 04 854 DON PEDRO I-M			39	6	58	0				103	(1,486)		(1,383)
316 09 05 855 DON PEDRO SEWER		1,461	844	122	3,228	40				5,695	(36,980)		(31,285)
317 09 06 856 HORNITOS LIGHTING		485	119	17	230	2				852	123		976
318 09 07 857 MARIPOSA LIGHTING		1,225	1,401	203	2,136	10				4,975	1,601		6,576
319 09 08 858 MARIPOSA PARKING			90	13	205	2	3,830			4,140	627		4,767
320 09 09 859 MARIPOSA PINES SEWER		2,692	371	54	1,143	13				4,273	(10,158)		(5,885)
321 09 11 861 WAWONA SERVICE AREA			562	81	760	2				1,406	313		1,719
322 09 12 862 YOSEMITE WEST MAINT - ROAD		8,309	636	92	3,546	50	38,458			51,090	12,952		64,043
322 09 12 863 YOSEMITE WEST MAINT - SEWER		8,309	1,485	215	1,678					11,687	(20,826)		(9,140)
322 09 12 871 YOSEMITE WEST MAINT - WATER		8,309	1,387	201	1,567					11,463	(34,871)		(23,408)
327 02 03 513 COPS GRANTS (COPS & BJA)													
328 05 03 663 COMMUNITY FAMILY RESOURCES			261	38	295					594	267		860
330 05 11 901 HOUSING DEVELOPMENT			463	67	523					1,053	(3,970)		(2,918)
332 05 12 921 HOUS AUTH - SEC 8 VOUCHER													
334 05 27 943 ENERGY GRANTS			2,336	303	7,584	68		1,663	1,793	13,746	(3,812)		9,935
335 05 14 941 CSBG GRANTS			144	21	163					328	(1,056)		(728)
341 05 19 716 SENIOR SERVICES			805	55	1,394	17	108	6,237	3,100	11,715	1,013		12,729
342 05 17 714 SENIOR NUTRITION C1			786	114	4,723	43				5,665	58		5,724
342 05 18 715 SENIOR NUTRITION C2			519	75	3,089	44				3,727	696		4,423
342 05 20 717 SENIOR NUTRITION RESTAURANT			202	29	1,387	20				1,638	180		1,818
442 05 31 687 BLUE SHIELD FOUNDATION			159						1,157	1,316			1,316
343 05 04 664 PROPOSITION 36													
370 02 45 574 LOCAL AGENCY FORMATION			305	44	426	1				777	209		986
422 05 02 662 HUMAN SERVICES WRAP AROUND			6,141	814	7,874	19	1,316	3,326	3,783	23,272	11,161		34,433
410 04 36 668 MENTAL HEALTH SVC ACCOUNT			12,405	1,574	19,752	67	5,973	9,771	11,139	60,681	(11,430)		49,251
411 05 25 676 PUBLIC AUTHORITY			1,017	147	2,146	18				3,328	1,759		5,087
412 01 44 492 ECONOMIC DEV. STRATEGY													
600 02 36 562 BUILDING INSPECTOR	9,399		3,014	367	5,886	20	31,722	12,473	3,470	66,351	22,851		89,202
601 04 04 651 SOLID WASTE ENTERPRISE			15,526	1,856	25,324	85	3,182	8,316	13,881	68,169	17,674		85,843
606 03 06 601 TRANSIT			2,299	293	4,369	20			1,990	8,971	1,700		10,672
616 03 08 580 PLANT OPERATION SERVICES			2,302	264	4,338	16			3,470	10,390			10,390
700 03 05 584 FLEET MAINTENANCE		17,395	8,941	1,110	23,634	201	5,725	16,631	9,254	82,891	6,884		89,776
705 01 45 501 INSURANCE			8,949	1,296	10,346	4				20,595	5,793		26,388
706 01 46 502 WORKERS COMPENSATION			6,432	931	7,739	8				15,111	4,791		19,902
707 01 49 505 LIABILITY			2,290	332	3,133	10				5,764	996		6,761
999 99 99 999 ALL OTHERS					5,050	89	(10,469)			(5,330)	(11,447)		(16,777)

**COUNTY OF MARIPOSA - COST ALLOCATION PLAN**

**Cost Exhibit**

**EXHIBIT A**

Fiscal Year 2013-14

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Revision Date:

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	Building Use	Equipment Use	Admin 102	Audits 103	Auditor 107	TTC 108	Facilities Maintenance 128	Info Tech 0151	Personnel 115	Total Actual Costs FY 2013-14	Roll Forward	Adjustments	Total Claimable Costs FY 2015-16
Subtotal	193,510	661,270	374,358	45,535	711,052	2,959	1,544,606	608,493	407,726	4,549,509	356,299	-	4,905,808
Direct Billed	-	-	-	-	-	-	51,579	-	-	51,579			51,579
Unallocated	-	-	213,077	-	107,862	439,982	-	-	-	760,921			760,921
<b>Total</b>	<b>193,510</b>	<b>661,270</b>	<b>587,435</b>	<b>45,535</b>	<b>818,914</b>	<b>442,941</b>	<b>1,596,185</b>	<b>608,493</b>	<b>407,726</b>	<b>5,362,009</b>	<b>356,299</b>	<b>-</b>	<b>5,718,308</b>