



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

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Mariposa
Mariposa, California

Date: June 10, 2016
Filing Ref: MAP17

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 **Exhibit A** (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 | 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.

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 to be included when calculating carry-forward in the 2018-19 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

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

Title

6-16-2016

6-28-2016

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 2014-15

Effective Date: 12/30/2015

Revision Date:

Date Printed: 12/30/2015

	Building Use	Equipment Use	Admin 102	Audits 103	Auditor 107	TTC 108	Facilities Maintenance 128	Info Tech 0151	Human Resources 115	Total Actual Costs FY 2014-15	Roll Forward	Adjustments	Total Claimable Costs FY 2016-17
001 01 01 411 BOARD OF SUPERVISORS	39,414	5,026	3,456	586	9,279	15	65,179	33,227	8,086	164,268	19,125		183,393
001 01 09 423 ASSESSOR - RECORDER	2,087	12,833	4,922	811	13,233	20	37,647	28,243	12,706	112,501	3,325		115,826
001 01 13 431 COUNTY COUNSEL	3,185		1,692	313	4,028	8	24,127	3,323	2,599	39,275	6,582		45,857
001 01 20 452 COUNTY CLERK	508		660	119	2,801	13	15,259	16,613	1,155	37,129	(4,311)		32,818
001 01 21 453 ELECTIONS	508	30,833	1,012	173	3,513	26	15,259		2,310	53,635	(3,141)		50,494
001 01 43 491 TOURISM & ECONOMIC DEV.	649		3,533	734	7,226	15	21,253		1,155	34,566	16,421		50,987
001 01 50 508 SURVEYOR AND ENGINEER		751	5,176	936	12,926	22	23,104		9,010	51,925			51,925
001 02 02 464 D.A. - SRVP GRANT													
001 02 05 514 GRAND JURY			99	21	2,654	40				2,814	33		2,847
001 02 06 461 INDIGENT DEFENSE			1,683	360	4,088	20				6,151	(438)		5,713
001 02 07 515 CHILD SUPPORT ENFORCEMENT			3,547	616	9,598	19	0		7,508	21,287	(15,437)		5,850
001 02 08 462 SUND-PELOSSO - DA													
001 02 10 467 DA-VERTICAL BLOCK GRANT					21	0				21	4		25
001 02 12 517 D.A. - PROSECUTION		6,982	5,357	927	15,106	49	15,379	43,195	11,551	98,546	16,972		115,518
001 02 13 466 D.A. - OCJP DRUG GRANT			110	23	185					318	(229)		89
001 02 15 518 D.A. - VICTIM - WITNESS			453	75	1,594				1,155	3,278	(2,639)		639
001 02 16 521 SHERIFF	14,509	45,662	35,476	6,450	85,895	157	1,211	126,261	60,066	375,689	40,349		416,038
001 02 19 523 BOATING SAFETY		4,933	2,036	392	5,241	10			2,310	18,245	252		18,497
001 02 20 531 JAIL	71,319	14,589	12,439	2,245	33,682	98	1,466	74,760	21,947	232,545	54,586		287,131
001 02 23 532 JUVENILE DETENTION		1,793	1,465	270	4,172	16	12,293	3,323	2,310	25,641	215		25,856
001 02 23 534 JUV. ACCOUNTABILITY INCENT.													
001 02 24 533 PROBATION		6,769	6,552	1,160	23,030	117	97,829	66,453	12,706	214,618	24,204		238,822
001 02 28 542 FIRE DEPT		428,726	8,329	1,673	24,570	149	11,284	41,533	5,776	522,040	21,311		543,351
001 02 35 561 AGRICULTURAL COMMISSIONER		260	2,365	429	7,045	34	2,473	4,984		21,633	(19,232)		2,401
434 02 73 614 COMMUNITY CORRECTIONS SB678			2,012	409	3,214				1,155	6,790			6,790
416 02 47 611 REVENUE & RECOVERY-PROBATION			384	60	1,405	6			1,155	3,010	(703)		2,307
001 02 49 575 PLANNING & ZONING	25,050	409	5,886	1,022	16,397	41	54,059	29,904	12,475	145,245	14,230		159,475
001 02 49 579 PLANNING - GENERAL PLAN			147	32	248					427	(23)		404
001 02 66 487 PROBATION - ADAPT PROGRAM													
417 02 67 612 PROBATION - YOUTHFUL OFFENDER			886	168	2,281	7			1,155	4,496	(215)		4,281
001 02 70 485 DA-FAM. VIOLENCE RSP. TEAM													
610 03 03 591 AIRPORT			855	183	2,318	14	65,891			69,262	58,808		128,070
001 03 04 583 PUBLIC WORKS ADMIN	3,177	3,715	4,193	755	10,770	30	95,786	24,920	7,508	150,854	(34,074)		116,780
001 03 04 587 SAFETY OFFICER													
001 04 01 621 HEALTH DEPT	13,204	12,367	9,704	1,727	33,499	190	90,492	38,211	18,366	217,761	12,947		230,708
001 04 02 622 BEHAVIORIAL HEALTH			10,794	2,085	30,516	66	14,886	1,661	11,863	71,872	11,734		83,606
001 04 03 623 DRUG & ALCOHOL SERVICES			3,184	620	6,988	19	4,523	1,661	3,234	20,229	1,605		21,834
001 05 01 661 SOCIAL SERVICES			34,457	6,317	109,694	217	152,525	3,323	48,515	355,047	(35,187)		319,860
001 05 07 672 HUMAN SERVICES			5,818	557	20,078	106	91,985	1,661	36,097	156,304	(4,977)		151,327
001 05 10 701 VETERAN SERVICES			207	42	913	9	1,512		116	2,799	(3,202)		(403)
001 05 28 677 EMPLOYMENT & COMMUNITY SERV											(25)		(25)
001 06 06 731 COUNTY LIBRARY		14,686	2,598	468	8,323	40	159,329	1,661	4,620	191,726	18,960		210,686
001 06 08 742 COOPERATIVE EXTENSION		267	769	132	3,453	22		9,968	1,733	16,343	(2,387)		13,956
001 07 01 761 RECREATION		6,925	1,356	246	4,259	21	94,380	4,984	2,310	114,482	1,823		116,305

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											Forward	Adjustments	
033 02 51 577 TRANSPORTATION PLANNING		2,379	958	205	2,596	7				6,146			5,297
039 02 01 511 TRIAL COURTS			1,561		18,013	20	126,106		17,523	163,224	23,758		186,982
300 03 01 581 ROAD DEPT	3,179	16,519	17,697	3,326	42,623	99	24,895	14,952	24,258	147,547	(40,868)		106,679
301 02 48 576 FISH & GAME		391	60	13	100					563	241		804
306 03 02 582 ROAD - SPECIAL PROJECTS					857	14				871	456		1,327
312 09 01 851 WATER AGENCY			1,624	348	2,941	3				4,916	(3,178)		1,738
313 09 02 864 COULTERVILLE LIGHTING		1,383	195	42	418	1				2,039	(161)		1,878
314 09 03 852 COULTERVILLE SERV - WATER		1,641	233	50	2,427	33	576			4,959	(16,634)		(11,675)
314 09 03 853 COULTERVILLE SERV - SEWER		1,641	460	99	775		2,503			5,477	(43,014)		(37,537)
315 09 04 854 DON PEDRO I-M			27	6	53	0				86	5		91
316 09 05 855 DON PEDRO SEWER		1,461	739	158	3,738	40	2,666			8,802	(60,281)		(51,479)
317 09 06 856 HORNITOS LIGHTING		485	91	20	243	1				840	14		854
318 09 07 857 MARIPOSA LIGHTING		1,225	1,123	240	2,391	8	249			5,237	861		6,098
319 09 08 858 MARIPOSA PARKING			170	36	396	2	5,315			5,919	4,413		10,332
320 09 09 859 MARIPOSA PINES SEWER		2,692	271	58	1,190	12				4,223	(18,374)		(14,151)
321 09 11 861 WAWONA SERVICE AREA			435	93	870	2				1,400	162		1,562
322 09 12 862 YOSEMITE WEST MAINT - ROAD		8,309	433	93	3,395	43	5,847			18,119	(14,569)		3,550
322 09 12 863 YOSEMITE WEST MAINT - SEWER		8,309	1,327	284	2,235		5,954			18,109	(36,554)		(18,445)
322 09 12 871 YOSEMITE WEST MAINT - WATER		8,309	936	200	1,576		447			11,468	(79,779)		(68,311)
327 02 03 513 COPS GRANTS (COPS & BJA)													
328 05 03 663 COMMUNITY FAMILY RESOURCES			223	48	376					647	96		743
330 05 11 901 HOUSING DEVELOPMENT			259	55	436					750	(260)		490
332 05 12 921 HOUS AUTH - SEC 8 VOUCHER													
334 05 27 943 ENERGY GRANTS			2,003	407	9,082	61			1,155	12,707	(2,922)		9,785
335 05 14 941 CSBG GRANTS			98	21	166					285	(500)		(215)
341 05 19 716 SENIOR SERVICES			534	55	1,408	16	9,005	4,984	3,096	19,098	7,887		26,985
342 05 17 714 SENIOR NUTRITION C1			571	122	4,767	36				5,497	(1,120)		4,377
342 05 18 715 SENIOR NUTRITION C2			399	85	2,962	37				3,483	(376)		3,107
342 05 20 717 SENIOR NUTRITION RESTAURANT			158	34	1,493	20				1,705	(89)		1,616
442 05 31 687 BLUE SHIELD FOUNDATION													
343 05 04 664 PROPOSITION 36													
370 02 45 574 LOCAL AGENCY FORMATION			73	16	172	1				262	(516)		(254)
422 05 02 662 HUMAN SERVICES WRAP AROUND			3,042	602	5,234	8	1,276		2,587	12,749	(2,843)		9,906
410 04 36 668 MENTAL HEALTH SVC ACCOUNT			8,406	1,614	18,429	45	5,604		9,749	43,848	(19,925)		23,923
411 05 25 676 PUBLIC AUTHORITY			702	150	2,031	14				2,897	583		3,480
412 01 44 492 ECONOMIC DEV. STRATEGY					21	0				21			21
600 02 36 562 BUILDING INSPECTOR	8,625		2,786	513	7,061	15	37,020	13,291	4,389	73,700	17,533		91,233
601 04 04 651 SOLID WASTE ENTERPRISE			10,343	1,928	26,814	84	3,772	6,645	15,017	64,603	(1,065)		63,538
606 03 06 601 TRANSIT			1,651	316	4,667	18			1,987	8,639	1,136		9,775
616 03 08 580 PLANT OPERATION SERVICES			1,586	274	4,504	13			3,465	9,842			9,842
700 03 05 584 FLEET MAINTENANCE		18,077	6,054	1,120	23,420	177	787	13,291	9,241	72,166	(7,017)		65,149
705 01 45 501 INSURANCE			6,347	1,359	10,915	4				18,625	(1,381)		17,244
706 01 46 502 WORKERS COMPENSATION			4,799	1,027	8,493	7				14,326	534		14,860
707 01 49 505 LIABILITY			1,705	365	3,549	11				5,629	(166)		5,463
999 99 99 999 ALL OTHERS					4,448	72	(5,704)			(1,184)	(7,386)		(8,570)

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	Building Use	Equipment Use	Admin 102	Audits 103	Auditor 107	TTC 108	Facilities Maintenance 128	Info Tech 0151	Human Resources 115	Total Actual Costs FY 2014-15	Roll Forward	Adjustments	Total Claimable Costs FY 2016-17
Subtotal	185,415	670,345	263,691	48,517	751,527	2,542	1,395,452	616,355	409,166	4,343,011	(104,882)	-	4,238,129
Direct Billed	-	-	-	-	-	-	48,989	-	-	48,989	-	-	48,989
Unallocated	-	-	327,489	-	124,367	373,965	-	-	-	825,822	-	-	825,822
Total	185,415	670,345	591,181	48,517	875,895	376,507	1,444,442	616,355	409,166	5,217,823	(104,882)	-	5,112,941