



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mariposa
Mariposa, California**

**Date: June 20, 2017
Filing Ref: MAP18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **Exhibit A** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 200, 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 2017-18 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MARIPOSA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Deborah Isaacs

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Local Government Programs & Services**

Name

Auditor

Title

6-27-2017

6-29-2017

Date

Date

**Negotiated by Phillip Pangilinan
Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2015-16

Effective Date: 12/29/2016

Revision Date:

Date Printed: 12/29/2016

	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 2015-16	Roll Forward	Adjustments	Total Claimable Costs FY 2017-18
001 01 01 411 BOARD OF SUPERVISORS	25,168	5,954	2,506	583	8,876	20	69,687	32,304	8,988	154,086	(5,238)		148,848
001 01 09 423 ASSESSOR - RECORDER	2,256	12,833	3,677	833	12,359	27	37,748	32,304	14,124	116,161	832		116,993
001 01 13 431 COUNTY COUNSEL	2,034		1,225	322	3,870	13	21,874	4,615	2,889	36,841	(2,822)		34,019
001 01 20 452 COUNTY CLERK	549		483	123	2,703	20	16,438	23,075	1,284	44,675	4,196		48,871
001 01 21 453 ELECTIONS	549	30,833	736	173	3,266	35	16,563		2,568	54,724	(1,112)		53,612
001 01 43 491 TOURISM & ECONOMIC DEV.	414		2,964	917	8,229	23	18,527	2,307	1,284	34,666	(1,047)		33,619
001 01 50 508 SURVEYOR AND ENGINEER		2,748	3,804	968	11,515	37	18,816		10,272	48,158	18,705		66,863
001 02 02 464 D.A. - SRVP GRANT													
001 02 05 514 GRAND JURY			64	21	2,003	43				2,130	(1,251)		879
001 02 06 461 INDIGENT DEFENSE			1,120	358	3,669	24				5,172	(1,800)		3,372
001 02 07 515 CHILD SUPPORT ENFORCEMENT			4,481	581	7,959	23	0		7,704	20,748	(18,712)		2,036
001 02 08 462 SUND-PELOSSO - DA											(23)		(23)
001 02 10 467 DA-VERTICAL BLOCK GRANT					27	1				27	(2,717)		(2,690)
001 02 12 517 D.A. - PROSECUTION		6,982	3,822	911	14,294	86	44,173	44,995	12,840	128,102	47,327		175,429
001 02 13 466 D.A. - OCJP DRUG GRANT			104	33	246					384	(169)		215
001 02 15 518 D.A. - VICTIM - WITNESS			416	77	1,655		2,273		2,311	6,732	756		7,488
001 02 16 521 SHERIFF	14,509	45,662	24,395	6,153	79,397	243	1,842	102,682	68,050	342,934	(21,784)		321,150
001 02 19 523 BOATING SAFETY		5,786	1,381	379	4,074	8		4,615	2,568	18,811	(307)		18,504
001 02 20 531 JAIL	71,314	14,589	9,296	2,382	32,571	127		64,609	24,395	219,284	35,389		254,673
001 02 23 532 JUVENILE DETENTION		1,793	1,026	266	3,200	18	28,020	4,615	2,568	41,506	14,199		55,705
001 02 23 534 JUV. ACCOUNTABILITY INCENT.													
001 02 24 533 PROBATION		6,769	4,777	1,185	22,471	180	156,667	70,377	14,124	276,550	(8,178)		268,372
001 02 28 542 FIRE DEPT		428,726	5,078	1,500	21,889	206	13,100	42,688	5,136	518,324	14,440		532,764
001 02 35 561 AGRICULTURAL COMMISSIONER		260	1,783	461	6,902	48	14,797	12,691	4,494	41,436	1,535		42,971
434 02 73 614 COMMUNITY CORRECTIONS SB678			1,584	476	3,502				1,284	6,845	71		6,916
416 02 47 611 REVENUE & RECOVERY-PROBATION			307	67	1,294	8			1,284	2,960	(430)		2,530
001 02 49 575 PLANNING & ZONING	15,995	409	4,537	1,084	15,239	55	57,733	31,151	15,151	141,355	(18,283)		123,072
001 02 49 579 PLANNING - GENERAL PLAN			92	29	216					337	(133)		204
001 02 66 487 PROBATION - ADAPT PROGRAM													
417 02 67 612 PROBATION - YOUTHFUL OFFENDER			580	154	2,591	12			1,284	4,622	(138)		4,484
001 02 70 485 DA-FAM. VIOLENCE RSP. TEAM							606			606			606
610 03 03 591 AIRPORT			424	136	1,867	20	37,609			40,056	(69,324)		(29,268)
001 03 04 583 PUBLIC WORKS ADMIN	3,146	3,715	2,695	660	11,926	49	107,492	39,227	8,346	177,255	75,338		252,593
001 03 04 587 SAFETY OFFICER													
001 04 01 621 HEALTH DEPT	8,431	12,367	7,303	1,810	31,446	246	100,159	58,840	21,699	242,301	16,968		259,269
001 04 02 622 BEHAVIORIAL HEALTH			9,826	2,676	34,788	118	19,705	1,154	19,272	87,539	20,399		107,938
001 04 03 623 DRUG & ALCOHOL SERVICES			2,179	610	6,126	26	5,514		3,595	18,049	(2,681)		15,368
001 05 01 661 SOCIAL SERVICES			26,796	7,068	114,855	257	81,788	2,307	59,704	292,775	(76,541)		216,234
001 05 07 672 HUMAN SERVICES ADMIN			4,694	444	19,793	156	117,293	1,154	43,591	187,124	(10,065)		177,059
001 05 10 701 VETERAN SERVICES			143	43	915	14			128	1,242	(2,175)		(933)
001 05 28 677 EMPLOYMENT & COMMUNITY SERV													
001 06 06 731 COUNTY LIBRARY		14,686	1,900	483	7,918	57	122,865	1,154	5,136	154,200	(95,131)		59,069
001 06 08 742 COOPERATIVE EXTENSION		267	604	146	3,368	31		12,691	1,926	19,034	(398)		18,636
001 07 01 761 RECREATION		6,925	970	248	4,044	29	95,899	4,615	2,568	115,299	(1,080)		114,219

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2015-16

Effective Date: 12/29/2016

Revision Date:

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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 2015-16	Roll Forward	Adjustments	Total Claimable Costs FY 2017-18
033 02 51 577 TRANSPORTATION PLANNING		2,379	658	211	1,906	8				5,162	(774)		4,388
039 02 01 511 TRIAL COURTS					22,534	33	121,657			144,225	(30,142)		114,083
300 03 01 581 ROAD DEPT	3,148	16,518	11,749	3,104	37,609	149	24,202	20,767	26,963	144,209	(15,025)		129,184
301 02 48 576 FISH & GAME		391	29	9	69					499	(248)		251
306 03 02 582 ROAD - SPECIAL PROJECTS					902	21				923	863		1,786
312 09 01 851 WATER AGENCY			222	71	617	2				912	(5,760)		(4,848)
313 09 02 864 COULTERVILLE LIGHTING		1,383	140	45	416	2				1,985	(55)		1,930
314 09 03 852 COULTERVILLE SERV - WATER		1,641	154	49	2,108	40	886			4,878	(268)		4,610
314 09 03 853 COULTERVILLE SERV - SEWER		1,641	265	85	626		2,142			4,758	(283)		4,475
315 09 04 854 DON PEDRO I-M			17	5	46	0				69	(34)		35
316 09 05 855 DON PEDRO SEWER		1,461	681	218	3,683	48				6,090	395		6,485
317 09 06 856 HORNITOS LIGHTING		485	64	20	237	2				808	(44)		764
318 09 07 857 MARIPOSA LIGHTING		1,225	812	260	2,402	11	350			5,061	86		5,147
319 09 08 858 MARIPOSA PARKING			118	38	351	2	11,461			11,970	7,830		19,800
320 09 09 859 MARIPOSA PINES SEWER		2,692	153	49	1,150	18				4,062	(211)		3,851
321 09 11 861 WAWONA SERVICE AREA			295	95	823	3				1,216	(190)		1,026
322 09 12 862 YOSEMITE WEST MAINT - ROAD		8,309	304	97	3,625	67	93,254			105,657	54,567		160,224
322 09 12 863 YOSEMITE WEST MAINT - SEWER		8,309	834	267	1,964		9,260			20,634	8,947		29,581
322 09 12 871 YOSEMITE WEST MAINT - WATER		8,309	557	178	1,313					10,357	(1,106)		9,251
327 02 03 513 COPS GRANTS (COPS & BJA)													
328 05 03 663 FAMILY PRESERVATION			168	54	395					616	22		638
330 05 11 901 HOUSING DEVELOPMENT			162	52	381					594	(459)		135
332 05 12 921 HOUS AUTH - SEC 8 VOUCHER													
334 05 27 943 ENERGY GRANTS			1,777	519	9,317	94			2,054	13,761	15		13,776
335 05 14 941 CSBG GRANTS											(328)		(328)
341 05 19 716 SENIOR SERVICES			618	59	1,896	23	3,844	3,461	3,441	13,343	1,628		14,971
342 05 17 714 SENIOR NUTRITION C1			426	136	4,216	52				4,831	(834)		3,997
342 05 18 715 SENIOR NUTRITION C2			297	95	3,027	53				3,473	(254)		3,219
342 05 20 717 SENIOR NUTRITION RESTAURANT			107	34	1,481	28				1,650	12		1,662
442 05 31 687 BLUE SHIELD FOUNDATION											(1,316)		(1,316)
343 05 04 664 PROPOSITION 36													
370 02 45 574 LOCAL AGENCY FORMATION (LAFCO)			51	16	153	1				221	(556)		(335)
422 05 02 662 HUMAN SERVICES WRAP AROUND			278	89	676	0				1,044	(22,228)		(21,184)
410 04 36 668 MENTAL HEALTH SVC ACCOUNT			7,578	2,130	21,222	74	6,832		12,121	49,957	(10,724)		39,233
411 05 25 676 PUBLIC AUTHORITY			309	99	1,329	14				1,750	(1,578)		172
412 01 44 492 ECONOMIC DEV. STRATEGY													
600 02 36 562 BUILDING INSPECTOR	5,507		2,021	528	6,891	26	32,511	18,460	4,879	70,822	4,471		75,293
601 04 04 651 SOLID WASTE ENTERPRISE			7,064	1,855	24,147	107	1,801	8,076	16,692	59,741	(8,428)		51,313
606 03 06 601 TRANSIT			1,402	395	5,348	27				2,208	9,381	410	9,791
616 03 08 580 PLANT OPERATION SERVICES			1,304	324	4,886	21			3,852	10,386	(4)		10,382
700 03 05 584 FLEET MAINTENANCE		18,077	4,242	1,108	22,233	257	5,941	18,460	10,272	80,590	(2,301)		78,289
705 01 45 501 INSURANCE			4,084	1,307	9,883	6				15,280	(5,315)		9,965
706 01 46 502 WORKERS COMPENSATION			3,040	973	7,611	10				11,634	(3,477)		8,157
707 01 49 505 LIABILITY			974	311	3,210	21				4,516	(1,248)		3,268
999 99 99 999 ALL OTHERS					4,399	101	(10,693)			(6,193)	(863)		(7,056)

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Fiscal Year 2015-16

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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 2015-16	Roll Forward	Adjustments	Total Claimable Costs FY 2017-18
Subtotal	153,023	674,124	190,725	49,247	726,149	3,582	1,510,633	663,394	453,046	4,423,922	(126,191)	-	4,297,731
Direct Billed	-	-	-	-	-	-	80,239	-	-	80,239			80,239
Unallocated	-	-	175,953	-	166,781	416,416	-	-	-	759,150			759,150
Total	153,023	674,124	366,678	49,247	892,929	419,998	1,590,872	663,394	453,046	5,263,311	(126,191)	-	5,137,120