



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mariposa
Mariposa, California**

**Date: May 24, 2019
Filing Ref: MAP20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 Management | 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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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 fiscal year 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MARIPOSA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Luis Mercado

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

5-31-2019

6-4-2019

Date

Date

**Negotiated by Joy Lao
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Exhibit A

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2017-18

Effective Date: 5/20/2019

Revision Date:

Date Printed: 5/20/2019

	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 2017-18	Roll Forward	Adjustments	Total Claimable Costs FY 2019-20
001 01 01 411 BOARD OF SUPERVISORS	25,168	5,954	5,544	534	9,388	34	67,550	31,549	10,145	155,867	1,781		157,648
001 01 09 423 ASSESSOR - RECORDER	2,256	12,833	7,630	735	11,705	31	28,920	26,769	13,949	104,827	(11,334)		93,493
001 01 13 431 COUNTY COUNSEL	2,034		2,897	287	4,004	21	14,216	7,648	2,536	33,643	(3,198)		30,445
001 01 20 452 COUNTY CLERK	549		1,150	113	2,990	27	9,744	2,868	1,268	18,710	(25,965)		(7,255)
001 01 21 453 ELECTIONS	549	30,833	1,619	157	3,218	38	9,744	5,736	2,536	54,432	(292)		54,140
001 01 43 491 TOURISM & ECONOMIC DEV.	414		7,930	802	7,262	24	10,482	3,824	1,268	32,007	(2,659)		29,348
001 01 50 508 SURVEYOR AND ENGINEER		5,951	7,311	713	9,662	31	7,478	8,604	10,145	49,896	1,738		51,634
001 02 02 464 D.A. - SRVP GRANT													
001 02 05 514 GRAND JURY			169	17	2,052	47				2,285	155		2,440
001 02 06 461 INDIGENT DEFENSE			3,349	340	4,550	52				8,291	3,119		11,410
001 02 07 515 CHILD SUPPORT ENFORCEMENT			6,065	532	7,941	24	0		10,145	24,707	3,959		28,666
001 02 08 462 SUND-PELOSSO - DA													
001 02 10 467 DA-VERTICAL BLOCK GRANT											(27)		(27)
001 02 12 517 D.A. - PROSECUTION		6,982	8,593	835	14,827	93	37,397	48,757	13,315	130,798	2,696		133,494
001 02 13 466 D.A. - OCJP DRUG GRANT			3	0	2					5	(379)		(374)
001 02 15 518 D.A. - VICTIM - WITNESS			1,246	117	2,885	19	635		3,170	8,073	1,341		9,414
001 02 16 521 SHERIFF	14,509	64,638	62,727	6,179	85,464	309	1,841	93,690	67,211	396,568	53,634		450,202
001 02 19 523 BOATING SAFETY		5,786	2,780	275	3,767	18		4,780	2,536	19,942	1,131		21,073
001 02 20 531 JAIL	71,314	28,856	21,675	2,133	33,071	157		68,833	24,094	250,133	30,849		280,982
001 02 23 532 JUVENILE DETENTION		1,793	2,162	212	3,362	19	15,931		2,536	26,016	(15,490)		10,526
001 02 23 534 JUV. ACCOUNTABILITY INCENT.													
001 02 24 533 PROBATION		10,027	12,528	1,225	23,330	211	72,987	62,141	16,486	198,934	(77,616)		121,318
001 02 28 542 FIRE DEPT		426,758	17,852	1,796	22,251	191	12,462	37,285	6,341	524,936	6,612		531,548
001 02 35 561 AGRICULTURAL COMMISSIONER		260	4,204	411	6,315	50	8,921	24,857	5,707	50,723	9,287		60,010
434 02 73 614 COMMUNITY CORRECTIONS SB678			4,346	434	4,231				2,536	11,548	4,703		16,251
416 02 47 611 REVENUE & RECOVERY-PROBATION			757	73	1,323	6			1,268	3,427	467		3,894
001 02 49 575 PLANNING & ZONING	15,996	409	9,862	958	16,258	79	57,699	47,801	15,218	164,279	22,924		187,203
001 02 49 579 PLANNING - GENERAL PLAN			1,649	168	1,200					3,017	2,680		5,697
001 02 66 487 PROBATION - ADAPT PROGRAM													
417 02 67 612 PROBATION - YOUTHFUL OFFENDER			1,350	134	1,831	8			1,268	4,591	(31)		4,560
001 02 70 485 DA-FAM. VIOLENCE RSP. TEAM											(606)		(606)
610 03 03 591 AIRPORT			496	50	1,249	22	14,491			16,308	(23,748)		(7,440)
001 03 04 583 PUBLIC WORKS ADMIN	3,146	3,715	9,332	904	16,184	108	36,086	12,428	15,218	97,120	(80,135)		16,985
001 03 04 587 SAFETY OFFICER													
001 04 01 621 HEALTH DEPT	8,432	12,367	19,301	1,895	38,685	349	115,901	53,537	22,953	273,419	31,118		304,537
001 04 02 622 BEHAVIORIAL HEALTH			31,771	3,155	45,098	211	21,783		25,489	127,506	39,967		167,473
001 04 03 623 DRUG & ALCOHOL SERVICES			3,408	340	5,219	45	6,096		2,283	17,391	(658)		16,733
001 05 01 661 SOCIAL SERVICES			36,543	3,567	76,134	304	54,478		31,576	202,601	(90,174)		112,427
001 05 07 672 HUMAN SERVICES ADMIN			6,041	469	28,859	220	131,094		49,711	216,394	29,270		245,664
001 05 10 701 VETERAN SERVICES			419	42	984	17	118		127	1,708	466		2,174
001 05 28 677 EMPLOYMENT & COMMUNITY SERV			39,775	3,914	46,038	58			44,004	133,790			133,790
001 06 06 731 COUNTY LIBRARY		14,686	4,731	466	10,387	101	103,684		5,073	139,127	(15,073)		124,054
001 06 08 742 COOPERATIVE EXTENSION/FARM		267	1,319	129	3,459	36		8,604	1,902	15,716	(3,318)		12,398
001 07 01 761 RECREATION		7,821	1,920	190	3,220	33	727,009	3,824	1,902	745,918	630,619		1,376,537
033 02 51 577 TRANSPORTATION PLANNING		2,379	1,370	139	1,765	6				5,659	497		6,156

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Fiscal Year 2017-18

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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 2017-18	Roll Forward	Adjustments	Total Claimable Costs FY 2019-20
039 02 01 511 TRIAL COURTS					9,702	23	126,377			136,101	(8,124)		127,977
300 03 01 581 ROAD DEPT	3,148	16,984	25,942	2,559	35,228	166	74,331	22,944	26,631	207,934	63,725		271,659
301 02 48 576 FISH & GAME		391	89	9	65					554	55		609
306 03 02 582 ROAD - SPECIAL PROJECTS											(923)		(923)
312 09 01 851 WATER AGENCY			1,552	158	1,191	2				2,902	1,990		4,892
313 09 02 864 COULTERVILLE LIGHTING		1,383	465	47	446	3				2,343	358		2,701
314 09 03 852 COULTERVILLE SERV - WATER		1,641	533	54	2,179	44	1,827			6,278	1,400		7,678
314 09 03 853 COULTERVILLE SERV - SEWER		1,641	868	88	631		2,211			5,439	681		6,120
315 09 04 854 DON PEDRO 1-M			151	15	118	0				284	215		499
316 09 05 855 DON PEDRO SEWER		1,461	1,410	143	3,040	50				6,103	13		6,116
317 09 06 856 HORNITOS LIGHTING		485	208	21	251	2				968	160		1,128
318 09 07 857 MARIPOSA LIGHTING		1,225	2,786	283	2,601	14				6,910	1,849		8,759
319 09 08 858 MARIPOSA PARKING			294	30	298	2	7,481			8,105	(3,865)		4,240
320 09 09 859 MARIPOSA PINES SEWER		3,265	756	77	1,569	25				5,693	1,631		7,324
321 09 11 861 WAWONA SERVICE AREA			1,019	104	887	4				2,012	796		2,808
322 09 12 862 YOSEMITE WEST MAINT - ROAD		8,309	685	70	499		40,237			49,799	(55,858)		(6,059)
322 09 12 863 YOSEMITE WEST MAINT - SEWER		8,309	1,953	198	4,223	69	6,136			20,888	254		21,142
322 09 12 871 YOSEMITE WEST MAINT - WATER		8,309	1,366	139	994					10,808	451		11,259
327 02 03 513 COPS GRANTS (COPS & BJA)			76	8	55					139			139
328 05 03 663 FAMILY PRESERVATION(Comm based child			266	27	193					486	(130)		356
330 05 11 901 HOUSING DEVELOPMENT			718	73	522					1,313	719		2,032
332 05 12 921 HOUS AUTH - SEC 8 VOUCHER													
334 05 27 943 ENERGY GRANTS			4,385	440	9,189	109			2,029	16,151	2,390		18,541
335 05 14 941 CSBG GRANTS													
341 05 19 716 SENIOR SERVICES			628	54	2,101	29	813	3,824	3,551	10,999	(2,344)		8,655
342 05 17 714 SENIOR NUTRITION C1			1,160	118	4,586	66				5,930	1,099		7,029
342 05 18 715 SENIOR NUTRITION C2			831	84	3,269	66				4,250	777		5,027
342 05 20 717 SENIOR NUTRITION RESTAURANT			126	13	153	2				293	(1,357)		(1,064)
442 05 31 687 BLUE SHIELD FOUNDATION													
343 05 04 664 PROPOSITION 36													
370 02 45 574 LOCAL AGENCY FORMATION (LAFCO)			136	14	130	1				280	59		339
422 05 02 662 HUMAN SERVICES WRAP AROUND (CLOS											(1,044)		(1,044)
410 04 36 668 MENTAL HEALTH SVC ACCOUNT			25,863	2,431	30,713	206	7,553		23,587	90,353	40,396		130,749
411 05 25 676 PUBLIC AUTHORITY			842	86	804	5				1,735	(15)		1,720
412 01 44 492 ECON DEV. STRATEGY MADE-MARIPOSA													
600 02 36 562 BUILDING INSPECTOR	5,507		6,095	602	8,745	26	30,010	19,120	6,087	76,193	5,371		81,564
601 04 04 651 SOLID WASTE ENTERPRISE			18,479	1,826	26,503	156	10,792	15,296	17,754	90,807	31,066		121,873
606 03 06 601 TRANSIT			2,439	238	4,612	31				10,743	1,362		12,105
616 03 08 580 PLANT OPERATION SERVICES			4,479	440	6,718	29		3,824	5,073	20,563	10,177		30,740
700 03 05 584 FLEET MAINTENANCE		18,867	10,747	1,029	22,784	308	3,385	7,648	8,877	73,645	(6,945)		66,700
705 01 45 501 INSURANCE			13,467	1,369	10,012	5				24,853	9,573		34,426
706 01 46 502 WORKERS COMPENSATION			11,442	1,163	8,738	10				21,352	9,718		31,070
707 01 49 505 LIABILITY			2,845	289	3,463	34				6,632	2,116		8,748
999 99 99 999 ALL OTHERS					8,384	206	(2,360)			6,231	12,424		18,655
Subtotal	153,023	714,583	496,926	48,739	775,761	4,690	1,875,540	626,193	510,928	5,206,383	648,530	-	5,854,913

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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 2017-18	Roll Forward	Adjustments	Total Claimable Costs FY 2019-20
Direct Billed	-	-	-	-	-	-	57,476	-	-	57,476			57,476
Unallocated	-	-	1,990	-	196,231	487,573	-	-	-	685,793			685,793
Total	153,023	714,583	498,916	48,739	971,992	492,262	1,933,017	626,193	510,928	5,949,653	648,530	-	6,598,183