



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mariposa
Mariposa, California**

**Date: May 26, 2020
Filing Ref: MAP21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 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 2020-21 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

6-1-2020

6-1-2020

Date

Date

**Negotiated by Kirsten Ford
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Exhibit A

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2018-19

Effective Date: 12/31/2019

Revision Date:

Date Printed: 12/31/2019

	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 2018-19	Roll Forward	Adjustments	Total Claimable Costs FY 2020-21
001 01 01 411 BOARD OF SUPERVISORS	25,168	5,954	5,331	498	9,041	51	72,462	11,280	11,774	141,559	(22,920)		118,639
001 01 09 423 ASSESSOR - RECORDER	2,256	12,833	7,668	716	12,084	36	30,768	19,617	17,662	103,639	(10,831)		92,808
001 01 13 431 COUNTY COUNSEL	2,034		3,663	347	4,370	22	19,105	8,337	2,944	40,823	(4,879)		35,944
001 01 20 452 COUNTY CLERK	549		1,205	112	2,882	26	8,293	3,923	2,944	19,935	(525)		19,410
001 01 21 453 ELECTIONS	549	30,833	1,610	153	3,415	39	8,427	2,452	1,472	48,950	(8,236)		40,714
001 01 43 491 TOURISM & ECONOMIC DEV.	414		7,266	693	6,104	22	15,370	981	1,472	32,322	(9,337)		22,985
001 01 50 508 SURVEYOR AND ENGINEER		5,951	6,135	575	7,813	31	4,494	11,770	11,774	48,544	(16,729)		31,815
001 02 02 464 D.A. - SRVP GRANT					7	0				7			7
001 02 05 514 GRAND JURY			160	15	2,437	65				2,678	(76)		2,602
001 02 06 461 INDIGENT DEFENSE			3,574	342	3,921	44				7,880	88		7,968
001 02 07 515 CHILDRN SUPPORT ENFORCEMENT			4,987	468	6,733	21	0		8,831	21,041	(691)		20,350
001 02 08 462 SUND-PELOSSO - DA													
001 02 10 467 DA-VERTICAL BLOCK GRANT													
001 02 12 517 D.A. - PROSECUTION		7,458	9,116	857	14,620	78	37,194	27,954	14,718	111,995	(34,182)		77,813
001 02 13 466 D.A. - OCIP DRUG GRANT											(472)		(472)
001 02 15 518 D.A. - VICTIM - WITNESS			1,714	160	5,082	54	189		4,121	11,319	(1,360)		9,959
001 02 16 521 SHERIFF	14,509	65,539	64,166	6,057	85,369	329	3,490	67,187	80,949	387,596	7,627		395,223
001 02 19 523 BOATING SAFETY		5,786	2,466	233	3,420	20		1,962	2,944	16,830	(2,570)		14,260
001 02 20 531 JAIL	71,314	38,111	22,780	2,150	31,913	181	269	37,762	29,436	233,916	(36,456)		197,460
001 02 23 532 JUVENILE DETENTION		1,793	2,297	217	3,239	17	14,188		2,944	24,694	(911)		23,783
001 02 23 534 JUV. ACCOUNTABILITY INCENT.													
001 02 24 533 PROBATION		24,086	10,683	1,006	17,538	142	68,164	38,253	16,190	176,062	(46,357)		129,705
001 02 28 542 FIRE DEPT		423,091	19,013	1,817	20,246	200	13,730	34,820	1,472	514,389	(7,971)		506,418
001 02 35 561 AGRICULTURAL COMMISSIONER		260	4,047	382	5,576	52	2,150	5,395	5,151	23,012	(17,674)		5,338
432 02 72 613 COMMUNITY CORRECTIONS AB109			10,773	1,029	9,758	59			1,472	23,091			23,091
434 02 73 614 COMMUNITY CORRECTIONS SB678			4,117	391	3,886	18			2,944	11,355	383		11,738
416 02 47 611 REVENUE & RECOVERY-PROBATION			867	81	1,340	7			1,472	3,767	292		4,059
001 02 49 575 PLANNING & ZONING	15,996	409	9,766	917	15,576	71	56,057	27,954	17,367	144,113	(36,935)		107,178
001 02 49 579 PLANNING - GENERAL PLAN			837	80	551					1,467	(731)		736
001 02 66 487 PROBATION - ADAPT PROGRAM													
417 02 67 612 PROBATION - YOUTHFUL OFFENDER			1,400	132	1,822	9			1,472	4,835	184		5,019
001 02 70 485 DA-FAM. VIOLENCE RSP. TEAM													
452 02 81 565 EMERGENCY PLANNING			1,588	149	2,154					3,891			3,891
610 03 03 591 AIRPORT			716	68	1,277	22	16,193			18,277	(2,299)		15,978
001 03 04 583 PUBLIC WORKS ADMIN	3,146	3,715	8,293	779	15,091	121	52,541	16,184	14,718	114,588	(35,417)		79,171
001 03 04 587 SAFETY OFFICER													
001 04 01 621 HEALTH DEPT	8,432	12,367	20,993	1,979	37,461	368	85,470	39,234	29,289	235,592	(67,604)		167,988
001 04 02 622 BEHAVIORIAL HEALTH			34,761	3,289	44,497	239	21,966	35,310	35,750	175,812	62,129		237,941
001 04 03 623 DRUG & ALCOHOL SERVICES			5,268	501	6,443	53	6,147	3,923	3,209	25,544	9,406		34,950
001 05 01 661 SOCIAL SERVICES			38,346	3,619	82,572	313	85,289	46,099	33,704	289,943	109,862		399,805
001 05 07 672 HUMAN SERVICES ADMIN			6,488	570	27,929	248	134,077	45,609	52,411	267,332	67,223		334,555
001 05 10 701 VETERAN SERVICES			438	42	892	17	151	2,943	147	4,629	3,016		7,645
001 05 28 677 EMPLOYMENT & COMMUNITY SERV			41,901	3,959	47,369	137		45,609	48,937	187,912	118,461		306,373
001 06 06 731 COUNTY LIBRARY		15,329	4,890	462	11,011	142	95,422		5,887	133,145	(65,586)		67,559
001 06 08 742 COOPERATIVE EXTENSION/FARM		267	1,389	131	3,545	43		5,395	2,208	12,977	(5,712)		7,265

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Fiscal Year 2018-19

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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 2018-19	Roll Forward	Adjustments	Total Claimable Costs FY 2020-21
001 07 01 761 RECREATION		7,820	2,220	210	4,221	47	754,691	6,866	2,208	778,282	654,524		1,432,806
033 02 51 577 TRANSPORTATION PLANNING		2,379	2,236	214	2,502	14				7,345	1,428		8,773
039 02 01 511 TRIAL COURTS					9,788	35	134,779			144,602	(38,410)		106,192
300 03 01 581 ROAD DEPT	3,148	16,984	32,428	3,069	39,174	186	37,875	6,375	32,380	171,619	(5,091)		166,528
301 02 48 576 FISH & GAME		391	96	9	63					560	28		588
306 03 02 582 ROAD - SPECIAL PROJECTS													
312 09 01 851 WATER AGENCY			1,539	147	1,070	2				2,758	836		3,594
313 09 02 864 COULTERVILLE LIGHTING		1,383	502	48	460	4				2,397	208		2,605
314 09 03 852 COULTERVILLE SERV - WATER		1,641	376	36	1,810	43	2,379			6,285	487		6,772
314 09 03 853 COULTERVILLE SERV - SEWER		1,641	802	77	528		2,316			5,363	(2,456)		2,907
315 09 04 854 DON PEDRO 1-M			190	18	132	0				341	137		478
316 09 05 855 DON PEDRO SEWER		1,461	1,237	118	2,606	50				5,471	(3,706)		1,765
317 09 06 856 HORNITOS LIGHTING		485	235	22	234	2				979	72		1,051
318 09 07 857 MARIPOSA LIGHTING		1,225	3,132	299	2,543	13				7,213	1,187		8,400
319 09 08 858 MARIPOSA PARKING			283	27	244	2	11,831			12,386	(11,140)		1,246
320 09 09 859 MARIPOSA PINES SEWER		3,265	611	58	1,323	26				5,283	304		5,587
321 09 11 861 WAWONA SERVICE AREA			971	93	761	3	1,168			2,997	1,416		4,413
322 09 12 862 YOSEMITE WEST MAINT - ROAD		8,309	992	95	653		62,211			72,260	(99,960)		(27,700)
322 09 12 863 YOSEMITE WEST MAINT - SEWER		8,309	2,391	229	4,280	75				15,283	(46,501)		(31,218)
322 09 12 871 YOSEMITE WEST MAINT - WATER		8,309	1,847	177	1,215					11,548	(3,882)		7,666
327 02 03 513 COPS GRANTS (COPS & BJA)			16	1	25	0				42			42
328 05 03 663 FAMILY PRESERVATION(Comm based child			221	21	232	2				477	37		514
330 05 11 901 HOUSING DEVELOPMENT			741	71	488					1,300	162		1,462
332 05 12 921 HOUS AUTH - SEC 8 VOUCHER													
334 05 27 943 ENERGY GRANTS			3,753	355	7,811	104		2,943	3,900	18,866	4,148		23,014
335 05 14 941 CSBG GRANTS													
341 05 19 716 SENIOR SERVICES			586	52	1,569	34	239	5,885	3,944	12,310	(290)		12,020
342 05 17 714 SENIOR NUTRITION C1			1,222	117	4,580	75				5,994	3,016		9,010
342 05 18 715 SENIOR NUTRITION C2			865	83	3,182	73				4,203	(350)		3,853
342 05 20 717 SENIOR NUTRITION RESTAURANT			126	12	83					221	(4,348)		(4,127)
449 05 24 797 WHOLE PERSON CARE			5,876	556	5,710	22			5,755	17,920			17,920
442 05 31 687 BLUE SHIELD FOUNDATION													
343 05 04 664 PROPOSITION 36													
370 02 45 574 LOCAL AGENCY FORMATION (LAFCO)			137	13	119	1				270	4		274
422 05 02 662 HUMAN SERVICES WRAP AROUND (CLOS													
410 04 36 668 MENTAL HEALTH SVC ACCOUNT			26,183	2,480	31,785	223	9,350	20,107	24,299	114,429	37,653		152,082
411 05 25 676 PUBLIC AUTHORITY			730	70	1,020	15				1,835	(277)		1,558
412 01 44 492 ECON DEV. STRATEGY MADE-MARIPOSA													
600 02 36 562 BUILDING INSPECTOR	5,507		7,144	675	8,843	26	31,287	15,203	8,536	77,221	3,493		80,714
601 04 04 651 SOLID WASTE ENTERPRISE			18,294	1,731	23,993	146	12,693	7,847	19,133	83,837	6,877		90,714
606 03 06 601 TRANSIT			2,599	245	4,468	36			4,003	11,351	(1,459)		9,892
616 03 08 580 PLANT OPERATION SERVICES			3,615	339	4,566	17		2,943	7,359	18,838	(1,858)		16,980
700 03 05 584 FLEET MAINTENANCE		18,867	11,314	1,075	24,854	404	4,256	10,299	7,359	78,427	2,418		80,845
705 01 45 501 INSURANCE			13,975	1,336	9,439	7				24,758	2,928		27,686
706 01 46 502 WORKERS COMPENSATION			11,685	1,117	8,228	15				21,045	4,863		25,908
707 01 49 505 LIABILITY			3,522	337	3,757	40				7,656	1,509		9,165
999 99 99 999 ALL OTHERS					8,199	228	(5,309)			3,117	9,333		12,450

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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 2018-19	Roll Forward	Adjustments	Total Claimable Costs FY 2020-21
Subtotal	153,023	736,251	535,405	50,610	785,542	5,268	1,911,371	618,419	586,661	5,382,549	459,550	-	5,842,099
Direct Billed	-	-	-	-	-	-	69,519	-	-	69,519			69,519
Unallocated	-	-	118,960	-	175,702	507,039	-	-	-	801,701			801,701
Total	153,023	736,251	654,365	50,610	961,243	512,307	1,980,890	618,419	586,661	6,253,769	459,550	-	6,713,319