



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mariposa
Mariposa, California**

**Date: June 21, 2021
Filing Ref: MAP22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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 2021-22 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

Title

6-22-2021

6-22-2021

Date

Date

**Negotiated by Adam Russ
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Exhibit A

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2019-20

Effective Date: 5/4/2021

Revision Date:

Date Printed: 5/4/2021

	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 2019-20	Roll Forward	Adjustments	Total Claimable Costs FY 2021-22
001 01 01 411 BOARD OF SUPERVISORS	25,168	5,954	7,211	550	10,066	49	69,979	13,813	12,987	145,779	(10,088)		135,691
001 01 09 423 ASSESSOR - RECORDER	2,256	12,833	9,749	743	12,625	43	32,781	27,026	17,858	115,913	11,086		126,999
001 01 13 431 COUNTY COUNSEL	2,034		5,181	397	5,392	26	12,358	11,411	4,870	41,669	8,026		49,695
001 01 20 452 COUNTY CLERK	549		1,424	108	2,659	22	9,606	4,805	3,247	22,420	3,710		26,130
001 01 21 453 ELECTIONS	549	30,833	2,782	213	3,570	26	9,606	4,805	2,760	55,144	712		55,856
001 01 43 491 TOURISM & ECONOMIC DEV.	414		9,343	721	6,497	23	8,324	1,201	1,623	28,147	(3,860)		24,287
001 01 50 508 SURVEYOR AND ENGINEER		5,951	8,970	686	9,421	35		14,414	12,987	52,463	2,567		55,030
001 02 02 464 D.A. - SRVP GRANT													
001 02 05 514 GRAND JURY			213	16	2,180	59				2,468	183		2,651
001 02 06 461 INDIGENT DEFENSE			4,405	340	4,481	59				9,284	993		10,277
001 02 07 515 CHILD SUPPORT ENFORCEMENT			5,982	456	7,889	30	33,135		11,364	58,856	34,149	(33,135)	59,870
001 02 08 462 SUND-PELOSSO - DA													
001 02 10 467 DA-VERTICAL BLOCK GRANT													
001 02 12 517 D.A. - PROSECUTION		7,458	11,585	886	14,778	84	168,631	34,232	16,234	253,888	123,090		376,978
001 02 13 466 D.A. - OCJP DRUG GRANT											(5)		(5)
001 02 15 518 D.A. - VICTIM - WITNESS			3,026	231	5,731	68	(11)		4,870	13,914	5,841		19,755
001 02 16 521 SHERIFF	14,509	71,257	72,614	5,552	82,637	324	19,606	82,278	102,276	451,052	54,484		505,536
001 02 19 523 BOATING SAFETY		5,786	2,972	228	3,230	14		2,402	3,247	17,880	(2,062)		15,818
001 02 20 531 JAIL	71,314	39,495	28,684	2,197	33,278	189	15,731	46,244	32,469	269,600	19,467		289,067
001 02 23 532 JUVENILE DETENTION		1,793	2,736	210	2,539	21	27,883		3,247	38,429	12,413		50,842
001 02 23 534 JUV. ACCOUNTABILITY INCENT.													
001 02 24 533 PROBATION		26,245	13,462	1,030	17,071	130	80,687	46,844	17,858	203,327	4,393		207,720
001 02 28 542 FIRE DEPT		423,584	23,173	1,788	21,124	213	13,441	42,640	3,247	529,210	4,274		533,484
001 02 35 561 AGRICULTURAL COMMISSIONER		260	5,123	393	5,519	45	1,715	6,606	5,682	25,343	(25,380)		(37)
432 02 72 613 COMMUNITY CORRECTIONS AB109			18,009	1,390	13,040	58		1,623	34,120				34,120
434 02 73 614 COMMUNITY CORRECTIONS SB678			4,729	363	3,613	14		3,247	11,965		417		12,382
416 02 47 611 REVENUE & RECOVERY-PROBATION			993	76	1,289	6		1,623	3,987		560		4,547
001 02 49 575 PLANNING & ZONING	15,996	409	12,816	978	16,142	74	49,058	34,232	20,780	150,486	(13,793)		136,693
001 02 49 579 PLANNING - GENERAL PLAN			1,697	131	932					2,760	(257)		2,503
001 02 66 487 PROBATION - ADAPT PROGRAM													
417 02 67 612 PROBATION - YOUTHFUL OFFENDER			1,796	138	1,808	14			1,623	5,380	789		6,169
001 02 70 485 DA-FAM. VIOLENCE RSP. TEAM													
436 02 75 541 CAL MULTI JUNSD METH ENFORCEMENT													
452 02 81 565 EMERGENCY PLANNING			2,168	167	2,012				1,623	5,971			5,971
610 03 03 591 AIRPORT			1,098	85	1,447	24	16,321			18,975	2,667		21,642
001 03 04 583 PUBLIC WORKS ADMIN	3,146	3,797	10,028	765	14,911	115	17,013	19,819	17,858	87,451	(9,669)		77,782
001 03 04 587 SAFETY OFFICER													
001 04 01 621 HEALTH DEPT	22,770	9,924	25,474	1,949	30,210	343	33,594	48,045	33,751	206,059	(67,360)		138,699
001 04 02 622 BEHAVIORIAL HEALTH			40,541	3,111	44,178	213	24,829	58,255	35,418	206,546	79,040		285,586
001 04 03 623 DRUG & ALCOHOL SERVICES			6,931	532	7,115	63	6,948	7,207	6,710	35,505	18,114		53,619
402 04 14 952 PUBLIC HEALTH EMERGENCY PROG					552					552			552
467 04 27 570 MCAH MATERNAL CHILD & ADOLES					552					552			552
469 04 29 573 CUPA					552					552			552
427 04 32 681 PROP 56 TOBACCO TAX					1,104					1,104			1,104
470 04 50 592 CALFRESH					1,104					1,104			1,104

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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 2019-20	Roll Forward	Adjustments	Total Claimable Costs FY 2021-22
001 04 57 683 ENVIRONMENTAL HEALTH	8,432				2,945		28,736			40,113			40,113
001 05 01 661 SOCIAL SERVICES			56,944	4,368	97,412	377	43,875	56,453	53,573	313,003	110,402		423,405
001 05 07 672 HUMAN SERVICES ADMIN			9,205	682	35,295	355	207,783	55,853	53,784	362,957	146,563		509,520
001 05 10 701 VETERAN SERVICES			449	35	760	15		3,603		4,862	3,154		8,016
001 05 28 677 EMPLOYMENT & COMMUNITY SERV			49,049	3,758	45,595	102	26,029	55,853	53,573	233,960	100,170		334,130
454 05 33 678 JBCT			5						779	785			785
457 05 38 419 CMSP GRANT			11		29	1			1,623	1,665			1,665
001 06 06 731 COUNTY LIBRARY		15,329	6,161	472	9,827	104	112,487		6,494	150,875	11,748		162,623
001 06 08 742 COOPERATIVE EXTENSION/FARM		267	1,853	142	3,489	42		6,606	2,435	14,833	(883)		13,950
001 07 01 761 RECREATION		7,820	2,629	202	3,491	43	691,058	10,210	2,435	717,888	(28,030)		689,858
033 02 51 577 TRANSPORTATION PLANNING		2,379	5,038	389	3,670	10				11,487	5,828		17,315
039 02 01 511 TRIAL COURTS					10,771	31	118,646			129,448	(6,653)		122,795
300 03 01 581 ROAD DEPT	3,148	16,984	44,797	3,440	43,961	222	36,254	9,609	35,715	194,131	(13,803)		180,328
301 02 48 576 FISH & GAME		391	129	10	71					600	46		646
306 03 02 582 ROAD - SPECIAL PROJECTS													
312 09 01 851 WATER AGENCY			1,814	140	996					2,949	47		2,996
313 09 02 864 COULTERVILLE LIGHTING		1,383	393	30	304	3				2,112	(231)		1,881
314 09 03 852 COULTERVILLE SERV - WATER		1,641	599	46	1,980	47	2,995			7,308	1,030		8,338
314 09 03 853 COULTERVILLE SERV - SEWER		1,641	1,160	90	637		2,606			6,133	694		6,827
315 09 04 854 DON PEDRO I-M			274	21	165	0				461	177		638
316 09 05 855 DON PEDRO SEWER		1,461	1,573	121	2,354	42				5,551	(552)		4,999
317 09 06 856 HORNITOS LIGHTING		485	317	24	262	3				1,091	123		1,214
318 09 07 857 MARIPOSA LIGHTING		5,197	4,257	329	2,887	16	412			13,098	6,188		19,286
319 09 08 858 MARIPOSA PARKING			349	27	228	1	7,349			7,954	(151)		7,803
320 09 09 859 MARIPOSA PINES SEWER		3,265	753	58	1,214	23				5,313	(380)		4,933
321 09 11 861 WAWONA SERVICE AREA			1,076	83	708	3				1,871	(141)		1,730
322 09 12 862 YOSEMITE WEST MAINT - ROAD		8,309	843	65	463		44,517			54,198	4,399		58,597
322 09 12 863 YOSEMITE WEST MAINT - SEWER		8,309	3,238	250	4,516	78				16,391	(4,497)		11,894
322 09 12 871 YOSEMITE WEST MAINT - WATER		8,309	2,206	170	1,211					11,897	1,089		12,986
327 02 03 513 COPS GRANTS (COPS & BJA)			51	4	35	0				90	(49)		41
328 05 03 663 FAMILY PRESERVATION(Comm based child			265	20	233	3				521	35		556
330 05 11 901 HOUSING DEVELOPMENT			1,427	110	784					2,321	1,008		3,329
332 05 12 921 HOUS AUTH - SEC 8 VOUCHER													
334 05 27 943 ENERGY GRANTS			4,260	327	6,488	82		5,405	4,302	20,864	4,713		25,577
335 05 14 941 CSBG GRANTS													
341 05 19 716 SENIOR SERVICES			443	32	1,513	36	199	9,009	3,750	14,983	3,984		18,967
342 05 17 714 SENIOR NUTRITION C1			1,531	118	4,632	76				6,358	428		6,786
342 05 18 715 SENIOR NUTRITION C2			983	76	3,212	76				4,346	96		4,442
342 05 20 717 SENIOR NUTRITION RESTAURANT											(293)		(293)
449 05 24 797 WHOLE PERSON CARE			6,663	510	7,433	34			7,711	22,351			22,351
442 05 31 687 BLUE SHIELD FOUNDATION													
343 05 04 664 PROPOSITION 36													
370 02 45 574 LOCAL AGENCY FORMATION (LAFCO)			895	69	520	1				1,485	1,205		2,690
422 05 02 662 HUMAN SERVICES WRAP AROUND (CLOS													
410 04 36 668 MENTAL HEALTH SVC ACCOUNT			40,702	3,121	36,727	188	10,569	38,436	39,758	169,501	79,148		248,649
411 05 25 676 PUBLIC AUTHORITY			918	71	915	12				1,916	181		2,097
412 01 44 492 ECON DEV. STRATEGY MADE-MARIPOSA													

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Fiscal Year 2019-20

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600 02 36 562 BUILDING INSPECTOR	5,507		8,459	647	9,467	27	23,255	18,618	11,039	77,019	826		77,845
601 04 04 651 SOLID WASTE ENTERPRISE			20,938	1,604	22,574	141	13,006	9,609	22,728	90,600	(207)		90,393
606 03 06 601 TRANSIT			4,179	321	4,741	31			3,328	12,599	1,856		14,455
616 03 08 580 PLANT OPERATION SERVICES			4,178	318	4,587	19		3,603	8,117	20,823	260		21,083
700 03 05 584 FLEET MAINTENANCE		19,250	12,169	934	25,072	415	3,319	12,612	11,364	85,135	11,490		96,625
705 01 45 501 INSURANCE			15,718	1,214	8,827	6				25,763	910		26,673
706 01 46 502 WORKERS COMPENSATION			14,145	1,092	8,353	17				23,607	2,255		25,862
707 01 49 505 LIABILITY			5,283	408	4,589	48				10,328	3,696		14,024
999 99 99 999 ALL OTHERS			1		7,268	206	(8,900)			(1,425)	(7,656)		(9,081)
Subtotal	175,793	747,999	683,246	52,377	824,464	5,316	2,015,431	801,758	703,594	6,009,979	694,724	(33,135)	6,671,568
Direct Billed	-	-	-	-	-	-	198,231	-	-	198,231			198,231
Unallocated	-	-	115,023	-	195,512	432,647	-	-	-	743,182			743,182
Total	175,793	747,999	798,269	52,377	1,019,977	437,963	2,213,662	801,758	703,594	6,951,391	694,724	(33,135)	7,612,980