



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mariposa  
Mariposa, California**

**Date: June 1, 2018  
Filing Ref: MAP19**

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 **2018-19**. 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|--|--------------------------------------|
| 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.

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**SECTION III: CONDITIONS**

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**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 2018-19 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MARIPOSA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Luis Mercado

**Jim Reisinger, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name

County Auditor

Title

6-1-2018

6-7-2018

Date

Date

**Negotiated by Melma Dizon  
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

**COUNTY OF MARIPOSA - COST ALLOCATION PLAN**

**Cost Exhibit**

**EXHIBIT A**

Fiscal Year 2016-17

Effective Date: 12/31/2017

Revision Date:

Date Printed: 12/31/2017

	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 2016-17	Roll Forward	Adjustments	Total Claimable Costs FY 2018-19
001 01 01 411 BOARD OF SUPERVISORS	25,168	5,954	3,976	615	9,715	31	71,299	37,648	10,073	164,479	211		164,690
001 01 09 423 ASSESSOR - RECORDER	2,256	12,833	5,462	831	12,439	29	31,572	33,219	15,828	114,470	1,969		116,439
001 01 13 431 COUNTY COUNSEL	2,034		1,983	319	4,288	17	21,645	12,180	3,238	45,702	6,427		52,129
001 01 20 452 COUNTY CLERK	549		791	126	2,980	21	11,231	3,322	1,439	20,460	(16,669)		3,791
001 01 21 453 ELECTIONS	549	30,833	1,111	171	3,731	38	11,231	6,644	2,878	57,186	3,551		60,737
001 01 43 491 TOURISM & ECONOMIC DEV.	414		5,714	972	9,391	25	18,168	5,536	1,439	41,659	7,093		48,752
001 01 50 508 SURVEYOR AND ENGINEER		5,014	4,486	802	9,625		25,133	9,376	10,837	65,273	13,348		78,621
001 02 02 464 D.A. - SRVP GRANT													
001 02 05 514 GRAND JURY			117	20	2,568	48				2,754	(60)		2,694
001 02 06 461 INDIGENT DEFENSE			2,006	344	5,388	53				7,792	1,641		9,433
001 02 07 515 CHILD SUPPORT ENFORCEMENT			4,313	558	8,200	27	0		8,634	21,732	445		22,177
001 02 08 462 SUND-PELOSSO - DA													
001 02 10 467 DA-VERTICAL BLOCK GRANT											(21)		(21)
001 02 12 517 D.A. - PROSECUTION		6,982	5,672	877	15,346	89	46,350	56,471	14,389	146,177	47,631		193,808
001 02 13 466 D.A. - OCJP DRUG GRANT			186	32	254					472	154		626
001 02 15 518 D.A. - VICTIM - WITNESS			831	116	3,173	19	4,511		4,029	12,679	9,401		22,080
001 02 16 521 SHERIFF	14,509	56,875	40,810	6,494	88,753	265	4,097	91,905	76,263	379,969	4,280		384,249
001 02 19 523 BOATING SAFETY		5,786	1,943	314	4,037	12		4,429	2,878	19,400	1,155		20,555
001 02 20 531 JAIL	71,314	28,856	14,932	2,380	34,610	143		90,797	27,340	270,372	37,827		308,199
001 02 23 532 JUVENILE DETENTION		1,793	1,659	266	3,739	23	15,247		2,878	25,605	(36)		25,569
001 02 23 534 JUV. ACCOUNTABILITY INCENT.													
001 02 24 533 PROBATION		10,027	7,571	1,193	25,291	213	82,571	79,724	15,828	222,419	7,801		230,220
001 02 28 542 FIRE DEPT		426,758	9,337	1,555	24,714	216	11,615	40,970	7,195	522,360	320		522,680
001 02 35 561 AGRICULTURAL COMMISSIONER		260	3,169	501	8,340	57	10,812	11,073	6,475	40,686	19,053		59,739
434 02 73 614 COMMUNITY CORRECTIONS SB678			3,081	510	4,503				2,878	10,972	4,182		15,154
416 02 47 611 REVENUE & RECOVERY-PROBATION			476	72	1,479	9			1,439	3,475	465		3,940
001 02 49 575 PLANNING & ZONING	15,996	409	6,788	1,049	16,136	68	69,077	54,257	17,267	181,048	35,803		216,851
001 02 49 579 PLANNING - GENERAL PLAN			868	149	1,181					2,198	1,771		3,969
001 02 66 487 PROBATION - ADAPT PROGRAM													
417 02 67 612 PROBATION - YOUTHFUL OFFENDER			983	159	2,064	7			1,439	4,651	155		4,806
001 02 70 485 DA-FAM. VIOLENCE RSP. TEAM													
610 03 03 591 AIRPORT			319	55	1,266	17	18,920			20,576	(48,686)		(28,110)
001 03 04 583 PUBLIC WORKS ADMIN	3,146	3,715	5,507	851	15,749	89	94,667	12,180	14,102	150,005	(849)		149,156
001 03 04 587 SAFETY OFFICER													
001 04 01 621 HEALTH DEPT	8,432	12,367	11,787	1,864	39,640	340	139,693	65,330	23,742	303,196	85,435		388,631
001 04 02 622 BEHAVIORIAL HEALTH			19,784	3,237	46,586	144	20,189		23,742	113,683	41,811		155,494
001 04 03 623 DRUG & ALCOHOL SERVICES			2,542	420	5,057	24	5,650		2,446	16,138	(4,091)		12,047
001 05 01 661 SOCIAL SERVICES			20,625	3,319	73,956	176	50,492		31,513	180,081	(174,966)		5,115
001 05 07 672 HUMAN SERVICES ADMIN			4,080	381	26,597	207	121,503		47,341	200,109	43,805		243,914
001 05 10 701 VETERAN SERVICES			259	44	1,151	16			144	1,613	(1,186)		427
001 05 28 677 EMPLOYMENT & COMMUNITY SERV			1,961		17,475	84			49,931	69,451			69,451
001 06 06 731 COUNTY LIBRARY		14,686	3,066	488	8,371	58	166,307		5,756	198,731	7,005		205,736
001 06 08 742 COOPERATIVE EXTENSION/FARM		267	937	146	4,068	40		11,073	2,158	18,689	2,346		21,035
001 07 01 761 RECREATION		6,925	1,312	211	4,249	33	104,440	4,429	2,158	123,758	9,276		133,034

**COUNTY OF MARIPOSA - COST ALLOCATION PLAN**

**Cost Exhibit**

**EXHIBIT A**

Fiscal Year 2016-17

Effective Date: 12/31/2017

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 2016-17	Roll Forward	Adjustments	Total Claimable Costs FY 2018-19
033 02 51 577 TRANSPORTATION PLANNING		2,379	1,174	202	2,152	11				5,917	(229)		5,688
039 02 01 511 TRIAL COURTS					21,880	34	161,098			183,012	19,788		202,800
300 03 01 581 ROAD DEPT	3,148	16,519	17,507	2,803	39,731	157	42,268	24,360	30,218	176,710	29,163		205,873
301 02 48 576 FISH & GAME		391	56	10	76					532	(31)		501
306 03 02 582 ROAD - SPECIAL PROJECTS											(871)		(871)
312 09 01 851 WATER AGENCY			717	123	1,080	2				1,922	(2,994)		(1,072)
313 09 02 864 COULTERVILLE LIGHTING		1,383	277	47	480	2				2,189	150		2,339
314 09 03 852 COULTERVILLE SERV - WATER		1,641	360	62	2,804	46	886			5,798	839		6,637
314 09 03 853 COULTERVILLE SERV - SEWER		1,641	697	120	948		4,415			7,819	2,342		10,161
315 09 04 854 DON PEDRO I-M			77	13	114	0				204	118		322
316 09 05 855 DON PEDRO SEWER		1,461	1,186	204	4,134	50	2,142			9,177	375		9,552
317 09 06 856 HORNITOS LIGHTING		485	125	21	274	2				907	67		974
318 09 07 857 MARIPOSA LIGHTING		1,225	1,645	282	2,861	12				6,026	789		6,815
319 09 08 858 MARIPOSA PARKING			212	36	444	3	22,831			23,526	17,607		41,133
320 09 09 859 MARIPOSA PINES SEWER		3,265	282	48	1,363	20				4,979	756		5,735
321 09 11 861 WAWONA SERVICE AREA			555	95	927	3				1,581	181		1,762
322 09 12 862 YOSEMITE WEST MAINT - ROAD		8,309	370	64	503		162,974			172,220	154,101		326,321
322 09 12 863 YOSEMITE WEST MAINT - SEWER		8,309	1,720	295	5,399	61	45,999			61,784	43,675		105,459
322 09 12 871 YOSEMITE WEST MAINT - WATER		8,309	1,006	173	1,368		4,574			15,430	3,962		19,392
327 02 03 513 COPS GRANTS (COPS & BJA)													
328 05 03 663 FAMILY PRESERVATION(Comm based child			174	30	236					440	(207)		233
330 05 11 901 HOUSING DEVELOPMENT			449	77	611					1,138	388		1,526
332 05 12 921 HOUS AUTH - SEC 8 VOUCHER													
334 05 27 943 ENERGY GRANTS			2,691	448	9,474	90			2,015	14,718	2,011		16,729
335 05 14 941 CSBG GRANTS											(285)		(285)
341 05 19 716 SENIOR SERVICES			552	58	2,279	27	263	5,536	3,885	12,600	(6,498)		6,102
342 05 17 714 SENIOR NUTRITION C1			808	139	2,031					2,978	(2,519)		459
342 05 18 715 SENIOR NUTRITION C2			562	97	3,833	61				4,553	1,070		5,623
342 05 20 717 SENIOR NUTRITION RESTAURANT			199	34	4,257	80				4,569	2,864		7,433
442 05 31 687 BLUE SHIELD FOUNDATION													
343 05 04 664 PROPOSITION 36													
370 02 45 574 LOCAL AGENCY FORMATION (LAFCO)			91	16	158	1				266	4		270
422 05 02 662 HUMAN SERVICES WRAP AROUND (CLOS											(12,749)		(12,749)
410 04 36 668 MENTAL HEALTH SVC ACCOUNT			17,403	2,862	30,541	120	7,000		18,850	76,776	32,928		109,704
411 05 25 676 PUBLIC AUTHORITY			583	100	1,416	12				2,112	(785)		1,327
412 01 44 492 ECON DEV. STRATEGY MADE-MARIPOSA											(21)		(21)
600 02 36 562 BUILDING INSPECTOR	5,507		3,337	536	8,314	28	33,929	16,609	5,468	73,728	28		73,756
601 04 04 651 SOLID WASTE ENTERPRISE			9,995	1,590	24,544	119	6,505	15,502	18,706	76,960	12,357		89,317
606 03 06 601 TRANSIT			1,860	293	5,634	30		1,107	3,885	12,810	4,171		16,981
616 03 08 580 PLANT OPERATION SERVICES			2,822	446	7,210	34		4,429	5,756	20,696	10,854		31,550
700 03 05 584 FLEET MAINTENANCE		18,867	6,110	981	23,784	263	7,073	8,858	10,073	76,009	3,843		79,852
705 01 45 501 INSURANCE			8,500	1,460	11,864	6				21,830	3,205		25,035
706 01 46 502 WORKERS COMPENSATION			6,221	1,068	8,885	8				16,182	1,856		18,038
707 01 49 505 LIABILITY			1,863	320	3,937	28				6,147	518		6,665
999 99 99 999 ALL OTHERS					4,714	94	(11,025)			(6,216)	(5,032)		(11,248)

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Fiscal Year 2016-17

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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 2016-17	Roll Forward	Adjustments	Total Claimable Costs FY 2018-19
Subtotal	153,023	704,521	292,631	46,595	786,370	4,043	1,647,351	706,965	536,550	4,878,049	465,586	-	5,343,635
Direct Billed	-	-	-	-	-	-	92,361	-	-	92,361			92,361
Unallocated	-	-	58,468	-	176,448	785,027	-	-	-	1,019,943			1,019,943
<b>Total</b>	<b>153,023</b>	<b>704,521</b>	<b>351,099</b>	<b>46,595</b>	<b>962,817</b>	<b>789,070</b>	<b>1,739,713</b>	<b>706,965</b>	<b>536,550</b>	<b>5,990,353</b>	<b>465,586</b>	<b>-</b>	<b>6,455,939</b>