



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Mariposa  
Mariposa, California**

**Date: September 11, 2024  
Filing Ref: MAP25**

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 **2023-24**. 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 **2021-22** and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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. Heavy Equipment Replacement ISF |
| 2. Facilities Maintenance   | 7. Insurance ISF                   |
| 3. Fleet Maintenance ISF    | 8. Workers' Compensation ISF       |
| 4. Fire Replacement ISF     | 9. Liability ISF                   |
| 5. Vehicle replacement 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 two one-time adjustments in the fiscal year 2023-24 Cost Allocation Plan Exhibit A totaling (\$13,464). The adjustment of (\$2,760) is for combining the Planning and Zoning Department with the Planning – General Plan Department. The adjustment of (\$10,704) is for combining the Senior Services department with the Senior Nutrition C1 and C2 departments. These adjustments will not be included in the carry forward calculation in the fiscal year 2025-26 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MARIPOSA**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
\_\_\_\_\_  
**Luis Mercado**  
\_\_\_\_\_  
**Name**  
**Auditor**  
\_\_\_\_\_  
**Title**  
**09-11-2024**  
\_\_\_\_\_  
**Date**

**BY Original signed by**  
\_\_\_\_\_  
**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
**09-11-2024**  
\_\_\_\_\_  
**Date**

cc: State and Federal Agencies  
Attachment: Exhibit A

**Negotiated by Tatyana Boltovskaya**  
**Telephone (916) 306-7775**

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2021-22

Effective Date: 9/3/2024

Revision Date:

Date Printed: 9/3/2024

0	Building	Equipment	Admin	Audits	Auditor	TTC	Facilities	Info Tech	Human	Total Actual	Roll	Adjustments	Total	
	Use	Use	102	103	107	108	Maintenance	0151	Resources	Costs FY	Forward		Claimable	
							128		115	2021-22			Costs FY	
													2023-24	
1001-101	BOARD OF SUPERVISORS	25,168	5,954	6,094	488	8,917	23	58,876	22,890	8,562	136,972	(8,807)	0	128,165
1001-109	ASSESSOR - RECORDER	338	12,833	8,578	686	13,736	53	28,660	47,770	12,843	125,497	9,584	0	135,081
1001-113	COUNTY COUNSEL	2,034	0	4,803	384	6,091	31	13,955	18,909	5,351	51,559	9,890	0	61,449
1001-120	COUNTY CLERK	82	0	1,325	106	2,793	18	10,664	7,962	1,070	24,021	1,601	0	25,622
1001-121	ELECTIONS	82	30,833	2,881	231	5,227	54	25,092	10,947	1,070	76,417	21,273	0	97,690
1001-143	TOURISM & ECONOMIC DEV.	414	0	976	78	2,245	25	10,810	1,990	1,070	17,609	(10,538)	0	7,071
1001-317	SURVEYOR AND ENGINEER	0	0	1,844	148	4,999	13	0	0	2,140	9,144	0	0	9,144
1001-212	D.A. - SRVP GRANT	0	0	0	0	0	0	0	0	0	0	0	0	0
1001-205	GRAND JURY	0	0	167	13	2,795	63	0	0	0	3,038	570	0	3,608
1001-206	INDIGENT DEFENSE	0	0	3,743	300	4,036	47	0	0	0	8,127	(1,157)	0	6,970
1001-207	CHILD SUPPORT ENFORCEMENT	0	0	4,283	343	6,106	16	31,126	0	7,492	49,365	(9,491)	0	39,874
1001-212	SUND-PELOSSO - DA	0	0	0	0	0	0	0	0	0	0	0	0	0
1001-212	DA-VERTICAL BLOCK GRANT	0	0	0	0	0	0	0	0	0	0	0	0	0
1001-212	D.A. - PROSECUTION	0	7,458	10,224	818	15,778	110	40,582	56,727	10,702	142,400	(111,488)	0	30,912
1001-212	D.A. - OCJP DRUG GRANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3215-215	D.A. - VICTIM - WITNESS	0	0	2,984	239	7,214	75	0	0	4,281	14,794	880	0	15,674
1001-216	SHERIFF	14,509	73,081	64,761	5,182	85,127	366	(12,100)	139,329	61,004	431,260	(19,792)	0	411,468
1001-219	BOATING SAFETY	0	5,786	2,475	198	3,674	26	0	3,981	2,140	18,280	400	0	18,680
1001-220	JAIL	81,678	41,792	25,892	2,072	32,992	158	21,632	76,631	20,335	303,182	33,582	0	336,764
1001-223	JUVENILE DETENTION	0	1,793	1,310	105	2,552	27	15,860	0	1,070	22,717	(15,712)	0	7,005
1001-223	JUV. ACCOUNTABILITY INCENT.	0	0	0	0	0	0	0	0	0	0	0	0	0
1001-224	PROBATION	0	30,630	9,579	766	15,272	101	47,484	81,607	20,335	205,774	2,447	0	208,221
1001-228	FIRE DEPT	0	427,812	22,198	1,776	22,689	207	20,383	70,660	3,211	568,936	39,726	0	608,662
1001-235	AGRICULTURAL COMMISSIONER	0	260	4,528	362	7,240	65	2,982	12,938	2,140	30,514	5,171	0	35,685
3432-224	COMMUNITY CORRECTIONS AB109	0	0	20,491	1,640	15,698	79	(1,683)	0	1,070	37,295	3,175	0	40,470
3434-224	COMMUNITY CORRECTIONS SB678	0	0	4,627	370	5,154	31	0	0	1,070	11,252	(713)	0	10,539
3416-224	REVENUE & RECOVERY-PROBATION	0	0	821	66	1,198	3	0	0	1,070	3,158	(829)	0	2,329
1001-249	PLANNING & ZONING	15,996	409	12,162	973	17,591	89	42,975	58,717	9,632	158,545	8,059	(2,760)	163,844
1001-249	PLANNING - GENERAL PLAN	0	0	0	0	0	0	0	0	0	0	0	0	0
1001-250	GIS	0	0	1,867	149	1,983	0	0	0	2,140	6,140	0	0	6,140
1001-350	ENGINEERING	0	5,951	4,989	399	12,813	28	123,838	23,885	4,281	176,184	123,721	0	299,905
1001-224	PROBATION - ADAPT PROGRAM	0	0	0	0	0	0	0	0	0	0	0	0	0
3417-224	PROBATION - YOUTHFUL OFFENDER	0	0	2,045	164	2,345	24	0	0	1,070	5,648	268	0	5,916
1001-212	DA-FAM. VIOLENCE RSP. TEAM	0	0	0	0	0	0	0	0	0	0	0	0	0
3436-216	CAL MULTIJUNSD METH ENFORCEMENT	0	0	943	75	1,149	0	0	0	1,070	3,237	0	0	3,237
3452-216	EMERGENCY PLANNING	0	0	2,299	184	1,871	0	0	0	0	4,354	(1,617)	0	2,737
6610-303	AIRPORT	0	0	572	46	1,648	31	2,699	0	0	4,996	(13,979)	0	(8,983)
1001-304	PUBLIC WORKS ADMIN	3,146	4,334	4,422	354	10,604	76	204,680	34,832	5,351	267,800	180,349	0	448,149
1001-304	SAFETY OFFICER	0	0	0	0	0	0	0	0	0	0	0	0	0
1001-401	HEALTH DEPT	27,943	15,761	7,976	638	15,373	127	15,212	84,593	6,695	174,318	(31,741)	0	142,577
1001-402	BEHAVIORIAL HEALTH	0	0	50,312	4,026	70,644	300	16,522	107,482	30,920	280,207	73,661	0	353,868
1001-403	DRUG & ALCOHOL SERVICES	0	0	9,829	787	9,386	43	4,624	14,928	6,724	46,321	10,816	0	57,137
3385-401	TOBACCO CESSATION	0	0	1,868	149	995	0	0	0	1,241	4,253	0	0	4,253

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2021-22

Effective Date: 9/3/2024

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0	Building Use	Equipment Use	Admin 102	Audits 103	Auditor 107	TTC 108	Facilities		Info Tech 0151	Human Resources 115	Total Actual Costs FY 2021-22	Roll		Total Claimable Costs FY 2023-24
							Maintenance 128	0				Forward	Adjustments	
3402-401 PUBLIC HEALTH EMERGENCY PROG	0	0	817	65	977	1	0	0	0	762	2,623	2,071	0	4,694
3404-457 LOCAL ENFORCE AGENCY	0	0	137	11	73	0	0	0	0	133	353	0	0	353
3435-401 BEHAVIORIAL HEALTH Realignment	0	0	7,420	594	3,951	0	0	0	0	0	11,965	0	0	11,965
3463-401 AIDS/HIV SURVEILLANCE	0	0	21	2	11	0	0	0	0	25	59	0	0	59
3464-401 CALIFORNIA CHILDREN'S SERVICES	0	0	805	64	1,741	0	0	0	0	936	3,547	0	0	3,547
3465-457 AIR POLLUTION SUBVENTION	0	0	585	47	406	2	0	0	0	389	1,430	0	0	1,430
3466-401 CHILD HEALTH AND DISABILITY	0	0	486	39	259	0	0	0	0	455	1,239	0	0	1,239
3467-401 MCAH MATERNAL CHILD & ADOLES	0	0	756	60	1,809	3	0	0	0	598	3,226	2,674	0	5,900
3468-401 IMMUNIZATION ASSISTANCE PROGRAM	0	0	241	19	731	13	0	0	0	205	1,209	0	0	1,209
3469-457 CUPA	0	0	780	62	2,593	2	0	0	0	706	4,143	3,591	0	7,734
3427-401 PROP 56 TOBACCO TAX	0	0	1,808	145	1,771	0	0	0	0	1,241	4,965	3,861	0	8,826
3428-401 PANDEMIC INFLUENZA-STATE	0	0	430	34	229	0	0	0	0	381	1,075	0	0	1,075
3470-401 CALFRESH	0	0	1,059	85	2,066	5	0	0	0	1,595	4,809	3,705	0	8,514
3471-401 CALIFORNIA ORAL HEALTH PLAN	0	0	1,018	81	849	1	0	0	0	428	2,377	0	0	2,377
3472-401 CHILDHOOD LEAD POISONING PREVENTI	0	0	512	41	273	0	0	0	0	482	1,307	0	0	1,307
3473-457 WOODSMOKE REDUCTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3474-457 CALIFORNIA AIR RESOURCES BOARD	0	0	1,477	118	786	0	0	0	0	0	2,381	0	0	2,381
3475-401 HEALTHY CHILDREN IN FOSTER CARE	0	0	251	20	134	0	0	0	0	243	648	0	0	648
3478-401 SAFE GRANT	0	0	154	12	82	0	0	0	0	203	451	0	0	451
1001-457 ENVIRONMENTAL HEALTH	8,432	0	4,870	390	5,768	47	26,455	0	0	6,086	52,049	11,936	0	63,985
3482-401 COVID 19 PH EMERGENCY PREPAREDNES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3483-401 INFECTIOUS DISEASE PREVENTION	0	0	153	12	81	0	0	0	0	128	375	0	0	375
3484-457 COMMUNITY AIR PROTECTION INCENTIV	0	0	918	73	489	0	0	0	0	0	1,480	0	0	1,480
3485-457 COMMUNITY AIR PROTECTION PROGRAM	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3486-457 PRESCRIBED BURN EQUIPMENT CACHE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1001-501 SOCIAL SERVICES	0	0	60,383	4,832	110,778	240	24,001	92,853	36,388	329,475	16,472	0	0	345,947
1001-507 HUMAN SERVICES ADMIN	0	0	46,232	3,700	62,192	279	76,970	92,952	41,258	323,583	(39,374)	0	0	284,209
1001-510 VETERAN SERVICES	0	0	254	20	930	18	0	5,971	0	7,193	2,331	0	0	9,524
1001-528 EMPLOYMENT & COMMUNITY SERV	0	0	48,219	3,859	49,313	82	17,321	92,853	34,141	245,786	11,826	0	0	257,612
3454-402 JBCT	0	0	1,815	145	966	0	0	0	0	642	3,569	2,784	0	6,353
3457-402 CMSP GRANT	0	0	501	40	913	0	0	0	0	706	2,160	495	0	2,655
1001-606 COUNTY LIBRARY	0	15,329	4,740	379	9,592	86	78,512	0	4,816	113,456	(37,419)	0	0	76,037
1001-608 COOPERATIVE EXTENSION/FARM	0	267	1,526	122	4,192	42	0	10,947	2,140	19,236	4,403	0	0	23,639
1001-701 RECREATION	0	7,821	2,490	199	3,867	45	547,775	16,919	2,140	581,257	(136,631)	0	0	444,626
3033-307 TRANSPORTATION PLANNING	0	2,379	2,514	201	2,610	14	0	0	1,070	8,789	(2,698)	0	0	6,091
2039-110 TRIAL COURTS	0	0	0	0	13,185	53	89,673	0	22,475	125,386	(4,062)	0	0	121,324
3300-300 ROAD DEPT	3,148	65,438	47,443	3,796	45,148	199	74,007	29,856	22,475	291,510	97,379	0	0	388,889
3301-101 FISH & GAME	0	391	128	10	68	0	0	0	0	598	(2)	0	0	596
3312-408 WATER AGENCY	0	0	2,600	208	1,384	0	0	0	0	4,193	1,244	0	0	5,437
3313-408 COULTERVILLE LIGHTING	0	1,383	432	35	230	0	0	0	0	2,080	(32)	0	0	2,048
3314-408 COULTERVILLE SERV - WATER	0	1,641	516	41	823	13	3,786	0	0	6,819	(489)	0	0	6,330
3314-408 COULTERVILLE SERV - SEWER	0	1,641	701	56	373	0	2,422	0	0	5,193	(940)	0	0	4,253
3315-408 DON PEDRO I-M	0	0	302	24	161	0	0	0	0	487	26	0	0	513
3316-408 DON PEDRO SEWER	0	1,461	1,140	91	1,364	18	(79)	0	0	3,994	(1,557)	0	0	2,437

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2021-22

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0		Building Use	Equipment Use	Admin 102	Audits 103	Auditor 107	TTC 108	Facilities		Info Tech 0151	Human Resources 115	Total Actual Costs FY 2021-22	Roll		Total Claimable Costs FY 2023-24
								Maintenance 128					Forward	Adjustments	
	3317-408 HORNITOS LIGHTING	0	485	303	24	161	0	0	0	0	0	973	(118)	0	855
	3318-408 MARIPOSA LIGHTING	0	5,197	4,008	321	2,134	0	1,428	0	0	0	13,088	(10)	0	13,078
	3319-408 MARIPOSA PARKING	0	0	256	20	136	0	3,391	0	0	0	3,804	(4,150)	0	(346)
	3320-408 MARIPOSA PINES SEWER	0	3,265	1,226	98	1,012	8	0	0	0	0	5,610	297	0	5,907
	3321-408 WAWONA SERVICE AREA	0	0	790	63	420	0	0	0	0	0	1,273	(598)	0	675
	3322-408 YOSEMITE WEST MAINT - ROAD	0	8,309	1,499	120	1,763	22	(29,761)	0	0	0	(18,048)	(72,246)	0	(90,294)
	3322-408 YOSEMITE WEST MAINT - SEWER	0	8,309	1,242	99	661	0	(872)	0	0	0	9,440	(6,951)	0	2,489
	3322-408 YOSEMITE WEST MAINT - WATER	0	8,309	3,197	256	1,702	0	(1,150)	0	0	0	12,314	417	0	12,731
	3327-216 COPS GRANTS (COPS & BJA)	0	0	144	12	115	1	0	0	0	0	271	181	0	452
	3328-501 FAMILY PRESERVATION(Comm based child)	0	0	243	19	148	0	0	0	0	0	411	(110)	0	301
	3330-111 HOUSING DEVELOPMENT	0	0	5,338	427	3,257	1	0	0	1,070	0	10,094	7,773	0	17,867
	3334-402 ENERGY GRANTS	0	0	3,764	301	5,609	39	0	11,942	2,836	0	24,491	3,627	0	28,118
	3335-402 CSBG GRANTS	0	0	389	31	964	18	0	0	0	0	1,402	0	0	1,402
	3341-519 SENIOR SERVICES	0	0	2,891	231	8,793	106	0	17,914	2,494	0	32,429	17,446	(10,704)	39,171
	3341-519 SENIOR NUTRITION C1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3341-519 SENIOR NUTRITION C2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3341-519 SENIOR NUTRITION RESTAURANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3449-402 WHOLE PERSON CARE	0	0	1,432	115	1,678	0	0	0	0	0	3,224	(19,127)	0	(15,903)
	3370-249 LOCAL AGENCY FORMATION (LAFCO)	0	0	630	50	581	6	0	0	0	0	1,267	(218)	0	1,049
	3536-402 MENTAL HEALTH SVC ACCOUNT	0	0	26,385	2,111	22,685	32	7,033	63,693	20,405	0	142,346	(27,155)	0	115,191
	3411-501 PUBLIC AUTHORITY	0	0	1,433	115	1,539	18	(894)	0	0	0	2,211	295	0	2,506
	3412-143 ECON DEV. STRATEGY MADE-MARIPOSA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6600-236 BUILDING INSPECTOR	5,507	0	10,260	821	11,164	36	22,162	31,847	8,562	0	90,359	13,340	0	103,699
	6601-404 SOLID WASTE ENTERPRISE	0	0	32,117	2,570	29,943	148	8,236	16,919	9,632	0	99,563	8,963	0	108,526
	6606-505 TRANSIT	0	0	3,114	249	6,844	55	0	0	3,853	0	14,115	1,516	0	15,631
	6616-408 PLANT OPERATION SERVICES	0	0	3,103	248	7,149	83	0	5,971	2,140	0	18,694	(2,129)	0	16,565
	7700-170 FLEET MAINTENANCE	0	43,686	39,128	3,131	32,992	213	4,325	20,899	5,351	0	149,727	64,592	0	214,319
	7705-100 INSURANCE	0	0	16,208	1,297	9,311	16	0	0	0	0	26,831	1,068	0	27,899
	7706-100 WORKERS COMPENSATION	0	0	9,199	736	5,730	19	0	0	0	0	15,685	(7,922)	0	7,763
	7707-100 LIABILITY	0	0	7,932	635	6,740	58	0	0	0	0	15,365	5,037	0	20,402
	999-999 ALL OTHERS	0	0	0	0	0	0	(4,129)	0	0	0	(4,129)	(2,704)	0	(6,833)
	0														
	0	Subtotal	188,478	839,998	726,733	58,154	914,334	4,353	1,675,483	1,388,312	476,752	6,272,597	222,017	(13,464)	6,481,150
	0														
	0	Direct Billed	-	-	-	-	-	-	128,443	-	-	128,443	-	-	128,443
	0	Unallocated	-	-	-	-	227,800	465,217	-	-	-	693,017	-	-	693,017
	0	Total	188,478	839,998	726,733	58,154	1,142,135	469,569	1,803,926	1,388,312	476,752	7,094,056	222,017	(13,464)	7,302,609