



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Mariposa
Mariposa, California**

**Date:
Filing Ref:**

**May 13, 2025
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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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. 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.

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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MARIPOSA**BY Original signed by**

Luis Mercado

Name**Auditor**

Title**05-13-2025**

Date**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER****BY Original signed by**

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division****05-13-2025**

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 2022-23

Effective Date: 4/8/2025

Revision Date:

Date Printed: 4/8/2025

| | 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 2022-23 | Roll Forward | Adjustments | Total Claimable Costs FY 2024-25 |
|--|-----------------|------------------|--------------|---------------|----------------|------------|----------------------------------|-------------------|---------------------------|-------------------------------------|-----------------|-------------|---|
| 0 | | | | | | | | | | | | | |
| 1001-101 BOARD OF SUPERVISORS | 25,168 | 7,439 | 7,588 | 6 | 9,556 | 119 | 73,168 | 23,644 | 10,260 | 156,946 | 15,527 | 0 | 172,473 |
| 1001-109 ASSESSOR - RECORDER | 338 | 12,833 | 12,862 | 10 | 14,566 | 164 | 34,455 | 61,051 | 15,390 | 151,668 | 36,152 | 0 | 187,820 |
| 1001-113 COUNTY COUNSEL | 2,034 | 0 | 6,288 | 5 | 6,646 | 94 | 23,247 | 23,644 | 5,130 | 67,088 | 20,197 | 0 | 87,285 |
| 1001-120 COUNTY CLERK | 82 | 0 | 995 | 1 | 1,445 | 13 | 13,822 | 16,353 | 1,282 | 33,994 | 10,586 | 0 | 44,580 |
| 1001-121 ELECTIONS | 82 | 30,833 | 1,902 | 1 | 4,873 | 156 | 35,714 | 16,353 | 1,282 | 91,197 | 32,173 | 0 | 123,370 |
| 1001-143 TOURISM & ECONOMIC DEV. | 414 | 0 | 1,225 | 1 | 2,396 | 68 | 19,753 | 0 | 1,282 | 25,140 | 2,648 | 0 | 27,788 |
| 1001-317 SURVEYOR AND ENGINEER | 0 | 0 | 2,918 | 2 | 3,231 | 39 | 0 | 0 | 2,565 | 8,755 | 0 | 0 | 8,755 |
| 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 | 217 | 0 | 7,164 | 367 | 0 | 0 | 0 | 7,748 | 2,959 | 0 | 10,707 |
| 1001-206 INDIGENT DEFENSE | 0 | 0 | 4,186 | 3 | 4,285 | 121 | 0 | 0 | 0 | 8,594 | 396 | 0 | 8,990 |
| 1001-207 CHILD SUPPORT ENFORCEMENT | 0 | 0 | 5,237 | 4 | 5,800 | 60 | 37,525 | 0 | 6,412 | 55,038 | (14,403) | 0 | 40,635 |
| 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 | 8,977 | 14,694 | 11 | 17,323 | 318 | 57,447 | 62,346 | 12,825 | 173,940 | 59,725 | 0 | 233,665 |
| 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 | 3,464 | 3 | 6,429 | 160 | 0 | 0 | 5,130 | 15,185 | 133 | 0 | 15,318 |
| 1001-216 SHERIFF | 14,509 | 79,122 | 77,263 | 59 | 83,121 | 957 | 2,798 | 253,812 | 80,795 | 592,437 | 160,625 | 0 | 753,062 |
| 1001-219 BOATING SAFETY | 0 | 5,786 | 2,805 | 2 | 3,655 | 70 | 0 | 7,700 | 1,282 | 21,301 | 4,589 | 0 | 25,890 |
| 1001-220 JAIL | 81,678 | 47,637 | 36,054 | 28 | 34,436 | 398 | 24,528 | 84,627 | 28,214 | 337,600 | 52,993 | 0 | 390,593 |
| 1001-223 JUVENILE DETENTION | 0 | 1,793 | 2,070 | 2 | 3,599 | 34 | 18,564 | 0 | 2,565 | 28,627 | 8,092 | 0 | 36,719 |
| 1001-223 JUV. ACCOUNTABILITY INCENT. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1001-224 PROBATION | 0 | 31,063 | 13,823 | 11 | 14,452 | 108 | 61,366 | 92,326 | 14,107 | 227,255 | 48,722 | 0 | 275,977 |
| 1001-228 FIRE DEPT | 0 | 324,687 | 13,864 | 11 | 25,076 | 611 | 29,554 | 60,779 | 3,847 | 458,429 | (159,606) | 0 | 298,823 |
| 1001-235 AGRICULTURAL COMMISSIONER | 0 | 260 | 5,548 | 4 | 9,286 | 222 | 14,412 | 28,618 | 5,130 | 63,480 | 36,082 | 0 | 99,562 |
| 3432-224 COMMUNITY CORRECTIONS AB109 | 0 | 0 | 17,263 | 14 | 16,190 | 248 | (2,852) | 0 | 6,412 | 37,274 | (496) | 0 | 36,778 |
| 3434-224 COMMUNITY CORRECTIONS SB678 | 0 | 0 | 3,943 | 3 | 2,678 | 34 | 0 | 0 | 0 | 6,658 | (4,709) | 0 | 1,949 |
| 3416-224 REVENUE & RECOVERY-PROBATION | 0 | 0 | 1,302 | 1 | 1,355 | 14 | 0 | 0 | 1,282 | 3,954 | 399 | 0 | 4,353 |
| 1001-249 PLANNING & ZONING | 15,996 | 409 | 15,617 | 12 | 17,580 | 240 | 60,706 | 83,877 | 15,390 | 209,827 | 54,084 | 0 | 263,911 |
| 1001-249 PLANNING - GENERAL PLAN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1001-250 GIS | 0 | 0 | 2,275 | 2 | 1,931 | 2 | 0 | 0 | 2,565 | 6,775 | 0 | 0 | 6,775 |
| 1001-350 ENGINEERING | 0 | 5,951 | 8,866 | 7 | 10,354 | 221 | 6,295 | 31,139 | 7,695 | 70,528 | 18,148 | 0 | 88,676 |
| 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 | 2,926 | 2 | 3,333 | 77 | 0 | 0 | 1,282 | 7,621 | 2,327 | 0 | 9,948 |
| 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 | 1,053 | 1 | 581 | 0 | 0 | 0 | 0 | 1,635 | (2,640) | 0 | (1,005) |
| 3452-216 EMERGENCY PLANNING | 0 | 0 | 2,753 | 2 | 2,068 | 0 | 0 | 0 | 2,565 | 7,388 | 3,653 | 0 | 11,041 |
| 6610-303 AIRPORT | 0 | 0 | 734 | 1 | 1,920 | 82 | 17,602 | 0 | 0 | 20,338 | 13,500 | 0 | 33,838 |
| 1001-304 PUBLIC WORKS ADMIN | 3,146 | 4,334 | 6,198 | 5 | 10,357 | 164 | 265,171 | 24,189 | 10,260 | 323,823 | 239,933 | 0 | 563,756 |
| 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 | 8,485 | 6 | 22,452 | 170 | 17,646 | 25,483 | 10,855 | 128,801 | (36,460) | 0 | 92,341 |
| 1001-402 BEHAVIORIAL HEALTH | 0 | 0 | 66,431 | 52 | 68,180 | 606 | 20,026 | 147,109 | 53,607 | 356,010 | 134,164 | 0 | 490,174 |
| 1001-403 DRUG & ALCOHOL SERVICES | 0 | 0 | 13,432 | 11 | 10,172 | 111 | 5,604 | 23,439 | 6,412 | 59,182 | 18,655 | 0 | 77,837 |
| 3385-401 TOBACCO CESSATION | 0 | 0 | 1,932 | 2 | 1,447 | 30 | 0 | 4,020 | 1,424 | 8,855 | 4,165 | 0 | 13,020 |

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2022-23

Effective Date: 4/8/2025

Revision Date:

Date Printed: 4/8/2025

| | 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 2022-23 | Roll Forward | Adjustments | Total Claimable Costs FY 2024-25 |
|--|-----------------|------------------|--------------|---------------|----------------|------------|----------------------------------|-------------------|---------------------------|-------------------------------------|-----------------|-------------|---|
| 0 | | | | | | | | | | | | | |
| 3402-401 PUBLIC HEALTH EMERGENCY PROG | 0 | 0 | 985 | 1 | 715 | 15 | 0 | 3,475 | 1,247 | 6,438 | 3,134 | 0 | 9,572 |
| 3404-457 LOCAL ENFORCE AGENCY | 0 | 0 | 140 | 0 | 285 | 12 | 0 | 477 | 159 | 1,073 | 307 | 0 | 1,380 |
| 3435-401 BEHAVIORIAL HEALTH Realignment | 0 | 0 | 7,924 | 7 | 3,725 | 0 | 0 | 0 | 0 | 11,655 | 0 | 0 | 11,655 |
| 3463-401 AIDS/HIV SURVEILLANCE | 0 | 0 | 18 | 0 | 7 | 0 | 0 | 136 | 37 | 198 | 132 | 0 | 330 |
| 3464-401 CALIFORNIA CHILDREN'S SERVICES | 0 | 0 | 855 | 1 | 1,717 | 15 | 0 | 477 | 167 | 3,232 | 897 | 0 | 4,129 |
| 3465-457 AIR POLLUTION SUBVENTION | 0 | 0 | 591 | 0 | 645 | 20 | 0 | 1,295 | 466 | 3,017 | 1,257 | 0 | 4,274 |
| 3466-401 CHILD HEALTH AND DISABILITY | 0 | 0 | 539 | 0 | 281 | 2 | 0 | 1,567 | 545 | 2,935 | 892 | 0 | 3,827 |
| 3467-401 MCAH MATERNAL CHILD & ADOLES | 0 | 0 | 893 | 1 | 578 | 9 | 0 | 1,908 | 670 | 4,059 | 712 | 0 | 4,771 |
| 3468-401 IMMUNIZATION ASSISTANCE PROGRAM | 0 | 0 | 4,293 | 3 | 2,739 | 39 | 0 | 5,587 | 1,988 | 14,649 | 13,079 | 0 | 27,728 |
| 3469-457 CUPA | 0 | 0 | 1,371 | 1 | 2,111 | 18 | 0 | 2,385 | 846 | 6,732 | 3,312 | 0 | 10,044 |
| 3427-401 PROP 56 TOBACCO TAX | 0 | 0 | 1,884 | 1 | 1,357 | 27 | 0 | 4,020 | 1,424 | 8,712 | 2,721 | 0 | 11,433 |
| 3428-401 PANDEMIC INFLUENZA-STATE | 0 | 0 | 490 | 0 | 237 | 1 | 0 | 1,363 | 479 | 2,571 | 1,351 | 0 | 3,922 |
| 3470-401 CALFRESH | 0 | 0 | 1,247 | 1 | 982 | 23 | 0 | 4,701 | 1,667 | 8,621 | 3,083 | 0 | 11,704 |
| 3471-401 CALIFORNIA ORAL HEALTH PLAN | 0 | 0 | 1,107 | 1 | 928 | 11 | 0 | 818 | 295 | 3,159 | 630 | 0 | 3,789 |
| 3472-401 CHILDHOOD LEAD POISONING PREVENTI | 0 | 0 | 558 | 0 | 255 | 0 | 0 | 681 | 244 | 1,738 | 280 | 0 | 2,018 |
| 3473-457 WOODSMOKE REDUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (375) | 0 | (375) |
| 3474-457 CALIFORNIA AIR RESOURCES BOARD | 0 | 0 | 1,588 | 1 | 746 | 0 | 0 | 0 | 0 | 2,335 | 1,662 | 0 | 3,997 |
| 3475-401 HEALTHY CHILDREN IN FOSTER CARE | 0 | 0 | 288 | 0 | 126 | 0 | 0 | 818 | 287 | 1,519 | 775 | 0 | 2,294 |
| 3478-401 SAFE GRANT | 0 | 0 | 17 | 0 | 0 | 0 | 0 | 681 | 244 | 942 | 460 | 0 | 1,402 |
| 1001-457 ENVIRONMENTAL HEALTH | 8,432 | 0 | 5,917 | 5 | 7,764 | 94 | 38,398 | 17,920 | 6,223 | 84,752 | 35,297 | 0 | 120,049 |
| 3482-401 COVID 19 PH EMERGENCY PREPAREDNES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,275) | 0 | (3,275) |
| 3483-401 INFECTIOUS DISEASE PREVENTION | 0 | 0 | 495 | 0 | 225 | 0 | 0 | 681 | 231 | 1,632 | 1,260 | 0 | 2,892 |
| 3484-457 COMMUNITY AIR PROTECTION INCENTIV | 0 | 0 | 976 | 1 | 459 | 0 | 0 | 0 | 0 | 1,436 | (188) | 0 | 1,248 |
| 3485-457 COMMUNITY AIR PROTECTION PROGRAM | 0 | 0 | 593 | 0 | 279 | 0 | 0 | 0 | 0 | 872 | 685 | 0 | 1,557 |
| 3486-457 PRESCRIBED BURN EQUIPMENT CACHE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,345) | 0 | (3,345) |
| 1001-501 SOCIAL SERVICES | 0 | 0 | 61,148 | 48 | 82,240 | 847 | 29,091 | 132,255 | 50,016 | 355,644 | 25,543 | 0 | 381,187 |
| 1001-507 HUMAN SERVICES ADMIN | 0 | 0 | 55,560 | 43 | 54,743 | 791 | 120,000 | 130,279 | 52,581 | 413,997 | 138,158 | 0 | 552,155 |
| 1001-510 VETERAN SERVICES | 0 | 0 | 470 | 0 | 1,863 | 61 | 0 | 0 | 1,282 | 3,677 | (2,266) | 0 | 1,411 |
| 1001-528 EMPLOYMENT & COMMUNITY SERV | 0 | 0 | 44,656 | 35 | 37,574 | 192 | 20,994 | 0 | 38,474 | 141,924 | (86,747) | 0 | 55,177 |
| 3454-402 JBCT | 0 | 0 | 4,999 | 4 | 2,689 | 19 | 0 | 1,840 | 641 | 10,192 | 4,768 | 0 | 14,960 |
| 3457-402 CMSP GRANT | 0 | 0 | 62 | 0 | 29 | 0 | 0 | 0 | 0 | 91 | (4,587) | 0 | (4,496) |
| 1001-606 COUNTY LIBRARY | 0 | 15,329 | 6,250 | 5 | 17,423 | 277 | 103,445 | 0 | 5,771 | 148,500 | (2,256) | 0 | 146,244 |
| 1001-608 COOPERATIVE EXTENSION/FARM | 0 | 267 | 2,347 | 2 | 5,519 | 140 | 0 | 0 | 2,565 | 10,839 | (4,807) | 0 | 6,032 |
| 1001-701 RECREATION | 0 | 7,821 | 3,440 | 3 | 9,491 | 126 | 716,743 | 0 | 2,565 | 740,188 | 90,095 | 0 | 830,283 |
| 3033-307 TRANSPORTATION PLANNING | 0 | 2,379 | 5,334 | 4 | 4,354 | 73 | 0 | 0 | 1,924 | 14,068 | 4,626 | 0 | 18,694 |
| 2039-110 TRIAL COURTS | 0 | 0 | 0 | 0 | 18,173 | 372 | 143,928 | 0 | 0 | 162,474 | 25,725 | 0 | 188,199 |
| 3300-300 ROAD DEPT | 3,148 | 69,366 | 57,635 | 46 | 46,852 | 587 | 12,301 | 69,160 | 25,649 | 284,745 | 73,913 | 0 | 358,658 |
| 3301-101 FISH & GAME | 0 | 391 | 146 | 0 | 68 | 0 | 0 | 0 | 0 | 605 | 15 | 0 | 620 |
| 3312-408 WATER AGENCY | 0 | 0 | 1,427 | 1 | 693 | 1 | 0 | 0 | 0 | 2,122 | (132) | 0 | 1,990 |
| 3313-408 COULTERVILLE LIGHTING | 0 | 1,383 | 515 | 0 | 355 | 6 | 109 | 0 | 0 | 2,368 | (1,740) | 0 | 628 |
| 3314-408 COULTERVILLE SERV - WATER | 0 | 1,641 | 1,184 | 1 | 1,951 | 73 | 2,463 | 0 | 0 | 7,313 | (215) | 0 | 7,098 |
| 3314-408 COULTERVILLE SERV - SEWER | 0 | 1,641 | 1,457 | 1 | 685 | 0 | 2,372 | 0 | 0 | 6,156 | 510 | 0 | 6,666 |
| 3315-408 DON PEDRO 1-M | 0 | 0 | 315 | 0 | 193 | 2 | 0 | 0 | 0 | 511 | 53 | 0 | 564 |
| 3316-408 DON PEDRO SEWER | 0 | 1,461 | 2,504 | 2 | 3,134 | 102 | 0 | 0 | 0 | 7,202 | 2,313 | 0 | 9,515 |

EXHIBIT A

Date Printed: 4/8/2025

Page 7