

MALIA M. COHEN CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Mariposa	Date:	May 13, 2025
Mariposa, California	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 **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
- 2. Facilities Maintenance
- 3. Fleet Maintenance ISF
- 4. Fire Replacement ISF
- 5. Vehicle replacement ISF

- 6. Heavy Equipment Replacement ISF
- 7. Insurance ISF
- 8. Workers' Compensation ISF
- 9. 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 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

Negotiated by Tatyana Boltovskaya Telephone (916) 306-7775

cc: State and Federal Agencies Attachment: Exhibit A

COUNTY OF MARIPOSA - COST ALLOCATION PLAN Cost Exhibit EXHIBIT A

Fiscal Year 2022-23

1001-101 BOARD OF SUPERVISORS 1001-109 ASSESSOR - RECORDER

0

											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	T otal Claimable Costs FY 2024-25
25,168	7,439	7,588	6	9,556	119	73,168	23,644	10,260	156,946	15,527	0	172,473
338	12,833	12,862	10	14,566	164	34,455	61,051	15,390	151,668	36,152	0	187,820
2,034	0	6,288	5	6,646	94	23,247	23,644	5,130	67,088	20,197	0	87,285
82	0	995	1	1,445	13	13,822	16,353	1,282	33,994	10,586	0	44,580
82	30,833	1,902	1	4,873	156	35,714	16,353	1,282	91,197	32,173	0	123,370
414	0	1,225	1	2,396	68	19,753	0	1,282	25,140	2,648	0	27,788
0	0	2,918	2	3,231	39	0	0	2,565	8,755	0	0	8,755
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	217	0	7,164	367	0	0	0	7,748	2,959	0	10,707
0	0	4,186	3	4,285	121	0	0	0	8,594	396	0	8,990
0	0	5,237	4	5,800	60	37,525	0	6,412	55,038	(14,403)	0	40,635
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	8,977	14,694	11	17,323	318	57,447	62,346	12,825	173,940	59,725	0	233,665
0	0	0	0	0	0	0	0	0	0	0	0	0

1001-103 MBBEBBOR - RECORDER	550	12,000	12,002	10	14,500	104	57,755	01,051	10,000	151,000	30,132	v	101,020
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 MULTI JUNSD 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

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Revision Date:

COUNTY OF MARIPOSA - COST ALLOCATION PLAN Cost Exhibit EXHIBIT A

Fiscal Year 2022-23

							Facilities		Human	Total Actual			Claimab
	Building	Equipment	Admin	Audits	Auditor	TTC	Maintenance	Info Tech	Resources	Costs FY	Roll		Costs F
	Use	Use	102	103	107	108	128	0151	115	2022-23	Forward	Adjustments	2024-2
402-401 PUBLIC HEALTH EMERGENCY PROG	0	0	985	1	715	15	0	3,475	1,247	6,438	3,134	0	9.
404-457 LOCAL ENFORCE AGENCY	0	0	140	0	285	12	0	477	159	1,073	307	0	1
435-401 BEHAVIORIAL HEALTH Realignment	0	0	7,924	7	3,725	0	0	0	0	11,655	0	0	11
463-401 AIDS/HIV SURVEILLANCE	0	0	18	0	7	0	0	136	37	198	132	0	
464-401 CALIFORNIA CHILDREN'S SERVICES	0	0	855	1	1,717	15	0	477	167	3,232	897	0	2
465-457 AIR POLLUTION SUBVENTION	0	0	591	0	645	20	0	1,295	466	3,017	1,257	0	2
466-401 CHILD HEALTH AND DISABILITY	0	0	539	0	281	2	0	1,567	545	2,935	892	0	6
467-401 MCAH MATERNAL CHILD & ADOLES	0	0	893	1	578	9	0	1,908	670	4,059	712	0	4
468-401 IMMUNIZATION ASSISTANCE PROGRAM	0	0	4,293	3	2,739	39	0	5,587	1,988	14,649	13,079	0	21
469-457 CUPA	0	0	1,371	1	2,111	18	0	2.385	846	6,732	3,312	0	1
427-401 PROP 56 TOBACCO TAX	0	0	1,884	1	1,357	27	0	4,020	1,424	8,712	2,721	0	1
428-401 PANDEMIC INFLUENZA-STATE	0	0	490	0	237	1	0	1,363	479	2,571	1,351	0	
470-401 CALFRESH	0	0	1,247	1	982	23	0	4,701	1,667	8,621	3,083	0	1
471-401 CALIFORNIA ORAL HEALTH PLAN	0	0	1.107	1	928	11	0	818	295	3,159	630	0	
472-401 CHILDHOOD LEAD POISONING PREVENTIC	0	0	558	0	255	0	0	681	244	1,738	280	0	
473-457 WOODSMOKE REDUCTION	0	0	0	0	0	0	0	0	0	0	(375)	0	
474-457 CALIFORNIA AIR RESOURCES BOARD	0	0	1.588	1	746	0	0	0	0	2,335	1,662	0	
475-401 HEALTHY CHILDREN IN FOSTER CARE	0	0	288	0	126	0	0	818	287	1,519	775	0	
478-401 SAFE GRANT	0	0	17	0	0	0	0	681	244	942	460	0	
001-457 ENVIRONMENTAL HEALTH	8,432	0	5,917	5	7,764	94	38,398	17,920	6,223	84,752	35,297	0	12
482-401 COVID 19 PH EMERGENCY PREPAREDNES	0	0	0	0	0	0	0	0	0,220	0	(3,275)		
483-401 INFECTIOUS DISEASE PREVENTION	0	0	495	0	225	0	0	681	231	1,632	1,260	0	
484-457 COMMUNITY AIR PROTECTION INCENTIVI	Ő	0	976	1	459	0	0	0	0	1,436	(188)	0 0	
485-457 COMMUNITY AIR PROTECTION PROGRAM	0	0	593	0	279	0	0	0	0	872	685	0	
486-457 PRESCRIBED BURN EQUIPMENT CACHE	0	0	0	0	0	0	0	0	0	0	(3,345)		3
001-501 SOCIAL SERVICES	ů O	0	61,148	48	82,240	847	29,091	132,255	50,016	355,644	25,543	0	38
001-507 HUMAN SERVICES ADMIN	0	0	55,560	43	54,743	791	120,000	130,279	52,581	413,997	138,158	0	55
001-510 VETERAN SERVICES	ů 0	0	470	0	1,863	61	120,000	190,279	1,282	3,677	(2,266)		22
001-528 EMPLOYMENT & COMMUNITY SERV	0	0	44,656	35	37,574	192	20,994	0	38,474	141,924	(86,747)		đ
454-402 JBCT	ů	0	4,999	4	2,689	19	20,991	1,840	641	10,192	4,768	0	1
457-402 CMSP GRANT	0	0	62	0	29	0	0	1,0.10	0	91	(4,587)	0.50	Ĩ
001-606 COUNTY LIBRARY	0	15,329	6,250	5	17,423	277	103,445	0	5,771	148,500	(2,256)		14
001-608 COOPERATIVE EXTENSION/FARM	0	267	2,347	2	5,519	140	105,115	ů 0	2,565	10,839	(4,807)		10
001-701 RECREATION	0	7.821	3,440	3	9,491	126	716,743	0	2,565	740,188	90,095	0	83
033-307 TRANSPORTATION PLANNING	0	2.379	5,334	4	4,354	73	,10,,45	0	1,924	14.068	4,626	0	1
039-110 TRIAL COURTS	0	2,5,5	0	0	18,173	372	143,928	0	1,524	162,474	25,725	0	18
300-300 ROAD DEPT	3,148	69.366	57,635	46	46,852	587	12,301	69,160	25,649	284,745	73,913	0	35
301-101 FISH & GAME	5,140	391	146	40	40,852	0	12,501	09,100	25,049	284,745	15	0	30
312-408 WATER AGENCY	0	0	1,427	1	693	1	0	0	0	2,122	(132)		
313-408 COULTERVILLE LIGHTING	0	1,383	515	0	355	6	109	0	0	2,368	(1,740)		
314-408 COULTERVILLE SERV - WATER	0	1,585	1,184	1	1,951	0 73	2,463	0	0	2,308	(1,740) (215)		
314-408 COULTERVILLE SERV - WATER 314-408 COULTERVILLE SERV - SEWER	0	1,641	1,184	1	685	/J 0	2,403	0	0	6,156	(213)	0	
315-408 DON PEDRO 1-M	0	1,041	315	1	193	0	2,372	0	0	0,150 511	510	0	
315-408 DON PEDRO I-M 316-408 DON PEDRO SEWER	U	0 1,461	2,504	0	3,134	2 102	0	0	0	7,202	2,313	0	

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COUNTY OF MARIPOSA - COST ALLOCATION PLAN Cost Exhibit EXHIBIT A

Fiscal Year 2022-23

Effective Date:	4/8/2025
Revision Date:	

							Facilities		IL	Test Aread			Total
	Building	Equipment	Admin	Audits	Auditor	TTC	Facilities Maintenance	Info Tech	Human Resources	Total Actual Costs FY	Roll		Claimable Costs FY
	Use	Use	102	103	107	108	128	0151	115	2022-23	Forward	Adjustments	2024-25
, 3317-408 HORNITOS LIGHTING) 485	348	0	163	100 0	0	0151	0	996	(62)	Aujusunents 0	934
3318-408 MARIPOSA LIGHTING) 5.197	4,686	4	2,765	29	0	0	0	12.682	1.603	0	14,285
3319-408 MARIPOSA PARKING) 0	294	-	228	5	5,948	0	0	6,476	(5,834)	0	642
3320-408 MARIPOSA PINES SEWER		3,265	2,358	2	1,918	42	0	ů	0	7,586	2,917	0	10,503
3321-408 WAWONA SERVICE AREA	3) 5,205	739	1	482	7	0	0	0	1,229	(710)	0	519
3322-408 YOSEMITE WEST MAINT - ROAD		8,309	2,830	2	1,420	5	(49,329)	ů	0	(36,763)	(89,541)	ů	(126,304)
3322-408 YOSEMITE WESTMAINT - SEWER) 8,309	2,753	2	2,419	59	((2,02))	0	0	13,542	(13,045)	0	497
3322-408 YOSEMITE WEST MAINT - WATER) 8,309	34,320	28	17,013	46	0	0	0	59,716	43,768	0	103,484
3327-216 COPS GRANTS (COPS & BJA)) 0	175	28	105		0	0	0	282	45,708	0	282
3328-501 FAMILY PRESERVATION(Comm based	abil d)) 0	663	1	469	8	0	0	0	1,140	719	0	1,859
3330-111 HOUSING DEVELOPMENT	cim (d)) 0	5,790	5	3397	11	0	0	1,282	10,484	8.093	0	18,577
3334-402 ENERGY GRANTS	17. 17.) 0	3,959	3	8,127	252	0	9,744	3,463	25,547	2,254	0	27,801
3335-402 CSBG GRANTS) 0	3,551	3	2,497	44	0	2,317	834	9,245	8,759	0	18,004
3341-519 SENIOR SERVICES) 0	3,803	3	9,925	344	142	8,381	3,206	25,804	6,990	0	32,794
3341-519 SENIOR NUTRITION C1) 0	J,005 0	5	9,923	0	142	80,0 0	3,200	23,804	0,990	0	52,794
3341-519 SENIOR NUTRITION C2) 0	0	0	0	0	0	0	0	0	0	0	0
3341-519 SENIOR NUTRITION RESTAURANT	13) O	0	0	0	0	0	0	0	0	0	0	0
3449-402 WHOLE PERSON CARE) 0	643	1	302	0	0	0	0	946	(20,784)	0	(19,838)
3370-249 LOCAL AGENCY FORMATION (LAFC	w) 0	043 141	0	224	8	0	0	0	372	(20,784)	0	(19,638) 689
3536-402 MENTAL HEALTH SVC ACCOUNT	") O	22,009	17	12,954	119	8,525	54,442	20,712	118,777	(30,597)	0	88,180
3411-501 PUBLIC AUTHORITY) 0	1,247	1	12,934	49	0,525	34,442	20,712	2,828	(165)	0	2,663
3412-143 ECON DEV. STRATEGY MADE-MARI	064) 0	1,247	0	1,331	49	0	0	0	2,828	(103)	0	2,003
6600-236 BUILDING INSPECTOR	USA 5.50		12,836	10	12,538	166	36,064	32,433	10,260	109,815	32,113	0	141,928
6601-404 SOLID WASTE ENTERPRISE	5,50) 0	25,550	20	25,692	399	17,226	32,433 41,496	10,200	109,815	42,085	0	164,011
) 0	and the second	20								0	
6606-505 TRANSIT 6616-408 PLANT OPERATION SERVICES) 0	3,693	3 4	6,831	161 64	0	13,014	3,334	27,037	14,178 18,975	0	41,215
		,	4,976		5,341	04 711		17,307	7,695	35,387		0	54,362
7700-170 FLEET MAINTENANCE		21,133	45,913	38	37,752	194 T. T.	8,307	17,307	6,412	137,574	52,229	Ŭ	189,803
7705-100 INSURANCE) 0	18,219	15	9,218	34	0	0	0	27,485	4,890	0	32,375
7706-100 WORKERS COMPENSATION		0	9,756	8	5,576	51	0	0	0	15,392	(6,313)	0	9,079
7707-100 LIABILITY) 0	10,031	8	8,944	220	U	0	0	19,203	9,101		28,304
999-999 ALL OTHERS) 0	0	0	0	0	0	0	0	0	22,141	0	22,141
0.0			0.00 51 1		010.045	10.070		1 (10 172		T 010 CCC	1 101 105		0.000 500
0 Sul	total 188,47	3 733,569	869,711	686	919,957	12,870	2,053,274	1,649,472	584,675	7,012,690	1,194,106		8,206,796
0													
0 Direct E				5.			155,781	73	74	155,781			155,781
0 Unallo	ated		101,933	15	402,307	646,229	0.51	5	5	1,150,470			1,150,470
0	lotal 188,47	3 733,569	971,644	686	1,322,264	659,099	2,209,055	1,649,472	584,675	8,318,941	1,194,106	-	9,513,047