MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Mariposa	**Date:**	**June 9, 2026**
Mariposa, California	**Filing Ref:**	**MAP26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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. Solid Waste Equipment Replacement ISF
5. Fire Replacement ISF
6. Vehicle Replacement ISF
7. Heavy Equipment Replacement ISF
8. Insurance ISF
9. Workers' Compensation 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MARIPOSA

BY Original signed by

Luis Mercado
Name

Auditor
Title

06-10-2026
Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

RENEE HSZIEH
Bureau Chief, Local Govt Policy and Reporting
Local Govt Programs and Services Division

06-11-2026
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 2023-24

Effective Date: 10/9/2025
Revision Date:
Date Printed: 10/9/2025

0		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 2025-26	Roll Forward	Adjustments	**Total Claimable Costs FY 2025-26**
1001-101	BOARD OF SUPERVISORS	25,168	7,439	3,767	7	8,699	46	89,216	37,795	15,873	188,011	51,039	0	239,050
1001-109	ASSESSOR - RECORDER	338	12,833	5,857	12	12,776	74	34,736	73,141	23,810	163,576	38,079	0	201,656
1001-113	COUNTY COUNSEL	2,034	0	3,073	6	5,475	42	27,192	18,938	7,937	64,697	13,138	0	77,835
1001-120	COUNTY CLERK	82	0	438	1	1,070	8	16,614	7,347	1,984	27,544	3,523	0	31,068
1001-121	ELECTIONS	82	30,833	953	2	3,870	75	31,450	7,347	1,984	76,596	179	0	76,775
1001-143	TOURISM & ECONOMIC DEV.	414	0	318	1	689	10	22,850	4,735	1,984	31,000	13,391	0	44,390
1001-317	SURVEYOR AND ENGINEER	0	0	1,353	3	3,473	31	0	0	3,968	8,828	(316)	0	8,512
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	128	0	5,010	177	0	0	0	5,315	2,277	0	7,591
1001-206	INDIGENT DEFENSE	0	0	2,500	5	4,116	74	0	0	0	6,696	(1,431)	0	5,265
1001-207	CHILD SUPPORT ENFORCEMENT	0	0	3,039	6	5,612	30	43,422	0	9,921	62,029	12,664	0	74,694
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	9,475	7,028	14	15,072	159	60,058	54,774	21,825	168,407	26,007	0	194,414
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	1,718	3	5,835	90	0	19,918	7,937	35,502	20,708	0	56,210
1001-216	SHERIFF	14,509	83,207	36,469	73	74,876	413	2,064	293,545	125,000	630,156	198,896	0	829,052
1001-219	BOATING SAFETY	0	6,929	1,455	3	3,460	46	0	9,306	3,968	25,168	6,888	0	32,056
1001-220	JAIL	81,678	48,177	17,027	35	31,687	243	26,356	102,528	43,651	351,382	48,200	0	399,582
1001-223	JUVENILE DETENTION	0	1,793	1,151	2	3,985	32	21,267	9,306	3,968	41,506	18,789	0	60,295
1001-223	JUV. ACCOUNTABILITY INCENT.	0	0	0	0	0	0	0	0	0	0	0	0	0
1001-224	PROBATION	0	36,833	5,707	11	12,945	84	54,752	110,569	21,825	242,727	36,953	0	279,681
1001-228	FIRE DEPT	0	384,170	8,874	19	23,367	288	39,952	72,782	7,937	537,388	(31,548)	0	505,840
1001-235	AGRICULTURAL COMMISSIONER	0	260	2,763	6	7,929	122	21,321	34,244	7,937	74,581	44,067	0	118,648
3432-224	COMMUNITY CORRECTIONS AB109	0	0	6,656	14	11,101	122	0	0	9,921	27,813	(9,482)	0	18,331
3434-224	COMMUNITY CORRECTIONS SB678	0	0	1,720	4	2,499	36	0	0	0	4,258	(6,994)	0	(2,736)
3416-224	REVENUE & RECOVERY-PROBATION	0	0	932	2	1,616	13	0	0	1,984	4,547	1,389	0	5,936
1001-249	PLANNING & ZONING	15,996	409	7,566	15	17,754	139	67,368	100,463	29,762	239,473	80,928	0	320,401
1001-249	PLANNING - GENERAL PLAN	0	0	0	0	0	0	0	0	0	0	0	0	0
1001-250	GIS	0	0	1,035	2	1,922	2	0	0	1,984	4,946	(1,194)	0	3,752
1001-350	ENGINEERING	0	7,569	3,328	7	6,373	39	2,706	27,510	9,921	57,452	(118,732)	0	(61,280)
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	1,489	3	2,815	49	0	0	1,984	6,340	692	0	7,032
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	755	2	620	0	0	0	0	1,377	(1,860)	0	(484)
3452-216	EMERGENCY PLANNING	0	0	1,237	2	2,000	0	0	0	3,968	7,207	2,853	0	10,061
6610-303	AIRPORT	0	0	561	1	1,398	34	8,449	0	0	10,443	5,447	0	15,889
1001-304	PUBLIC WORKS ADMIN	3,146	4,334	4,616	9	10,073	78	136,202	35,346	17,857	211,660	(56,140)	0	155,521
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	5,501	11	24,117	150	20,753	44,407	21,421	160,065	(14,253)	0	145,812
1001-402	BEHAVIORIAL HEALTH	0	0	32,628	66	51,420	380	23,079	205,057	98,909	411,538	131,331	0	542,870
1001-403	DRUG & ALCOHOL SERVICES	0	0	7,690	16	11,488	62	6,459	20,571	9,921	56,207	9,886	0	66,093
3385-401	TOBACCO CESSATION	0	0	897	2	1,474	28	0	4,571	2,202	9,174	4,921	0	14,095

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2023-24

Effective Date: 10/9/2025
Revision Date:
Date Printed: 10/9/2025

0		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 2025-26	Roll Forward	Adjustments	**Total Claimable Costs FY 2025-26**
3402-401	PUBLIC HEALTH EMERGENCY PROG	0	0	459	1	1,236	25	0	2,612	1,270	5,603	2,980	0	8,583
3404-457	LOCAL ENFORCE AGENCY	0	0	94	0	462	14	0	898	423	1,891	1,538	0	3,429
3435-401	BEHAVIORIAL HEALTH Realignment	0	0	6,020	13	4,946	0	0	0	0	10,978	(987)	0	9,991
3463-401	AIDS/HIV SURVEILLANCE	0	0	12	0	9	0	0	107	45	174	115	0	288
3464-401	CALIFORNIA CHILDREN'S SERVICES	0	0	260	1	429	8	0	490	238	1,426	(2,121)	0	(695)
3465-457	AIR POLLUTION SUBVENTION	0	0	279	1	893	24	0	1,306	615	3,118	1,688	0	4,807
3466-401	CHILD HEALTH AND DISABILITY	0	0	0	0	0	0	0	0	0	0	(1,239)	0	(1,239)
3467-401	MCAH MATERNAL CHILD & ADOLES	0	0	549	1	849	12	0	2,531	1,219	5,160	1,934	0	7,095
3468-401	IMMUNIZATION ASSISTANCE PROGRAM	0	0	1,361	3	3,358	20	0	7,673	3,710	16,125	14,916	0	31,041
3469-457	CUPA	0	0	518	1	1,179	23	0	2,612	1,260	5,593	1,450	0	7,043
3427-401	PROP 56 TOBACCO TAX	0	0	870	2	1,451	28	0	4,571	2,202	9,124	4,159	0	13,282
3428-401	PANDEMIC INFLUENZA-STATE	0	0	234	0	199	1	0	1,469	698	2,601	1,526	0	4,127
3470-401	CALFRESH	0	0	590	1	1,263	15	0	5,061	2,452	9,384	4,575	0	13,958
3471-401	CALIFORNIA ORAL HEALTH PLAN	0	0	537	1	2,128	11	0	980	456	4,114	1,737	0	5,851
3472-401	CHILDHOOD LEAD POISONING PREVENTI(	0	0	273	1	231	1	0	1,551	744	2,800	1,493	0	4,293
3473-457	WOODSMOKE REDUCTION	0	0	0	0	0	0	0	0	0	0	0	0	0
3474-457	CALIFORNIA AIR RESOURCES BOARD	0	0	1,508	3	1,239	0	0	0	0	2,750	369	0	3,118
3475-401	HEALTHY CHILDREN IN FOSTER CARE	0	0	159	0	125	0	0	898	443	1,626	978	0	2,604
3478-401	SAFE GRANT	0	0	5	0	4	0	0	0	0	9	(442)	0	(433)
1001-457	ENVIRONMENTAL HEALTH	8,432	0	2,621	5	7,997	84	44,796	23,999	11,591	99,526	47,477	0	147,003
3482-401	COVID 19 PH EMERGENCY PREPAREDNES	0	0	0	0	0	0	0	0	0	0	0	0	0
3483-401	INFECTIOUS DISEASE PREVENTION	0	0	79	0	127	2	0	0	0	208	(167)	0	42
3484-457	COMMUNITY AIR PROTECTION INCENTIV]	0	0	484	1	398	0	0	0	0	882	(598)	0	285
3485-457	COMMUNITY AIR PROTECTION PROGRAM	0	0	422	1	346	0	0	0	0	769	0	0	769
3486-457	PRESCRIBED BURN EQUIPMENT CACHE	0	0	110	0	91	0	0	0	0	201	0	0	201
1001-501	SOCIAL SERVICES	0	0	29,961	61	53,468	461	33,525	160,405	77,381	355,262	25,787	0	381,049
1001-507	HUMAN SERVICES ADMIN	0	0	27,137	55	45,210	393	115,955	168,649	81,349	438,748	115,165	0	553,913
1001-510	VETERAN SERVICES	0	0	187	0	1,437	28	0	0	0	1,653	(5,540)	0	(3,888)
1001-528	EMPLOYMENT & COMMUNITY SERV	0	0	23,676	48	36,080	107	24,194	119,263	57,540	260,908	15,122	0	276,030
3454-402	JBCT	0	0	2,245	5	2,598	15	0	2,041	992	7,896	4,327	0	12,224
3457-402	CMSP GRANT	0	0	0	0	0	0	0	0	0	0	(2,160)	0	(2,160)
1001-606	COUNTY LIBRARY	0	15,329	3,050	6	18,317	142	104,266	0	10,417	151,528	38,072	0	189,601
1001-608	COOPERATIVE EXTENSION/FARM	0	267	1,077	2	5,501	95	0	0	3,968	10,910	(8,326)	0	2,584
1001-701	RECREATION	0	7,821	1,547	3	8,527	60	656,858	0	3,968	678,784	97,527	0	776,311
3033-307	TRANSPORTATION PLANNING	0	2,379	1,633	3	2,697	24	0	0	5,952	12,688	3,899	0	16,587
2039-110	TRIAL COURTS	0	0	0	0	12,297	13	136,233	0	0	148,542	23,156	0	171,699
3300-300	ROAD DEPT	3,148	69,366	37,137	77	54,492	444	20,133	109,957	55,556	350,309	58,799	0	409,107
3301-101	FISH & GAME	0	391	74	0	61	0	0	0	0	525	(73)	0	453
3312-408	WATER AGENCY	0	0	745	2	612	0	0	0	0	1,359	(2,834)	0	(1,475)
3313-408	COULTERVILLE LIGHTING	0	1,383	277	1	431	7	0	0	0	2,099	19	0	2,118
3314-408	COULTERVILLE SERV - WATER	0	1,641	481	1	1,051	24	2,038	0	0	5,234	(1,585)	0	3,649
3314-408	COULTERVILLE SERV - SEWER	0	1,641	636	1	1,803	46	2,116	0	0	6,244	1,051	0	7,295
3315-408	DON PEDRO 1-M	0	0	153	0	142	1	0	0	0	296	(191)	0	104
3316-408	DON PEDRO SEWER	0	1,461	1,041	2	2,933	75	0	0	0	5,511	1,517	0	7,028

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2023-24

Effective Date: 10/9/2025
Revision Date:
Date Printed: 10/9/2025

0		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 2025-26	Roll Forward	Adjustments	**Total Claimable Costs FY 2025-26**
3317-408	HORNITOS LIGHTING	0	485	185	0	152	0	0	0	0	822	(151)	0	671
3318-408	MARIPOSA LIGHTING	0	5,197	2,372	5	2,542	21	0	0	0	10,137	(2,951)	0	7,186
3319-408	MARIPOSA PARKING	0	0	151	0	233	4	6,090	0	0	6,478	2,674	0	9,153
3320-408	MARIPOSA PINES SEWER	0	3,265	567	1	1,590	41	0	0	0	5,464	(146)	0	5,318
3321-408	WAWONA SERVICE AREA	0	0	382	1	454	5	0	0	0	842	(431)	0	410
3322-408	YOSEMITE WEST MAINT - ROAD	0	8,309	380	1	390	3	82,788	0	0	91,871	109,919	0	201,789
3322-408	YOSEMITE WEST MAINT - SEWER	0	8,309	1,295	3	2,204	41	764	0	0	12,617	3,177	0	15,794
3322-408	YOSEMITE WEST MAINT - WATER	0	8,309	1,348	3	2,342	44	790	0	0	12,837	523	0	13,360
3327-216	COPS GRANTS (COPS & BJA)	0	0	68	0	87	1	0	0	0	157	(114)	0	42
3328-501	FAMILY PRESERVATION(Comm based child)	0	0	356	1	495	7	0	0	0	859	448	0	1,307
3330-111	HOUSING DEVELOPMENT	0	0	1,874	4	2,093	8	0	0	1,984	5,964	(4,130)	0	1,834
3334-402	ENERGY GRANTS	0	0	2,457	5	7,295	118	0	11,918	5,754	27,548	3,057	0	30,605
3335-402	CSBG GRANTS	0	0	1,664	3	1,933	16	0	7,020	3,373	14,009	12,607	0	26,616
3341-519	SENIOR SERVICES	0	0	1,016	2	7,931	158	297	6,204	2,976	18,583	(13,846)	0	4,737
3341-519	SENIOR NUTRITION C1	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
3341-519	SENIOR NUTRITION RESTAURANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3449-402	WHOLE PERSON CARE	0	0	316	1	259	0	0	0	0	576	(2,648)	0	(2,073)
3370-249	LOCAL AGENCY FORMATION (LAFCO)	0	0	38	0	78	2	0	0	0	117	(1,150)	0	(1,033)
3536-402	MENTAL HEALTH SVC ACCOUNT	0	0	7,888	16	15,087	162	9,824	39,673	19,147	91,796	(50,550)	0	41,246
3411-501	PUBLIC AUTHORITY	0	0	821	2	1,658	35	0	0	0	2,516	305	0	2,821
3412-143	ECON DEV. STRATEGY MADE-MARIPOSA	0	0	0	0	0	0	0	0	0	0	0	0	0
6600-236	BUILDING INSPECTOR	5,507	0	5,407	11	9,450	76	53,775	38,873	15,873	128,972	38,613	0	167,585
6601-404	SOLID WASTE ENTERPRISE	0	0	11,377	23	21,008	209	25,761	35,346	17,857	111,582	12,019	0	123,600
6606-505	TRANSIT	0	0	3,974	8	10,749	86	0	10,694	5,159	30,669	16,554	0	47,223
6616-408	PLANT OPERATION SERVICES	0	0	3,050	6	6,029	38	0	23,591	11,905	44,619	25,925	0	70,544
7700-170	FLEET MAINTENANCE	0	21,133	5,464	11	17,764	399	3,957	19,673	9,921	78,322	(71,405)	0	6,918
7705-100	INSURANCE	0	0	9,306	20	8,036	14	0	0	0	17,375	(9,456)	0	7,920
7706-100	WORKERS COMPENSATION	0	0	3,949	8	3,885	23	0	0	0	7,865	(7,820)	0	46
7707-100	LIABILITY	0	0	5,955	13	7,345	88	0	0	0	13,401	(1,964)	0	11,437
999-999	ALL OTHERS	0	0	0	0	0	0	(6,426)	0	0	(6,426)	(2,297)	0	(8,722)
0 0														
0	Subtotal	188,478	806,707	400,390	816	784,324	6,977	2,073,999	2,104,266	939,783	7,305,740	1,032,172	-	8,337,912
0														
0	Direct Billed	-	-	-	-	-	-	155,091	-	-	155,091			155,091
0	Unallocated	-	-	656,432	-	510,135	626,492	-	-	-	1,793,059			1,793,059
0	Total	188,478	806,707	1,056,822	816	1,294,459	633,469	2,229,090	2,104,266	939,783	9,253,890	1,032,172	-	10,286,062