MARIPOSA COUNTY

P.O. Box 784 Mariposa, CA 95338 (209) 966-3222
5100 Bullion Street
http://www.mariposacounty.org/

MARSHALL LONG, CHAIR	**DISTRICT III**
ROSEMARIE SMALLCOMBE, VICE-CHAIR	**DISTRICT I**
TOM SWEENEY	**DISTRICT II**
WAYNE FORSYTHE	**DISTRICT IV**
MILES MENETREY	**DISTRICT V**

ACTION SUMMARY MINUTES

May 11, 2021

A. 9:00 AM Called to Order and Roll Call

Attendee Name	Title	Status	Arrived
Rosemarie Smallcombe	District I Supervisor	Present	9:00 AM
Tom Sweeney	District II Supervisors	Present	9:48 AM
Marshall Long	District III Supervisor	Present	9:00 AM
Wayne Forsythe	District IV Supervisor	Present	9:00 AM
Miles Menetrey	District V Supervisor	Present	9:00 AM

B. Pledge of Allegiance

Chair Long led the Pledge.

C. Introductions

None.

D. Approval of Consent Agenda (Items designated by "CA")

No public input.

RESULT: **ADOPTED [UNANIMOUS]**

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Rosemarie Smallcombe, District I Supervisor

AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey

EXCUSED: Tom Sweeney

CA1. **Health and Human Services** **RES-2021-248**

Resolution Continuing a Shelter Crisis Local Emergency in Mariposa County

CA2. **Health and Human Services RES-2021-249**

Resolution Continuing the Public Health Local Emergency Due to the COVID-19 Pandemic

CA3. **Sheriff's Office RES-2021-250**

Resolution Continuing the Local Emergency Due to the COVID-19 Global Pandemic

CA4. **Sheriff's Office RES-2021-251**

Resolution Continuing the Local Emergency Due to the 2021 Mono Wind Event

CA5. **Sheriff's Office RES-2021-252**

Resolution Continuing the Local Emergency Due to the 2021 Meteorological "Atmospheric River" Event

CA6. **Administration RES-2021-253**

Approve a Letter in Support of Extending the Time to Consider a Petition of the Southern Sierra Miwuk Nation for Federal Acknowledgement

CA7. **Agricultural Commissioner RES-2021-254**

Approve the Exotic Pest Detection Trapping Agreement No. 20-0157, a Two-Year Agreement for FY 2020/2021 and 2021/2022 with the California Department of Food and Agriculture (CDFA); and Authorize the Board of Supervisors Chair to Sign the Agreement

CA8. **Board of Supervisors RES-2021-255**

Approve a Letter of Support for a Grant Application Submitted by the Mariposa County Resource Conservation District (MCRCD) for a Regional Home Hardening Public Education Program Grant 20-FP-MMU-002; and Authorize the Board of Supervisors Chair to Sign the Letter (Board Chair)

CA9. **Board of Supervisors RES-2021-256**

Approve a Letter of Support for a Grant Application Submitted by the Mariposa County Resource Conservation District (MCRCD) for Phase II of the Current CAL FIRE Forest Health Grant 20-FH-MMU-002; and Authorize the Board of Supervisors Chair to Sign the Letter (Board Chair)

CA10. **Board of Supervisors RES-2021-257**

Approve a Letter of Support for a Grant Application Submitted by the Mariposa County Resource Conservation District (MCRCD) for Southern Sierra All Lands Restoration and Recovery (SSARR) Program Fuels Reduction Partnership 20-FH-MMU-063; and Authorize the Board of Supervisors Chair to Sign the Letter (Board Chair)

CA11. **Board of Supervisors RES-2021-258**

Approve a Letter of Support for a Grant Application Submitted by the Mariposa County Fire Safe Council for Alta Vista Fuel Break Project 20-FP-MMU-0051; and Authorize the Board of Supervisors Chair to Sign the Letter (Board Chair)

CA12. **Board of Supervisors RES-2021-259**

Approve a Letter of Support for a Grant Application Submitted by the Mariposa County Fire Safe Council (FSC) for Mariposa Countywide Brush and Chip 20-FP-MMU-0063; and Authorize the Board of Supervisors Chair to Sign the Letter (Board Chair)

CA13. **Board of Supervisors**

Approve the Minutes of Tuesday, April 20, 2021

CA14. **Clerk of the Board of Supervisors RES-2021-260**

Schedule a Special Meeting of the Board of Supervisors for 10:00 AM, Wednesday, June 23, 2021, for the Purpose of Conducting a Joint Workshop with the John C. Fremont Healthcare District Board of Directors

CA15. **County Counsel RES-2021-261**

Approve an Agreement with Yosemite Area Regional Transportation System (YARTS) Joint Powers Authority (JPA) to Continue Providing Public Transit Services; and Authorize the Board of Supervisors Chair to Sign the Agreement

CA16. Separated from Consent

CA17. **Health and Human Services RES-2021-262**

Approve an Increase in Extra-Help Hours from 999 Hours to 1,300 Hours for a Licensed Vocational Nurse Extra-Help Position in the Health & Human Services Behavioral Health Branch

CA18. **HHS/Behavioral Health & Recovery Services RES-2021-263**

Approve a Memorandum of Understanding (MOU) with Self Help Enterprises (SHE) and AWI Management Corporation (AWI) to Establish Accountability and Cooperation in a Project for Housing Development in Designate Site; and Authorize the Director of Health and Human Services Agency (HHSA) to Sign the MOU

CA19. **HHS/Fiscal RES-2021-264**

Approve Budget Action Increasing Prior Year Revenue and Increasing the Appropriation for Professional Services in the FY20-21 Mental Health Budget ($546,247) 4/5ths Vote Required

CA20. **HHS/Social Services RES-2021-265**

Approve a Second Addendum to Emergency Occupancy Agreement with Yah 1901 LLC to Increase the Amount by $75,000 for a New Amount Not to Exceed $325,000; and Authorize the Board of Supervisors Chair to Sign the Addendum

CA21. **Planning 2021-54**

Appoint Adam Ferguson to the Midpines Planning Advisory Committee for a Term to Expire February 28, 2023 (Supervisor Smallcombe)

CA22. **Public Works RES-2021-266**

Declare the Items Listed in the "Auction / Retired Vehicles and Equipment List (04/2021)" as Retired or Surplus Equipment; and Authorize the Director Public

Works & Transportation to Direct the Sale and Disposal of These Items at Public Auction and Deposit Any Net Proceeds Received in the Appropriate Vehicle Replacement Fund Account

CA23. **Sheriff's Office RES-2021-267**

Approve a One Year Lease Agreement with Mr. Thomas McHugh, Property Owner of 10549 Fiske Road, Coulterville, CA 95311, in an Amount Not to Exceed $14,091.48 for the North County Sheriff's Patrol Sub-Station; and Authorize the Board of Supervisors Chair to Sign the Agreement

CA24. **Sheriff's Office RES-2021-268**

Approve a Lease Agreement with Robert Eugene and Rachel Ann Bondshu Trust for Sheriff's Office OES Office Space in an Amount Not to Exceed $25,200; and Authorize the Board of Supervisors Chair to Sign the Lease Agreement

E. Considered Separately

CA 16. **County Counsel RES-2021-269**

Approve Closure of Specific County Buildings and Parking Areas During the 4-Hour Site Specific Active Threat Trainings

Steven W. Dahlem/County Counsel noted that this item requests Board approval to close facilities for trainings; and noted the dates and times for each. No public input.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Rosemarie Smallcombe, District I Supervisor
SECONDER:	Wayne Forsythe, District IV Supervisor
AYES:	Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED:	Tom Sweeney

F. Board Recognitions

1. **HHS/Behavioral Health & Recovery Services 2021-55**

Proclaim the Month of May, 2021 as "Mental Health Awareness Month"

Shannon Gadd/Health and Human Services Agency Director introduced Baljit Hundal/Division Director of Health Services who noted the theme of "You are not Alone"; highlighted what the County has been doing in view of COVID-19; discussed the division's efforts; and noted the ways that they will be addressing mental health awareness throughout the County. During public comment, the item was urged by Mike Healy/Public Works Director. Ms. Hundal extended kudos to partners, Alliance for Community Transformation, Heritage House, and Connections on who they lean. Supervisors Smallcombe and Long discussed the need for this recognition and these services.

Chair Long presented the Proclamation to Baljit Hundal.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Wayne Forsythe, District IV Supervisor
SECONDER:	Rosemarie Smallcombe, District I Supervisor
AYES:	Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED:	Tom Sweeney

2. **Board of Supervisors 2021-56**

Proclaim the Month of May 2021 as "Supervised Visitation Awareness Month" (Board Chair)

Lisa Parker/Native Solutions Family Visitation Center Founder discussed the opening and growth of their center, and introduced Acacia Coats as their Advocate for native children. During public comment, the item was urged by Shannon Gadd. Supervisors Smallcombe and Forsythe discussed the importance of these services.

Chair Long presented the Proclamation to Acacia Coats and Lisa Parker.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Wayne Forsythe, District IV Supervisor
SECONDER:	Rosemarie Smallcombe, District I Supervisor
AYES:	Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED:	Tom Sweeney

3. **Board of Supervisors 2021-57**

Proclaim the Week of May 16 - 22, 2021, as "Public Works Week" (Board Chair)

Mike Healy/Public Works Director gave the staff report, noting the various activities performed by Public Works crews. During public comment, the recognition was urged by Shannon Gadd, Steve Ward/CAL FIRE - Mariposa County Fire Chief, Dallin Kimble/County Administrative Officer, and Eric Sergienko/Health Officer. An unknown woman identified herself as living on Wagner Road and inquired why the roads in the southern county were not adequately maintained. Public comment closed.

Supervisors Forsythe, Menetrey, Smallcombe, and Long expressed thanks and kudos for all that Public Works does. Supervisor Long responded to the unidentified woman, noting that the Board decides where the money is spent and how; and advised that the Board can't change when money isn't there, but noted that gas tax funding is starting to flow back in.

9:51 AM Chair Long noted for the record that Supervisor Sweeney has joined the meeting; and inquired of County Counsel if Supervisor Sweeney may vote on this item. County Counsel noted that he may, as long as he has reviewed the packet materials.

Supervisor Sweeney noted his appreciation for the Public Works Department which does a lot with little.

Chair Long presented the Proclamation to Mike Healy and Shannon

Hansen/Deputy Public Works Director.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Wayne Forsythe, District IV Supervisor
SECONDER:	Miles Menetrey, District V Supervisor
AYES:	Smallcombe, Sweeney, Long, Forsythe, Menetrey

G. Departmental Presentation

Eric Sergienko/County Health Officer reported that the county is in a status quo regarding COVID-19, with the most significant local news being that we have identified our first case of the B117 variant in an individual who had traveled out of the state to attend an event that was later identified as a super spreader event. Dr. Sergienko advised that the individual was transferred to the hospital and, unfortunately, is and not doing well. Dr. Sergienko also reported case numbers are dropping back down after the holiday surge; noted that the county is still hovering just above 51% of our target rate for vaccinations; discussed the recent emergency use authorization for the Pfizer vaccine by the Food and Drug Administration for 12 to 15 year olds and noted the reviews to follow; and reported that parents will be able to sign up their children on MyTurn once that age feature is activated. Dr. Sergienko concluded by reminding everyone to remain vigilant and get their vaccinations. Supervisor Long and Dr. Sergienko discussed the pause on the use of the Johnson & Johnson vaccine. Supervisor Smallcombe and Dr. Sergienko discussed the potential plans for vaccinating those in the 12-15 age group, should that authorization be given.

Mike Healy/Public Works Director extended thanks to Melinda Barrett for her assistance with grant applications. He also advised that fleet is getting rid of the last Dodge Durango, as well as a 2002 Dodge Stratus; noted that the online registration for Parks & Recreation worked so well that there are very few spots left, and discussed the software limitations regarding cancellations; noted that they are still recruiting for Rec Aides; and provided an update on the Monday pilot program at the landfill, noting that visitation numbers have dropped off.

H. Public Comment on Non-Agenda Items

Jerry Chandler/Greeley Hill resident representing 34 homeowners, discussed concerns regarding a property at 9720 Ernst Road, lot 13 of the Apple Glen subdivision that has motorhomes parked on it, as well as rats and vermin from an accumulation of garbage. Mr. Chandler noted that residents have submitted dozens of complaints to Cal Fire, the County Health Department, and others and nothing has been done. He also provided the Board with a package of supporting materials.

Recessed Board of Supervisors

10:12 AM Chair Long recessed the Board of Supervisors meeting, followed by the Clerk of the Board reading the Government Code announcement.

I. LOCAL TRANSPORTATION COMMISSION

10:12 AM Chair Long convened the Local Transportation Commission (LTC) meeting with all commissioners present.

Public Comment Period

None.

LTC Regular Agenda

1. **Public Works LTC-2021-16**

Approve an Agreement with Caltrans Which Will Allow for Up to $35,000 in Reimbursements for the Planning, Programming, and Monitoring (PPM) Program Activities for the Fiscal Year 2020-2021; and Authorize the Local Transportation Commission (LTC) Chair to Sign the Agreement

Mike Healy/LTC Executive Director gave the staff report. No public input.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Miles Menetrey, District V Supervisor
SECONDER:	Wayne Forsythe, District IV Supervisor
AYES:	Smallcombe, Sweeney, Long, Forsythe, Menetrey

Adjourn LTC

10:15 AM Chair Long adjourned the LTC meeting.

Reconvene as Board of Supervisors

10:15 AM Chair Long reconvened the Board meeting with Danielle Bondshu/Deputy Clerk of the Board II as clerk.

J. Regular Agenda Items

1. **HHS/Behavioral Health & Recovery Services RES-2021-270**

Approve the Submittal of a Technology Infrastructure Grant Application with the Federal Communication Commission for the Funding of Telehealth Programs to Support COVID-19 Response Efforts; and Authorize the Health and Human Services Agency Director to Submit the Application

Shannon Gadd/Health and Human Services Agency Director gave the staff report. No public comment received.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Rosemarie Smallcombe, District I Supervisor
SECONDER:	Tom Sweeney, District II Supervisors
AYES:	Smallcombe, Sweeney, Long, Forsythe, Menetrey

Recess

10:18 AM Chair Long recessed the Board meeting for a brief break, and reconvened at 10:24 AM.

2. **Auditor (ID # 11677)**

Presentation and Discussion of the County's Audited Financial Statements for Fiscal Year 2019-2020

Luis Mercado/Auditor gave a Power Point Presentation. No public comment received.

RESULT: INFORMATION RECEIVED

3. **Administration RES-2021-271**

Approve a MOU with Self-Help Enterprises Authorizing and Memorializing a $20,000 County Contribution to the Acquisition of an Additional 20' of Public Road and Public Utility Easement Along Antone Road; and Authorize the Board of Supervisors Chair to Sign the MOU (Subject to Approval as to Legal Form by County Counsel)

Ben Goger/Housing Specialist gave the staff report, noting that this Memorandum of Understanding (MOU) is part of acquiring the rights to the Creekside Terrace for an extra 60 feet of easement. No public comment received. Board discussion ensued.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Miles Menetrey, District V Supervisor
SECONDER:	Wayne Forsythe, District IV Supervisor
AYES:	Smallcombe, Sweeney, Long, Forsythe, Menetrey

4. **Clerk of the Board of Supervisors (ID # 11745)**

Discussion and Direction Regarding the 2021 Redistricting Process, the Methodology by Which the Process Will be Managed, the Public Hearing Schedule, and the Resources Needed to Conduct the Process

René LaRoche/Clerk of the Board gave staff report accompanied by a PowerPoint Presentation. No public comment received. Board discussion ensued and direction was given.

DIRECTION:
The Board concurred with proceeding with option two, as well as schedule the dates provided for the public hearings.

RESULT: DIRECTION GIVEN

K. Items removed from Consent Agenda

None.

L. Closed Session

1. **Board of Supervisors (ID # 11544)**

CLOSED SESSION: Public Employee Performance Evaluation; Position of Employee Under Review: County Fire Chief (Government Code Section 54954.5)

No public input.

RESULT: CLOSED SESSION HELD

Recessed

11:18 AM Chair Long moved the meeting into Closed Session.

M. 2:00 PM Reconvened

2:00 PM Chair Long reconvened the Board meeting with René LaRoche as clerk.

Report Out

Chair Long reported that Information was Received during the Closed Session.

1. **Administration (ID # 11661)**

Receive Fiscal Year 2021-22 Budget Requests from Fire, HHSA, Library, Planning, Probation, Public Works, and Sheriff Departments

Dallin Kimble extended thanks to the Auditor and the department heads, and noted that there is an approximate 4.5 million shortfall between the budget requests received and the expected revenue.

Steve Ward/Cal Fire - Mariposa County Fire Chief presented the requested budget for Fire. No public comment. Shannon Gadd/Health and Human Services Agency Director presented the HHSA budget accompanied by a PowerPoint overview. No public comment. The Library budget was submitted as requested. Sarah Williams/Planning Director presented the requested budget for the Planning Department. During public comment, Carol Suggs advised that this is the third year of the GIS contract which is divided up among departments; and noted that having two different budgets helps keep the General Plan budget as a placeholder for when it does come back. Pete Judy/Chief Probation Officer presented the requested budget for the Probation Office. No public comment. Mike Healy/Public Works Director presented the requested budget for the Public Works Department. No public comment.

3:29 PM Chair Long recessed the meeting for a brief break and reconvened at 3:36 PM.

Jeremy Briese/Sheriff - Coroner - Public Administrator submitted the budget for the Sheriff's Office, and requested positions not noted in his budget request including the return of three of the six frozen deputy positions, an eighth full-time dispatcher, and another office assistant. No public comment.

RESULT: INFORMATION RECEIVED

N. Board Information

The Board concurred with skipping Board Information this date. However, Chair Long did note a vacancy on LAFCo for a member and an alternate member, and

advised that anyone interested should contact the County for an application.

O. Adjournment

4:18 PM Chair Long adjourned the meeting.

Respectfully submitted,

René LaRoche
Clerk of the Board

Danielle Bondshu
Deputy Clerk of the Board II

Marshall Long
Chair, Board of Supervisors

MARIPOSA COUNTY

Health and Human Services · (209) 966-2000

RESOLUTION - ACTION REQUESTED 2021-248

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: Continue a Shelter Crisis Local Emergency in Mariposa County

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RECOMMENDATION AND JUSTIFICATION:
Resolution Continuing a Shelter Crisis Local Emergency in Mariposa County.

California Government Code 8698, 8698.1 and 8698.2 allows for the governing body of a city or county to declare a shelter crisis. A shelter crisis declaration relaxes standards for building occupancy, limits liability and provides a legal basis for the use of certain facilities designated by the County as a shelter for the duration of the crisis.

In order to declare the shelter crisis, the County made findings at a public meeting and adopted Resolution 18-518 that (1) a significant number of persons within the county's jurisdiction are without the ability to obtain shelter; and (2) the situation has resulted in a threat to the health and safety of those persons.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
On November 5, 2018, the Board of Supervisors adopted Resolution 18-518 declaring the existence of a Shelter Crisis Local Emergency in Mariposa County to allow Mariposa County to proceed with temporary homeless shelter solutions to meet the needs of our homeless community members.

Recognizing the prevalence of homelessness in California and the health and safety risks facing homeless persons, California law authorizes counties to declare a "shelter crisis" and avail themselves to attendant protections and powers. Specifically, upon declaring a "shelter crisis":

- A county may allow persons unable to obtain housing to occupy designated public facilities during the duration of the emergency (public facilities include parks, schools, and vacant or underutilized facilities which are owned, operated, leased, or maintained by the county);
- A county is immune from liability for ordinary negligence in the provision of emergency housing for all conditions, acts, or omissions directly related to, and which would not occur but for, the provision of emergency housing; and

- The provisions of any state or local law or regulation prescribing standards of housing, health, and safety are suspended to the extent that strict compliance would prevent, hinder, or delay the mitigation of the effects of the crisis.

If the County desires to construct and operate an emergency homeless shelter, it is recommended that the County Board of Supervisors first declare a "shelter crisis" in order to avail itself of the associated powers and liability protections.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not continue the local emergency and the County may not be eligible for possible State or Federal assistance, or proceed with temporary homeless shelter solutions.

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

MARIPOSA COUNTY

Health and Human Services · (209) 966-2000

RESOLUTION - ACTION REQUESTED 2021-249

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: Continue the COVID-19 Public Health Local Emergency

RECOMMENDATION AND JUSTIFICATION:
Resolution Continuing the Public Health Local Emergency Due to the COVID-19 Pandemic.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
On March 13, 2020, Mariposa County Public Health Officer, Dr. Eric Sergienko declared a local public health emergency in response to the COVID-19 Pandemic. On March 17th, 2020 the Mariposa County Board of Supervisors adopted a Resolution ratifying a Local Health Emergency.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not continue the local emergency and the County will not be eligible for possible State or Federal disaster assistance.

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

REF ID# 11715

MARIPOSA COUNTY

Sheriff's Office · 209 966-3615

RESOLUTION - ACTION REQUESTED 2021-250

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Jeremy Briese, Sheriff

RE: Continue the Local Emergency Due to COVID-19

RECOMMENDATION AND JUSTIFICATION:

Resolution Continuing the Local Emergency Due to the COVID-19 Global Pandemic.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

March 24, 2020: The Board ratified the March 17, 2020 Local Emergency Proclamation Due to the COVID-19 Global Pandemic. Additionally, the Board has ratified similar proclamations in the past during other emergencies.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

If the Board does not continue the proclamation, the County will not be eligible for possible State or Federal disaster assistance.

FINANCIAL IMPACT:

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RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

REF ID# 11723

MARIPOSA COUNTY

Sheriff's Office · 209 966-3615

RESOLUTION - ACTION REQUESTED 2021-251

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Jeremy Briese, Sheriff

RE: Continue the Local Emergency Due to Mono Wind Event

RECOMMENDATION AND JUSTIFICATION:

Resolution Continuing the Local Emergency Due to the 2021 Mono Wind Event.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

January 22nd, 2021: The Board ratified the January 19th, 2021 Local Emergency Proclamation Due to the Mono Wind Event. Additionally, the Board has ratified similar proclamations in the past during other emergencies.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

If the Board does not continue the proclamation, the County will not be eligible for possible State or Federal disaster assistance.

FINANCIAL IMPACT:

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RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

REF ID# 11732

MARIPOSA COUNTY

Sheriff's Office · 209 966-3615

RESOLUTION - ACTION REQUESTED 2021-252

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Jeremy Briese, Sheriff

RE: Continue the Local Emergency Due to Meteorological "Atmospheric River" Event

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RECOMMENDATION AND JUSTIFICATION:

Resolution Continuing the Local Emergency Due to the 2021 Meteorological "Atmospheric River" Event.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

February 9th, 2021: The Board ratified the February 3rd, 2021 Local Emergency Proclamation Due to the Meteorological "Atmospheric River" Event. Additionally, the Board has ratified similar proclamations in the past during other emergencies.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

If the Board does not continue the proclamation, the County will not be eligible for possible State or Federal disaster assistance.

FINANCIAL IMPACT:

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RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

REF ID# 11734

MARIPOSA COUNTY

Administration · 966-3222

RESOLUTION - ACTION REQUESTED 2021-253

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Dallin Kimble, County Administrative Officer

RE: Approve a Letter of Support for Southern Sierra Miwuk Nation

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RECOMMENDATION AND JUSTIFICATION:
Approve a Letter in Support of Extending the Time to Consider a Petition of the Southern Sierra Miwuk Nation for Federal Acknowledgement.

The Southern Sierra Miwuk Nation is seeking a 180-day extension of the public comment period on a Proposed Finding related to federal tribal recognition. This letter of support encourages granting the extension and notes several instances where the Board has worked with the Southern Sierra Miwuk Nation as a distinct community, contrary to the Proposed Finding.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board routinely approves or ratifies letters of support that it determines to be in the best interest of the county.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not approve. Staff would not send this letter of support.

ATTACHMENTS:
210504 SSMN Letter (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

REF ID# 11793

Attachment: 210504 SSMN Letter (RES-2021-253 : Approve a Letter of Support for Southern Sierra Miwuk Nation)

May 11, 2021

Bryan Newland
Acting Assistant Secretary–Indian Affairs
Department of the Interior
1849 C Street NW
MS–4660-MIB
Washington, DC 20240

RE: Petition of the Southern Sierra Miwuk Nation for Federal Acknowledgement

Dear Acting Secretary Newland:

The Mariposa County Board of Supervisors wishes to express its support for the Southern Sierra Miwuk Nation (aka American Indian Council of Mariposa County, Inc.) petition for a 180-day extension of the public comment period on the Proposed Finding in this matter. We believe the letter addressed to you from Hobbs, Straus, Dean & Walker, LLP, dated April 29, 2021, provides sufficient justification for this extension.

In addition, we would also like to share several instances where the County has partnered with the Southern Sierra Miwuk Nation as a modern and distinct community contrary to the 2018 Proposed Finding. These include the following:

- The Mariposa Creek Parkway Master Plan adopted in January 2020 recommends and identifies opportunities for incorporating Southern Sierra Miwuk lifeways and practices into the Parkway's implementation and management.

- In May 2020, the Southern Sierra Miwuk Nation was a subrecipient of an awarded Community Development Block Grant that included a needs assessment for the tribe and action plans related to housing, food, substance abuse, mental health counseling, education and cultural connections.

- The proposed Mariposa County Creative Placemaking Strategy leverages contemporary Southern Sierra Miwuk artistic practices, basketmaking in particular, to facilitate community engagement efforts around public art and design priorities that explore the historic roots, oppressive forces, marginalization and erasure of the Southern Sierra Miwuk Nation in Yosemite and Mariposa County.

- The Mariposa Creek Restoration Project, funded by the California Wildlife Conservation Board, relies on ecological knowledge of the Southern Sierra Miwuk Nation, including cultural burning and horticulture, to improve the health and function of a critical waterway in the town of Mariposa.

The Board of Supervisors regularly partners the Southern Sierra Miwuk Nation as a distinct community and encourages the federal government and the Department of the Interior to officially recognize them as such. The Southern Sierra Miwuk Nation has rich genealogical ties to ancestors who signed treaties during the Gold Rush and actively collaborates with Mariposa County to practice and adapt their culture and heritage in our community.

Based upon our knowledge and experience, the Mariposa County Board of Supervisors supports extension of the public comment period and further consideration of official recognition for the Southern Sierra Miwuk Nation.

Respectfully,

Marshall Long, Chair

Attachment: 210504 SSMN Letter (RES-2021-253 : Approve a Letter of Support for Southern Sierra Miwuk Nation)

MARIPOSA COUNTY

Agricultural Commissioner · 966-3222

RESOLUTION - ACTION REQUESTED 2021-254

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Dallin Kimble, County Administrative Officer

RE: 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement No. 20-0157

RECOMMENDATION AND JUSTIFICATION:
Approve the Exotic Pest Detection Trapping Agreement No. 20-0157, a two-year agreement for FY 2020/2021 and 2021/2022 with the California Department of Food and Agriculture (CDFA); and Authorize the Board of Supervisors Chair to Sign the Agreement.

The exotic pest detection trapping contract is an annual contract that provides State subvention funds for the pest detection trapping program to cover part of the cost of the program. This contract was first instituted after the 1981 Medfly infestation to cover the costs of the increase in trap numbers over the original County trapping commitment. This year the contract has changed to a two-year contract for 2020/2021 and 2021/2022.

The total subvention funding available is $63,235.00 for the FY 2020/2021 and FY 2021/2022 agreement.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The FY 2019/2020 Agreement was approved by Resolution No. 2020-9.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Not approving this agreement, subvention funds will not be received for the Exotic Pest Detection Trapping program to defray the funds expended for work performed in this program for fiscal years 2020/2021 and 2021/2022.

FINANCIAL IMPACT:
The subvention amount for the Exotic Pest Detection Trapping Program Agreement was included in the FY 2020/2021 budget revenues in the amount of $31,288 and FY 2021/2022 budget revenues will be in the amount of $ 31,947.

ATTACHMENTS:
20-21 21-22 Pest Detection Contract 20-0157 (PDF)

REF ID# 11701

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER	PURCHASING AUTHORITY NUMBER (If Applicable)
20-0157	

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE

CONTRACTOR NAME

COUNTY OF MARIPOSA

2. The term of this Agreement is:

START DATE

July 1, 2020

THROUGH END DATE

June 30, 2022

3. The maximum amount of this Agreement is:

$63,235.00 - Sixty-Three Thousand Two Hundred Thirty-Five Dollars and No Cents

4. The parties agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of the Agreement.

	Exhibits	Title	Pages
	Exhibit A	Scope of Work	10
	Exhibit A	Attachment 1 - Pest Detection Trapping Guidelines	1
	Exhibit A	Attachment 2 - PEIR Management Practices and Mitigation Measures	4
+ -	Exhibit A	Attachment 3 - Protocol for Conducting Quality Control Planting of Detection Trapping Programs	4
+ -	Exhibit A	Attachment 4 - Tiering Strategy Checklist	9
+ -	Exhibit A	Attachment 5 - Commitment Forms	2
+ -	Exhibit B	Budget Detail and Payment Provisions	1
+ -	Exhibit B	Attachment 1 - Financial Plan	23
+ -	Exhibit C	General Terms and Conditions	4
+ -	Exhibit D	Special Provisions	2
+ -	Exhibit E	Additional Provisions	6
+ -	Exhibit F	Federal Terms and Conditions	4

Items shown with an asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto.
These documents can be viewed at https://www.dgs.ca.gov/OLS/Resources

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping

SCO ID: 8570-200157

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER	PURCHASING AUTHORITY NUMBER (If Applicable)
20-0157	

IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.

CONTRACTOR

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)			
COUNTY OF MARIPOSA			
CONTRACTOR BUSINESS ADDRESS	CITY	STATE	ZIP
PO BOX 905	MARIPOSA	CA	95338
PRINTED NAME OF PERSON SIGNING	TITLE		
CONTRACTOR AUTHORIZED SIGNATURE	DATE SIGNED		

STATE OF CALIFORNIA

CONTRACTING AGENCY NAME			
CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE			
CONTRACTING AGENCY ADDRESS	CITY	STATE	ZIP
1220 N STREET, ROOM 120	SACRAMENTO	CA	95814
PRINTED NAME OF PERSON SIGNING	TITLE		
MONICA AGUIRRE	STAFF SERVICES MANAGER I		
CONTRACTING AGENCY AUTHORIZED SIGNATURE	DATE SIGNED		
CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL	EXEMPTION (If Applicable)		
	DGS LTR 28.9		

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping

EXHIBIT A

SCOPE OF WORK

1. Contractor shall perform pest surveillance and trapping activities for the California Department of Food and Agriculture's Pest Detection/Emergency Projects Branch (PD-EP).

2. The services shall be performed in Mariposa County.

3. Services shall be performed 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding State Holidays.

4. The project representatives during the term of this agreement will be:

State Agency	**Contractor:**
Name: Matthew Kaiser Rudy Martinez	Name: ~~Dave Robinson--~~ Dallin Kimble JDK
Section/Unit: PD/EP	Section/Unit: Agricultural Commissioner's Office
Address: 2800 Gateway Oaks Drive Sacramento, CA 95833	Address: 5009 Fairgrounds Road Mariposa, CA 95338
Phone: 916.654.1211 916.403.6653	Phone: 209.966.2075
Email: matthew.kaiser@cdfa.ca.gov rudy.martinez@cdfa.ca.gov	Email: ~~drobinson@co.merced.ca.us~~ JDK agcomm@mariposacounty.org

5.

Federal Agency	USDA, APHIS, PPQ
Federal Award Identification Number	AP20PPQFO000C367
Federal Award Date	1/1/2020
Catalog of Federal Domestic Assistance (CFDA) Number and Name	Plant and Animal Disease, Pest Control and Animal Care 10.025
Amount Awarded to State Agency	$6,800,000.00
Effective Dates for State Agency	1/1/2020 – 12/31/2020
Federal Award to State Agency is Research & Development (Yes/No)	No

Federal Agency	USDA, APHIS, PPQ
Federal Award Identification Number	AP20PPQFO000C457
Federal Award Date	7/1/2020
Catalog of Federal Domestic Assistance (CFDA) Number and Name	Plant and Animal Disease, Pest Control and Animal Care 10.025

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

Amount Awarded to State Agency	$400,000.00
Effective Dates for State Agency	7/1/2020 TO 6/30/2021
Federal Award to State Agency is Research & Development (Yes/No)	No

6. Detailed description of work to be performed and duties of all parties.

AGENCY RESPONSIBILITY

Section 1

CDFA shall:

A. Provide all traps, trap parts and lures.

B. Provide technical assistance and training to county agricultural commissioner personnel on the use of traps and detection procedures.

C. Assist with and review the county's trapping programs annually for the purpose of establishing and approving the Commitment Form (60-221), which is attached hereto and made part of this agreement.

D. Provide county trappers with copies of the CDFA Insect Trapping Guide (ITG). The current version is on the CDFA website at: www.cdfa.ca.gov/go/ITG. For guidelines for additional activities, see: https://phpps.cdfa.ca.gov/PDEP/PDF/Detection2020-22/Additional_Surveys.pdf

E. Provide annual training programs for county trapping supervisors and trappers.

F. Provide quality control (QC) of the county trapping program via inspections and QC plants. The current county QC plant protocol is attached and is available from the CDFA District Entomologist.

G. Provide for the disposal of Dibrom® treated wicks according to California Environmental Protection Agency (CalEPA) guidelines.

H. Provide training on management practices as they relate to CDFA's Statewide Pest Prevention Program Final Programmatic Environmental Impact Report (PEIR) at least one week prior to any covered activity occurring.

I. Assist in data conversion into CalTrap.

J. Provide reimbursement for data conversion, iPads and accessories.

K. Provide training in the use of CalTrap.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

Section 2

The County Agricultural Commissioner shall:

A. Submit a completed financial plan, trapping hours worksheet, PEIR checklists, and commitment form, which are attached hereto and made part of this agreement.

B. Hire and train personnel as needed.

C. Provide and maintain trapping vehicles.

D. Ensure that supervisors and trapping personnel attend training provided by District Entomologists.

E. Ensure that all trapping activities conform to the current version of the ITG.

1) Ensure that a copy of the current version of the ITG is kept in each trapper's vehicle for reference.

2) Should there be a discrepancy between the Scope of Work or the enclosed Trapping Guidelines and the ITG, the Scope of Work and Trapping Guidelines shall supersede the ITG.

F. Place and service the specified number of each trap type as indicated on the Trapping Hours Worksheet and Commitment Form (60-221).

G. Ensure that all traps are properly identified with a unique trap number and accurately reflect servicing, baiting and rebaiting dates. The unique trap numbering system is based upon the Statewide Trapping Grid, reference http://maps.cdfa.ca.gov/TrapBooks/MapBookHelp.pdf for software needs, links to the Map Books and GIS layers, and contacts for assistance.

1) The naming convention for the grid system is alphanumeric. Columns are Alpha (A – UW) and rows are Numeric (001 – 656). The grid name is the combination of column and row names. Naming starts in the northwest corner of the state and runs through the southeast. The remainder of the trap number consists of the quint or subgrid, trap type, and an intra-quint or intra-subgrid designation if more than one trap of that type is present or it is otherwise needed to track a trap that moves between quints. For example, trap EV241-S-OF1 is in grid EV241, south quint, trap type is oriental fruit fly, and it is designated as number “1” OF trap within that quint.

2) Ensure that the unique trap number is placed properly on all traps, along with accurate placement, servicing, baiting, and rebaiting dates, as appropriate. Requirements for the various trap types are as follows.

a. Jackson trap – full trap number and servicing and rebaiting dates on outside.

b. Jackson trap insert – full trap number, placement date, and trapper's initials on non-sticky side.
c. Delta trap – full trap number, servicing and rebaiting dates, and trapper's initials on outside.
d. Japanese beetle trap – full trap number and servicing and rebaiting dates on calendar card in cup of trap.
e. ChamP™ trap – full trap number, servicing dates, and trapper's initials on the top fold.
f. Yellow panel trap – full trap number, placement date, and trapper's initials on white backside when placing; note servicing dates on outside non-sticky margins.
g. McPhail trap – full trap number and servicing dates on calendar card.

H. Ensure that all sticky traps (i.e., Jackson, ChamP™, yellow panel, and GM) inspected and removed from the field shall be screened for suspects a second time at the trapping office by a supervisor or other qualified staff before disposal. This should occur daily, but in any event must be done within a week of removal from the field.

I. Ensure that all suspect sterilized fruit flies (non-QC plants) from areas where such flies are not being released are brought to the attention of the District Entomologist, and sent to the Plant Pest Diagnostic Center in Sacramento with an accompanying Pest and Damage Record (PDR).

J. Ensure that all county commitment traps are placed, serviced, maintained, and removed in the same manner as state funded traps and that all data collected from these traps are also maintained in the same manner as state funded traps.

K. Ensure that all activities are performed following CDFA's management practices and any necessary mitigation measures as required and consistent with CDFA's PEIR. A summarized list of pertinent practices and measures is attached. Complete the Tiering Checklist prior to conducting trapping activities and mark any management practices and mitigation measures as required for each specific activity. The Checklist and descriptions of the CDFA's management practices and mitigation measures are found in PEIR Appendix C (PEIR, Appendix C, at http://www.cdfa.ca.gov/plant/peir/docs/final/Volume-3_Appendices_B-G.pdf), Mitigation Reporting Program at http://www.cdfa.ca.gov/plant/peir/docs/final/Volume-4_Appendices_H-P.pdf, and Findings of Fact at http://www.cdfa.ca.gov/plant/peir/docs/final/Findings-of-Fact-and-Overriding-Considerations.pdf. Complete the enclosed checklist templates for trapping for the core program by inserting Project Leader and County name where indicated by quote marks, and by inserting County number and name where indicated in the electronic file name. Submit each completed checklist along with the agreement. When the agreement ends, the county dates and signs a copy of each Checklist and sends that copy to Rudy Martinez (cdfa.phpps_pdepb_county_invoices@cdfa.ca.gov) at PD/EP headquarters at the address listed under item T to signify that the PEIR requirements were implemented.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

L. Maintain a Daily Trapping Summary (DTS) (Form 60-210) for each trapper. This form must be completed daily, signed by the individual who performed the work and submitted to the trapping supervisor. The current DTS (i.e., the DTS completed the day prior to a QC inspection) must be available for immediate review by the CDFA District Entomologist or designee conducting the QC inspection. All DTS forms must be kept on file, for the CDFA Audits Office, for three years. This form is available from the District Entomologist.

M. Complete a monthly Pest Detection Report Number One (Form 66-035), documenting all traps deployed, added, removed and serviced during the month. A servicing is an inspection of the trap for the presence of the target pest. Relocations are considered trap servicings. Do not count trap relocations as “removed” and then “added.” A copy of this form must accompany the monthly invoice. This form is available from the District Entomologist.

N. Provide one set of trapping records for all traps. This set, in the form of either the "Trap Book” or electronic records, shall indicate the exact trap location using a site map and all information regarding trap placement, servicing, baiting, relocation and removal.

O. Attend trainings on the use of an electronic trapping database being developed, called CalTrap. Participate in Data Conversion in one of three ways: 1) Manual data entry into the CalTrap website (login information will be provided upon confirmation that the county will be performing the data conversion); 2) Bulk upload – enter data into an Excel spreadsheet; 3) CDFA will enter the data. Reference the CalTrap website at www.caltrap-info.com for additional information about the project.

Participate in implementation of CalTrap when it becomes operational for your county. Counties that have completed the data conversion should plan for using CalTrap in Fiscal Year 2020-2021 and 2021-2022.

P. Maintain an inventory of known host sites. The inventory shall be organized by square mile, contain the addresses of host properties traceable to the nearest cross street, and indicate all known hosts on that property. The inventory shall be updated yearly. The multiple trap card system will suffice for this inventory. This inventory must be available for the trapper to use in the field daily.

Q. Maintain county wall maps with numbered square miles grids based upon the Statewide Trapping Grid, depicting the density of all currently deployed traps.

R. Allow state detection personnel and/or federal officers to perform quality control inspections on all county trap lines, including any county commitment trap lines. Also, follow any recommendations to address problems revealed through quality control inspections.

S. Allow state detection personnel and/or federal officers to accompany trappers and/or supervisors in the field. This will be credited as field training for county personnel.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

T. Submit invoices along with the Report Number One monthly by postal mail or e-mail to:

Rudy Martinez
CDFA - PD/EP
2800 Gateway Oaks Drive
Sacramento, CA 95833
cdfa.phpps_pdepb_county_invoices@cdfa.ca.gov

1) Submit monthly invoices and corresponding Report Number Ones no later than 30 days past the end of the month in which the invoiced activity occurred. Reimbursement will not occur unless the trapping Report Number One is submitted with the invoice.

2) If the invoice carries a signature block, the block must be signed. Invoices with blank signature blocks cannot be processed.

3) Only authorized charges matching the Financial Plan will be reimbursed; for example salaries, benefits, overhead, supplies, vehicle mileage and vehicle leasing costs. These expenditures must be itemized on the invoice with documentation to support the charges in the event of an audit (federal or state). Any expenditure that is not listed in the Financial Plan is considered unauthorized and cannot be reimbursed.

4) A sample invoice is included with the agreement. The county may use this form or submit their own invoice, but the invoice must contain the following:

   a. County name
   b. Remit to address
   c. Date of submittal
   d. Invoice number
   e. Agreement name
   f. Agreement number
   g. Billing period
   h. Percentages of trapping activity credited to fruit flies vs. GM vs. JB vs. any additional activities on the THWS (e.g. false codling moth, palm weevil, khapra beetle, etc.)
   i. Allowable itemized charges as listed on the Financial Plan:
      i. Employee name (or other unique identifying number), classification, hours worked on the pest detection program, hourly rate, benefit rate. NOTE: The number of hours worked claimed on the invoice must match those documented on the Report Number One. Invoices received without an accurate Report Number One will not be paid.
      ii. Vehicles license plate number (or unique identifying number), driver name, ownership of the vehicle (county, state, or leased), allowable mileage rate for the vehicle, and if leased, the monthly lease rate for the vehicle.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

5) Payment of the invoice is contingent upon submission of the Report Number One, and compliance with the required information as listed in #4.

6) All invoices, including any invoice amendments, must be received within 30 days of the expiration date of the agreement. Invoices received more than 30 days after expiration of the agreement will not be paid.

7) Please do not submit the invoice as a PDF file or use dark highlights. A low resolution PDF file or dark highlights may make the numbers illegible and the invoice unacceptable to the CDFA Financial Services Branch.

8) Payment will be made monthly, in arrears, upon receipt of the Report Number One and approval of the invoice.

9) Please note that CDFA cannot reimburse for more than the total agreement amount. However, continue to send monthly invoices even if the fiscal year agreement funds are depleted, as this can be useful information for future budget allocations.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

INVOICE

7/28/20

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas - **DO NOT MODIFY!**
Orange = instructions.

Date:	
County:	
Agreement No:	
Invoice No:	
Billing Period:	
Revision Date:	

A. PERSONNEL

SALARY - Detection Trappers

	Employee Name	Title	HOURS	HOURLY RATE w/o BENEFITS	COST
1			0.00	$0.00	$0.00
2			0.00	$0.00	$0.00
3			0.00	$0.00	$0.00
4			0.00	$0.00	$0.00
5			0.00	$0.00	$0.00
6			0.00	$0.00	$0.00
7			0.00	$0.00	$0.00
8			0.00	$0.00	$0.00
9			0.00	$0.00	$0.00
10			0.00	$0.00	$0.00
				SALARY SUBTOTAL:	$0.00

BENEFITS

		BENEFIT RATE %	SALARY	BENEFIT COST
1		0.0000%	$0.00	$0.00
2		0.0000%	$0.00	$0.00
3		0.0000%	$0.00	$0.00
4		0.0000%	$0.00	$0.00
5		0.0000%	$0.00	$0.00
6		0.0000%	$0.00	$0.00
7		0.0000%	$0.00	$0.00
8		0.0000%	$0.00	$0.00
9		0.0000%	$0.00	$0.00
10		0.0000%	$0.00	$0.00
			BENEFIT SUBTOTAL:	$0.00

SALARY - Non-Detection

	Employee Name	Title	HOURS	HOURLY RATE w/o BENEFITS	COST
1			0.00	$0.00	$0.00
2			0.00	$0.00	$0.00
3			0.00	$0.00	$0.00
4			0.00	$0.00	$0.00
5			0.00	$0.00	$0.00
6			0.00	$0.00	$0.00
7			0.00	$0.00	$0.00
8			0.00	$0.00	$0.00
9			0.00	$0.00	$0.00
10			0.00	$0.00	$0.00
				SALARY SUBTOTAL:	$0.00

BENEFITS

		BENEFIT RATE %	SALARY	BENEFIT COST
1		0.0000%	$0.00	$0.00
2		0.0000%	$0.00	$0.00
3		0.0000%	$0.00	$0.00
4		0.0000%	$0.00	$0.00
5		0.0000%	$0.00	$0.00
6		0.0000%	$0.00	$0.00
7		0.0000%	$0.00	$0.00
8		0.0000%	$0.00	$0.00
9		0.0000%	$0.00	$0.00
10		0.0000%	$0.00	$0.00
			BENEFIT SUBTOTAL:	$0.00

25 % Overhead (Not to exceed 25%)

SALARIES	BENEFITS	OVERHEAD COST*
$0.00	$0.00	$0.00

TOTAL PERSONNEL COST: $0.00

B. SUPPLIES (Itemized such as: trapping poles, office supplies, etc.)

	Description	COST
1		$0.00
2		$0.00
3		$0.00

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

4		$0.00
	TOTAL SUPPLY COST:	$0.00

C. SUBCONTRACTOR

	SUBCONTRACTOR	TITLE	HOURLY RATE	HOURS	COST
1					$0.00
2					$0.00
3					$0.00
4					$0.00
				TOTAL SUBCONTRACTOR COST:	$0.00

D. VEHICLE OPERATIONS

LICENSE #	OWNED BY (County or State)	MILEAGE PER MONTH	RATE*	COST
		0.00	$0.000	$0.00
		0.00	$0.000	$0.00
		0.00	$0.000	$0.00
		0.00	$0.000	$0.00
		0.00	$0.000	$0.00
		0.00	$0.000	$0.00
		0.00	$0.000	$0.00
		0.00	$0.000	$0.00
		0.00	$0.000	$0.00
		0.00	$0.000	$0.00
			STATE/COUNTY VEHICLE SUBTOTAL:	$0.00

* Mileage rates: County vehicle = Not to exceed $0.575 per mile. Per federal audit guidelines, this rate cannot be exceeded. However, if your county's internal policy uses a lower rate, that rate may be applied.
State-owned vehicle = $0.285 per mile.

LICENSE #	LEASED	LEASE RATE	MILEAGE PER MONTH	RATE*	COST
		$0.00	0.00	$0.285	$0.00
		$0.00	0.00	$0.285	$0.00
		$0.00	0.00	$0.285	$0.00
		$0.00	0.00	$0.285	$0.00
		$0.00	0.00	$0.285	$0.00
		$0.00	0.00	$0.285	$0.00
		$0.00	0.00	$0.285	$0.00
		$0.00	0.00	$0.285	$0.00
				LEASED VEHICLE SUBTOTAL:	$0.00
				TOTAL TRANSPORTATION COST:	$0.00

E. OTHER ITEMS OF EXPENSE (e.g., communications, IT services)

	Description	COST
1		$0.00
2		$0.00
3		$0.00
4		$0.00
	TOTAL SUPPLY COST:	$0.00

TOTAL MONTHLY INVOICE:	$0.00

COMMENTS:

Remit payment to:
Contact Person
Mailing Address
Contact Phone No
Contact Email

Required		Optional
Trapping Activity	Percentage	Amount
Fruit Flies	0%	
GM	0%	
JB	0%	
	0%	

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

"COUNTY NAME" COUNTY DEPARTMENT OF AGRICULTURE
FY 2020 - 22 Pest Detection CalTrap

INVOICE

7/28/20

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas - **DO NOT MODIFY!**
Orange = instructions.

Date:	
County:	
Agreement No:	
Invoice No:	
Billing Period:	
Revision Date:	

A. CALTRAP

Item	NO. OF SITES*	COST PER SITE	COST
Data Conversion - Manual Entry	0.00	$1.4000	$0.00
Data Conversion - Bulk Upload	0.00	$0.6323	$0.00

	NO. OF DEVICES	COST PER DEVICE	COST
iPad	0.00	$0.00	$0.00
iPad Accessories	0.00	$0.00	$0.00
Data Plan	0.00	$0.00	$0.00
Insurance/Warranty (optional)	0.00	$0.00	$0.00

TOTAL CALTRAP COST: $0.00

***This is the number of sites successfully uploaded to CalTrap with confirmation from the database administrator.**

TOTAL MONTHLY INVOICE: $0.00

COMMENTS:

Remit payment to:
Contact Person
Mailing Address
Contact Phone No
Contact Email

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

PEST DETECTION TRAPPING GUIDELINES (#2)

No McPhail, North District, 6 months

Fiscal Years 2020-21 & 2021-22

1. Place all traps, except gypsy moth (GM) and Japanese beetle (JB) (see below), beginning on the season start date (versus two weeks prior to the season start date). Remove traps at the last servicing for the season so that all traps have been removed at the end of the season (versus the two weeks after the season).

2. Place GM and JB traps beginning on or prior to the season start date (normally June 1). Remove all GM and JB traps after August 31, unless a different time period has been agreed upon with the District Entomologist.

3. Ensure that Jackson Mediterranean fruit fly (Medfly) traps, baited with trimedlure, are serviced every 14 days from July 1 through October 31, 2020, from the date of placement in 2021 (May 1 or later) through October 31, and from date of placement in 2022 (May 1 or later) through June 30.

4. Ensure that ChamP™ or yellow panel traps, baited with ammonium bicarbonate or ammonium carbonate, respectively, in rural areas are serviced once each month and relocated at each service from July 1 through October 31, 2020, from date of placement in 2021 (May 1 or later) through October 31, and from date of placement in 2022 (May 1 or later) through June 30.

5. Ensure that Jackson oriental fruit fly traps, baited with methyl eugenol, are serviced every 14 days from July 1 through October 31, 2020, from date of placement in 2021 (May 1 or later) through October 31, and from date of placement in 2022 (May 1 or later) through June 30.

6. Ensure that Jackson melon fly traps, baited with cue-lure, are serviced every 14 days from July 1 through October 31, 2020, from date of placement in 2021 (May 1 or later) through October 31, and from date of placement in 2022 (May 1 or later) through June 30.

7. Ensure that GM and JB traps are serviced every 14 days from July 1 through August 31, 2020, from June 15 through August 31, 2021, and from June 15 through June 30, 2022, unless determined otherwise by the CDFA District Entomologist and noted on the Trapping Hours Worksheet (THWS) and Commitment Form (60-221).

8. Place and service any other traps or conduct any surveys as included on the THWS and Commitment Form. Follow additional activity guidelines posted at https://phpps.cdfa.ca.gov/PDEP/PDF/Detection2020-22/Additional_Surveys.pdf, unless other arrangements are agreed upon with the District Entomologist.

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PEIR Management Practices (MP) and Mitigation Measures (MM)
For Trapping

January 2020

MP-SPRAY-2: Properly clean and calibrate all equipment to apply chemicals uniformly and in the correct quantities.

- Use dedicated specific equipment for specific products when appropriate.
- Ensure equipment is cleaned properly per the manufacturer's specifications and any pesticide label directions.

MP-SPRAY-3: Follow pesticide application laws and regulations, and label directions.

- Comply with Pesticide label.
- Be aware of any regulations or internal procedures before application.
- Use appropriate application methods and rates.
- Mix and load chemicals in areas where spills can be contained. Limit mixing and loading in the field.

MP-SPRAY-6: Clean equipment and dispose of rinse water per label directions.

- Rinse equipment according to manufacturer's label instructions.
- Discharge rinse water only in areas that are part of the application site or at a certified waste treatment facility.
- Dispose of surplus chemicals and containers according to label instructions.

MP-SPRAY-7: Follow appropriate product storage procedures.

- Ensure proper storage of all pesticides per label instructions.
- Ensure all pesticides removed from their original container are properly sealed for use within a service container.
- Seal all service containers within a tool box.
- Lock tool boxes when unattended.

MP-GROUND-3: Train personnel in proper use of pesticides.

- Conduct training for personnel in the safe and proper mixing, loading, and application of pesticides, in compliance with both federal and State pesticide regulations and the product label.

MP-HAZ-1: Implement a Spill Contingency Plan.

- Contain spill immediately to minimize the risk of further pesticide exposure to people, animals, and the environment.
- Be prepared to respond to pesticide spills.
- Provide clean-up of small spills (50 gallons or less) and properly dispose of residual materials.For larger spills notify the Chemical Transportation Emergency Center at 800-424-9300.
- Follow instructions for First Aid Measures as listed on the Material Safety Data Sheet.
- Call an ambulance in the event of a spill involving severe personal injury.
- Remove anyone exposed to pesticides to a safe location. If applicable, remove their clothing and wash contaminated skin with soap and water.
- Do not move a seriously injured person unless it is absolutely essential because of the risk of further injury.
- Do not leave injured or incapacitated persons until proper medical assistance

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arrives.

- Provide a pesticide label and/or material safety data sheet for medical personnel.
- For any spill incident, contact the California State Warning Center / Governor's Office of Emergency Services at 916-845-8911 or warning.center@oes.ca.gov.
- Call the fire department and notify department personnel of the presence of pesticides for a spill involving fire, if a fire hazard exists. Eliminate all sources of ignition (electric motors, gasoline engines, or smoking) to prevent fire or explosion.
- Contact the California Highway Patrol by calling 911 for a spill occurring on a highway.
- Call local police or the county sheriff for a spill occurring off-road.
- For minor spills of 50 gallons or less:
  - Wear rubber boots, coveralls, rubber gloves, and eye protection.
  - Confine the leak or spill to the smallest area possible by using natural terrain, soil, or absorbent material.
  - Shovel contaminated material into a leak-proof container.
  - Do not hose down the area.
  - Work carefully and safely; do not hurry.
  - Dispose contaminated material in the same manner as for excess pesticides or hazardous wastes.
- For major spills of 50 gallons or more:
  - Follow the steps listed for all above and include the additional number below.
  - If the spill is too big, or uncertainty exists as to the appropriate action, notify the Chemical Transportation Emergency Center at 800-424-9300.

MP-HAZ-2: Use a safety and cleanup materials checklist.

- Follow a checklist for safety and cleanup materials to accompany mixing-loading vehicles during treatment activities, which should include the following:
  - For Safety: a first-aid kit; a fire extinguisher (516, type A-B-C), and goggles.
  - For Clean-up: one shovel, large heavy-duty plastic bags, rubber boots, disposable coveralls, water, rubber gloves, a broom and dust pan, liquid detergent, several bags of "kitty litter" or other absorbent materials.

MP-HAZ-3: Implement decontamination.

- Decontaminate paved surfaces per site specific protocols and Accidental Release Measures on the Material Safety Data Sheet.
- Shovel contaminated material into a leak-proof metal drum for final disposal.

MP-HAZ-4: Follow appropriate disposal procedures.

- Dispose all materials that have been contaminated by spillage or exposed to large volumes of pesticides, including cloth, soil, and wood that cannot be decontaminated, in the same manner as done for excess pesticides.
- Store contaminated absorbent material and materials that cannot be decontaminated in a leak-proof container and dispose the container at a Class I landfill.

Mitigation Measure HAZ-GEN-4a: Determine Potential for Hazardous Materials Exposure.

- Before conducting any activities under the Proposed Program, CDFA staff (or the entity conducting the activity) shall determine whether the potential exists for the activity, based on its characteristics and location, to result in exposure to existing

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sites of hazardous materials contamination.

Mitigation Measure HAZ-GEN-4b: Conduct a Hazardous Materials Records Search before Beginning Proposed Program Activities at a Given Site.

- If exposure to hazardous materials contamination is determined to be a possibility, before conducting the activity under the Proposed Program, CDFA staff (or the entity conducting the activity) shall search the EnviroStor database to identify any area that may be on sites containing known hazardous materials. If hazardous sites are encountered, CDFA shall coordinate with the property owners and/or site managers, and regulatory agencies with jurisdiction over these sites for proper protocols to follow to protect worker health and safety. At a minimum, these protocols shall ensure that workers are not subjected to unacceptable health risk or hazards, as determined by existing regulations and standards that have been developed to protect human health.

Mitigation Measure HAZ-GEN-4c: Stop work and implement hazardous materials investigations/ remediation for contamination health risks.

- In the event that during the activity, previously unknown hazardous materials not related to the Proposed Program are encountered that may pose a health risk to those implementing Proposed Program activities, all activities will stop and CDFA (or the entity conducting the activity) shall consult the landowner and appropriate agencies to determine the extent of the hazardous material and determine what safety protocols need to be implemented to continue Proposed Program activities. At a minimum, these protocols will ensure that workers are not subjected to unacceptable health risk or hazards, as determined by existing regulations and standards that have been developed to protect human health.

Mitigation Measure HAZ-CHEM-1a: Conduct Public Information Sessions Regarding Pesticide Safety Practices.

- CDFA shall continue to work with CDPR and CACs to conduct public information sessions in the local communities where Proposed Program chemical management activities are proposed to be conducted. The focus will be on educating residents whose properties are being treated or who live in proximity to areas being treated on MPs for pesticide applications, including an emphasis on notification, signage, re-entry periods, potential adverse health effects, and how to seek proper help if an accident is suspected. As necessary, sessions will be conducted or translated in a language understood by the target audience, such as Spanish.

Mitigation Measure HAZ-CHEM-1b: Conduct Training Sessions and Prepare Educational Materials Regarding Safe Handling and Application of Pesticides.

- CDFA shall continue training sessions for its staff and contractors regarding safe pesticide handling and application.
- In addition, for quarantine areas, CDFA shall include materials in its compliance agreements with regulated entities (e.g., growers) with information for pesticide applicators and agricultural workers regarding MPs for pesticide applications, including an emphasis on notification, signage, re-entry periods, potential adverse health effects, and how to seek proper help if an accident is suspected. A regulated entity is defined as someone who has to comply with the quarantine requirements in order to move their products outside of the regulated area. This may include but not be limited to

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growers, nurseries, and commodity shippers. The compliance agreements will require that regulated entities distribute these materials to applicators and workers.

- As necessary, all materials will be presented in a language understood by the target audience, such as Spanish.

Mitigation Measure HAZ-CHEM-3: Require Compliance with the Proposed Program's Authorized Chemical Application Scenarios.

- CDFA shall require Proposed Program staff and contractors to conduct chemical applications in a manner consistent with the Proposed Program's authorized chemical application scenarios, resulting in acceptable human health risk as described in Chapter 2, Proposed Program Description and the HHRA (Appendix B). Deviations from the authorized chemical application scenarios may be allowed if:
    - An evaluation is conducted pursuant to the CEQA Tiering Strategy (Appendix C), which concludes that the alternative scenario will not exceed the level of concern for any receptor; or
    - A certified industrial hygienist concludes that the alternative scenario will not result in risk exceeding the level of concern for any potential receptor, and the scenario is implemented by a licensed or certified applicator. This conclusion may be based on site-specific factors that minimize potential for exposure, absence of a particular receptor, use of additional or different PPE, or monitoring of the exposure, such as regular blood tests to ensure blood concentrations in the exposed individuals are below the risk threshold.
    - The results of the evaluation or hygienist's conclusions will be documented, along with any monitoring results.

CDFA will conduct training for its staff and contractors on these approaches. CDFA also will require adherence to these scenarios by including requirements in contractual agreements, such as compliance agreements (for quarantines), permits (e.g., for movement of certain materials outside quarantine areas), contracts (e.g., with CDFA contractors), or other similar means.

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CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE
PEST DETECTION/EMERGENCY PROJECTS

PROTOCOL FOR CONDUCTING QUALITY CONTROL PLANTING OF DETECTION TRAPPING PROGRAMS

January 2020

Quality control planting (QCP) is a tool used by the California Department of Food and Agriculture (CDFA) to determine the trapper's ability to identify specific target insects that are placed inside traps in an actual trapping environment and to monitor compliance with protocols as outlined in the CDFA Insect Trapping Guide (ITG, https://www.cdfa.ca.gov/plant/PDEP/Insect_Trapping_Guide/index.html).

These guidelines may be revised. Should any revisions occur, County staff will be notified and provided revised guidelines prior to any changes taking effect.

Types of Plants

There are two types of plants: Training and General. Training plants are used to evaluate new trappers, and no more than two should occur per trapper for the duration of their employment. If two Training plants are given to the same trapper, the target pests and traps should be of different types (e.g., Medfly and Mexican fruit fly, Jackson and McPhail). All other plants are considered General plants, and are subject to the Missed Plant recommendations below.

Frequency

Frequent planting will ensure that all trappers have a variety of target insects planted in their traps over the course of the season. Planting may occur as often as monthly, especially for counties with five or more trappers. New trappers will be planted as soon as possible after they have started servicing traps, in order to identify and correct any issues as early as possible. All trappers in a program will be planted as equally as possible over the course of the season, so as not to unduly substantially bias planting towards one or more trappers.

Preparation

1. Seven target species are used in routine planting of detection and delimitation trap lines: Mediterranean fruit fly (MF), melon fly (ML), Mexican fruit fly (MX), oriental fruit fly (OF), gypsy moth (GM), Japanese beetle (JB), and European grapevine moth (EGVM). Additional species may be used for specific projects.

2. Planting specimens are pre-marked as follows:

   a. Fruit flies are fluorescent-dyed at the rearing facilities, and have the right wing clipped at the tip under the direction of the District Entomologist. These flies have also been irradiated, so their reproductive organs will show signs of sterility.
   b. GMs and EGVMs display a red abdomen internally as the result of a red rearing diet.
   c. JBs have a mounting-pin hole through the sternum.

3. Trap type – QCP species correlation:

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	TRAP	QCP
a.	McPhail, Multillure or ChamP	Any one of the target fly species: MF, ML, MX, OF
b.	Trimedlure Jackson	MF
c.	Cue-lure Jackson	ML
d.	Methyl eugenol Jackson	OF
e.	GM	GM
f.	JB	JB
g.	EGVM	EGVM

4. Only one specimen per trap will be planted.

5. Specimens which are the same species as that being released as part of a sterile release project will not be planted into traps either within the release area or within a one-mile buffer surrounding the release area.

6. All planting specimens will be in good condition, clearly showing distinguishing body parts.

7. Specimens are available to District Entomologists through the CDFA Statewide Trapping QC Coordinator or designee.

7. Upon receipt, the District Entomologist is responsible for their specimens' distribution, condition, proper reporting, and follow-up to any identified problems.

8. All specimens are stored in alcohol, with the exception of EGVM and GM, which are stored dry in a freezer.

9. Specimens are kept secured by being stored in locked cabinets, boxes, etc.

Planting Procedure

1. The District Entomologist, or designee, will notify the county trapping supervisor that planting will occur within a general timeframe. All involved parties shall maintain the confidential nature of this process and must not inform trappers that planting will be performed during that timeframe. Trapping supervisors and District Entomologists should promote the concepts that planting can be performed at any time during the trapping season and that trappers should always be on the alert for targeted insects, not only when they think planting is occurring.

2. Traps to be planted will be those scheduled to be serviced within three to four working days of the planting. This will reduce the possibility of plants being destroyed while in the traps.

3. Trap address will be verified and all other identifying descriptions of that trap will be checked for accuracy.

4. The planter shall carefully place the planted insect within the trap in a manner that will not damage the insect and that will allow for accurate identification by the trapper. Flies placed on sticky traps will be placed so that one wing adheres to the adhesive on the insert, and one or both wings should be in full view. GM and EGVM will be placed so that the tops of the wings are visible, and GM may be placed under the trap lip to ensure that the entire trap is examined. Plants on dry traps will be placed on the sticky surface in full view, and not partially covered by debris or other larger insects. Plants will not be placed in traps which are

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compromised and not fully functional, such as sticky traps covered by debris or other larger insects, dried out McPhails, etc.

5. Immediately after placing an insect within a trap, the planter will complete the QC Plant Form (QCPF) at the location of the planting, double-checking to make sure that all relevant information is accurate. It is recommended that photos be taken of the trap and of the QC plant as documentation.

6. Sticky traps are required to be double-checked by someone other than the trapper prior to being discarded. Therefore, it is acceptable for QC plants to be placed onto sticky traps removed from the field for discard to determine the effectiveness of the second checker when double-checking those inserts. This procedure will only be performed by the District Entomologist or designee in the presence of the trapping supervisor. If the trapping supervisor serves as the second checker, the trapping supervisor's supervisor must be notified and participate, per the above procedure. For this type of plant, the QCPF is completed with the appropriate notations and "Discard" written in the Address column.

Reporting

At the end of each planting day, the planter will provide (via email, fax or in person) the completed QCPF to the county Agricultural Commissioner (or designee), the Statewide Trapping QC Coordinator, the QCP contact at PD/EP Headquarters, and the District Entomologist (if not the planter). The naming convention to be used for the report is: county number or state office initial as designated in the PDR system (e.g., Shasta County is 45, San Marcos PD/EP office is SM) - date [year (last 2 numbers) - month (2 numbers) - day) - planter's initials (e.g., rl for Ray Leclerc) – qcp (Quality Control Plant). As an example, 45200618rlqcp would be the QCP report for Shasta County on June 18, 2020 as performed by Ray Leclerc. For those counties, such as San Diego, which are partially trapped by the county and partially by one or more state offices, the county number will be used for county routes and the state office initial used for state routes.

Within two working days of the last date that planted insects should have been discovered and submitted, the trapping supervisor shall send a copy of the QCPF with the final status for each of the planted traps indicated to the District Entomologist. The District Entomologist will forward the QCPF to the Statewide Trapping QC Coordinator and to the QCP contact at PDEP Headquarters.

If any of the plants were missed, the Missed QC Plant Report shall be submitted by the trapping supervisor to the District Entomologist as soon as possible. The District Entomologist will send the information to the Statewide QC Coordinator and the QCP contact at PD/EP Headquarters within two working days of receiving all of the relevant information.

Statewide Trapping QC Coordinator:
TBD

QCP contact at PD/EP Headquarters:
Jason Leathers
Jason.leathers@cdfa.ca.gov Fax (916) 654-0555

Sample Submission

Routine QCP recoveries should not be sent to the CDFA Plant Pest Diagnostics Center (PPDC), provided that the trapping supervisor can confirm the presence of identifying QCP markings on the

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specimen (e.g., clipped wing, fluorescent dye, pin hole through the sternum, etc.) and the trap information matches that on the QCPF. Such recovered plants should be returned to the District Entomologist or designee, who will destroy them. It is critical that all recovered plants are returned for disposal.

In the event that the identity of the sample as a QCP is not 100% assured as outlined above, the trapping program will send the sample to the PPDC at the address below, accompanied by an electronic Pest and Damage Record (ePDR). Examples of less-than-100% assurance can include the presence of two specimens on one insert when the QCPF shows only one, the inability to confirm identifying QCP markings as described above, or discrepancy in the trap information. Such specimens shall be considered a possible wild suspect and should be submitted as a RUSH wild A-rated suspect would be submitted (see ITG). In addition, in the "Remarks" section of the ePDR, state the following: "Questionable QC Planted Insect". Include the reason for the uncertainty in this section (e.g., "Two specimens on insert, one specimen known to be a plant." or "possible plant but lacking any marked features – no clipped wing", etc.). Report any such specimens to the District Entomologist immediately.

Send suspects to: Entomology Lab
CDFA Plant Pest Diagnostics Center
3294 Meadowview Road
Sacramento, CA 95832-1448
Phone: 916-262-1100

Missed Plant

Any missed plants will require the trapping supervisor to visit the subject trap location as soon as possible to determine if the plant is still in the trap and if it is in recognizable condition. A trapper who misses a plant shall be immediately retrained in target pest identification by the trapping supervisor, and will be re-planted within two weeks of the retraining session. The re-plant of a missed training plant is considered a general plant; i.e., it is not a second training plant.

In the event that the missed plant is determined by the District Entomologist to not be the fault of the trapper (e.g., plant missing from trap or plant damaged beyond recognition), this situation will be noted on the QCPF as "MNFT" (Missed Not Fault of Trapper) in the "Status" column. MNFT specimens will not be reported on the Missed QC Plant Report and do not count towards employee evaluations.

Trappers will be recommended for removal from the trapping program if they miss non-training planted insects in the following numbers during a 12-month period, starting on the date of the first miss.

1. **Fruit Flies or EGVM: Three (in any combination)**
2. **GM or JB: Two, or one plus any other insect (in any combination)**

Consequences of missing plants from a sticky trap that was double-checked will be reviewed and evaluated on an individual basis.

Missed training plants and MNFTs will not be counted against a program's overall percent-recovered rating.

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Attachment 1 - Tiering Strategy Checklist

Start Date:	July 1, 2020
Project Leader:	~~David A. Robinson~~ Monica Nielsen
Description of Activity:	Jackson traps (contain trimedlure, methyl eugenol and dibrom, or cue-lure and dibrom), McPhail traps (contain torula yeast), and ChamP or yellow panel traps (contain ammonium bicarbonate or carbonate) hung in or near host plants during the prescribed trapping season. Residents notified at time of placement.
Activity Surroundings (Residential, agriculture, mixed use, other regulated entities):	Exotic fruit fly trapping conducted within the whole of Mariposa County. Property types are various (residential, agriculture, mixed use, undeveloped) and have fruit fly host plants on or near them.

Part A

	Response	Justification/Rationale
Is the proposed activity under CDFA's discretion?	Yes	Detect exotic fruit flies.
Is the activity described in the PEIR?	Yes	(If the Response is "Partially" or "No" skip to Part C) PEIR section 3.4.16

Part B

	Check Applicable Requirements
General Requirements	
Conduct activity as described in Chapters 2 and 3 of PEIR	✓
Include applicable PEIR requirements in Compliance Agreements with regulated entities, based on the activities the regulated entities may conduct in response to quarantine	

Activity Site Specific Review		
Database	**Date Reviewed**	**Mitigation If Any**
California Natural Diversity Database	N/A	
303(d) List of Impaired Waters	N/A	
EnviroStor Hazardous Site	N/A	

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	Check Applicable Requirements
Management Practices	
MP-SPRAY-1: Conduct a Site Assessment	
MP-SPRAY-2: Properly clean and calibrate all equipment to apply chemicals uniformly and in the correct quantities	✓
MP-SPRAY-3: Follow pesticide application laws and regulations, and label directions	✓
MP-SPRAY-4: Apply chemicals only under favorable weather conditions	
MP-SPRAY-5: Follow integrated pest management and drift reduction techniques	
MP-SPRAY-6: Clean equipment and dispose of rinse water per label directions	✓
MP-SPRAY-7: Follow appropriate product storage procedures	✓
MP-AERIAL-1: Use appropriate aerial spray treatment procedures	
MP-GROUND-1: Follow appropriate ground-rig foliar treatment procedures	
MP-GROUND-2: Follow appropriate low-pressure backpack treatment procedures	
MP-GROUND-3: Train personnel in proper use of pesticides	✓
MP-GROUND-4: Enforce runoff and drift prevention	
MP-HAZ-1: Implement a Spill Contingency Plan	✓
MP-HAZ-2: Use safety and cleanup materials checklist	✓
MP-HAZ-3: Implement decontamination	✓
MP-HAZ-4: Follow appropriate disposal procedures	✓
Mitigation Measures	
Mitigation Measure BIO-CHEM-2: CDFA will obtain technical assistance from USFWS, CDFW and NMFS to identify site-specific buffers and other measures to protect habitats utilized by special-status species	
Mitigation Measure HAZ-GEN-4a: Determine Potential for Hazardous Materials Exposure	✓
Mitigation Measure HAZ-GEN-4b: Conduct a Hazardous Materials Records Search before Beginning Proposed Program Activities at a Given Site	✓
Mitigation Measure HAZ-GEN-4c: Stop work and implement hazardous materials investigations/ remediation for contamination health risks	✓
Mitigation Measure HAZ-CHEM-1a: Conduct Public Information Sessions Regarding Pesticide Safety Practices	✓
Mitigation Measure HAZ-CHEM-1b: Conduct Training Sessions and Prepare Educational Materials Regarding Safe Handling and Application of Pesticides	✓
Mitigation Measure HAZ-CHEM-3: Require Compliance with the Proposed Program's Authorized Chemical Application Scenarios	✓
Mitigation Measure NOISE-PHYS-1: Conduct Activities during the Daytime	
Mitigation Measure WQ-CHEM-2: Track Emerging Water Quality Standards and Implement Additional Mitigation as Appropriate	
Mitigation Measure WQ-CHEM-5: Require Implementation of Proposed Program MPs as Part of Compliance Agreements	
Mitigation Measure WQ-CUM-1: Identify whether Proposed Program Pesticide Applications May Occur in Proximity to Impaired Waterbodies, and Implement Appropriate MPs	

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Part C

	Y/N	Justification/Rationale
Step 1		
Is the Activity substantially similar to that considered in the PEIR?		(If yes go to Step 2, if no move to the next question)
If a management practice that was not included in the PEIR is being considered, would it be equivalent or more effective to the management practice originally considered in the PEIR?		(If yes go to Step 2, if no move to the next question)
If a mitigation measure that was not included in the PEIR is being considered, would it be equivalent or more effective to the mitigation measure originally considered in the PEIR?		(If yes go to Step 2, if no move to the next question)
Would the activity result in potentially significant impacts which were not considered in the PEIR, not considered to be significant in the PEIR, or would be substantially more significant than disclosed in the PEIR?		(If yes go to Step 3, if no go to Step 2)
Step 2	Attach supporting documentation for determination, and CEQA Addendum, as applicable	
Step 3	Attach tiered CEQA document, and identify additional requirements from that document	

Confirmation of Implementation (following completion of activity)	
Project Leader Name:	~~David A. Robinson~~ --- Monica Nielsen
Signature*:	
End Date:	June 30, 2022

*This signature confirms that all applicable requirements identified on this checklist and related documentation has been properly implemented.

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Attachment 1 - Tiering Strategy Checklist

Start Date:	July 1, 2020
Project Leader:	~~David A. Robinson~~ Monica Nielsen
Description of Activity:	Gypsy moth traps (contain disparlure) hung in or near host plants during the prescribed trapping season. Residents notified at time of placement.
Activity Surroundings (Residential, agriculture, mixed use, other regulated entities):	Gypsy moth trapping conducted within the whole of Mariposa County. Property types are various (residential, agriculture, mixed use, undeveloped) and have gypsy moth host plants on or near them.

Part A

	Response	Justification/Rationale
Is the proposed activity under CDFA's discretion?	Yes	Detect gypsy moth.
Is the activity described in the PEIR?	Yes	(If the Response is "Partially" or "No" skip to Part C) PEIR section 3.4.19

Part B

	Check Applicable Requirements
General Requirements	
Conduct activity as described in Chapters 2 and 3 of PEIR	✓
Include applicable PEIR requirements in Compliance Agreements with regulated entities, based on the activities the regulated entities may conduct in response to quarantine	
Activity Site Specific Review	

Database	Date Reviewed	Mitigation If Any
California Natural Diversity Database	N/A	
303(d) List of Impaired Waters	N/A	
EnviroStor Hazardous Site	N/A	

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	Check Applicable Requirements
Management Practices	
MP-SPRAY-1: Conduct a Site Assessment	
MP-SPRAY-2: Properly clean and calibrate all equipment to apply chemicals uniformly and in the correct quantities	✓
MP-SPRAY-3: Follow pesticide application laws and regulations, and label directions	✓
MP-SPRAY-4: Apply chemicals only under favorable weather conditions	
MP-SPRAY-5: Follow integrated pest management and drift reduction techniques	
MP-SPRAY-6: Clean equipment and dispose of rinse water per label directions	✓
MP-SPRAY-7: Follow appropriate product storage procedures	✓
MP-AERIAL-1: Use appropriate aerial spray treatment procedures	
MP-GROUND-1: Follow appropriate ground-rig foliar treatment procedures	
MP-GROUND-2: Follow appropriate low-pressure backpack treatment procedures	
MP-GROUND-3: Train personnel in proper use of pesticides	✓
MP-GROUND-4: Enforce runoff and drift prevention	
MP-HAZ-1: Implement a Spill Contingency Plan	✓
MP-HAZ-2: Use safety and cleanup materials checklist	✓
MP-HAZ-3: Implement decontamination	✓
MP-HAZ-4: Follow appropriate disposal procedures	✓
Mitigation Measures	
Mitigation Measure BIO-CHEM-2: CDFA will obtain technical assistance from USFWS, CDFW and NMFS to identify site-specific buffers and other measures to protect habitats utilized by special-status species	
Mitigation Measure HAZ-GEN-4a: Determine Potential for Hazardous Materials Exposure	✓
Mitigation Measure HAZ-GEN-4b: Conduct a Hazardous Materials Records Search before Beginning Proposed Program Activities at a Given Site	✓
Mitigation Measure HAZ-GEN-4c: Stop work and implement hazardous materials investigations/ remediation for contamination health risks	✓
Mitigation Measure HAZ-CHEM-1a: Conduct Public Information Sessions Regarding Pesticide Safety Practices	✓
Mitigation Measure HAZ-CHEM-1b: Conduct Training Sessions and Prepare Educational Materials Regarding Safe Handling and Application of Pesticides	✓
Mitigation Measure HAZ-CHEM-3: Require Compliance with the Proposed Program's Authorized Chemical Application Scenarios	✓
Mitigation Measure NOISE-PHYS-1: Conduct Activities during the Daytime	
Mitigation Measure WQ-CHEM-2: Track Emerging Water Quality Standards and Implement Additional Mitigation as Appropriate	
Mitigation Measure WQ-CHEM-5: Require Implementation of Proposed Program MPs as Part of Compliance Agreements	
Mitigation Measure WQ-CUM-1: Identify whether Proposed Program Pesticide Applications May Occur in Proximity to Impaired Waterbodies, and Implement Appropriate MPs	

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

Part C

	Y/N	Justification/Rationale
Step 1		
Is the Activity substantially similar to that considered in the PEIR?		(If yes go to Step 2, if no move to the next question)
If a management practice that was not included in the PEIR is being considered, would it be equivalent or more effective to the management practice originally considered in the PEIR?		(If yes go to Step 2, if no move to the next question)
If a mitigation measure that was not included in the PEIR is being considered, would it be equivalent or more effective to the mitigation measure originally considered in the PEIR?		(If yes go to Step 2, if no move to the next question)
Would the activity result in potentially significant impacts which were not considered in the PEIR, not considered to be significant in the PEIR, or would be substantially more significant than disclosed in the PEIR?		(If yes go to Step 3, if no go to Step 2)
Step 2	Attach supporting documentation for determination, and CEQA Addendum, as applicable	
Step 3	Attach tiered CEQA document, and identify additional requirements from that document	

Confirmation of Implementation (following completion of activity)	
Project Leader Name:	~~David A. Robinson~~ Monica Nielsen
Signature*:	
End Date:	June 30, 2022

*This signature confirms that all applicable requirements identified on this checklist and related documentation has been properly implemented.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

Attachment 1 - Tiering Strategy Checklist

Start Date:	July 1, 2020
Project Leader:	~~David A. Robinson~~ Monica Nielsen
Description of Activity:	Japanese beetle traps (contain Japonilure, phenethyl propionate, eugenol, and geraniol) hung in or near host plants during the prescribed trapping season. Residents notified at time of placement.
Activity Surroundings (Residential, agriculture, mixed use, other regulated entities):	Japanese beetle trapping conducted within the whole of Mariposa County. Property types are various (residential, agriculture, mixed use, undeveloped) and have Japanese beetle host plants on or near them.

Part A

	Response	Justification/Rationale
Is the proposed activity under CDFA's discretion?	Yes	Detect Japanese beetle.
Is the activity described in the PEIR?	Yes	(If the Response is "Partially" or "No" skip to Part C) PEIR section 3.4.20

Part B

	Check Applicable Requirements
General Requirements	
Conduct activity as described in Chapters 2 and 3 of PEIR	✓
Include applicable PEIR requirements in Compliance Agreements with regulated entities, based on the activities the regulated entities may conduct in response to quarantine	
Activity Site Specific Review	

Database	Date Reviewed	Mitigation If Any
California Natural Diversity Database	N/A	
303(d) List of Impaired Waters	N/A	
EnviroStor Hazardous Site	N/A	

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

	Check Applicable Requirements
Management Practices	
MP-SPRAY-1: Conduct a Site Assessment	
MP-SPRAY-2: Properly clean and calibrate all equipment to apply chemicals uniformly and in the correct quantities	✓
MP-SPRAY-3: Follow pesticide application laws and regulations, and label directions	✓
MP-SPRAY-4: Apply chemicals only under favorable weather conditions	
MP-SPRAY-5: Follow integrated pest management and drift reduction techniques	
MP-SPRAY-6: Clean equipment and dispose of rinse water per label directions	✓
MP-SPRAY-7: Follow appropriate product storage procedures	✓
MP-AERIAL-1: Use appropriate aerial spray treatment procedures	
MP-GROUND-1: Follow appropriate ground-rig foliar treatment procedures	
MP-GROUND-2: Follow appropriate low-pressure backpack treatment procedures	
MP-GROUND-3: Train personnel in proper use of pesticides	✓
MP-GROUND-4: Enforce runoff and drift prevention	
MP-HAZ-1: Implement a Spill Contingency Plan	✓
MP-HAZ-2: Use safety and cleanup materials checklist	✓
MP-HAZ-3: Implement decontamination	✓
MP-HAZ-4: Follow appropriate disposal procedures	✓
Mitigation Measures	
Mitigation Measure BIO-CHEM-2: CDFA will obtain technical assistance from USFWS, CDFW and NMFS to identify site-specific buffers and other measures to protect habitats utilized by special-status species	
Mitigation Measure HAZ-GEN-4a: Determine Potential for Hazardous Materials Exposure	✓
Mitigation Measure HAZ-GEN-4b: Conduct a Hazardous Materials Records Search before Beginning Proposed Program Activities at a Given Site	✓
Mitigation Measure HAZ-GEN-4c: Stop work and implement hazardous materials investigations/ remediation for contamination health risks	✓
Mitigation Measure HAZ-CHEM-1a: Conduct Public Information Sessions Regarding Pesticide Safety Practices	✓
Mitigation Measure HAZ-CHEM-1b: Conduct Training Sessions and Prepare Educational Materials Regarding Safe Handling and Application of Pesticides	✓
Mitigation Measure HAZ-CHEM-3: Require Compliance with the Proposed Program's Authorized Chemical Application Scenarios	✓
Mitigation Measure NOISE-PHYS-1: Conduct Activities during the Daytime	
Mitigation Measure WQ-CHEM-2: Track Emerging Water Quality Standards and Implement Additional Mitigation as Appropriate	
Mitigation Measure WQ-CHEM-5: Require Implementation of Proposed Program MPs as Part of Compliance Agreements	
Mitigation Measure WQ-CUM-1: Identify whether Proposed Program Pesticide Applications May Occur in Proximity to Impaired Waterbodies, and Implement Appropriate MPs	

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

Part C

	Y/N	Justification/Rationale
Step 1		
Is the Activity substantially similar to that considered in the PEIR?		(If yes go to Step 2, if no move to the next question)
If a management practice that was not included in the PEIR is being considered, would it be equivalent or more effective to the management practice originally considered in the PEIR?		(If yes go to Step 2, if no move to the next question)
If a mitigation measure that was not included in the PEIR is being considered, would it be equivalent or more effective to the mitigation measure originally considered in the PEIR?		(If yes go to Step 2, if no move to the next question)
Would the activity result in potentially significant impacts which were not considered in the PEIR, not considered to be significant in the PEIR, or would be substantially more significant than disclosed in the PEIR?		(If yes go to Step 3, if no go to Step 2)
Step 2	Attach supporting documentation for determination, and CEQA Addendum, as applicable	
Step 3	Attach tiered CEQA document, and identify additional requirements from that document	

Confirmation of Implementation (following completion of activity)	
Project Leader Name:	~~David A. Robinson~~ Monica Nielsen
Signature*:	
End Date:	June 30, 2022

*This signature confirms that all applicable requirements identified on this checklist and related documentation has been properly implemented.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

State of California
Department of Food and Agriculture
Plant Health and Pest Prevention Services

PEST DETECTION/EMERGENCY PROJECTS

FY 2020 / 2021 **COMMITMENT FORI**

AGRICULTURAL COMMISSIONER	COUNTY
~~David A. Robinson~~ ---------- Dallin Kimble	Mariposa
DETECTION SPECIALIST	DATE
Casandra Davis	2/19/2020

PROGRAM	UNITS	COUNTY COMMITMENT UNITS	COUNTY COMMITMENT HOURS	STATE COMMITMENT UNITS	STATE COMMITMENT HOURS	TOTAL COMMITMENT UNITS	TOTAL COMMITMENT HOURS
COMMERCIAL CROP:	(PROPERTIES)	0	0	0	0	0	0
PUBLIC CONTACT:	(SAMPLE PROPERTIES)	0	0	0	0	0	0
SPECIAL SURVEYS:		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	0	0	0
TRAPPING		SUMMER/WINTER		SUMMER/WINTER		SUMMER/WINTER	
JACKSON TRAP - MEDFLY	MF	0 / 0		35 / 0		35 / 0	
McPHAIL TRAP	MP	0 / 0		0 / 0		0 / 0	
CHAMP TRAP - Garden	CP	0 / 0		0 / 0		0 / 0	
CHAMP TRAP - Rural	CP	0 / 0		0 / 0		0 / 0	
CHAMP TRAP - Rural Residential	CP	0 / 0		0 / 0		0 / 0	
JACKSON TRAP - ORIENTAL FRUIT FLY	OF	0 / 0		0 / 0		0 / 0	
JACKSON TRAP - MELON FLY	ML	0 / 0		0 / 0		0 / 0	
GYPSY MOTH	GM	25		175		200	
JAPANESE BEETLE	JB	0		16		16	
MISCELLANEOUS:	Khapra Beetle	0		3		3	
	LBAM	6		0		6	
	European Pine Shoot Moth	6		0		6	
		0		0		0	
		0		0		0	

SPECIAL TRAPS OR TRAPPING CONSIDERATIONS:

60-221 (REV 4/10)

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

State of California
Department of Food and Agriculture
Plant Health and Pest Prevention Services

PEST DETECTION/EMERGENCY PROJECTS

FY 2021 / 2022 **COMMITMENT FORI**

AGRICULTURAL COMMISSIONER	COUNTY
~~David A. Robinson~~ Dallin Kimble	Mariposa
DETECTION SPECIALIST	DATE
Casandra Davis	2/19/2020

PROGRAM	UNITS	COUNTY COMMITMENT UNITS	COUNTY COMMITMENT HOURS	STATE COMMITMENT UNITS	STATE COMMITMENT HOURS	TOTAL COMMITMENT UNITS	TOTAL COMMITMENT HOURS
COMMERCIAL CROP:	(PROPERTIES)	0	0	0	0	0	0
PUBLIC CONTACT:	(SAMPLE PROPERTIES)	0	0	0	0	0	0
SPECIAL SURVEYS:		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	0	0	0
TRAPPING		SUMMER/WINTER		SUMMER/WINTER		SUMMER/WINTER	
JACKSON TRAP - MEDFLY	MF	0 / 0		35 / 0		35 / 0	
McPHAIL TRAP	MP	0 / 0		0 / 0		0 / 0	
CHAMP TRAP - Garden	CP	0 / 0		0 / 0		0 / 0	
CHAMP TRAP - Rural	CP	0 / 0		0 / 0		0 / 0	
CHAMP TRAP - Rural Residential	CP	0 / 0		0 / 0		0 / 0	
JACKSON TRAP - ORIENTAL FRUIT FLY	OF	0 / 0		0 / 0		0 / 0	
JACKSON TRAP - MELON FLY	ML	0 / 0		0 / 0		0 / 0	
GYPSY MOTH	GM	25		175		200	
JAPANESE BEETLE	JB	0		16		16	
MISCELLANEOUS:	Khapra Beetle	0		3		3	
	LBAM	6		0		6	
	European Pine Shoot Moth	6		0		6	
		0		0		0	
		0		0		0	

SPECIAL TRAPS OR TRAPPING CONSIDERATIONS:

60-221 (REV 4/10)

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

EXHIBIT B

BUDGET DETAIL AND PAYMENT PROVISIONS

Invoicing and Payment

1. For services satisfactorily rendered, and upon receipt and approval of the invoices, the State agrees to compensate the Contractor for actual expenditures incurred in accordance with the rates specified herein, which is attached hereto and made a part of this Agreement.

2. Unless mutually agreed, monthly invoices must be submitted within 30 days from the end of each month in which services were rendered. Invoices must include the Agreement number and submitted in triplicate to the Program Contract Manager listed in this contract.

3. Any travel and subsistence payments authorized under this agreement shall be paid as needed to execute the work. The maximum travel rates allowable are those established by the California Department of Human Resources. http://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx.

Budget Contingency Clause

1. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the State shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this Agreement and Contractor shall not be obligated to perform any provisions of this Agreement.

   If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either cancel this Agreement with no liability occurring to the State or offer an agreement amendment to Contractor to reflect the reduced amount.

Prompt Payment Clause

1. Payment will be made in accordance with, and within the time specified in, Government Code Chapter 4.5, commencing with Section 927.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

MARIPOSA COUNTY DEPARTMENT OF AGRICULTURE

FY 2020-21 Pest Detection Trapping Exotic Fruit Fly (FF) Financial Plan

1/22/

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas -**DO NOT MODIFY!**
Orange = instructions.

A. PERSONNEL[1]

1. STAFF - Detection Trappers

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Mercy Zelazo	Agricultural Field Assistant	4.00	100.00	400.0
				Subtotal:	**400.0**

2. SALARIES - Detection Trappers

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Mercy Zelazo	Agricultural Field Assistant	$16.89	400.00	$6,756.0
				Subtotal:	**$6,756.0**

3. BENEFITS - Detection Trappers

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Mercy Zelazo	Agricultural Field Assistant	9.0000%	$6,756.00	$608.0
				Subtotal:	**$608.0**
				DETECTION STAFF SUBTOTAL:	**$7,364.0**

4. STAFF - Non-Detection

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Ag Commissoner	Ag Commissoner	1.00	12.00	12.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	2.00	12.00	24.0
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I (trainee)	6.00	7.00	42.0
				Subtotal:	**78.0**

5. SALARIES - Non-Detection Staff

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Ag Commissoner	Ag Commissoner	$54.59	12.00	$655.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	$39.27	24.00	$942.0
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I (trainee)	$26.63	42.00	$1,118.0
				Subtotal:	**$2,715.0**

6. BENEFITS - Non-Detection Staff

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Ag Commissoner	Ag Commissoner	33.0000%	$655.00	$216.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	28.0000%	$942.00	$264.0
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I (trainee)	48.0000%	$1,118.00	$537.0
				Subtotal:	**$1,017.0**
				NON-DETECTION STAFF SUBTOTAL:	**$3,732.0**

		SALARIES	BENEFITS	OVERHEAD COST
25.00	% Overhead (Not to exceed 25%)	$9,471.00	$1,625.00	$2,774.0
			TOTAL PERSONNEL COST :	**$13,870.0**

B. SUPPLIES (Itemized, such as: trapping poles, office supplies, etc.)

	Description	COS
1	Office Supplies, water, baby wipes etc	$300.0
	TOTAL SUPPLY COST:	**$300.0**

C. SUBCONTRACTOR

	TITLE	HOURLY RATE	HOURS	COS
1				$0.0
			TOTAL SUBCONTRACTOR COST:	**$0.0**

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

D. VEHICLE OPERATIONS

COUNTY VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
1.00	6.00	530.00	$0.575	$1,829.0

STATE VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
0.00	0.00	0.00	$0.285	$0.0

NO. OF LEASED VEHICLES	COST PER MONTH	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
0.00	0.00	0.00	0.00	$0.285	$0.0

VEHICLE COST TOTAL: $1,829.0

E. OTHER ITEMS OF EXPENSE (e.g., communications, IT services)

	Description	COS
1		$0.

TOTAL SUPPLY COST: **$0.**

[1]Salary rates subject to change due to changes in labor contracts program modifications, cost-of-living adjustments, step increases, classification series, fringe benefits, e
[2]Per federal audit guidelines, this rate cannot be exceeded. However, if your county's internal policy uses a lower rate, that rate may be applied.

Pest Detection FF Trapping Cost: **$15,999.0**

FY: 2020-2021 Pest Detection Trapping Total Cost: **$28,662.0**

FF, GM, JB Cost: **$28,357.(**

CalTrap Cost: **$305.(**

COMMENTS:

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

MARIPOSA COUNTY DEPARTMENT OF AGRICULTURE

FY 2020-21 Pest Detection Trapping Gypsy Moth (GM) Financial Plan

1/22/2

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas - **DO NOT MODIFY!**
Orange = instructions.

A. PERSONNEL[1]

1. STAFF - Detection Trappers

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Mercy Zelazo	Agricultural Field Assistant	4.80	64.00	307.0
				Subtotal:	**307.0**

2. SALARIES - Detection Trappers

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Mercy Zelazo	Agricultural Field Assistant	$16.89	307.00	$5,185.0
				Subtotal:	**$5,185.0**

3. BENEFITS - Detection Trappers

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Mercy Zelazo	Agricultural Field Assistant	9.0000%	$5,185.00	$467.0
				Subtotal:	**$467.0**
				DETECTION STAFF SUBTOTAL:	**$5,652.0**

4. STAFF - Non-Detection

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Ag Commissoner	Ag Commissoner	0.75	9.00	7.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	1.50	12.00	18.0
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	3.33	7.00	23.0
				Subtotal:	**48.0**

5. SALARIES - Non-Detection Staff

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Ag Commissoner	Ag Commissoner	$54.59	7.00	$382.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	$39.27	18.00	$707.0
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	$26.63	23.00	$612.0
				Subtotal:	**$1,701.0**

6. BENEFITS - Non-Detection Staff

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Ag Commissoner	Ag Commissoner	33.0000%	$382.00	$126.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	28.0000%	$707.00	$198.0
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	48.0000%	$612.00	$294.0
				Subtotal:	**$618.0**
				NON-DETECTION STAFF SUBTOTAL:	**$2,319.0**

		SALARIES	BENEFITS	OVERHEAD COST
25.00	% Overhead (Not to exceed 25%)	$6,886.00	$1,085.00	$1,993.0
			TOTAL PERSONNEL COST :	**$9,964.0**

B. SUPPLIES (Itemized, such as: trapping poles, office supplies, etc.)

	Description	COS
1	Office Supplies, water, baby wipes etc	$115.0
	TOTAL SUPPLY COST:	**$115.0**

C. SUBCONTRACTOR

	TITLE	HOURLY RATE	HOURS	COS
1				$0.0
			TOTAL SUBCONTRACTOR COST:	**$0.0**

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

D. VEHICLE OPERATIONS

COUNTY VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
1.00	3.50	250.00	$0.575	$503.0

STATE VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
0.00	0.00	0.00	$0.285	$0.0

NO. OF LEASED VEHICLES	COST PER MONTH	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
0.00	0.00	0.00	0.00	$0.285	$0.0

VEHICLE COST TOTAL:	$503.0

E. OTHER ITEMS OF EXPENSE (e.g., communications, IT services)

	Description	COS
1		$0.(
	TOTAL SUPPLY COST:	**$0.(**

[1]Salary rates subject to change due to changes in labor contracts program modifications, cost-of-living adjustments, step increases, classification series, fringe benefits, etc.

[2]Per federal audit guidelines, this rate cannot be exceeded. However, if your county's internal policy uses a lower rate, that rate may be applied.

Pest Detection GM Trapping Cost:	**$10,582.0(**

COMMENTS:

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

MARIPOSA COUNTY DEPARTMENT OF AGRICULTURE

FY 2020-21 Pest Detection Trapping Japanese Beetle (JB) Financial Plan

1/22/2

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas - **DO NOT MODIFY!**
Orange = instructions.

A. PERSONNEL[1]

1. STAFF - Detection Trappers

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Mercy Zelazo	Agricultural Field Assistant	0.44	64.00	28.0
				Subtotal:	**28.0**

2. SALARIES - Detection Trappers

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Mercy Zelazo	Agricultural Field Assistant	$16.89	28.00	$473.0
				Subtotal:	**$473.0**

3. BENEFITS - Detection Trappers

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Mercy Zelazo	Agricultural Field Assistant	9.0000%	$473.00	$43.0
				Subtotal:	**$43.0**

DETECTION STAFF SUBTOTAL: $516.0

4. STAFF - Non-Detection

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Ag Commissoner	Ag Commissoner	0.25	12.00	3.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	0.75	6.00	5.0
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	1.25	6.00	8.0
				Subtotal:	**16.0**

5. SALARIES - Non-Detection Staff

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Ag Commissoner	Ag Commissoner	$54.59	3.00	$164.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	$39.27	5.00	$196.0
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	$26.63	8.00	$213.0
				Subtotal:	**$573.0**

6. BENEFITS - Non-Detection Staff

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Ag Commissoner	Ag Commissoner	33.0000%	$164.00	$54.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	28.0000%	$196.00	$55.0
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	48.0000%	$213.00	$102.0
				Subtotal:	**$211.0**

NON-DETECTION STAFF SUBTOTAL: $784.0

	SALARIES	BENEFITS	OVERHEAD COST
25.00 % Overhead (Not to exceed 25%)	$1,046.00	$254.00	$325.0

TOTAL PERSONNEL COST : $1,625.0

B. SUPPLIES (Itemized, such as: trapping poles, office supplies, etc.)

	Description	COS
1	Office Supplies, water, baby wipes etc	$50.0

TOTAL SUPPLY COST: $50.0

C. SUBCONTRACTOR

	TITLE	HOURLY RATE	HOURS	COS
1				$0.0

TOTAL SUBCONTRACTOR COST: $0.0

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

D. VEHICLE OPERATIONS

COUNTY VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
1.00	3.50	50.00	$0.575	$101.0

STATE VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
0.00	0.00	0.00	$0.285	$0.0

NO. OF LEASED VEHICLES	COST PER MONTH	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
0.00	0.00	0.00	0.00	$0.285	$0.0

VEHICLE COST TOTAL:	$101.0

E. OTHER ITEMS OF EXPENSE (e.g., communications, IT services)

	Description	COS
1		$0.0
	TOTAL SUPPLY COST:	**$0.0**

[1]Salary rates subject to change due to changes in labor contracts program modifications, cost-of-living adjustments, step increases, classification series, fringe benefits, etc.
[2]Per federal audit guidelines, this rate cannot be exceeded. However, if your county's internal policy uses a lower rate, that rate may be applied.

Pest Detection JB Trapping Cost:	**$1,776.0**

COMMENTS:

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

MARIPOSA **COUNTY DEPARTMENT OF AGRICULTURE**

FY 2020-21 CalTrap Financial Plan

1/22/20

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas - **DO NOT MODIFY!**
Orange = instructions.

A. CALTRAP

DATA CONVERSION MANUAL ENTRY	NO. OF SITES*	COST PER SITE	COST
	0.00	$1.4000	$0.00

DATA CONVERSION BULK UPLOAD	NO. OF SITES*	COST PER SITE	COST
	0.00	$0.6323	$0.00

IPAD	NO. OF DEVICES	COST PER DEVICE**	COST
	0.00	$0.00	$0.00

IPAD ACCESSORIES	NO. OF DEVICES	COST PER DEVICE**	COST
	0.00	$0.00	$0.00

DATA PLAN	COST PER MONTH	NO. OF USAGE MONTHS	NO. OF DEVICES		COST
	$61.00	5.00	1.00		$305.00

INSURANCE/WARRANTY (OPTIONAL)	COST PER MONTH	NO. OF USAGE MONTHS	NO. OF DEVICES		COST
	$0.00	0.00	0.00		$0.00

CalTrap Cost:	**$305.00**

* When requesting reimbursement, this is the number of sites successfully uploaded to CalTrap with confirmation from the database administrator.
** This is total cost to include tax and fees. Reimbursement based on actual invoice.

COMMENTS:

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

State of California
Department of Food and Agriculture
Plant Health and Pest Prevention Services
Pest Detection/Emergency Projects

County: **MARIPOSA**

Fiscal Year: **2020-2021**

TRAPPING HOURS/YEAR WORKSHEET

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas - **DO NOT MODIFY!**

TRAPPING SEASON for CORE PROGRAM

Trap Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
MF												
MP												
CP garden												
CP rural												
CP rural res.												
OF												
ML												
GM												
JB												

weekly servicings | biweekly servicings | monthly servicings

Trap Type	# of traps	x	serv/year*	=	serv/year/trap
MF	35	x	13.00	=	455
MP		x	26.00	=	0
CP garden		x		=	0
CP rural		x	6.00	=	0
CP rural res.		x		=	0
OF		x	13.00	=	0
ML		x	10.83	=	0
GM	175	x	6.50	=	1,138
JB	16	x	6.50	=	104
				Total:	1,697

NOTE: serv/year*. Insert figure from Servicings per Year sheet, 66_223A.

FF TOTAL:	455	÷	1.25	=	364.00	x1.1(10%)	400.40
	(A)		(B)		(C)		(D)
GM TOTAL:	1,138	÷	4.08	=	278.92	x1.1(10%)	306.81
	(A)		(B)		(C)		(D)
JB TOTAL:	104	÷	4.08	=	25.49	x1.1(10%)	28.04
	(A)		(B)		(C)		(D)

A = Servicings/year/trap - calculated electronically.
B = Average # of traps serviced per hour - figure entered by person completing work sheet.
C = Hours/year - calculated electronically.
D = Hours/year plus 10% - calculated electronically. "D" represents the billable hours for the trapper(s) in the field and is applied to the work plan in the "Detection" section. In addition to the detection trapper hours, the financial plans also cover non-detection (supervisor, administrative, etc.) hours.

1/22/20
Form 66-223

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

MARIPOSA COUNTY DEPARTMENT OF AGRICULTURE

FY 2020-21 Pest Detection Trapping Other 1 Financial Plan

1/22/

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas -**DO NOT MODIFY!**
Orange = instructions.

A. PERSONNEL[1]

1. STAFF - Detection Trappers

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	5.67	6.00	34.
				Subtotal:	**34.0**

2. SALARIES - Detection Trappers

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	$26.53	34.00	$902.0
				Subtotal:	**$902.0**

3. BENEFITS - Detection Trappers

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	48.0000%	$902.00	$433.0
				Subtotal:	**$433.0**
				DETECTION STAFF SUBTOTAL:	**$1,335.0**

4. STAFF - Non-Detection

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Ag Commissoner	Ag Commissoner	0.25	6.00	2.
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	1.25	6.00	8.
				Subtotal:	**10.0**

5. SALARIES - Non-Detection Staff

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Ag Commissoner	Ag Commissoner	$54.59	2.00	$109.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	$39.27	8.00	$314.0
				Subtotal:	**$423.0**

6. BENEFITS - Non-Detection Staff

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Ag Commissoner	Ag Commissoner	33.0000%	$109.00	$36.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	28.0000%	$314.00	$88.0
				Subtotal:	**$124.0**
				NON-DETECTION STAFF SUBTOTAL:	**$547.0**

		SALARIES	BENEFITS	OVERHEAD COST
25.00	% Overhead (Not to exceed 25%)	$1,325.00	$557.00	$471.0
			TOTAL PERSONNEL COST :	**$2,353.0**

B. SUPPLIES (Itemized, such as: trapping poles, office supplies, etc.)

	Description	COS
1	Water, office supplies, baby wipes, etc.	$100.
	TOTAL SUPPLY COST:	**$100.**

C. SUBCONTRACTOR

	SUBCONTRACTOR	TITLE	HOURLY RATE	HOURS	COS
1					$0.0
			TOTAL SUBCONTRACTOR COST:		**$0.**

D. VEHICLE OPERATIONS

COUNTY VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
1.00	6.00	50.00	$0.575	$173.0

STATE VEHICLES	NO. OF USAGE	MILEAGE PER VEHICLE	COST PER

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

	MONTHS	PER MONTH	MILE^2	COST
0.00	0.00	0.00	$0.285	$0.0

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

	NO. OF LEASED VEHICLES	COST PER MONTH	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
	0.00	0.00	0.00	0.00	$0.285	$0.0
					VEHICLE COST TOTAL:	$173.0

E. OTHER ITEMS OF EXPENSE (e.g., communications, IT services)

	Description	COS
1		$0.
	TOTAL SUPPLY COST:	**$0.**

[1]Salary rates subject to change due to changes in labor contracts program modifications, cost-of-living adjustments, step increases, classification series, fringe benefits, e
[2]Per federal audit guidelines, this rate cannot be exceeded. However, if your county's internal policy uses a lower rate, that rate may be applied.

Pest Detection Other 1 Cost:	**$2,626.0**
FY: 2020-2021 Pest Detection Total Other Cost:	**$2,626.0**

COMMENTS:

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

State of California
Department of Food and Agriculture
Plant Health and Pest Prevention Services
Pest Detection/Emergency Projects

County: **MARIPOSA**

Fiscal Year: **2020-2021**

TRAPPING HOURS/YEAR WORKSHEET

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas - **DO NOT MODIFY!**

TRAPPING & SURVEY SEASON for ADDITIONAL ACTIVITIES

Trap Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
KAPRA BEETLE												

weekly servicings biweekly servicings monthly servicings

Trap Type	# of traps/sites	x	serv/year*	=	serv/year/trap
KAPRA BEETLE	3	x	13.00	=	39
				Total:	39

NOTE: serv/year*. Insert figure from Servicings per Year sheet, 66_223A. For visual/sampling, enter # of visits per site.

KB	39	÷	1.25	=	31.20	x1.1(10%)	34.32
	(A)		(B)		(C)		(D)

A = Servicings/year/trap - calculated electronically from cells H41 through H51. Formula may be edited to group traps.
B = Average # of traps serviced per hour - figure entered by person completing work sheet.
C = Hours/year - calculated electronically.
D = Hours/year plus 10% - calculated electronically. "D" represents the billable hours for the trapper(s) in the field and is applied to the work plan in the "Detection" section. In addition to the detection trapper hours, the financial plans also cover non-detection (supervisor, administrative, etc.) hours.

1/22/20
Form 66-223

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

MARIPOSA COUNTY DEPARTMENT OF AGRICULTURE

FY 2021-22 Pest Detection Trapping Exotic Fruit Fly (FF) Financial Plan

1/22/

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas - **DO NOT MODIFY!**
Orange = instructions.

A. PERSONNEL[1]

1. STAFF - Detection Trappers

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Mercy Zelazo	Agricultural Field Assistant	4.00	100.00	400.0
				Subtotal:	**400.0**

2. SALARIES - Detection Trappers

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Mercy Zelazo	Agricultural Field Assistant	$17.40	400.00	$6,960.0
				Subtotal:	**$6,960.0**

3. BENEFITS - Detection Trappers

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Mercy Zelazo	Agricultural Field Assistant	9.5000%	$6,960.00	$661.0
				Subtotal:	**$661.0**
				DETECTION STAFF SUBTOTAL:	**$7,621.0**

4. STAFF - Non-Detection

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Ag Commissoner	Ag Commissoner	1.00	12.00	12.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	0.50	40.00	20.0
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	0.75	60.00	45.0
				Subtotal:	**77.0**

5. SALARIES - Non-Detection Staff

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Ag Commissoner	Ag Commissoner	$56.87	12.00	$682.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	$37.75	20.00	$755.0
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	$27.95	45.00	$1,258.0
				Subtotal:	**$2,695.0**

6. BENEFITS - Non-Detection Staff

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Ag Commissoner	Ag Commissoner	33.0000%	$682.00	$225.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	28.0000%	$755.00	$211.0
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	48.0000%	$1,258.00	$604.0
				Subtotal:	**$1,040.0**
				NON-DETECTION STAFF SUBTOTAL:	**$3,735.0**

		SALARIES	BENEFITS	OVERHEAD COST
25.00	% Overhead (Not to exceed 25%)	$9,655.00	$1,701.00	$2,839.0
			TOTAL PERSONNEL COST :	**$14,195.0**

B. SUPPLIES (Itemized, such as: trapping poles, office supplies, etc.)

	Description	COS
1	Office Supplies, water, baby wipes etc	$300.0
	TOTAL SUPPLY COST:	**$300.0**

C. SUBCONTRACTOR

	TITLE	HOURLY RATE	HOURS	COS
1				$0.0
			TOTAL SUBCONTRACTOR COST:	**$0.0**

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

D. VEHICLE OPERATIONS

COUNTY VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
1.00	6.00	530.00	$0.575	$1,829.0

STATE VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
0.00	0.00	0.00	$0.285	$0.0

NO. OF LEASED VEHICLES	COST PER MONTH	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
0.00	0.00	0.00	0.00	$0.285	$0.0

VEHICLE COST TOTAL: $1,829.0

E. OTHER ITEMS OF EXPENSE (e.g., communications, IT services)

	Description	COS
1		$0.(

TOTAL SUPPLY COST: **$0.(**

[1]Salary rates subject to change due to changes in labor contracts program modifications, cost-of-living adjustments, step increases, classification series, fringe benefits, e
[2]Per federal audit guidelines, this rate cannot be exceeded. However, if your county's internal policy uses a lower rate, that rate may be applied.

Pest Detection FF Trapping Cost: **$16,324.0**

FY: 2021-2022 Pest Detection Trapping Total Cost: **$29,193.0**

FF, GM, JB Cost: **$28,888.(**

CalTrap Cost: **$305.(**

COMMENTS:

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

MARIPOSA COUNTY DEPARTMENT OF AGRICULTURE

FY 2021-22 Pest Detection Trapping Gypsy Moth (GM) Financial Plan

1/22/20

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas - **DO NOT MODIFY!**
Orange = instructions.

A. PERSONNEL[1]

1. STAFF - Detection Trappers

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Mercy Zelazo	Agricultural Field Assistant	4.80	64.00	307.00
				Subtotal:	**307.00**

2. SALARIES - Detection Trappers

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Mercy Zelazo	Agricultural Field Assistant	$17.40	307.00	$5,342.00
				Subtotal:	**$5,342.00**

3. BENEFITS - Detection Trappers

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Mercy Zelazo	Agricultural Field Assistant	9.5000%	$5,342.00	$507.00
				Subtotal:	**$507.00**
				DETECTION STAFF SUBTOTAL:	**$5,849.00**

4. STAFF - Non-Detection

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Ag Commissoner	Ag Commissoner	0.75	9.00	7.00
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	0.75	12.00	9.00
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	0.75	42.00	32.00
				Subtotal:	**48.00**

5. SALARIES - Non-Detection Staff

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Ag Commissoner	Ag Commissoner	$56.87	7.00	$398.00
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	$37.75	9.00	$340.00
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	$27.95	32.00	$894.00
				Subtotal:	**$1,632.00**

6. BENEFITS - Non-Detection Staff

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Ag Commissoner	Ag Commissoner	33.0000%	$398.00	$131.00
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	28.0000%	$340.00	$95.00
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	48.0000%	$894.00	$429.00
				Subtotal:	**$655.00**
				NON-DETECTION STAFF SUBTOTAL:	**$2,287.00**

		SALARIES	BENEFITS	OVERHEAD COST
25.00	% Overhead (Not to exceed 25%)	$6,974.00	$1,162.00	$2,034.00
			TOTAL PERSONNEL COST :	**$10,170.00**

B. SUPPLIES (Itemized, such as: trapping poles, office supplies, etc.)

	Description	COST
1	Office Supplies, water, baby wipes etc	$115.00
	TOTAL SUPPLY COST:	**$115.00**

C. SUBCONTRACTOR

		TITLE	HOURLY RATE	HOURS	COST
1					$0.00
				TOTAL SUBCONTRACTOR COST:	**$0.00**

D. VEHICLE OPERATIONS

COUNTY VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
1.00	3.50	250.00	$0.575	$503.00

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

	STATE VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
	0.00	0.00	0.00	$0.285	$0.00

	NO. OF LEASED VEHICLES	COST PER MONTH	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
	0.00	0.00	0.00	0.00	$0.285	$0.00

VEHICLE COST TOTAL:	$503.00

E. OTHER ITEMS OF EXPENSE (e.g., communications, IT services)

	Description	COST
1		$0.00
	TOTAL SUPPLY COST:	**$0.00**

[1]Salary rates subject to change due to changes in labor contracts program modifications, cost-of-living adjustments, step increases, classification series, fringe benefits, etc.

[2]Per federal audit guidelines, this rate cannot be exceeded. However, if your county's internal policy uses a lower rate, that rate may be applied.

Pest Detection GM Trapping Cost:	**$10,788.00**

COMMENTS:

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

MARIPOSA COUNTY DEPARTMENT OF AGRICULTURE

FY 2021-22 Pest Detection Trapping Japanese Beetle (JB) Financial Plan

1/22/20

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas - **DO NOT MODIFY!**
Orange = instructions.

A. PERSONNEL[1]

1. STAFF - Detection Trappers

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Mercy Zelazo	Agricultural Field Assistant	0.44	64.00	28.00
				Subtotal:	**28.00**

2. SALARIES - Detection Trappers

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Mercy Zelazo	Agricultural Field Assistant	$17.40	28.00	$487.00
				Subtotal:	**$487.00**

3. BENEFITS - Detection Trappers

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Mercy Zelazo	Agricultural Field Assistant	9.5000%	$487.00	$46.00
				Subtotal:	**$46.00**

DETECTION STAFF SUBTOTAL: $533.00

4. STAFF - Non-Detection

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Ag Commissoner	Ag Commissoner	0.25	12.00	3.00
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	0.50	12.00	6.00
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	1.25	5.00	6.00
				Subtotal:	**15.00**

5. SALARIES - Non-Detection Staff

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Ag Commissoner	Ag Commissoner	$56.87	3.00	$171.00
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	$37.75	6.00	$227.00
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	$27.95	6.00	$168.00
				Subtotal:	**$566.00**

6. BENEFITS - Non-Detection Staff

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Ag Commissoner	Ag Commissoner	33.0000%	$171.00	$56.00
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	28.0000%	$227.00	$64.00
3	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	48.0000%	$168.00	$81.00
				Subtotal:	**$201.00**

NON-DETECTION STAFF SUBTOTAL: $767.00

		SALARIES	BENEFITS	OVERHEAD COST
25.00	% Overhead (Not to exceed 25%)	$1,053.00	$247.00	$325.00

TOTAL PERSONNEL COST : $1,625.00

B. SUPPLIES (Itemized, such as: trapping poles, office supplies, etc.)

	Description	COST
1	Office Supplies, water, baby wipes etc	$50.00
	TOTAL SUPPLY COST:	**$50.00**

C. SUBCONTRACTOR

		TITLE	HOURLY RATE	HOURS	COST
1					$0.00
				TOTAL SUBCONTRACTOR COST:	**$0.00**

D. VEHICLE OPERATIONS

COUNTY VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
1.00	3.50	50.00	$0.575	$101.00

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

	STATE VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
	0.00	0.00	0.00	$0.285	$0.00

	NO. OF LEASED VEHICLES	COST PER MONTH	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
	0.00	0.00	0.00	0.00	$0.285	$0.00

VEHICLE COST TOTAL:	$101.00

E. OTHER ITEMS OF EXPENSE (e.g., communications, IT services)

	Description	COST
1		$0.00
	TOTAL SUPPLY COST:	**$0.00**

[1]Salary rates subject to change due to changes in labor contracts program modifications, cost-of-living adjustments, step increases, classification series, fringe benefits, etc.
[2]Per federal audit guidelines, this rate cannot be exceeded. However, if your county's internal policy uses a lower rate, that rate may be applied.

Pest Detection JB Trapping Cost:	**$1,776.00**

COMMENTS:

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

MARIPOSA **COUNTY DEPARTMENT OF AGRICULTURE**

FY 2021-22 CalTrap Financial Plan

1/22/20

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas -**DO NOT MODIFY!**
Orange = instructions.

A. CALTRAP

DATA CONVERSION MANUAL ENTRY	NO. OF SITES*	COST PER SITE	COST
	0.00	$1.4000	$0.00

DATA CONVERSION BULK UPLOAD	NO. OF SITES*	COST PER SITE	COST
	0.00	$0.6323	$0.00

IPAD	NO. OF DEVICES	COST PER DEVICE**	COST
	0.00	$0.00	$0.00

IPAD ACCESSORIES	NO. OF DEVICES	COST PER DEVICE**	COST
	0.00	$0.00	$0.00

DATA PLAN	COST PER MONTH	NO. OF USAGE MONTHS	NO. OF DEVICES		COST
	$61.00	5.00	1.00		$305.00

INSURANCE/WARRANTY (OPTIONAL)	COST PER MONTH	NO. OF USAGE MONTHS	NO. OF DEVICES		COST
	$0.00	0.00	0.00		$0.00

CalTrap Cost:	**$305.00**

* When requesting reimbursement, this is the number of sites successfully uploaded to CalTrap with confirmation from the database administrator.
** This is total cost to include tax and fees. Reimbursement based on actual invoice.

COMMENTS:

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

State of California
Department of Food and Agriculture
Plant Health and Pest Prevention Services
Pest Detection/Emergency Projects

County: **MARIPOSA**

Fiscal Year: **2021-2022**

TRAPPING HOURS/YEAR WORKSHEET

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas - **DO NOT MODIFY!**

TRAPPING SEASON for CORE PROGRAM

Trap Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
MF												
MP												
CP garden												
CP rural												
CP rural res.												
OF												
ML												
GM												
JB												

weekly servicings biweekly servicings monthly servicings

Trap Type	# of traps	x	serv/year*	=	serv/year/trap
MF	35	x	13.00	=	455
MP		x	26.00	=	0
CP garden		x		=	0
CP rural		x	6.00	=	0
CP rural res.		x		=	0
OF		x	13.00	=	0
ML		x	10.83	=	0
GM	175	x	6.50	=	1,138
JB	16	x	6.50	=	104
				Total:	1,697

NOTE: serv/year*. Insert figure from Servicings per Year sheet, 66_223A.

FF TOTAL:	455	÷	1.25	=	364.00	x1.1(10%)	400.40
	(A)		(B)		(C)		(D)
GM TOTAL:	1,138	÷	4.08	=	278.92	x1.1(10%)	306.81
	(A)		(B)		(C)		(D)
JB TOTAL:	104	÷	4.08	=	25.49	x1.1(10%)	28.04
	(A)		(B)		(C)		(D)

A = Servicings/year/trap - calculated electronically.
B = Average # of traps serviced per hour - figure entered by person completing work sheet.
C = Hours/year - calculated electronically.
D = Hours/year plus 10% - calculated electronically. "D" represents the billable hours for the trapper(s) in the field and is applied to the work plan in the "Detection" section. In addition to the detection trapper hours, the financial plans also cover non-detection (supervisor, administrative, etc.) hours.

1/22/20
Form 66-223

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

MARIPOSA COUNTY DEPARTMENT OF AGRICULTURE

FY 2021-22 Pest Detection Trapping Other 1 Financial Plan

1/22/

Green = fillable cells to be completed by the County.
Purple = subtotals and totals. These contain formulas - **DO NOT MODIFY!**
Orange = instructions.

A. PERSONNEL[1]

1. STAFF - Detection Trappers

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	5.67	6.00	34.
				Subtotal:	**34.0**

2. SALARIES - Detection Trappers

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	$27.95	34.00	$950.0
				Subtotal:	**$950.0**

3. BENEFITS - Detection Trappers

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Agricultural & Standards Inspector I	Agricultural & Standards Inspector I	48.0000%	$950.00	$456.0
				Subtotal:	**$456.0**

DETECTION STAFF SUBTOTAL: **$1,406.0**

4. STAFF - Non-Detection

	Employee Name	Title	HOURS/ DAY	TOTAL WORK DAYS	HOURS
1	Ag Commissoner	Ag Commissoner	0.25	6.00	2.
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	1.25	6.00	8.
3			0.00	0.00	0.
				Subtotal:	**10.0**

5. SALARIES - Non-Detection Staff

			HOURLY RATE w/o BENEFITS	HOURS	SALARY
1	Ag Commissoner	Ag Commissoner	$56.87	2.00	$114.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	$37.75	8.00	$302.0
3			$0.00	0.00	$0.0
				Subtotal:	**$416.0**

6. BENEFITS - Non-Detection Staff

			BENEFIT RATE (%)	SALARY	BENEFIT COST
1	Ag Commissoner	Ag Commissoner	33.0000%	$114.00	$38.0
2	Sr. Agricultural & Standards Inspector	Sr. Agricultural & Standards Inspector	28.0000%	$302.00	$85.0
3			0.0000%	$0.00	$0.0
				Subtotal:	**$123.0**

NON-DETECTION STAFF SUBTOTAL: **$539.0**

		SALARIES	BENEFITS	OVERHEAD COST
25.00	% Overhead (Not to exceed 25%)	$1,366.00	$579.00	$486.0

TOTAL PERSONNEL COST : **$2,431.0**

B. SUPPLIES (Itemized, such as: trapping poles, office supplies, etc.)

	Description	COS
1	Water, office supplies, baby wipes, etc.	$150.

TOTAL SUPPLY COST: **$150.**

C. SUBCONTRACTOR

		TITLE	HOURLY RATE	HOURS	COS
1					$0.0

TOTAL SUBCONTRACTOR COST: **$0.**

D. VEHICLE OPERATIONS

COUNTY VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
1.00	6.00	50.00	$0.575	$173.00

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

	STATE VEHICLES	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
	0.00	0.00	0.00	$0.285	$0.0

	NO. OF LEASED VEHICLES	COST PER MONTH	NO. OF USAGE MONTHS	MILEAGE PER VEHICLE PER MONTH	COST PER MILE[2]	COST
	0.00	0.00	0.00	0.00	$0.285	$0.0

VEHICLE COST TOTAL:	$173.0

E. OTHER ITEMS OF EXPENSE (e.g., communications, IT services)

	Description	COS
1		$0.

TOTAL SUPPLY COST:	$0.

[1]Salary rates subject to change due to changes in labor contracts program modifications, cost-of-living adjustments, step increases, classification series, fringe benefits, e
[2]Per federal audit guidelines, this rate cannot be exceeded. However, if your county's internal policy uses a lower rate, that rate may be applied.

Pest Detection Other 1 Cost:	$2,754.0
FY: 2020-2021 Pest Detection Total Other Cost:	**$2,754.0**

COMMENTS:

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

State of California
Department of Food and Agriculture
Plant Health and Pest Prevention Services
Pest Detection/Emergency Projects

County: **MARIPOSA**

Fiscal Year: **2021-2022**

TRAPPING HOURS/YEAR WORKSHEET

Green = fillable cells to be completed by the County.
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TRAPPING & SURVEY SEASON for ADDITIONAL ACTIVITIES

Trap Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
KAPRA BEETLE												

weekly servicings biweekly servicings monthly servicings

Trap Type	# of traps/sites	x	serv/year*	=	serv/year/trap
KAPRA BEETLE	3	x	13.00	=	39
				Total:	39

NOTE: serv/year*. Insert figure from Servicings per Year sheet, 66_223A. For visual/sampling, enter # of visits per site.

KB	39	÷	1.25	=	31.20	x1.1(10%)	34.32
	(A)		(B)		(C)		(D)

A = Servicings/year/trap - calculated electronically from cells H41 through H51. Formula may be edited to group traps.
B = Average # of traps serviced per hour - figure entered by person completing work sheet.
C = Hours/year - calculated electronically.
D = Hours/year plus 10% - calculated electronically. "D" represents the billable hours for the trapper(s) in the field and is applied to the work plan in the "Detection" section. In addition to the detection trapper hours, the financial plans also cover non-detection (supervisor, administrative, etc.) hours.

1/22/20
Form 66-223

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

GTC 04/2017

EXHIBIT C

GENERAL TERMS AND CONDITIONS

1. APPROVAL: This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. Contractor may not commence performance until such approval has been obtained.

2. AMENDMENT: No amendment or variation of the terms of this Agreement shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or Agreement not incorporated in the Agreement is binding on any of the parties.

3. ASSIGNMENT: This Agreement is not assignable by the Contractor, either in whole or in part, without the consent of the State in the form of a formal written amendment.

4. AUDIT: Contractor agrees that the awarding department, the Department of General Services, the Bureau of State Audits, or their designated representative shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this Agreement. Contractor agrees to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is stipulated. Contractor agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, Contractor agrees to include a similar right of the State to audit records and interview staff in any subcontract related to performance of this Agreement. (Gov. Code §8546.7, Pub. Contract Code §10115 et seq., CCR Title 2, Section 1896).

5. INDEMNIFICATION: Contractor agrees to indemnify, defend and save harmless the State, its officers, agents and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this Agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by Contractor in the performance of this Agreement.

6. DISPUTES: Contractor shall continue with the responsibilities under this Agreement during any dispute.

7. TERMINATION FOR CAUSE: The State may terminate this Agreement and be relieved of any payments should the Contractor fail to perform the requirements of this Agreement at the time and in the manner herein provided. In the event of such termination the State may proceed with the work in any manner deemed proper by the State. All costs to the State shall be deducted from any sum due the Contractor under this Agreement and the balance, if any, shall be paid to the Contractor upon demand.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

8. INDEPENDENT CONTRACTOR: Contractor, and the agents and employees of Contractor, in the performance of this Agreement, shall act in an independent capacity and not as officers or employees or agents of the State.

9. RECYCLING CERTIFICATION: The Contractor shall certify in writing under penalty of perjury, the minimum, if not exact, percentage of post-consumer material as defined in the Public Contract Code Section 12200, in products, materials, goods, or supplies offered or sold to the State regardless of whether the product meets the requirements of Public Contract Code Section 12209. With respect to printer or duplication cartridges that comply with the requirements of Section 12156(e), the certification required by this subdivision shall specify that the cartridges so comply (Pub. Contract Code §12205).

10. NON-DISCRIMINATION CLAUSE: During the performance of this Agreement, Contractor and its subcontractors shall not deny the contract's benefits to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status, nor shall they discriminate unlawfully against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. Contractor shall insure that the evaluation and treatment of employees and applicants for employment are free of such discrimination. Contractor and subcontractors shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12900 et seq.), the regulations promulgated thereunder (Cal. Code Regs., tit. 2, §11000 et seq.), the provisions of Article 9.5, Chapter 1, Part 1, Division 3, Title 2 of the Government Code (Gov. Code §§11135-11139.5), and the regulations or standards adopted by the awarding state agency to implement such article. Contractor shall permit access by representatives of the Department of Fair Employment and Housing and the awarding state agency upon reasonable notice at any time during the normal business hours, but in no case less than 24 hours' notice, to such of its books, records, accounts, and all other sources of information and its facilities as said Department or Agency shall require to ascertain compliance with this clause. Contractor and its subcontractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement. (See Cal. Code Regs., tit. 2, §11105.)

Contractor shall include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under the Agreement.

11. CERTIFICATION CLAUSES: The CONTRACTOR CERTIFICATION CLAUSES contained in the document CCC 04/2017 are hereby incorporated by reference and made a part of this Agreement by this reference as if attached hereto.

12. TIMELINESS: Time is of the essence in this Agreement.

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13. COMPENSATION: The consideration to be paid Contractor, as provided herein, shall be in compensation for all of Contractor's expenses incurred in the performance hereof, including travel, per diem, and taxes, unless otherwise expressly so provided.

14. GOVERNING LAW: This contract is governed by and shall be interpreted in accordance with the laws of the State of California.

15. ANTITRUST CLAIMS: The Contractor by signing this agreement hereby certifies that if these services or goods are obtained by means of a competitive bid, the Contractor shall comply with the requirements of the Government Codes Sections set out below.
a. The Government Code Chapter on Antitrust claims contains the following definitions:
1) "Public purchase" means a purchase by means of competitive bids of goods, services, or materials by the State or any of its political subdivisions or public agencies on whose behalf the Attorney General may bring an action pursuant to subdivision (c) of Section 16750 of the Business and Professions Code.
2) "Public purchasing body" means the State or the subdivision or agency making a public purchase. Government Code Section 4550.

b. In submitting a bid to a public purchasing body, the bidder offers and agrees that if the bid is accepted, it will assign to the purchasing body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, materials, or services by the bidder for sale to the purchasing body pursuant to the bid. Such assignment shall be made and become effective at the time the purchasing body tenders final payment to the bidder. Government Code Section 4552.

c. If an awarding body or public purchasing body receives, either through judgment or settlement, a monetary recovery for a cause of action assigned under this chapter, the assignor shall be entitled to receive reimbursement for actual legal costs incurred and may, upon demand, recover from the public body any portion of the recovery, including treble damages, attributable to overcharges that were paid by the assignor but were not paid by the public body as part of the bid price, less the expenses incurred in obtaining that portion of the recovery. Government Code Section 4553.

d. Upon demand in writing by the assignor, the assignee shall, within one year from such demand, reassign the cause of action assigned under this part if the assignor has been or may have been injured by the violation of law for which the cause of action arose and (a) the assignee has not been injured thereby, or (b) the assignee declines to file a court action for the cause of action. See Government Code Section 4554.

16. CHILD SUPPORT COMPLIANCE ACT: For any Agreement in excess of $100,000, the contractor acknowledges in accordance with Public Contract Code 7110, that:

a. The contractor recognizes the importance of child and family support obligations and shall fully comply with all applicable state and federal laws relating to child and family support enforcement, including, but not limited to, disclosure of information and

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compliance with earnings assignment orders, as provided in Chapter 8 (commencing with section 5200) of Part 5 of Division 9 of the Family Code; and

b. The contractor, to the best of its knowledge is fully complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department.

17. UNENFORCEABLE PROVISION: In the event that any provision of this Agreement is unenforceable or held to be unenforceable, then the parties agree that all other provisions of this Agreement have force and effect and shall not be affected thereby.

18. PRIORITY HIRING CONSIDERATIONS: If this Contract includes services in excess of $200,000, the Contractor shall give priority consideration in filling vacancies in positions funded by the Contract to qualified recipients of aid under Welfare and Institutions Code Section 11200 in accordance with Pub. Contract Code §10353.

19. SMALL BUSINESS PARTICIPATION AND DVBE PARTICIPATION REPORTING REQUIREMENTS:

a. If for this Contract Contractor made a commitment to achieve small business participation, then Contractor must within 60 days of receiving final payment under this Contract (or within such other time period as may be specified elsewhere in this Contract) report to the awarding department the actual percentage of small business participation that was achieved. (Govt. Code § 14841.)

b. If for this Contract Contractor made a commitment to achieve disabled veteran business enterprise (DVBE) participation, then Contractor must within 60 days of receiving final payment under this Contract (or within such other time period as may be specified elsewhere in this Contract) certify in a report to the awarding department: (1) the total amount the prime Contractor received under the Contract; (2) the name and address of the DVBE(s) that participated in the performance of the Contract; (3) the amount each DVBE received from the prime Contractor; (4) that all payments under the Contract have been made to the DVBE; and (5) the actual percentage of DVBE participation that was achieved. A person or entity that knowingly provides false information shall be subject to a civil penalty for each violation. (Mil. & Vets. Code § 999.5(d); Govt. Code § 14841.)

20. LOSS LEADER:

If this contract involves the furnishing of equipment, materials, or supplies then the following statement is incorporated: It is unlawful for any person engaged in business within this state to sell or use any article or product as a “loss leader” as defined in Section 17030 of the Business and Professions Code. (PCC 10344(e).)

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

EXHIBIT D

SPECIAL TERMS AND CONDITIONS

1. **Excise Tax**
The State of California is exempt from federal excise taxes and no payment will be made for any taxes levied on employees' wages. The State will pay for any applicable State of California or local sales or use taxes on the services rendered or equipment or parts supplied pursuant to this Agreement. California may pay any applicable sales and use tax imposed by another state.

2. **Settlement of Disputes**
In the event of a dispute, Contractor shall file a "Notice of Dispute" with the CDFA within ten (10) days of discovery of the problem. Such Notice of Dispute shall contain the Agreement number. Within ten (10) days of receipt of such Notice of Dispute, the Agency Secretary, or Designee, shall meet with the Contractor and the CDFA project manager for the purpose of resolving the dispute. The decision of the Agency Secretary or Designee shall be final. In the event of a dispute, the language contained within this Agreement shall prevail over any other language including that of the bid proposal.

3. **Evaluation of Contractor- Consultant Contracts Only**

Per the Department of General Services (DGS), all contracts for consultant services of $5,000 or more must be evaluated. The Contract/Contraction Evaluation, Form Std. 4, must be prepared by the program within 60 days of the completion of the contract. These evaluations shall remain on file by the Department (in a separate location from the contract file) for a period of 36 months.

4. **Agency Liability**
The Contractor warrants by execution of this Agreement, that no person or selling agency has been employed or retained to solicit or secure this Agreement upon agreement or understanding for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees or bona fide established commercial or selling agencies maintained by the Contractor for the purpose of securing business. For breach or violation of this warranty, the State shall, in addition to other remedies provided by law, have the right to annul this Agreement without liability, paying only for the value of the work actually performed, or otherwise recover the full amount of such commission, percentage, brokerage, or contingent fee.

5. **Potential Subcontractors**
If Contractor subcontracts out a portion of the work required by this Agreement, nothing contained in this Agreement or otherwise, shall create any contractual relation between the State and any subcontractors, and no subcontract shall relieve the Contractor of his responsibilities and obligations hereunder. The Contractor agrees to be as fully responsible to the State for the acts and omissions of its subcontractors and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the Contractor. The Contractor's obligation to pay its subcontractors is an independent obligation from the State's

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

obligation to make payments to the Contractor. As a result, the State shall have no obligation to pay or to enforce the payment of any moneys to any subcontractor.

6. **Right to Terminate**
The State reserves the right to terminate this agreement subject to 30 days written notice to the Contractor. Contractor may submit a written request to terminate this agreement only if the State should substantially fail to perform its responsibilities as provided herein. However, the agreement can be immediately terminated for cause

.

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EXHIBIT E

ADDITIONAL PROVISIONS

CONTRACTS FUNDED BY THE FEDERAL GOVERNMENT

All federal recipients are subject to Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 CFR 200), and other laws and regulations affecting federal assistance.

Federal Funding Accountability and Transparency Act

Upon selection of an award, Recipients of federal funds will need to comply with the Federal Funding Accountability and Transparency Act of 2006 (FFATA). This includes disclosing the names and total compensation of the five most highly compensated officers of the entity if:

1) The entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and
2) $25,000,000 or more in annual revenues from federal awards; and
3) The public does not have access to information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15 (d) of the Securities Exchange Act of 1934.

System of Award Management

All entities applying for funding, including renewal funding, must have a Dun and Bradstreet (D&B) Data Universal Numbering System (DUNS) Number. A DUNS Number is a unique, non-indicative nine-digit identifier issued and maintained by D&B that verifies the existence of a business entity globally. In addition to having a DUNS number, entities must be registered in the System for Award Management. All entities must register with SAM.gov. Failure to register and maintain an active SAM account will prevent your organization from receiving federal funds. SAM accounts must be renewed annually.

Entities will be required to provide their organization's DUNS number before CDFA can enter into an agreement. The registration process can take a few weeks; therefore, entities are highly encouraged to begin the registration process now.

CONTRACT AND SUBCONTRACT COMPLIANCE REQUIREMENTS

The Contractor shall ensure its officers, agents and employees will fully cooperate with any/all investigations conducted by the Department of Food and Agriculture's Equal Employment Opportunity and Human Resources Offices and will require the same of any subcontractors or consultants used pursuant to this agreement.

UNFAIR PRACTICES ACT

Contractor hereby certifies that he/she will comply with the requirements of Section 17200 of the Business and Professions Code.

CONFLICT OF INTEREST

Contractor certifies that its employees and the officers of its governing body shall avoid any actual or potential conflicts of interest, and that no officer or employee who exercises any functions or responsibilities in connection with this Agreement shall have any personal financial interest or benefit which either directly or indirectly arises from this Agreement.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

Contractor shall establish safeguards to prohibit its employees or its officers from using their positions for a purpose which could result in private gain or which gives the appearance of being motivated for private gain for themselves or others, particularly those with whom they have family, business or other ties.

LICENSE AND PERMIT REQUIREMENTS

The Contractor shall be an individual or firm properly licensed to do business in California in accordance with the laws of the State of California and shall obtain at his/her expense all license(s) and permit(s) required by law for accomplishing any work required in connection with this agreement.

If you are a Contractor located within the State of California, a business license from the city/county in which you are headquartered is necessary; however, if you are a corporation, a copy of your incorporation documents/letter from the Secretary of State's Office can be submitted. If you are a Contractor outside the State of California, you will need to submit to the CDFA a copy of your business license or incorporation papers for your respective state showing that your company is in good standing in that state.

In the event any license(s) and/or permit(s) expire at any time during the term of this contract, Contractor agrees to provide agency a copy of the renewed license(s) and/or permit(s) within 30 days following the expiration date. In the event the Contractor fails to keep in effect at all times all required license(s) and permit(s), the State may, in addition to any other remedies it may have, terminate this agreement upon occurrence of such event.

Licensed contractors must observe professional standards for quality work or the California Contractors State License Board will invoke disciplinary action.

Should the State of California determine that the work or materials provided vary materially from the specifications, or that defective work when completed was not performed in a workmanlike manner, then the Contractor warrants that he/she shall perform all necessary repairs, replacement and corrections needed to restore the property according to the agreement plans and specifications, all at no further or additional cost to the State of California.

DISPUTES

Any dispute concerning a question of fact arising under the terms of this agreement which is not disposed of within a reasonable period of time (ten business days) by the Contractor and CDFA Program Contract Manager normally responsible for the administration of this contract shall be brought to the attention of the Secretary of the CDFA or the designated representative and the Contractor for joint resolution.

INSURANCE REQUIREMENTS

Contractor shall comply with all requirements outlined in the (1) General Provisions section and (2) Contract Insurance Requirements outlined in this section. No payments will be made under this contract until contractor fully complies with all requirements.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

1. General Provisions Applying to All Policies

A. Coverage Term – Coverage needs to be in force for the complete term of the contract. If insurance expires during the term of the contract, a new certificate must be received by the State at least thirty (30) days prior to the expiration of this insurance. Any new insurance must comply with the original contract terms.

B. Policy Cancellation or Termination & Notice of Non-Renewal – Contractor is responsible to notify the State within five (5) business days of any cancellation, non-renewal or material change that affects required insurance coverage. New certificates of insurance are subject to the approval of the Department of General Services and the Contractor agrees no work or services will be performed prior to obtaining such approval. In the event the Contractor fails to keep in effect at all times the specified insurance coverage, the State may, in addition to any other remedies it may have, terminate this contract upon the occurrence of such event, subject to the provisions of this contract.

C. Premiums, Assessments and Deductibles – Contractor is responsible for any premiums, policy assessments, deductibles or self-insured retentions contained within their insurance program.

D. Primary clause – Any required insurance contained in this contract shall be primary, and not excess or contributory, to any other insurance carried by the State.

E. Insurance Carrier Required Rating – All insurance carriers must carry an AM Best rating of at least an A minus (A-) with a financial category rating of no lower than VII. If the contractor is self-insured for a portion or all of its insurance, review of financial information including a letter of credit may be required.

F. Endorsements – Any required endorsements requested by the State must be physically attached to all requested certificates of insurance and not substituted by referring to such coverage on the certificate of insurance.

G. Inadequate Insurance – Inadequate or lack of insurance does not negate the contractor's obligation under the contract.

H. Available Coverages/Limits – All coverage and limits available to the contractor shall also be available and applicable to the State.

I. Satisfying an SIR – All insurance required by this contract must allow the State to pay/and or act as the contractor's agent in satisfying any self-insured retention (SIR). The choice to pay and/or act as the Contractor's agent in satisfying any SIR is at the State's discretion.

J. Use of Subcontractors – In the case of Contractor's utilization of subcontractors to complete the contracted scope of work, the contractor shall include all subcontractors as insureds under Contractor's insurance or supply evidence of subcontractor's

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

insurance to the State equal to policies, coverages and limits required of the Contractor.

2. Contractor Insurance Requirements

Contractor shall display on an Acord certificate of insurance evidence of the following coverages:

A. Commercial General Liability Insurance

Contractor shall maintain general liability on an occurrence form with limits not less than $1,000,000 per occurrence for bodily injury and property damage liability combined with a $2,000,000.00 annual policy aggregate. The policy shall include coverage for liabilities arising out of premises, operations, independent contractors, products, completed operations, personal and advertising injury, and liability assumed under an insured contract. This insurance shall apply separately to each insured against whom claim is made or suit is brought subject to the Contractor's liability.

The policy must be endorsed to name **The State of California, its officers, agents, and employees as additional insured, but only with respect to work performed under this contract.**

B. Automobile Liability

Contractor shall maintain business automobile liability insurance for limits not less than $1,000,000 combined single limit. Such insurance shall cover liability arising out of a motor vehicle including owned, hired, and non-owned motor vehicles.

The policy must be endorsed to name **The State of California, its officers, agents, and employees as additional insured, but only with respect to work performed under this contract.**

C. Workers Compensation Insurance

Contractor shall maintain statutory worker's compensation and employer's liability coverage for all its employees who will be engaged in the performance of this contract. In addition, employer's liability limits of $1,000,000.00 are required. By signing the contract, Contractor acknowledges compliance with these regulations.

A Waiver of Subrogation or Right to Recover endorsement in favor of the State of California must be attached to the certificate.

D. Self-Insurance

In lieu of maintaining commercial insurance coverage, Contractor may adopt alternative risk management programs, which the State of California determines to be reasonable and which shall not have a material adverse impact on reimbursement from thirty-party payers, including, without limitation, to self-insure in whole or in part individually or in connection with other institutions, or to establish to participate in other alternative risk management programs.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

i. Satisfying an SIR - All insurance required by this contract must allow the State to pay and/or act as the contractor's agent in satisfying any self-insured retention (SIR). The choice to pay and/or act as the contractor's agent in satisfying any SIR is at the State's discretion.

ii. Inadequate Insurance - Inadequate or lack of insurance does not negate the Contractor's obligations under the contract.

iii. Available Coverages/Limits - All coverage and limits available to the Contractor shall also be available and applicable to the State.

MULTIPLE CONTRACTORS

The CDFA may undertake or award other contractors for additional work and the Contractor shall fully cooperate with other contractors and State employees.

SUBCONTRACTORS

All subcontractors identified shall be experts in their respective disciplines and capable of performing the tasks for which they were hired. Subcontractors shall have extensive experience in their area of expertise, with particular emphasis on prior experience on similar programs or projects that clearly illustrate their expertise in areas essential to the CDFA.

The Contractor must use the Small business and/or Disabled Veterans Business Enterprise (DVBE) subcontractor(s) identified in the Small Business/DVBE Participation Summary submitted with the bid unless the Contractor requests substitution in writing to the CDFA prior to the subcontractor performing any work and the CDFA approves such substitution.

POTENTIAL SUBCONTRACTORS

Nothing contained in this agreement or otherwise, shall create any contractual relation between the State and any subcontractors, and no subcontract shall relieve the Contractor of his responsibilities and obligations hereunder. The Contractor agrees to be as fully responsible to the State for the acts and omissions of its subcontractors and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the Contractor. The Contractor's obligation to pay its subcontractors is an independent obligation from the State's obligation to make payments to the Contractor. As a result, the State shall have no obligation to pay or to enforce the payment of any moneys to the subcontractor.

STAFF EXPENSES

The Contractor represents that it has or shall secure at its own expense, all staff required to perform the services described in this agreement. Such personnel shall not be employees of or have any contractual relationship with any government entity.

The Contractor shall indemnify CDFA against any failure of Contractor to pay into funds providing rights under the Labor Code, Unemployment Insurance Code, and Industrial Welfare Commission Order, or failure to pay such amount into these funds as required by law.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

REPORTS

If this agreement is for the production of a report, pursuant to Government Code, Section 7550, Contractor will include the dollar amount and agreement number of all contracts relating to preparation of this report.

PRIORITY HIRING CONSIDERATIONS

The Contractor is hereby advised that it will be obligated to give priority consideration in filling vacancies in positions funded by the resulting Agreement to qualified recipients of and under Welfare and Institutions Code Section 11200. This requirement shall not interfere with or require a violation of a collective bargaining agreement, a federal affirmative action obligation for hiring disabled veterans of the Vietnam era or nondiscrimination compliance laws of California and does not require the employment of unqualified recipients of aid.

FORCE MAJEURE

Except for defaults of any subcontractors, neither party shall be responsible for any delay in or failure of performance from acts beyond the control of the offending party. Such acts shall include, but shall not be limited to, acts of God, fire, flood, earthquake, pandemic, other natural disaster, nuclear accident, strike, lockout, riot, freight embargo, public regulated utility, or governmental statutes or regulations superimposed after the fact. If a delay or failure in performance by the Contractor arises out of a default of its subcontractor, and if such default of its subcontractor, causes beyond the control of both the Contractor and subcontractor, and without the fault or negligence of either of them, the Contractor shall not be liable for damages of such delay or failure, unless the supplies or services to be furnished by the subcontractor were obtainable from other sources in sufficient time to permit the Contractor to meet the required performance schedule.

AMERICAN DISABILITIES ACT

By signing this contract, the contractor assures the State that it complies with the American Disabilities Act (ADA) of 1990 (42 USC § 12101 et seq.), which prohibits discrimination on the basis of disability, as well as with all applicable regulations and guidelines issued pursuant to the ADA.

NATIONAL LABOR RELATIONS CERTIFICATION

By signing the contract, the Contractor swears under penalty of perjury that no more than one final unappealable finding of contempt of court by a Federal court has been issued against the contractor within the immediately preceding two (2) year period because of the Contractor's failure to comply with an order of a Federal court, which orders the Contractor to comply with an order of the National Labor Relations Board.

AB 1887 AND TRAVEL

California Assembly Bill prohibits the use of state-funded or sponsored travel to any state that has enacted discriminatory laws or practices. The Attorney General maintains a current list of states that are subject to the travel prohibition on its website: https://oag/ca/gov/ab1887. Costs associated with travel to the states affected by this restriction are unallowable.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

Exhibit F

FEDERAL TERMS AND CONDITIONS

The Recipient and recipients of any subawards under this award, agree to comply with all applicable requirements of all Federal laws, executive orders, regulations, and policies governing this program, including but not limited to 2 CFR 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. For-profit organizations will be subject to 48 CFR Subpart 31. Recipients are responsible for identifying the federal regulations appropriate to their organization, consistently applying cost principles and ensuring contractors or consultants comply with applicable federal regulations.

1. Civil Rights

The Recipient must comply with civil rights and nondiscrimination standards pursuant to the following:

A. Civil Rights Act, 42 USC 2000, as implemented at 28 CFR Part 42;
B. Age Discrimination Act, 42 USC 6101, as implemented at 45 CFR Part 90;
C. Age Discrimination in Employment Act, 29 USC 621, as implemented at 29 CFR Part 1625;
D. Title IX of the Education Amendments of 1972, 20 USC 1681, as implemented at 45 CFR Part 86;
E. Section 504 of the Rehabilitation Act, 29 USC 791, as implemented at 28 CFR Part 41;
F. Executive Order (EO) 11246; and
G. Americans with Disabilities Act, (PL 101-366).

2. Labor Standards

The Recipient must comply with labor standards pursuant to the following:

A. Fair Labor Standards Act, 29 USC 207, as implemented at 29 CFR Part 500-899;
B. Davis-Bacon Act, 40 USC 3141-3148, as implemented at 29 CFR Parts 1, 3, 5, and 7; and
C. Contract Work Hours and Safety Standards Act, 40 USC 3701, as implemented at 29 CFR Part 5.

3. Environmental Standards

The Recipient must comply with environmental standards pursuant to the following:

A. Institution of environmental quality control measures under the National Environmental Policy Act of 1969 (PL 91-190) and EO 11514 as implemented at 7 CFR Part 1b;
B. Notification of violating facilities pursuant to EO 11738;
C. Protection of wetlands pursuant to EO 11990;
D. Evaluation of flood hazards in floodplains in accordance with EO 11988;
E. Assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 USC §§1451 *et seq*.);
F. Conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176 (c) of the Clean Air Act of 1955, as amended (42 USC §§7401 *et seq*.);
G. Protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (PL 93-523); and,

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

H. Protection of endangered species under the Endangered Species Act of 1973, as amended (PL 93-205).

4. Drug-Free Environment

The Recipient must comply with drug-free environment standards pursuant to §5151-5610 of the Drug-Free Workplace Act of 1988, as implemented by 2 CFR 421.

5. Restrictions on Lobbying and Political Activities

The Recipient must comply with lobbying restriction standards pursuant to the Limitations on Use of Appropriated Funds to Influence Certain Federal Contracting and Financial Transactions, 31 USC 1352, as implemented at 2 CFR 418.

6. Officials Not to Benefit

The Recipient must ensure that no member of Congress be admitted to any share or part of this Agreement or to any benefit arising from it, in accordance with 41 USC 22.

7. Trafficking in Persons

The Recipient must comply with the provisions in 2 CFR Part 175, prohibiting trafficking in persons.

8. Intergovernmental Review

The Recipient must comply with intergovernmental review standards pursuant to the following:

A. Executive Order 12372, as implemented at 2 CFR 415; and
B. The Intergovernmental Cooperation Act of 1968, 31 USC 6501.

9. Confidentiality

The Recipient must comply with confidentiality standards pursuant to the following:

A. Freedom of Information Act, 5 USC 552, as implemented at 7 CFR Part 1; and
B. Privacy Act, 5 USC 552 (a).

10. Conservation in Procurement

The Recipient must comply with procurement standards pursuant to the Resource Conservation and Recovery Act, 42 USC 6962 and EO 12873, as implemented at 40 CFR Part 247.

11. Debarment, Suspension, Criminal or Civil Convictions

The Recipient and its principals must comply with debarment and suspension standards pursuant to the EO 12549, as implemented at 2 CFR 180 and 2 CFR 417.

The Recipient must provide immediate written notice to CDFA if at any time it learns that this certification was erroneous when made or has become erroneous by reason of changed circumstances and must require recipients of lower-tier covered transactions under this Agreement to similarly certify pursuant to EO 12549, as implemented by 2 CFR 180 and 2 CFR 417.

See www.sam.gov to determine debarment and suspension status.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

12. Crimes and Prohibited Activities

The Recipient must comply with crimes and prohibited activities standards pursuant to the following:

A. Anti-Kickback (Copeland) Act, as implemented at 29 CFR Part 3.1;
B. False Claims Act, 31 USC 3729; and
C. Program Fraud Civil Remedies Act, 31 USC 3801-3812.

13. Biosafety in Laboratories

The Recipient must comply with laboratory biosafety standards pursuant to the following the *Biosafety in Microbiological and Biomedical Laboratories*, published jointly by the Centers for Disease Control and the National Institutes of Health.

14. Conflicts of Interest

The Recipient must comply with the conflict of interest standards pursuant to 2 CFR 400.2.

15. Inventions, Patents, Copyrights and Project Results

A. The Recipient must comply with invention and patent standards pursuant to the following:

1. Patent Rights in Inventions Made with Federal Assistance, 35 USC 202-204, as implemented at 37 CFR Part 401 (Bayh-Dole Act and the Technology Transfer Commercialization Act of 2000) to ensure that inventions made are used in a manner to promote free competition and enterprise without unduly encumbering future research and discovery.
2. The Plant Variety Protection Act, 7 USC 2321 *et seq*.

B. The Recipient may retain title to any invention conceived of or first actually reduced to practice using Federal funds provided Recipient does the following:

1. Reports all subject inventions to CDFA;
2. Makes efforts to commercialize the subject invention through patent or licensing;
3. Formally acknowledges the Federal government's support in all patents that arise from the subject invention; and
4. Formally grants the Federal government and CDFA a limited use license to the subject invention.

C. The Recipient may copyright any publications, data, or other copyrightable works developed using Federal funds provided it provides the Federal government and CDFA a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, or otherwise use the material, and agrees that the Federal government and CDFA may do so in cooperation with other public agencies.

D. The Recipient agrees that the results of this project may be published by the Federal government, CDFA or appropriate contractors or cooperators as mutually agreed.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

16. Care and Use of Laboratory Animals

The Recipient must comply with the care and use of laboratory animal standards pursuant to the following:

A. Animal Welfare Act, 7 USC 2131, as implemented at 9 CFR, Sub Chapter A, Parts 1-4; and
B. Marine Mammal Protection Act, 16 USC 1361-1407.

17. Fly America Act

The Recipient must comply with the Fly America Act (49 USC 40118) as implemented at 41 CFR 301-10.131 to 301-10.143.

18. Motor Vehicle Safety

The Recipient must comply with seat belt use standards pursuant to the following:

A. Highway Safety Act of 1966 as amended (23 USC 402-403);
B. Occupational Safety and Health Act of 1970 as amended (29 USC 668);
C. Federal Property and Administrative Services Act of 1949 as amended (40 USC §101 *et seq*.)
D. Increasing Seat Belt Use in the United States (EO 13043).
E. Federal Leadership on Reducing Text Messaging While Driving (EO 13513).

19. Records Retention and Accessibility

The Recipient and its contractors must comply with the procedures and requirements regarding record retention and accessibility as contained in 2 CFR 200.333 – 200.337.

20. All Other Federal Laws

The Recipient must comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

Attachment: 20-21 21-22 Pest Detection Contract 20-0157 (RES-2021-254 : 2020/2021 and 2021/2022 Exotic Pest Detection Trapping Agreement

MARIPOSA COUNTY

Board of Supervisors · 209-966-3222

RESOLUTION - ACTION REQUESTED 2021-255

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Marshall Long, District III Supervisor

RE: Letter of Support for MRCD Grant Regional Home Hardening Public Education Program Grant 20-FP-MMU-00

RECOMMENDATION AND JUSTIFICATION:
Approve a Letter of Support for a Grant Application Submitted by the Mariposa County Resource Conservation District (MCRCD) for a Regional Home Hardening Public Education Program Grant 20-FP-MMU-002; and Authorize the Board of Supervisors Chair to Sign the Letter (Board Chair).

Mariposa County Resource Conservation District has requested a Letter of Support from the Mariposa County Board of Supervisors to include in their Grant Package. MCRCD will be working with Tuolumne, Amador and Calaveras County Resource Conservation Districts.

If Grant is approved the Resource Conservation Districts will be able to customize the Home Hardening booklet prepared by the Tahoe RCD; add an onsite Technical Assistance Program developed by Tuolumne RCD; and possibly add rebates or cost sharing in the future to assist people in upgrading their homes to withstand wildfire.

This project is related to a recommendation in the 2021 CWPP: Action Plan Item #11: Initiate local home retrofit program.

Please see the letter from the Mariposa County Resource Conservation District for additional information.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board has routinely approved letters of support for issues that they believe will benefit the citizens of Mariposa County.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not approve the letter. Individual Board members may write their own letters of support for the grant application which may not carry the weight of a letter from the entire Board.

ATTACHMENTS:

Regional Home Hardening Public Education Program Grant 20-FP-MMU-002 (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

Attachment: Regional Home Hardening Public Education Program Grant 20-FP-MMU-002 (RES-2021-255 : Letter of Support for MRCD Grant

May 11, 2021

Department of Forestry and Fire Protection
Grants Management Unit
P.O. Box 944246
Sacramento, CA 94244-2460

Dear Grant Manager:

RE: 20-FP-MMU-0002
Regional Home Hardening Public Education Program

Mariposa County Board of Supervisors fully supports the Mariposa County Resource Conservation District application for a Regional Home Hardening Public Education program. This project is one of the recommendations of Mariposa County's newly updated Community Wildfire Protection Plan and will go a long way toward raising public awareness about the need to harden homes in the WUI against wildfire.

State, federal and local agencies have been working hard to reduce fuels and improve the health and resilience of our forests. Residents have removed thousands of hazard trees and reduced tons of fuels within their defensible space, but the last piece of the puzzle is retrofitting homes within the wildland urban interface to withstand ember-driven fire. Retrofitting can be a complicated and potentially expensive process, and residents will appreciate clear information about how to achieve it. This program would be well received and provide additional incentive for homeowners to take on hardening projects and activities.

This application, submitted by Mariposa County RCD but representing a collaboration with Amador and Tuolumne county RCDs, and building upon the program created by the Tahoe RCD using CAL FIRE grant funding, will provide consistent, factual information informing residents about steps they can take to decrease the likelihood of losing their home to wildfire.

This project will increase public awareness and public safety, and provide additional protection against devasting loss during wildfires. Please fund the Regional Home Hardening Education program.

Thank you,

Name
Title

MARIPOSA COUNTY

Board of Supervisors · 209-966-3222

RESOLUTION - ACTION REQUESTED 2021-256

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Marshall Long, District III Supervisor

RE: Letter of Support for MRCD Grant Application Phase II of the Current CAL FIRE Forest Health Grant 20

RECOMMENDATION AND JUSTIFICATION:
Approve a Letter of Support for a Grant Application Submitted by the Mariposa County Resource Conservation District (MCRCD) for Phase II of the current CAL FIRE Forest Health Grant 20-FH-MMU-002; and Authorize the Board of Supervisors Chair to Sign the Letter (Board Chair).

Mariposa County Resource Conservation District has requested a Letter of Support from the Mariposa County Board of Supervisors to include in their Grant Package.

If Grant is approved the Resource Conservation Districts will be able to Continue the fuels reduction work being done in Yosemite National Park; add fuels reduction in the communities of Wawona and Yosemite West (Wawona had the highest community risk rating in the 2021 CWPP (36.5) and Yosemite West was rated at high risk for wildfire (26)); Black Oak Reforestation Project in Yosemite Valley; and prescribed burns in Yosemite and around Wawona and Yosemite West

Please see the letter from the Mariposa County Resource Conservation District for additional information.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board has routinely approved letters of support for issues that they believe will benefit the citizens of Mariposa County.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not approve the letter. Individual Board members may write their own letters of support for the grant application which may not carry the weight of a letter from the entire Board.

ATTACHMENTS:
Phase II of the Current CAL FIRE Forest Health Grant 20-FH-MMU-002 (PDF)

REF ID# 11766

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

Attachment: Phase II of the Current CAL FIRE Forest Health Grant 20-FH-MMU-002 (RES-2021-256 : Letter of Support for MRCD Grant

May 11, 2021

Department of Forestry and Fire Protection
Grants Management Unit
P.O. Box 944246
Sacramento, CA 94244-2460

Dear Grant Manager:
RE: 20-FH-MMU-002
Southern Sierra All Lands Restoration and Recovery Project -Mariposa County, Phase II

The Mariposa County Board of Supervisors is pleased to support the Mariposa County Resource Conservation District application for the Southern Sierra All Lands Restoration and Recovery Project (SSARR), Phase II. This project is part of the larger Southern Sierra All-Lands Restoration and Recovery Program which is a collaborative effort that includes multiple public and private land owners and managers as well as research that will aid in understanding and mitigating the effects of climate change on our forests.

The southern portion of the Sierra Nevada has been hard hit by the effects of climate change. Our lands have been impacted by multi-year extreme drought conditions, massive tree mortality, an increase in the number and severity of wildland fires, and destructive flooding and erosion attributable to changing weather patterns and a changing landscape. These challenges far exceed the resources available to address them.

Phase II of this project includes public and private lands and is vital to reduce carbon emissions by reducing the threat of high intensity wildfire. This is turn protects public health and safety and preserves the cornerstone of our local economy which is tourism to our national park and national forests.

These projects meet the objectives of the Climate Change Initiative Forest Health program for CAL FIRE, as well as accomplishing vital work to restore some of the most important forest lands and headwaters in the State of California.

The Southern Sierra All Lands Restoration and Recovery Program is an excellent example of protecting and preserving local resources in a collaborative way that provides multiple benefits.

Sincerely,

Marshall Long
Board of Supervisors Chair

MARIPOSA COUNTY

Board of Supervisors · 209-966-3222

RESOLUTION - ACTION REQUESTED 2021-257

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Marshall Long, District III Supervisor

RE: Letter of Support for MRCD Grant Southern Sierra All Lands Restoration and Recovery 20-FH-MMU-063

RECOMMENDATION AND JUSTIFICATION:
Approve a Letter of Support for a Grant Application Submitted by the Mariposa County Resource Conservation District (MCRCD) for Southern Sierra All Lands Restoration and Recovery (SSARR) program Fuels Reduction Partnership 20-FH-MMU-063; and Authorize the Board of Supervisors Chair to Sign the Letter (Board Chair).

Mariposa County Resource Conservation District has requested a Letter of Support from the Mariposa County Board of Supervisors to include in their Grant Package.

If approved this Grant will provide for fuels reduction along Highway 49 S from the Madera County line to the intersection of Highway 140 at Mariposa Creek; a partnership with Caltrans, United States Forest Service, and Sierra National Forest to treat all lands along this major County artery; protection for the Wildland-Urban Interface (WUI) and forest lands that lie between the two highways, a high percentage of which are in High Fire Severity Zones; create shaded fuel breaks and increase defensible space for firefighters; protect evacuation routes; this can be done in conjunction with County Public Works' fuels reduction work along County roads to increase overall fuels reduction effectiveness; and combine high priority projects for CAL FIRE MMU and Caltrans.

Please see the letter from the Mariposa County Resource Conservation District for additional information.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board has routinely approved letters of support for issues that they believe will benefit the citizens of Mariposa County.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not approve the letter. Individual Board members may write their own letters of support for the grant application which may not carry the weight of a letter from the entire Board.

ATTACHMENTS:

Southern Sierra All Lands Restoration and Recovery (SSARR) Program Fuels Reduction Partnership 20-FH-MMU-063 (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

Attachment: Southern Sierra All Lands Restoration and Recovery (SSARR) Program Fuels Reduction Partnership 20-FH-MMU-063 (RES-2021-

May 11, 2021

Department of Forestry and Fire Protection
Grants Management Unit
P.O. Box 944246
Sacramento, CA 94244-2460

Dear Grant Manager:
RE: 20-FH-MMU-063
Southern Sierra All Lands Restoration and Recovery Project – Fuels Reduction Partnership
Mariposa County

Mariposa County Board of Supervisors is pleased to support the Mariposa County Resource Conservation District application for the Southern Sierra All Lands Restoration and Recovery Project (SSARR) Fuels Reduction Partnership. This project is part of the larger Southern Sierra All-Lands Restoration and Recovery Program which is a collaborative effort that includes multiple public and private land owners and managers as well as research that will aid in understanding and mitigating the effects of climate change on our forests.

The southern portion of the Sierra Nevada has been hard hit by the effects of climate change. Our lands have been impacted by multi-year extreme drought conditions, massive tree mortality, an increase in the number and severity of wildland fires, and destructive flooding and erosion attributable to changing weather patterns and a changing landscape. These challenges far exceed the resources available to address them.

The Fuels reduction partnership includes public and private lands and is vital to reduce carbon emissions by reducing the threat of high intensity wildfire. This in turn protects public health and safety and preserves the cornerstone of our local economy which is tourism to our national park and national forests.

This project meets the objectives of the Climate Change Initiative Forest Health program for CAL FIRE, as well as accomplishing vital work to restore and protect some of the most important forest lands and headwaters in the State of California.

The Southern Sierra All Lands Restoration and Recovery Program is an excellent example of protecting and preserving local resources in a collaborative way that provides multiple benefits.

Sincerely,

Marshall Long
Board Chair

MARIPOSA COUNTY

Board of Supervisors · 209-966-3222

RESOLUTION - ACTION REQUESTED 2021-258

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Marshall Long, District III Supervisor

RE: Letter of Support for FSC Grant Application - Alta Vista Fuel Break Project 20-FP-MMU-0051

RECOMMENDATION AND JUSTIFICATION:
Approve a Letter of Support for a Grant Application Submitted by the Mariposa County Fire Safe Council for Alta Vista Fuel Break Project 20-FP-MMU-0051; and Authorize the Board of Supervisors Chair to Sign the Letter (Board Chair).

Mariposa County Fire Safe Council has requested a Letter of Support from the Mariposa County Board of Supervisors to include in their Grant Package.

The Alta Vista Fuel Break will provide a strategic location from which to protect the principal population and infrastructure center of Mariposa County, the Stockton Creek Watershed and the Saxon Creek water pumping project, John C Fremont Hospital, the CAL FIRE MMU Headquarters, the Mariposa Airport and helitack base, the CAL FIRE/CDCR Mt. Bullion Conservation Camp, the extensive communication and broadcasting tower complex atop Mt. Bullion, PG&E power lines, the entirety of county administration offices, and hundreds of homes within the PIZ of the project.

Please see the letter from the Mariposa County Fire Safe Council for additional information.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board has routinely approved letters of support for issues that they believe will benefit the citizens of Mariposa County.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not approve the letter. Individual Board members may write their own letters of support for the grant application which may not carry the weight of a letter from the entire Board.

ATTACHMENTS:
Alta Vista Fuel Break Project - 20-FP-MMU-0051 (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

Attachment: Alta Vista Fuel Break Project - 20-FP-MMU-0051 (RES-2021-258 : Letter of Support for FSC Grant Application - Alta Vista Fuel Break

May 11, 2021

California Department of Forestry and Fire Protection
Fire Prevention Grants Program
P. O. Box 944246
Sacramento, CA 94244-2460

Re: Letter of Support for 20-FP-MMU-0051 – Alta Vista Fuel Break Project

To Whom It May Concern:

Mariposa County Board of Supervisors are pleased to support 20-FP-MMU-0051 for the Alta Vista Fuel Break Project submitted by the Mariposa County Fire Safe Council, Inc. This is a fuel break project which we have recently invested development funding because it is a priority implementation of the Mariposa Community Wildfire Protection Plan (CWPP).

The Mariposa County Board of Supervisors established the Mariposa County Fire Advisory Committee (MCFAC) as a multi-stakeholder group engaging a holistic approach in considering and making recommendations on important topics such as pre-fire coordination, fire prevention education, fire risk reduction and resource resiliency to both the County Fire Chief and Board of Supervisors. The MCFAC was formed to improve strategic planning and cooperation around wildfire needs for Mariposa County. The Alta Vista Fuel Break is a priority recommendation of MCFAC and the County Fire Chief to the Mariposa County Board of Supervisors.

CAL FIRE has proposed a Midpines/Mt. Bullion Fuels Break in their 2020 MMU Strategic Plan as part of a larger Fuel Break Master Plan. The Alta Vista Fuel Break is the first phase implementation, and a keystone piece, of this MMU top priority fuel break Master Plan.

The Alta Vista Fuel Break will provide a strategic location from which to protect the principal population and infrastructure center of Mariposa County, the Stockton Creek Watershed and the Saxon Creek water pumping project, John C Fremont Hospital, the CAL FIRE MMU Headquarters, the Mariposa Airport and helitack base, the CAL FIRE/CDCR Mt. Bullion Conservation Camp, the extensive communication and broadcasting tower complex atop Mt.

Bullion, PG&E power lines, the entirety of county administration offices, and hundreds of homes within the PIZ of the project.

Mariposa County is one of the hardest hit counties in the Sierra Nevada, suffering from the consequences of drought, tree mortality, flooding, and catastrophic wildfires. Highly strategic fuel breaks, like Alta Vista, are critical for mitigating the impact of wildfire by reducing the risk of fire ember ignition susceptibility, intensity, behavior to a crown fire and high burn severity on the watershed and our WUI community. This fuel break will establish a ridgeline resilient to wildfire while providing firefighters a safe location to stage an effective fire fight.

We urge you to award a Fire Prevention grant to the Mariposa Fire Safe Council to implement the Alta Vista Fuel Break Project.

Sincerely,

Marshall Long,
Board Chair

Attachment: Alta Vista Fuel Break Project - 20-FP-MMU-0051 (RES-2021-258 : Letter of Support for FSC Grant Application - Alta Vista Fuel Break

MARIPOSA COUNTY

Board of Supervisors · 209-966-3222

RESOLUTION - ACTION REQUESTED 2021-259

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Marshall Long, District III Supervisor

RE: Letter of Support for FSC Grant Application Brush and Chip 20-FP-MMU-0063

RECOMMENDATION AND JUSTIFICATION:
Approve a Letter of Support for a Grant Application Submitted by the Mariposa County Fire Safe Council (FSC) for Mariposa Countywide Brush and Chip 20-FP-MMU-0063; and Authorize the Board of Supervisors Chair to Sign the Letter (Board Chair).

Mariposa County Fire Safe Council has requested a Letter of Support from the Mariposa County Board of Supervisors to include in their Grant Package.

The Chipping component of the Brush and Chip program is a significant support in the county effort to reduce Green House Gas emissions. Every pile chipped is a pile not burned. The chips remain on site to add to soil health and weed suppression, which increase landscape resiliency.

Please see the letter from the Mariposa County Fire Safe Council for additional information.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board has routinely approved letters of support for issues that they believe will benefit the citizens of Mariposa County.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not approve the letter. Individual Board members may write their own letters of support for the grant application which may not carry the weight of a letter from the entire Board.

ATTACHMENTS:
Mariposa Countywide Brush and Chip 20-FP-MMU-0063 (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

Attachment: Mariposa Countywide Brush and Chip 20-FP-MMU-0063 (RES-2021-259 : Letter of Support for FSC Grant Application Brush and

May 11, 2021

California Department of Forestry and Fire Protection
Fire Prevention Grants Program
P. O. Box 944246
Sacramento, CA 94244-2460

Re: Letter of Support for 20-FP-MMU-0063 – Mariposa Countywide Brush and Chip

To Whom It May Concern:

The Mariposa Board of Supervisors are pleased to support 20-FP-MMU-0063 for the Mariposa Countywide Brush and Chip program submitted by the Mariposa County Fire Safe Council, Inc.

The 2021 Mariposa Community Wildfire Protection Plan (CWPP) discusses Fire Adapted Communities, placing a strong emphasis on defensible space fuel removal as a high priority for safety of the WUI homes in Mariposa County. The Mariposa County Fire Safe Council has a fantastic track record of implementing an efficient and effective brushing and chipping program countywide. We would like to see this essential program continue. Without it, many low-income residents will not be able to meet the PRC 4291 requirements, placing them, and their neighbors, at greater risk of loss and potential death in a wildfire scenario. Not being able to clear around homes and routes of ingress/egress also puts fire fighters and first responders in harm's way when they attempt to evacuate the community.

The Chipping component of the Brush and Chip program is a significant support in the county effort to reduce Green House Gas emissions. Every pile chipped is a pile not burned. The chips remain on site to add to soil health and weed suppression, which increase landscape resiliency.

The Brush and Chip grant has been recommended for support to the Board of Supervisors by the Mariposa County Fire Advisory Council (MCFAC). The Mariposa County Board of Supervisors established MCFAC as a multi-stakeholder group engaging a holistic approach in considering and making recommendations on important topics such as pre-fire coordination, fire prevention education, fire risk reduction and resource resiliency to both the County Fire Chief and Board of Supervisors. The MCFAC was formed to improve strategic planning and cooperation around wildfire needs for Mariposa County. We are comprised of state, federal, and county agencies as well as non-governmental organizations dedicated to improving our

collective capacity to deal with emerging and urgent wildfire threats to our county's communities. The Brushing and Chipping program is endorsed and fully supported by the MCFAC collaborative.

We urge you to award a Fire Prevention grant to the Mariposa Fire Safe Council to implement the Mariposa Countywide Brush and Chip Program.

Sincerely,

Marshall Long,
Board Chair

Attachment: Mariposa Countywide Brush and Chip 20-FP-MMU-0063 (RES-2021-259 : Letter of Support for FSC Grant Application Brush and

MARIPOSA COUNTY

P.O. Box 784 Mariposa, CA 95338 (209) 966-3222
5100 Bullion Street
http://www.mariposacounty.org/

MARSHALL LONG, CHAIR	**DISTRICT III**
ROSEMARIE SMALLCOMBE, VICE-CHAIR	**DISTRICT I**
TOM SWEENEY	**DISTRICT II**
WAYNE FORSYTHE	**DISTRICT IV**
MILES MENETREY	**DISTRICT V**

ACTION SUMMARY MINUTES

April 20, 2021

A. 9:00 AM Called to Order and Roll Call

Attendee Name	Title	Status	Arrived
Rosemarie Smallcombe	District I Supervisor	Present	9:00 AM
Tom Sweeney	District II Supervisors	Present	9:00 AM
Marshall Long	District III Supervisor	Present	9:00 AM
Wayne Forsythe	District IV Supervisor	Present	9:00 AM
Miles Menetrey	District V Supervisor	Present	9:00 AM

B. Pledge of Allegiance

Chair Long led the Pledge.

C. Introductions

None.

D. Approval of Consent Agenda (Items designated by "CA")

No public comment. CA20 was pulled off of consent for further discussion. Supervisor Menetrey spoke in support of CA6 and CA25. Supervisor Long advised that the contract with Tuolumne County in CA11 is income coming to Mariposa County from Tuolumne County for services of our health officer and staff. Supervisor Long also spoke in support of CA18.

RESULT: **ADOPTED [UNANIMOUS]**

MOVER: Miles Menetrey, District V Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

Minutes Acceptance: Minutes of Apr 20, 2021 9:00 AM (Approval of Consent Agenda (Items designated by "CA"))

CA1. **Health and Human Services RES-2021-195**

Resolution Continuing a Shelter Crisis Local Emergency in Mariposa County

CA2. **Health and Human Services RES-2021-196**

Resolution Continuing the Public Health Local Emergency Due to the COVID-19 Pandemic

CA3. **Sheriff's Office RES-2021-197**

Resolution Continuing the Local Emergency Due to the COVID-19 Global Pandemic

CA4. **Sheriff's Office RES-2021-198**

Resolution Continuing the Local Emergency Due to the 2021 Mono Wind Event

CA5. **Sheriff's Office RES-2021-199**

Resolution Continuing the Local Emergency Due to the 2021 Meteorological "Atmospheric River" Event

CA6. **Agricultural Commissioner RES-2021-200**

Approve Cooperative Service Agreement No. 21-73-06-0260-RA the Annual Work and Financial Plan for Fiscal Year 2021/2022 with the United States Department of Agriculture/Animal and Plant Health Inspection Service/Wildlife Services (USDA/APHIS/WS); and Authorize the Board of Supervisors Chair to Sign the Agreement

CA7. **Administration RES-2021-201**

Ratify a Letter in Support of YARTS' Request for Community Development Funding

CA8. **Administration RES-2021-202**

Ratify a Letter of Support for the Internet for All Act of 2021 (AB14)

CA9. **Administration RES-2021-203**

Ratify a Letter in Support of COVID-19 Fiscal Assistance for California's Independent Special Districts

CA10. **Board of Supervisors**

Approve the Minutes of Tuesday, March 23, 2021

CA11. **Clerk of the Board of Supervisors 2021-44**

Receive the List of Agreements Entered into by the County Administrative Officer (CAO) (Purchasing Agent) Pursuant to County Code Chapter 3.08, Entered Into, Received and Processed in March of 2021

CA12. **Clerk of the Board of Supervisors 2021-45**

Receive the List of Agreements Entered into by the Mariposa County Department Heads (Assistant Purchasing Agents) Pursuant to County Code Chapter 3.08 Entered Into, Received and Processed in March of 2021

CA13. **Health and Human Services RES-2021-204**

Minutes Acceptance: Minutes of Apr 20, 2021 9:00 AM (Approval of Consent Agenda (Items designated by "CA"))

Approve a Subcontractor Agreement with the Amador Tuolumne Community Action Agency (ATCAA) to Perform Scope of Work Related to Emergency Solutions Grant (ESG); and Authorize the Board of Supervisors Chair to Sign the Agreement

CA14. **HHS/Behavioral Health & Recovery Services RES-2021-205**

Approve a Health Insurance Portability and Accountability Act (HIPAA), Business Associate Agreement (BAA) with Brookes Publishing Co., Inc. to Govern the Exchange of Protected Health Information (PHI) in Connection with a Services Agreement with the County of Mariposa Health and Human Services; and Authorize the Board of Supervisors Chair to Sign the Agreement

CA15. **HHS/Behavioral Health & Recovery Services RES-2021-206**

Approve the Agreement with the California Board of State and Community Corrections to Provide Funding for the Coronavirus Emergency Supplemental Funding (CESF) Grant Program in the Amount Not to Exceed $34,916; and Authorize the Health and Human Services Agency (HHSA) Director to Sign the Agreement

CA16. **HHS/Behavioral Health & Recovery Services RES-2021-207**

Approve First Amendment to Agreement with Shaun Quinn to Provide Mental Health Triage Services, Increasing the Amount by $30,000 to a New Amount Not to Exceed $65,000; and Authorize the Board of Supervisors Chair to Sign the Amendment

CA17. **HHS/Community Services RES-2021-208**

Approve Amended Agreements with Area 12 Agency on Aging (A12AA); Authorize the Board of Supervisors Chair to Sign the Amended Agreements; and Approve Budget Actions in the Senior Nutrition Funds Increasing the Revenue and Appropriations and Transit Funds, Decreasing Revenue and Appropriations to Correspond with the Amended Agreements ($6,000) 4/5ths Vote Required

CA18. **HHS/Employment and Community Services RES-2021-209**

Approve a Three-Year Memorandum of Understanding (MOU) with Valley Regional Counties of Human Services Mutual Aid Plan to Support Human Services Agencies and Their Ability to Maintain Services in Times of Disaster or Other Emergencies; and Authorize the Board of Supervisors Chair to Sign the MOU

CA19. **HHS/Social Services RES-2021-210**

Approve a Lease Agreement with Steve Meisner for 5121 Jones Street, Mariposa, California, to be Used for Transitional Housing; and Authorize the Board of Supervisors Chair to Sign the Agreement

CA20. Pulled from Consent

CA21. **Public Works RES-2021-211**

Minutes Acceptance: Minutes of Apr 20, 2021 9:00 AM (Approval of Consent Agenda (Items designated by "CA"))

Approve an Agreement with BSK Associates Services for Material Testing of the Darrah Rd Bridge Project in an Amount Not to Exceed $25,695.38; and Authorize the Board of Supervisors Chair to Sign the Agreement

CA22. **Public Works** **RES-2021-212**

Increase Extra Help Hours from 999 to 1,200 for One (1) Extra Help Employee Assigned to the Solid Waste Division Within the Public Works Department

CA23. **Public Works** **2021-46**

Accept the Resignation of Kent Lentz from the Airport Advisory Committee; Reappoint Joe Coho, Pat Skogen, Robin Binder, Rick Leinheuser, and Ruth Sellers to the Airport Advisory Committee with a Terms Expiring January 6, 2025

CA24. **Public Works** **RES-2021-213**

Approve Encroachment Fee Waiver of $140.00 for the Annual 4-H Citizenship Bike-A-Thon

CA25. **Public Works** **RES-2021-214**

Waive the Encroachment Permit Fee for the Mariposa Downtown Farmers Market for the Year 2021 Pending Health Officer Authorization to Hold This Activity

CA26. **Public Works** **RES-2021-215**

Approve a Budget Action Within the Public Works Department Budget to Fund the Completion of the Indian Gulch Temporary Bridge ($152,000) 4/5ths Vote Required

CA27. **Treasurer-Tax Collector-County Clerk** **RES-2021-216**

Authorize the Annual Authority of the Treasurer to Invest and Reinvest Funds of the County and Funds of the Other Depositors Pursuant to Government Code Sections 27000.1 and 53607; Approve the Investment Policy and Guidelines for the County of Mariposa Pursuant to Government Code Section 53646(A) (1); and Authorize the Board of Supervisors Chair to Sign the Investment Policy and Guidelines

E. Items Considered Separately

CA20. **Planning** **(ID # 11603)**

Adopt a Resolution to Increase the Number of Voting Members on the Merced River Trail Community Working Group (MRT CWG) from Nine (9) to Eleven (11); and Modify Term Expiration Dates to be Consistent with Existing Planning Department Practices

In response to Supervisor Menetrey's inquiry, Sarah Williams/Planning Director explained that the membership increase was being requested with the hope of building community consensus for the project. Supervisor Menetrey and Ms. Williams discussed the committee's history including changes that have occurred to membership numbers and makeup, and the lack of diversity displayed by the

Minutes Acceptance: Minutes of Apr 20, 2021 9:00 AM (Approval of Consent Agenda (Items designated by "CA"))

committee roster. Supervisors Forsythe and Long noted the need for diversity and bylaws. Supervisor Menetrey requested an update from the committee. During public comment, Wendy Brown/committee member spoke in opposition to the proposed action.

The Board took no action pending an update from the committee and more information regarding non-participation by existing members.

RESULT: NO ACTION TAKEN

F. Board Recognitions

1. **HHS/Community Services 2021-47**

Proclaim April 18-24, 2021 as "Volunteer Week"

Shannon Gadd/Health and Human Services Agency Director introduced Lydia Arre/Program Manager who gave the staff report. No public input. The Board extended thanks to the many volunteers in the community.

Chair Long presented the proclamation to Ms. Gadd and Ms. Arre.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Wayne Forsythe, District IV Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

2. **District Attorney/Victim Witness 2021-48**

Proclaim April 18Th - 24Th, 2021, as "Crime Victims' Rights Week"

Walter Wall/District Attorney noted the confusion and pain that victims of crime suffer during the court process. Jessica Mimnaugh/Victim Witness Advocate who introduced her staff then gave a PowerPoint presentation. Board discussion ensued with thanks extended to staff. During public comment, Shannon Gadd, Pete Judy/Chief Probation Officer, and Jeremy Briese/Sheriff - Coroner - Public Administrator spoke in support of the recognition.

Chair Long presented the Proclamation to Ms. Mimnaugh and the Victim Witness staff.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Tom Sweeney, District II Supervisors
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

G. Departmental Presentation

Kristina Allen/Deputy Director of Public Health advised of a recent small surge of COVID-19 cases associated with church services in Madera County which has required quarantining over 200 people. Dr. Allen also extended thanks to the School District for their fast action in contacting 172 people in about three hours. She also noted that the County has received some new rules for tier movement for small counties and advised that we must have fewer than 7 cases per week for three weeks, and be within 5% of the state's vaccination rate, to move into the yellow tier. Dr. Allen

Minutes Acceptance: Minutes of Apr 20, 2021 9:00 AM (Approval of Consent Agenda (Items designated by "CA"))

advised that the County now get Pfizer vaccine so will be able to vaccinate those 16 years of age or older, noted that people can now make those appointments on MyTurn, and advised that clinic appointments have begun to decline.

Mike Healy/Public Works Director announced that they are moving ahead with day camp planning, in consultation with the Health and Human Services Agency. He also advised that Parks and Recreation has a number of open positions for Rec Aide, Lifeguard, Water Safety Instructor, and others. Mr. Healy also noted that he is working in collaboration with a number of community groups who wish to hold traditional summer events within health guidelines, and advised that he will be meeting Mariposa Clean Sweep next week. He also advised that work on the Darrah Bridge is starting and that people should expect to encounter some minor traffic delays due to tree removal. Mr. Healy also reported on discussion with Tony Borreson who wishes to scale back operations at the airport. Board discussion ensued regarding roadside spraying, airport operations, and the orange fencing erected by Caltrans on Highway 49.

Jeremy Briese/Sheriff - Coroner - Public Administrator advised that his office is getting busier and that they had 23 jail bookings last week. Sheriff Briese also noted that they are combating the illegal marijuana grows and had four large ones last week. He also noted that there has been some question about lag time after reports are made to action being taken, which he advised boils down to staff time. Sheriff Briese also extended kudos to the SCOPE and Search and Rescue volunteer members who undertook a two day training this week; and reported on a tractor accident over the weekend to which his department, County Fire, Rescue 22, CalFire, and residents responded.

Steve Ward/County Fire - CalFire extended thanks for the Sheriff's comments. Chief ward also advised that, as of last week, the County is at 47% of normal rainfall and 49% of normal snowpack which has us moving into a drought situation. He reported that there were some fires locally but noted that they were primarily in the high country; and advised people to be careful with their burning and there have been some escaped burn pile fires. Chief Ward also noted that CalFire started staffing stations with transitional staffing yesterday, and that they are hiring, for the second week, up to 85 firefighters. He noted that 85 used to be their maximum hiring rate but now 85 is their transitional staffing. Chief Ward also noted that CalFire is doing its best to resolve the hand crew issue in the state; advised we can expect burn permits to be required through May 1st unless changed sooner; reported that all County Fire volunteers, except two, have completed their required training for the year; and advised that the cooperation between CalFire and County Fire continues to grow.

Recessed

10:45 AM Chair Long recessed the meeting and reconvened at 10:51 AM.

H. Public Comment on Non-Agenda Items

Ellie McQuarrie reported on an incident with a homeless woman who lives in a car on County property on 8th Street across from Blackburn Automotive who started screaming at, and advancing on, her. Ms. McQuarrie noted that the woman raised her hand as if to strike her until told she would be arrested. She noted that she reported it to the Sheriff's Office but left when a deputy did not come right away because dispatch had sent him to the wrong place. She noted that a deputy did speak with the woman and was told that she did recognize Ms. McQuarrie. Ms. McQuarrie noted that the

Minutes Acceptance: Minutes of Apr 20, 2021 9:00 AM (Approval of Consent Agenda (Items designated by "CA"))

homeless woman threatens people in the Pioneer Market parking lot all the time and threatens to kill people who are not wearing masks. She also advised that she has talked to Connections, Heritage House, and Supervisors Long and Smallcombe but nothing has been done. Discussion ensued regarding the situation, the garbage lying around, the effects of a 9th Circuit Court of Appeals decision, and the actions currently underway to address the situation. Brenda Forrest inquired about a 5150 evaluation given that the woman is threatening other people. Discussion ensued between Dr. Forrest, Supervisor Long, and Ms. McQuarrie about that process.

Brenda Forrest/Mariposa County Commission on Aging (COA) Chair noted that the Board should have received a COA agenda packet, and advised that those were sent because the commission's bylaws require that the Board be kept informed. Dr. Forrest discussed the commission's responsibilities; noted that they are working on re-establishing the Northside nutrition program; and advised that they have me with HHSA and some volunteers. She also noted that a COA member has set up a Mariposa Seniors Facebook page; and advised that they are currently updating their 16 year old bylaws which should be coming to the Board in the near future. Chair Long noted that Dr. Forrest is welcome to provide COA updates during the departmental presentation section of the agenda. Supervisor Smallcombe advised that she spoke with Don Fox, her District I representative, who is trying to get new at-large members. Supervisor Smallcombe and Dr. Forrest discussed the Governor's Master Plan on Aging. Supervisor Smallcombe suggested that the COA invite someone from HHSA to speak about strategic planning as HHSA will be working to implement that master plan.

Recessed Board of Supervisors

11:09 AM Chair Long recessed the Board meeting, followed by René LaRoche/Clerk of the Board reading the Government Code announcement.

I. LOCAL TRANSPORTATION COMMISSION

11:10 AM Chair Long convened the Local Transportation Commission (LTC) with all members present.

Public Comment Period

None.

LTC Regular Agenda

1. **Public Works LTC-2021-13**

Adopt a Resolution Granting Authority to the Local Transportation Commission Executive Director to Act on Behalf of the Local Transportation Commission (OF) Mariposa County to Submit an Application to Seek Federal Transit Funding Under (FTA) Section 5311 of the Coronavirus Response and Relief Appropriations Act (CRRSAA) with the California Department of Transportation

Mike Healy/LTC Executive Director gave the staff report. Discussion ensued between Mr. Healy and Commissioner Sweeney regarding transit operations in the North County. No public comment.

Minutes Acceptance: Minutes of Apr 20, 2021 9:00 AM (Approval of Consent Agenda (Items designated by "CA"))

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Tom Sweeney, District II Supervisors
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

Adjourn LTC

11:14 AM Chair Long adjourned the LTC meeting.

Reconvened as Board of Supervisors

11:14 AM Chair Long reconvened the Board of Supervisors meeting.

J. Regular Agenda Items

1. **Health and Human Services** **RES-2021-217**

Approve Medi-Cal Managed Care Plan Transition Letter of Intent (LOI); and Authorize the Health and Human Services Agency Director to Sign the Letter

Shannon Gadd gave the staff report, with Stephanie Sondheim providing clarification telephonically. No public comment. Board discussion ensued.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Wayne Forsythe, District IV Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

2. **Public Works** **RES-2021-218**

Approve a Fourth Amendment to Professional Services Agreement with Jacobs Engineering Group, Inc. to Extend the Term of the Agreement to December 31, 2023; Increase Compensation by $126,624 for a New Amount Not to Exceed $637,671.36; Change the Scope of Work for Construction Support Services for the Darrah Road Bridge Replacement Project; and Authorize the Board of Supervisors Chair to Sign the Amendment

Mike Healy gave the staff report. No public input.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Miles Menetrey, District V Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

3. **Public Works** **(ID # 11641)**

Receive Information Regarding Recology Service Rates Increase Effective April 1, 2021

Minutes Acceptance: Minutes of Apr 20, 2021 9:00 AM (Approval of Consent Agenda (Items designated by "CA"))

Mike Healy gave the staff report. No public input.

RESULT: INFORMATION RECEIVED

4. **County Counsel 2021-ORD-1163**

Waive the Second Reading and Adopt an Ordinance Titled "An Ordinance Amending Section 10.08.140 of the Mariposa County Code Entitled 'Violation - Penalty'"

Steven W. Dahlem/County Counsel introduced Kevin Briggs/Assistant County Counsel who provided the staff report. No public comment.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Tom Sweeney, District II Supervisors
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

5. **County Counsel RES-2021-219**

Adopt a Resolution Establishing a Schedule of Parking Penalties

Kevin Briggs gave the staff report noting that this resolution is the companion piece to the ordinance that was just adopted. No public comment.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Tom Sweeney, District II Supervisors
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

6. **Administration RES-2021-220**

Approve an Agreement to Sell $486,170 in California Public Utility Commission (CPUC) Rule 20A Pacific Gas and Electric (PG&E) Credits to the City of Larkspur in the Amount of $218,777; and Authorize the Board of Supervisors Chair to Sign the Agreement

Dallin Kimble/County Administrative Officer gave the staff report. No public input.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Wayne Forsythe, District IV Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

7. **Administration RES-2021-221**

Adopt a Resolution of Intention to Enter into an Agreement to Purchase the Real Property Identified as Assessor's Parcel Number 013-184-010-0 for Continued Use as Parking in Downtown Mariposa in the Amount of $58,806

Minutes Acceptance: Minutes of Apr 20, 2021 9:00 AM (Approval of Consent Agenda (Items designated by "CA"))

Dallin Kimble gave the staff report. No public input.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Miles Menetrey, District V Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

8. **Administration** **RES-2021-222**

Approve the Landowner Access Agreement (Exhibit E) for Work to be Completed in Yosemite West; and Authorize the County Administrative Officer to Sign the Agreement

Dallin Kimble gave the staff report. No public input.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Wayne Forsythe, District IV Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

K. Items removed from Consent Agenda

None.

Recess for Lunch

11:58 AM Chair Long recessed the meeting for lunch.

L. 2:00 PM Closed Session

2:00 PM Chair Long reconvened the meeting.

1. **Board of Supervisors** **(ID # 11542)**

CLOSED SESSION: Public Employee Performance Evaluation; Position of Employee Under Review: County Librarian

No public input.

RESULT: **CLOSED SESSION HELD**

Recessed

2:02 PM Chair Long moved the Board into Closed Session.

Report Out

2:33 PM Chair Long reported that Information was Received during the Closed Session.

Minutes Acceptance: Minutes of Apr 20, 2021 9:00 AM (Approval of Consent Agenda (Items designated by "CA"))

M. Board Information

The Board concurred with skipping this section today.

N. Adjournment

2:35 PM Chair Long adjourned the meeting.

Respectfully submitted,

René LaRoche
Clerk of the Board

Marshall Long
Chair, Board of Supervisors

Minutes Acceptance: Minutes of Apr 20, 2021 9:00 AM (Approval of Consent Agenda (Items designated by "CA"))

MARIPOSA COUNTY

Clerk of the Board of Supervisors · (209) 966-3222

RESOLUTION - ACTION REQUESTED 2021-260

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Rene LaRoche, Clerk of the Board

RE: Schedule Special Meeting for 10 AM June 23, 2021

RECOMMENDATION AND JUSTIFICATION:
Schedule a Special Meeting of the Board of Supervisors for 10:00 AM, Wednesday, June 23, 2021, for the purpose of conducting a joint Workshop with the John C. Fremont Healthcare District Board of Directors.

On April 6, 2021, Candy O'Donel-Browne, the Chair of the John C. Fremont Healthcare District (JCFHD) Board of Directors, spoke during the Public Comment on Non-Agenda Items portion of the meeting and requested that another joint meeting with the Board of Supervisors be scheduled. Board members indicated their agreement from the dais.

Subsequently, the Clerk of the Board and JCFHD staff identified June 23, 2021 as a viable date for both boards. Approval of this item formally schedules a Special BOS meeting for 10 AM on that date.

Under the Brown Act, as well as the Board's adopted Rules of Procedure, special meetings may be called by either the Chair, by the Vice-Chair in the Chair's absence, or by concurrence of the Board. Since this is not an emergency matter, Board action (concurrence) is being sought to ensure adequate transparency and allow advanced notification to any interested parties.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board last held joint meetings with the JCFHD Board of Directors on May 29, 2019, and January 22, 2020.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
The Board can choose to not approve scheduling the meeting, in which case the meeting will not occur. The Board may also suggest alternate dates, but they would need to be confirmed with the JCFHD Board before formally scheduling.

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

MARIPOSA COUNTY

County Counsel · (209) 966-3222

RESOLUTION - ACTION REQUESTED 2021-261

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Steve Dahlem, County Counsel

RE: Annual Agreement Between County and YARTS JPA

RECOMMENDATION AND JUSTIFICATION:
Approve an Agreement with Yosemite Area Regional Transportation System (YARTS) Joint Powers Authority (JPA) to Continue Providing Public Transit Services; and Authorize the Chair of the Board of Supervisors to Sign the Agreement.

The Agreement is for Transportation Services Between Merced Junior College and Mariposa County; Public Transit Commuter Services to Employees of Yosemite National Park and Businesses Near the Park; Transit Commuter Services to Mariposa Residents Traveling to Work Centers in Merced County; Maintain Connectivity with Intercity Transportation Providers in Merced County (Amtrak, Greyhound, and Merced County "The Bus"); to Provide Transit Service Options for Visitors Traveling to Mariposa County and Yosemite National Park; and to Provide Transit Service Options for Visitors Traveling Along the Highway 41 Corridor to Yosemite National Park.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board has approved this Agreement annually since May of 2000. This year is the fourth year that the Highway 41 corridor has been included.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not approve the agreement. Some Mariposa residents and visitors may not have transportation options to Merced, Mariposa and/or Yosemite, which could negatively affect their employment and Mariposa tourism.

FINANCIAL IMPACT:
$191,000; Funding for this Agreement is from Local Transportation funds and there is no impact to the General Fund.

ATTACHMENTS:
YARTS ANNUAL AGT 2021-22 (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

REF ID# 11772

AGREEMENT TO PROVIDE PUBLIC TRANSIT SERVICES TO AND FROM MARIPOSA COUNTY

THIS AGREEMENT ("Agreement") is made and entered into this 11th day of May, 2021, by and between the County of Mariposa, a political subdivision of the State of California, ("County"), and Yosemite Area Regional Transportation System ("Contractor"), pursuant to the following terms and conditions.

W I T N E S S E T H:

1. TERM

The term of this Agreement shall commence on July 1, 2021 and terminate on June 30, 2022 unless extended as provided by this Agreement.

2. SERVICES

Contractor shall provide public transit services to and from Mariposa County as described in Exhibit A, "Scope of Work," which is attached hereto and incorporated herein by reference. Contractor shall provide all staffing and materials necessary to perform the Scope of Work.

3. COMPENSATION

Contractor shall be compensated for services performed in an amount not to exceed One Hundred Ninety-One Thousand Dollars and no/100 ($191,000.00). County shall pay the above sum quarterly, in advance, with the first payment being due on the 1st day of July, 2021, in the amount of Forty-Seven Thousand Seven Hundred Fifty Dollars ($47,750) and payments thereafter being due on the 1st day of October, 2021; 1st of January, 2022; and the 1st day of April, 2022, each in the amount of Forty-Seven Thousand Seven Hundred Fifty Dollars ($47,750).

4. INSURANCE

Contractor shall procure and maintain for the duration of the agreement insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Contractor, its agents, representatives, or employees.

A. MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

(1) Commercial General Liability (CGL): Insurance Services Office (ISO)Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal and advertising injury with limits no less than $2,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit

Attachment: YARTS ANNUAL AGT 2021-22 (RES-2021-261 : Annual Agreement Between County and YARTS JPA)

shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

(2) Automobile Liability: ISO Form Number CA 00 01 covering any auto, (Code 1), or if Contractor has no owned autos, hired (Code 8) and non-owned autos (Code 9), with limits no less than $1,000,000 per accident for bodily injury and property damage.

(3) Workers' Compensation insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than $2,000,000 per accident for bodily injury or disease.

B. OTHER INSURANCE PROVISIONS

The insurance policies are to contain, or be endorsed to contain, the following provision:

(1) Additional Insured Status: The County, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10 and CG 20 37 forms if a later edition is used).

(2) Primary Coverage: For any claims related to this Agreement, the Contractor's insurance overage shall be primary insurance as respects the County, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the County, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

(3) Notice of Cancellation: Each insurance policy required above shall state that coverage shall not be canceled, except with notice to the County.

(4) Waiver of Subrogation: Contractor hereby grants to County a waiver of any right to subrogation which any insurer of said Contractor may acquire against the County by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the County has received a waiver of subrogation endorsement from the insurer.

(5) Deductibles and Self-Insured Retentions: Any deductibles or self-insured retentions must be declared to and approved by the Entity. The Entity may require the Contractor to purchase coverage with a lower deductible or retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention.

(6) Acceptability of Insurers: Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the County.

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(7) Verification of Coverage: Contractor shall furnish the County with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the County before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The County reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

(8) Subcontractors: Contractor shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Contractor shall ensure that County is an additional insured on insurance required from subcontractors.

(9) Special Risks or Circumstances: County reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

5. HOLD HARMLESS/INDEMNIFICATION

To the fullest extent permitted by law, Contractor shall hold harmless, defend at its own expense, and indemnify Entity its officers, employees, agents, and volunteers, against any and all liability, claims, losses, damages, or expenses, including reasonable attorney's fees, arising from all acts or omissions to act of contractor or its officers, agents, or employees in rendering services under this contract; excluding, however, such liability, claims, losses, damages, or expenses arising from Entity's sole negligence or willful acts.

6. INDEPENDENT CONTRACTOR

It is the expressed intention of the parties that Contractor is an independent contractor and not an employee, agent, joint venturer or partner of County. Nothing in this Agreement shall be interpreted or construed as creating or establishing the relationship of employer and employee between County and Contractor or any employee or agent of Contractor. Both parties acknowledge that Contractor is not an employee for state or federal tax purposes. Contractor shall retain the right to perform services for others during the term of this Agreement.

7. PUBLIC EMPLOYEES RETIREMENT SYSTEM (CALPERS)

In the event that Contractor or any employee, agent, or subcontractor of Contractor providing services under this Agreement is determined by a court of competent jurisdiction or the Public Employees Retirement System (CalPERS) to be eligible for enrollment in CalPERS as an employee of the County, Contractor shall indemnify, defend, and hold harmless County for the payment of any employee and/or employer contributions for CalPERS benefits on behalf of Contractor or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of County.

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8. STATE AND FEDERAL TAXES

As Contractor is not County's employee, Contractor is responsible for paying all required state and federal taxes. In particular:

a. County will not withhold FICA (Social Security) from Contractor's payments;
b. County will not make state or federal unemployment insurance contributions on behalf of Contractor;
c. County will not withhold state or federal income tax from payment to Contractor;
d. County will not make disability insurance contributions on behalf of Contractor;
e. County will not obtain workers' compensation insurance on behalf of Contractor.

9. ASSIGNMENT

It is understood and agreed that this Contract contemplates personal performance by the Contractor and is based upon a determination of its unique personal competence and experience and upon its specialized personal knowledge. Assignments of any or all rights, duties or obligations of the Contractor under this Contract will be permitted only with the express written consent of the County.

10. NOTICE

Any and all notices, reports or other communications to be given to County or Contractor shall be given to the persons representing the respective parties at the following addresses:

CONTRACTOR:
Yosemite Area Regional Transportation System
369 W. 18th Street
Merced, CA 95340

COUNTY:
Mariposa County Public Works Dept.
4639 Ben Hur Road
Mariposa, CA 95338

11. COMPLIANCE

Contractor shall comply with all federal, state and local laws, codes, ordinance and regulations applicable to Contractor's performance under this Agreement, including, but not limited to, laws related to prevailing wages. Specifically, Contractor shall not engage in unlawful employment discrimination, including, but not limited to, discrimination based upon a person's race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, gender, citizenship or sexual orientation, as prohibited by state or federal law.

12. PUBLIC RECORDS ACT

Contractor is aware that this Agreement and any documents provided to the County may be subject to the California Public Records Act and may be disclosed to members of the public upon

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request. It is the responsibility of the Contractor to clearly identify information in those documents that it considers to be confidential under the California Public Records Act. To the extent that the County agrees with that designation, such information will be held in confidence whenever possible. All other information will be considered public.

13. ENTIRE AGREEMENT AND MODIFICATION

This Agreement contains the entire agreement of the parties relating to the subject matter of this Agreement and supersedes all prior agreements and representations with respect to the subject matter hereof. This Agreement may only be modified by a written amendment hereto, executed by both parties; however, matters concerning the scope of services which do not affect the agreed price may be modified by mutual written consent of the Contractor and the Public Works Director. If there are exhibits attached hereto, and a conflict exists between the terms of this Agreement and any exhibit, the terms of this Agreement shall control.

14. ENFORCEABILITY AND SEVERABILITY

The invalidity or enforceability of any term or provisions of this Agreement shall not, unless otherwise specified, affect the validity or enforceability of any other term or provision, which shall remain in full force and effect.

15. TERMINATION AND RIGHTS UPON TERMINATION

A. This Agreement may be terminated upon mutual written consent of the parties, or as a remedy available at law or in equity. In the event of the termination of this Agreement, Contractor shall immediately be paid all fees earned as of the effective date of termination.

B. Either party may terminate this Agreement for convenience upon 180 calendar days' written notice to the other party. Upon termination for convenience, Contractor shall be entitled to compensation for services performed acceptably up to the effective date of termination, as set forth in Exhibit B.

C. Should either party default in the performance of this Agreement or materially breach any of its provisions, the non-breaching party, at its option, may terminate this Agreement by giving written notification to the other party. The termination date shall be the effective date of the notice. For the purposes of this subsection, default or material breach of this Agreement shall include, but not be limited to, any of the following: failure to perform required services in a timely manner, willful destruction of County property, dishonesty, or theft, and failure to make payments as required by Section 3 of this Agreement.

16. NO WAIVER

The failure to exercise any right to enforce any remedy contained in this Agreement shall not operate as to be construed to be a waiver or relinquishment of the exercise of such right or remedy, or of any other right or remedy herein contained.

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17. DISPUTES

Should it become necessary for a party to this Agreement to enforce any of the provisions hereof, the prevailing party in any claim or action shall be entitled to reimbursement for all expenses so incurred, including reasonable attorney's fees.

It is agreed by the parties hereto that unless otherwise expressly waived by them, any action brought to enforce any of the provisions hereof or for declaratory relief hereunder shall be filed and remain in a court of competent jurisdiction in the County of Mariposa, State of California.

18. CAPTIONS

The captions of this Agreement are for convenience in reference only and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

19. NUMBER AND GENDER

In this Agreement, the neutral gender includes the feminine and masculine, the singular includes the plural, and the word "person" includes corporations, partnerships, firms or associations, wherever the context so requires.

20. MANDATORY AND PERMISSIVE

"Shall" is mandatory. "May" is permissive.

21. SUCCESSORS AND ASSIGNS

All representations, covenants and warranties specifically set forth in this Agreement, by or on behalf of, or for the benefit of any or all of the parties hereto, shall be binding upon and inure to the benefit of such party, its successors and assigns.

22. COUNTERPARTS

This Agreement may be executed simultaneously and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

23. OTHER DOCUMENTS

The parties agree that they shall cooperate in good faith to accomplish the object of this Agreement and, to that end, agree to execute and deliver such other and further instruments and documents as may be necessary and convenient to the fulfillment of these purposes.

24. CONTROLLING LAW

The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of California.

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25. AUTHORITY

Each party and each party's signatory warrant and represent that each has full authority and capacity to enter into this Agreement in accordance with all requirements of law. The parties also warrant that any signed amendment or modification to the agreement shall comply with all requirements of law, including capacity and authority to amend or modify the Agreement.

26. NEGOTIATED AGREEMENT

This Agreement has been arrived at through negotiation between the parties. Neither party is to be deemed the party which prepared this Agreement within the meaning of California Civil Code section 1654. Each party represents and warrants that in executing this Agreement it does so with full knowledge of the rights and duties it may have with respect to the other party. Each party also warrants and represents that it has received independent legal advice from its attorney with respect to the matters set forth in this Agreement and the rights and duties arising out of this Agreement, or that such party willingly foregoes any such consultation.

27. NO RELIANCE ON REPRESENTATIONS

Each party warrants and represents that it is not relying and has not relied upon any representation or statement made by the other party with respect to the facts involved or its rights or duties. Each party understands and agrees that the facts relevant, or believed to be relevant to this Agreement, have been independently verified. Each party further understands that it is responsible for verifying the representations of law or fact provided by the other party.

28. WARRANTY

County has relied upon the professional ability and training of Contractor as a material inducement to enter into this Agreement. Contractor hereby warrants that all work shall be performed in accordance with generally accepted professional practices and standards as well as the requirements of applicable federal, state and local laws, it being understood that acceptance of Contractor's work by County shall not operate as a waiver or release.

29. FUNDING AVAILABILITY

It is mutually agreed that if the County budget of the current fiscal year and/or any subsequent fiscal years covered under this Agreement does not appropriate sufficient funds for this Agreement, this Agreement shall be of no further force and effect. In this event, the County shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this Agreement and Contractor shall not be obligated to perform any provisions of this Agreement. Contractor's assumption of risk of possible non-appropriation is part of the consideration for this Agreement. County budget decisions are subject to the discretion of the Board of Supervisors.

If funding for any fiscal year is reduced or deleted by the County budget for purposes of this Agreement, the County shall have the option to either cancel this Agreement with no liability

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occurring to the County, or offer an Agreement amendment to Contractor to reflect the reduced amount.IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first written above.

COUNTY OF MARIPOSA

Marshall Long, Chair
Mariposa County Board of Supervisors

CONTRACTOR

Stacie Guzman, Executive Director
Yosemite Area Regional Transportation System

ATTEST:

Rene LaRoche
Clerk of the Board

APPROVED AS TO FORM:

Steven W. Dahlem
County Counsel

Last revised: 2/21/18

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EXHIBIT A

SCOPE OF WORK

WORK PLAN
YOSEMITE AREA REGIONAL TRANSPORTATION SYSTEM (YARTS) MANAGEMENT ACTIVITIES

Purpose:

The Yosemite Area Regional Transportation System (YARTS) contracts with Merced County Association of Governments (MCAG) to provide management, planning, and administrative services to the transit system, including oversight of the day-to-day operations of the transit system.

Discussion:

Entering its 21st year of operation in May of 2021,YARTS provides an alternative to driving in the Yosemite region for travelers and locals. It operates year-round on the Hwy 140 corridor between Merced and Yosemite National Park, through Mariposa County and during the summer, June through September, on the Hwy 120/395 corridors between Yosemite Valley and Mono County destinations and between Tuolumne County destinations and Yosemite Valley.

As of May 2015, through contract with the Fresno Council of Governments (FCOG), YARTS now also operates on Hwy 41 between Fresno and Yosemite National Park during the summer (May – Sept.).

Tasks:

610 – Management, Administration and Planning

Provide administration functions to the YARTS Joint Powers Authority (JPA) Board and the YARTS Authority Advisory Committee (AAC), at the direction of the YARTS Board.

- Prepare the YARTS Work Plan
- Prepare agendas for the YARTS Board and the AAC
- Confer with Board Chair to create the Board agenda
- File notices of Public Hearings as needed
- Staff Board and AAC meetings and facilitate video conferencing as needed
- Record and prepare the minutes from Board and AAC meetings
- Implement and coordinate Board directives
- Maintain the YARTS accounting records
- Prepare financial updates for the Board and the AAC for each regular meeting or at least quarterly
- Contract for and complete an annual audit
- Prepare and administer the approved YARTS budget
- Identify, apply for, and administer grants to fund operating and capital projects
- Administer YARTS contracts and agreements and do billing for same, I.E. Amtrak, NPS, VIA, Greyhound, Fresno COG
- Monitor service contractor performance
- File required state and federal reports
- Implement on-board rider satisfaction survey annually, typically during the busier visitor season
- Annually review the operating schedules and demand by run. Recommend changes as needed

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- Contract for liability and property insurance coverage
- Participate in Social Services Transportations Advisory Committee (SSTAC) meetings in the three member-county service areas
- Maintain working relationships with elected and appointed state and federal officials, Yosemite National Park management, Park Concessionaire management, Amtrak, environmental organizations and member-county staff
- Maintain contractual agreements with Greyhound Bus Lines and Amtrak to share customers and jointly promote public transit to Yosemite and the region
- Continue to work with the County of Tuolumne, TCTC, on the service on Hwy 120 between Tuolumne County destinations and Yosemite NP.
- Maintain YARTS-owned property, i.e. replacing broken glass at shelters as needed, clean and remove graffiti and stickers from shelters, review maintenance on YARTS-owned buses with contractor
- Under written agreement with the National Park Service, work with Yosemite NP to establish temporary "summer peak demand" service in Tuolumne, Mono and Mariposa/Merced Counties. This project includes working with locals in each project county to determine their priorities and preferences, writing schedules, preparing and distributing marketing materials, and attending regular bi-weekly (phone) meetings with park staff to evaluate and direct the effort.
- Participate in CalACT legislative meetings (phone) to stay current on legislation that effects rural public transit and attend CalACT semi-annual meetings for professional growth and improvement
- Work with the Board to establish the appropriate number of vehicles in the YARTS-owned fleet
- Start the process to establish an Acquisition/Replacement fund within the YARTS budget
- Seek funding from the most advantageous source for the purchase of buses to grow the YARTS-owned fleet to the level directed by the Board
- Create a Capital Acquisition/Replacement fund within the YARTS Budget.

621 – Fresno COG Contract

- Administer the requirements of the agreement between YARTS and the Fresno Council of Governments (FCOG) for the provision of public transit on Hwy 41 between Fresno and Yosemite National Park as specified in a Memorandum of Understanding (MOU) between YARTS and FCOG.
- Coordinate regularly with the FCOG project manager.
- Provide timely billing, as specified in the agreement, to FCOG seeking reimbursement for work performed on their behalf.
- Prepare a quarterly financial report to FCOG

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625 – Outreach and Marketing

Provide outreach and marketing efforts to promote ridership.

- Schedules - Create, distribute and install seasonal schedules and brochures, and other promotional materials, as needed
- Administer all aspects of the YARTS marketing budget from identifying funding sources through approving the payment of invoices
- Ticket vendors – Administer ticket sales through contracted vendors; includes distribution of tickets, review of sales reports, and collection of revenue
- Public Information – Prepare and distribute news releases to media contacts as appropriate
- Create and place advertising in appropriate venues
- Public Appearances – seek opportunities for and make public speaking and other appearances where possible to market the transit service
- Maintain the YARTS web site and continue the ongoing remodel/update of the site
- Refine and market the ticket reservation program
- Sustain the social media marketing efforts
- Maintain YARTS' presence on Google Transit
- Respond to rider comments and complaints
- Maintain a good working relationship with the Gateway Partners organization
- Conduct "Fam Tours" for media and local stakeholders annually
- Maintain contact with tour operators who use YARTS in their business plans;
- Build and/or retain strong relationships with connecting transit providers who serve the Yosemite region including, but not limited to, Greyhound, Amtrak, Boutique Air, United Airlines, Fresno Airport, ESTA, Merced Co. "The Bus", Fresno Area Express, Madera County Transit, and Tuolumne County Transit.
- Under written agreement with the Park Service, conduct marketing efforts toward public use of the "peak period" expanded transit service during the summer months.

Cost:
$486,891

Funding: YARTS

YARTS Highway 140 Winter 2020 Service

Effective: October 1, 2020

MERCED → YOSEMITE

	Location	*Run 140-1 Express*	Run 140-3	Run 140-7*	*Run 140-11 Express*	Run 140-13*	Run 140-15*
Merced / Catheys Valley	Merced Airport			6:55 AM	8:45 AM	10:30 AM	**5:25 PM**
	Merced Transpo	5:00 AM		7:10 AM	9:00 AM	10:45 AM	**5:40 PM**
	Merced Amtrak		5:30 AM	7:20 AM	9:10 AM	10:55 AM	**5:50 PM**
	Catheys Valley		6:00 AM	7:50 AM		11:25 AM	**6:20 PM**
Mariposa/Midpines	Mariposa Fairgrounds		REQ	REQ		REQ	**REQ**
	Midtown Mariposa	5:46 AM	6:15 AM	8:05 AM	9:55 AM	11:40 AM	**6:35 PM**
	Roadside Rest Stop		6:18 AM	8:08 AM		11:43 AM	**6:38 PM**
	Mariposa Park & Ride	5:51 AM	6:21 AM	8:11 AM	10:01 AM	11:46 AM	**6:41 PM**
	AutoCamp			8:23 AM	10:13 AM	11:58 AM	**6:53 PM**
	Midpines County Park	6:02 AM	6:35 AM	8:25 AM		**12:00 PM**	**6:55 PM**
	Midpines Post Office	6:05 AM	6:39 AM	8:29 AM		**12:04 PM**	**6:59 PM**
	Yosemite Bug Resort		6:44 AM	8:34 AM	10:24 AM	**12:09 PM**	**7:04 PM**
El Portal	Cedar Lodge		7:11 AM	9:01 AM	10:51 AM	**12:36 PM**	**7:31 PM**
	NPS Maintenance	6:39 AM	7:16 AM	9:06 AM		**12:41 PM**	**REQ**
	Barium Mine Road	6:41 AM	7:19 AM	9:09 AM		**12:44 PM**	**REQ**
	El Portal Post Office	6:44 AM	7:22 AM	9:12 AM		**12:47 PM**	**REQ**
	Yosemite View Lodge		7:26 AM	9:16 AM	11:06 AM	**12:51 PM**	**7:46 PM**
Yosemite National Park	Yosemite Valley Visitor Center	7:20 AM	7:56 AM	9:46 AM	11:36 AM	**1:21 PM**	**8:16 PM**
	Yosemite Valley Lodge/ Laurel Cottage	7:25 AM	8:01 AM	9:51 AM	11:41 AM	**1:26 PM**	**REQ**
	Curry Village	7:30 AM	8:06 AM	9:56 AM	11:46 AM	**1:31 PM**	**8:26 PM**

Yosemite In-Park Valley Shuttles are not operating winter 2020

Reservations are strongly recommended and are available online at YARTS.com. Walk-on services will be limited.

PLEASE NOTE:

- REQ stops are for DROP-OFFs ONLY. No pick-ups are allowed without an online reservation.
- Driver must be notified at boarding that a passenger wishes to be dropped off at a REQ stop.
- No unscheduled stops will be permitted. (for example: Yaqui Gulch Road, Cherry Street).
- Run 140-1 (in red) does not operate on weekends and holidays.
- YARTS does not operate on the following holidays: Thanksgiving Day, Christmas Day, New Year's Day, Easter Sunday
- Runs with an asterisk (*) connect to Amtrak trains
- Runs 140-1 and 140-11 are YARTS Express Runs and will only pick up at the locations with a scheduled time
- Scheduled times are estimates. YARTS buses may occassionally run behind schedule due to traffic, road construction, inclement weather and natural disasters.
- Delay notifications and other information can be found at YARTS.com; Facebook.com/rideYARTS; Twitter.com/rideYARTS; or text YARTS140 to 877-559-2787
- Face coverings required for all passengers
- A $1.00 surcharge will be applied per passenger as a result of COVID-19 safety efforts

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YARTS Highway 140 Winter 2020 Service

Effective: October 1, 2020

YOSEMITE → MERCED

	Location	Run 140-2 Express*	Run 140-4*	Run 140-6	Run 140-8 Express	Run 140-10*	Run 140-14
Yosemite National Park	Curry Village		8:20 AM	2:15 PM	3:40 PM	4:15 PM	5:05 PM
	Yosemite Valley Visitor Center		8:25 AM	2:20 PM	3:45 PM	4:20 PM	5:10 PM
	Yosemite Valley Lodge/ Laurel Cottage		8:30 AM	2:25 PM	3:50 PM	4:25 PM	5:15 PM
El Portal	Yosemite View Lodge		8:58 AM	2:53 PM		4:53 PM	5:43 PM
	El Portal Post Office		9:02 AM	2:57 PM	4:22 PM	4:57 PM	5:47 PM
	Barium Mine Road		9:05 AM	3:00 PM	4:25 PM	5:00 PM	5:50 PM
	NPS Maintenance		9:08 AM	3:03 PM	4:28 PM	5:03 PM	5:53 PM
	Cedar Lodge		9:13 AM	3:08 PM		5:08 PM	5:58 PM
Mariposa/Midpines	Yosemite Bug Resort	5:54 AM	9:40 AM	3:35 PM		5:35 PM	6:25 PM
	Midpines Post Office	5:59 AM	REQ	REQ	REQ	5:40 PM	6:30 PM
	Midpines County Park	6:03 AM	9:49 AM	REQ	5:09 PM	5:44 PM	6:34 PM
	Auto Camp	6:05 AM	REQ	REQ		5:46 PM	REQ
	Roadside Reststop	6:17 AM	10:03 AM	REQ		REQ	6:48 PM
	Mariposa Park & Ride	6:20 AM	10:06 AM	4:01 PM	5:26 PM	REQ	6:51 PM
	Midtown Mariposa	6:23 AM	10:09 AM	4:04 PM	5:29 PM	REQ	6:54 PM
	Mariposa Fairgrounds		REQ	REQ	REQ	REQ	REQ
Merced / Catheys Valley	Catheys Valley	6:38 AM	REQ	REQ	REQ	REQ	REQ
	Merced Amtrak	REQ	10:54 AM	4:49 PM	6:14 PM	6:49 PM	7:39 PM
	Merced Transpo	7:18 AM	11:04 AM	4:59 PM	6:24 PM	6:59 PM	7:49 PM
	Merced Airport	REQ	REQ	REQ	REQ	REQ	REQ

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Reservations are strongly recommended and are available online at YARTS.com. Walk-on services will be limited.

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- Driver must be notified at boarding that a passenger wishes to be dropped off at a REQ stop.
- No unscheduled stops wil be permitted. (for example: Yaqui Gulch Road, Cherry Street).
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- YARTS does not operate on the following holidays: Thanksgiving Day, Christmas Day, New Year's Day, Easter Sunday
- Runs with an asterisk (*) connect to Amtrak trains
- Runs 140-2 and 140-8 are YARTS Express Runs and will only pick up at the locations with a scheduled time
- Scheduled times are estimates. YARTS buses may occassionally run behind schedule due to traffic, road construction, inclement weather and natural disasters.
- Delay notifications and other information can be found at YARTS.com; Facebook.com/rideYARTS; Twitter.com/rideYARTS; or text YARTS140 to 877-559-2787
- Face coverings required for all passengers
- A $1.00 surcharge will be applied per passenger as a result of COVID-19 safety efforts

Attachment: YARTS ANNUAL AGT 2021-22 (RES-2021-261 : Annual Agreement Between County and YARTS JPA)

YARTS Highway 140 Summer 2021 Service

Effective: May 17, 2021 - September 30, 2021

MERCED → YOSEMITE

	Location	Run 140-1	Run 140-3	Run 140-5	Run 140-7	Run 140-9	Run 140-11	Run 140-13	Run 140-15
Merced / Catheys Valley	Merced Airport				6:55 AM		8:45 AM	10:30 AM	**5:25 PM**
	Merced Transpo	5:00 AM	5:30 AM	6:00 AM	7:10 AM		9:00 AM	10:45 AM	**5:40 PM**
	Merced Amtrak		5:40 AM	6:10 AM	7:20 AM		9:10 AM	10:55 AM	**5:50 PM**
	Catheys Valley		6:10 AM	6:40 AM	7:50 AM		REQ	REQ	**6:20 PM**
Mariposa/Midpines	Mariposa Fairgrounds			REQ	REQ	REQ	REQ	REQ	
	Midtown Mariposa	5:40 AM	6:25 AM	6:55 AM	8:05 AM	8:55 AM	9:55 AM	11:40 AM	**6:35 PM**
	Roadside Rest Stop		6:28 AM	6:58 AM	8:08 AM	8:58 AM	9:58 AM	11:43 AM	**6:38 PM**
	Mariposa Park & Ride	5:45 AM	6:31 AM	7:01 AM	8:11 AM	9:01 AM	10:01 AM	**11:46 AM**	**6:41 PM**
	AutoCamp		6:43 AM	7:13 AM	8:23 AM	9:13 AM	10:13 AM	**11:58 AM**	**6:53 PM**
	Midpines County Park	5:58 AM	6:45 AM	7:15 AM		9:15 AM	10:15 AM	**12:00 PM**	
	Midpines Post Office	6:01 AM	6:49 AM	7:19 AM		9:19 AM	10:19 AM	REQ	REQ
	Yosemite Bug Resort		6:54 AM	7:24 AM	8:34 AM	9:24 AM	10:24 AM	**12:09 PM**	**7:04 PM**
El Portal	Cedar Lodge		7:21 AM	7:51 AM	9:01 AM	9:51 AM	10:51 AM	**12:36 PM**	**7:31 PM**
	NPS Maintenance	6:31 AM	7:26 AM	7:56 AM	REQ	9:56 AM	10:56 AM	REQ	REQ
	Barium Mine Road	6:34 AM	7:29 AM	7:59 AM	REQ	9:59 AM	10:59 AM	REQ	REQ
	El Portal Post Office	6:37 AM	7:32 AM	8:02 AM	REQ	10:02 AM	11:02 AM	REQ	REQ
	Yosemite View Lodge		7:36 AM	8:06 AM	9:16 AM	10:06 AM	11:06 AM	**12:51 PM**	**7:46 PM**
Yosemite National Park	Curry Village	7:11 AM	8:06 AM	8:36 AM	9:46 AM	10:36 AM	11:36 AM	**1:21 PM**	**8:16 PM**
	Yosemite Valley Visitor Center	7:16 AM	8:11 AM	8:41 AM	9:51 AM	10:41 AM	11:41 AM	**1:26 PM**	**8:21 PM**
	Yosemite Valley Lodge/ Laurel Cottage	7:21 AM	8:16 AM	8:46 AM	9:56 AM	10:46 AM	11:46 AM	**1:31 PM**	**8:26 PM**

Yosemite In-Park Valley Shuttles are not operating Summer 2021

PM Times in bold font

Reservations are strongly recommended and are available online at YARTS.com. Walk-on services will be limited.

PLEASE NOTE:

- REQ: stops are for DROP-OFFs ONLY. No pick-ups are allowed without an online reservation.
- Driver must be notified at boarding that a passenger wishes to be dropped off at a REQ stop.
- No unscheduled stops wil be permitted (for example: Yaqui Gulch Road, Cherry Street).
- Run 140-1 does not operate on weekends and holidays
- Holidays include: Memorial Day and 4th of July
- Run 140-1 is a YARTS Express Run and will only pick up at the locations with a scheduled time.
- Scheduled times are estimates. YARTS buses may occassionally run behind schedule due to traffic, road construction, inclement weather and natural disasters.
- Delay notifications and other information can be found at YARTS.com; Facebook.com/rideYARTS; Twitter.com/rideYARTS; or text YARTS140 to 877-559-2787
- Face coverings required for all passengers.
- A $1.00 surcharge will be applied per passenger as a result of COVID-19 safety efforts.

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YARTS

Highway 140 Summer 2021 Service

Effective: May 17, 2021 - September 30, 2021

YOSEMITE → MERCED

	Location	Run 140-2	Run 140-4	Run 140-6	Run 140-8	Run 140-10	Run 140-12	Run 140-14	Run 140-16	Run 140-18
Yosemite National Park	Curry Village		8:20 AM	2:15 PM	3:40 PM	4:15 PM	4:35 PM	5:05 PM	6:00 PM	8:35 PM
	Yosemite Valley Visitor Center		8:25 AM	2:20 PM	3:45 PM	4:20 PM	4:40 PM	5:10 PM	6:05 PM	8:40 PM
	Yosemite Valley Lodge/ Laurel Cottage		8:30 AM	2:25 PM	3:50 PM	4:25 PM	4:45 PM	5:15 PM	6:10 PM	8:45 PM
El Portal	Yosemite View Lodge		8:58 AM	2:53 PM	4:18 PM	4:53 PM	5:13 PM	5:43 PM	6:38 PM	9:13 PM
	El Portal Post Office		9:02 AM	2:57 PM	4:22 PM	4:57 PM	5:17 PM	5:47 PM	6:42 PM	REQ
	Barium Mine Road		9:05 AM	3:00 PM	4:25 PM	5:00 PM	5:20 PM	5:50 PM	6:45 PM	REQ
	NPS Maintenance		9:08 AM	3:03 PM	4:28 PM	5:03 PM	5:23 PM	5:53 PM	6:48 PM	REQ
	Cedar Lodge		9:13 AM	3:08 PM	4:33 PM	5:08 PM	5:28 PM	5:58 PM	6:53 PM	9:28 PM
Mariposa/Midpines	Yosemite Bug Resort	5:54 AM	9:40 AM	3:35 PM	5:00 PM	5:35 PM	5:55 PM	6:25 PM	7:20 PM	9:55 PM
	Midpines Post Office	5:59 AM	9:45 AM	3:40 PM	5:05 PM	5:40 PM	6:00 PM	6:30 PM	7:25 PM	10:00 PM
	Midpines County Park	6:03 AM	9:49 AM	3:44 PM	5:09 PM	5:44 PM	6:04 PM	6:34 PM	7:29 PM	REQ
	AutoCamp	6:05 AM	9:51 AM	3:46 PM	5:11 PM	5:46 PM	6:06 PM	6:36 PM	7:31 PM	10:06 PM
	Roadside Reststop	6:17 AM	10:03 AM	3:58 PM	5:23 PM	REQ	6:18 PM	6:48 PM	7:43 PM	REQ
	Mariposa Park & Ride	6:20 AM	10:06 AM	4:01 PM	5:26 PM	REQ	6:21 PM	6:51 PM	7:46 PM	REQ
	Midtown Mariposa	6:23 AM	10:09 AM	4:04 PM	5:29 PM	REQ	6:24 PM	6:54 PM	7:49 PM	REQ
	Mariposa Fairgrounds		REQ	REQ	REQ	REQ	REQ		REQ	REQ
Merced / Catheys Valley	Catheys Valley	6:35 AM	10:24 AM	4:19 PM	5:44 PM	REQ	REQ		REQ	REQ
	Merced Amtrak	REQ	10:54 AM	4:49 PM	6:14 PM	6:49 PM	7:09 PM		8:34 PM	REQ
	Merced Transpo	7:13 AM	11:04 AM	4:59 PM	6:24 PM	6:59 PM	7:19 PM		8:44 PM	REQ
	Merced Airport	REQ	REQ	REQ		REQ	REQ	REQ	REQ	REQ

Yosemite In-Park Valley Shuttles are not operating Summer 2021

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- Run 140-2 does not operate on weekends and holidays
- Holidays include: Memorial Day and 4th of July
- Run 140-2 is a YARTS Express Run and will only pick up at the locations with a scheduled time.
- Scheduled times are estimates. YARTS buses may occassionally run behind schedule due to traffic, road construction, inclement weather and natural disasters.
- Delay notifications and other information can be found at YARTS.com; Facebook.com/rideYARTS; Twitter.com/rideYARTS; or text YARTS140 to 877-559-2787
- Face coverings required for all passengers
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Highway 140 Round trip fares*

To find your fare, select your starting location in the column below and move across the table to the right until you find the column labeled with your destination

FARES	Merced	Catheys Valley	Mariposa	Midpines	El Portal	Yosemite Valley
Merced		$11 $5	$21 $9	$21 $9	$27 $14	$39 $19
Catheys Valley	$11 $5		$9 $5	$9 $5	$21 $9	$27 $14
Mariposa	$21 $9	$9 $5		$7 $3	$11 $5	$21 $9
Midpines	$21 $9	$9 $5	$7 $3		$11 $5	$21 $9
El Poral	$27 $14	$21 $9	$11 $5	$11 $5		$13 $6
Yosemite Valley	$39 $19	$27 $14	$21 $9	$21 $9	$13 $6	

Reduced rates for Seniors 62+, Disabled, Veterans, and children age 6-17

Children 5 and under are free. One child age 6-12 rides free with each paid adult fare.

*Fares include a $1 surcharge as a result of COVID-19 safety efforts

Attachment: YARTS ANNUAL AGT 2021-22 (RES-2021-261 : Annual Agreement Between County and YARTS JPA)

MARIPOSA COUNTY

Health and Human Services · (209) 966-2000

RESOLUTION - ACTION REQUESTED 2021-262

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: Authorize an Increase of Extra-Help Hours Beyond 999 Hours

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RECOMMENDATION AND JUSTIFICATION:
Approve an Increase in Extra-Help Hours from 999 Hours to 1,300 Hours for a Licensed Vocational Nurse Extra-Help Position in the Health & Human Services Behavioral Health Branch.

The additional hours are needed due to the resignation of the full-time Licensed Vocational Nurse on January 31, 2021. Due to the resignation and continuing the need to provide medical care to client the Extra-Help Licensed Vocational Nurse began filling the role of a full time employee until the new full-time Licensed Vocational Nurse was hired on March 13, 2021. Behavioral Health clinic increased the number of clinic days and therefore, requires two Licensed Vocational Nurse to be assisting the two doctors with clients.

For this reason, it is necessary to increase the hours worked by the Licensed Vocational Nurse Extra-Help position to ensure medical care and services continues to be provided to the Behavioral Health Branch. If the employee works the additional 301 hours, the cost will be approximately $8,486.

Extra-Help positions can work up to 860 hours. The Human Resources Director can approve additional hours up to 999 hours because of need. Addition of any hours above 999 requires Board approval. This increase in hours will allow the Public Health Branch to keep functioning with an epidemiologist for the remainder of the fiscal year.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board has previously approved the increase of Extra-Help hours for other positions.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
If the Board chooses not to increase the Extra-Help hours, it may have a negative impact on the Behavioral Health Branch in their ability to continue to provide medical care to clients and continue to assist the doctors during clinic.

FINANCIAL IMPACT:
There is no impact to the General Fund. There is sufficient funding in the FY20-21 budget to cover the costs of the additional hours.

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

MARIPOSA COUNTY

HHS/Behavioral Health & Recovery Services · (209) 966-2000

RESOLUTION - ACTION REQUESTED 2021-263

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: Memorandum of Understanding (MOU) with Self-Help Enterprises and AWI

RECOMMENDATION AND JUSTIFICATION:
Approve a Memorandum of Understanding (MOU) with Self Help Enterprises (SHE) and AWI Management Corporation (AWI) to establish accountability and cooperation in a project for housing development in designate site; and Authorize the Director of Health and Human Services Agency (HHSA) to sign the MOU.

SHE is developing a 42-unit affordable rental project in Mariposa. The site is located at 5118 Fournier Road, also identified as APN 012-140-024, in Mariposa. The project will provide multifamily housing units targeted to low- and very-low income homeowners. Prices and financing will ensure that all units will be affordable to renters below 60% of county median income. SHE is applying for funding under the No Place Like Home program for 7 one-bedroom units,
2 two-bedroom units and 2 three-bedroom units (the "NPLH units") that will be designated as Permanent Supportive Housing, as defined in Article I, Section 101. (ee), under the No Place Like Home Guidelines.

AWI will provide on-site property management services for the project. Key responsibilities for AWI will include the following: 1)Accept and process referrals for move in and enforce the terms of the lease and house rules, 2)Communicate with HHSA if behavior issues exist so case workers can council the resident, and 3)Advise when a notice to vacate is given for a NPLH unit so HHSA can send vetted applicants to process for move in.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board of Supervisors has no prior history with the mentioned entities for this specific purpose.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
If this MOU is withdrawn, the mentioned project will run the risk of not meeting quality standards and potentially result in a missed opportunity to address housing concerns in Mariposa County.

FINANCIAL IMPACT:
There are no additional costs associated with this MOU at the present time. There is no impact to the County General Fund.

ATTACHMENTS:
MOU with AWI and SHE_Final Reviewed (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

MOU Between Self-Help Enterprises,

Mariposa County Health & Human Services Agency and AWI

Background and Intent

This agreement for services entered into _____ _____, 2021, is between Self-Help Enterprises (SHE), a nonprofit public benefit corporation, Mariposa County Health & Human Services Agency (MCHHSA), a governmental entity, and AWI Management Corporation.

WHEREAS, the sole purpose of this Memorandum of Understanding is to encourage cooperation between Self-Help Enterprises (SHE) and Mariposa County Health & Human Services Agency (MCHHSA) and to further detail the separate and distinct roles and responsibilities of each party;

WHEREAS, SHE will contract with AWI and the property management responsibilities in this MOU will be assigned to AWI through the property management agreement for the project.

WHEREAS, SHE is developing a 42-unit affordable rental project in Mariposa. The site is located at 5118 Fournier Road, also identified as APN 012-140-024, in Mariposa. The project will provide multifamily housing units targeted to low- and very-low income homeowners. Prices and financing will ensure that all units will be affordable to renters below 60% of county median income.

WHEREAS, SHE is applying for funding under the No Place Like Home program for 7 one-bedroom units, 2 two-bedroom units and 2 three-bedroom units (the "NPLH units") that will be designated as Permanent Supportive Housing, as defined in Article I, Section 101. (ee), under the No Place Like Home Guidelines.

WHEREAS, "Supportive Housing" has the same meaning as in Section 50675.14 of the Health and Safety Code, that is, housing with no limit on length of stay, that is occupied by the target population, and that is linked to onsite or offsite services that assist the supportive housing resident in retaining the housing, improving his or her health status, and maximizing his or her ability to live and, when possible, work in the community.

WHEREAS, residents eligible for the NPLH units must be Homeless, Chronically Homeless, or At-Risk of Chronic Homelessness as defined under Section 101 of the Guidelines, and at least one person residing in each NPLH Assisted Unit must qualify as having a Serious Mental Disorder or as being a Seriously Emotionally Disturbed Child or Adolescent as defined under Welfare and Institutions Code section 5600.3 ("target population")

WHEREAS, participation in available supportive services by NPLH residents shall be voluntary, access to or continued occupancy in housing cannot be conditioned on participation in services or on sobriety.

WHEREAS, SHE will contract with AWI to manage and maintain the property along with asset management services as assigned,

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Attachment: MOU with AWI and SHE_Final Reviewed (RES-2021-263 : Memorandum of Understanding (MOU) with Self-Help Enterprises and

WHEREAS, AWI has experience managing housing for the target population.

WHEREAS, MCHHSA has agreed to provide supportive services for the target population for a period of 20 years, and will either provide direct services or contract with a qualified agency to provide some or all of the services;

Therefore, in an effort to achieve a healthy and integrated community, and maximize collaboration between the parties, Self Help Enterprises, Mariposa County Health & Human Services Agency and AWI agree that it is in the best interests of all concerned to enter into this Memorandum of Understanding.

The parties to this MOU have been selected specifically for their expertise and demonstrated success in serving the eligible population and delivering positive outcomes in a supportive housing environment. Important outcomes include, but are not limited to, residential stability, improved physical health and mental health, reduced use of acute and emergency services, increased resident incomes, and resident participation in vocational programs.

Responsibilities of SHE and MCHHSA (AWI responsibilities are separately stated.)

Participate in a collaborative planning process that develops and strengthens linkages between the agencies, which will finance and deliver housing and services to low-income, chronically homeless, or at risk of chronic homelessness and severely mentally ill individuals.

- Facilitate the development of inter-disciplinary and inter-agency strategies to more effectively meet the needs of those who are low-income, chronically homeless, or at risk of chronic homelessness and severely mentally ill, including the provision of social services linked to permanent housing, which coordinate staff and resources to reduce the fragmentation and barriers encountered by the target population and support them in stabilizing their health and maintaining housing.

- Work with other collaborative members to appropriately share information and decision-making, through case conferences and other strategies as needed, to deliver services appropriate to the target population while implementing appropriate safeguards to protect resident confidentiality.

- Participate in relevant trainings to be either offered directly through the Mariposa County Health & Human Services Agency Department or referred to by MCHHSA; for example, training in confidentiality requirements, fair housing laws, emergency protocols, etc.

- Work in partnership with Service Provider to identify service needs, develop program strategies and implement services in a manner that respects the dignity and diversity of all participants.

- Participate, as needed, in efforts to obtain and analyze data to document the cost-effectiveness of services linked to permanent mixed-supportive housing, while protecting and respecting individuals' confidentiality and privacy rights.

- Operations Meetings: Designate a minimum of one representative to participate in regular Operations Meetings convened by SHE. Meetings are to be attended by at least one representative from SHE, MCHHSA, and AWI (as needed)

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- Work collaboratively to implement the NPLH Supportive Services Plan and the shared commitment to ensure voluntary wrap-around supportive services are available to all residents.

- Agree to collaborate to implement Housing First practices, consistent with the core components set forth in Welfare and Institutions Code Section 8255(b);

- Confidentiality: All parties agree that, by virtue of entering into this Agreement, they will have access to certain confidential information regarding residents and the other parties' operations related to this project. None of the parties bound in this MOU will at any time disclose confidential information and/or material without the consent of the subject resident unless such disclosure is authorized in this agreement or required by law; all HIPAA regulations apply to this initiative. Unauthorized disclosure of information shall be considered a material breach of this Agreement. Where appropriate, releases will be secured before confidential information is exchanged. Confidential information will be handled with the utmost discretion and judgment.

- Nondiscrimination: There shall be no discrimination against any persons on account of race, color, creed, religion, sex, marital status, sexual orientation, age, disabilities, ancestry, or national origin in the operations of the project described in this MOU.

- Severability: In the event any provision of this Agreement shall be found to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect the validity, legality, and enforceability of the remainder of this Agreement.

- Termination: This MOU may be terminated in its entirety by any party, without cause, upon not less than sixty (60) calendar days written notice to other participants.

- Agree to participate in the designated Coordinated Entry System for referrals for housing from the target population.

Responsibilities of Organizations Developing, Operating, and/or Providing Permanent Housing (Self-Help Enterprises)

- Facilitate resident participation in developing community, which supports the maintenance of a safe, clean, supportive housing environment and enforces the terms of resident lease agreements, including community rules.
- Foster a positive relationship among residents and stakeholders in order to create a strong, successful community at the property.
- Facilitate the provision of appropriate support services and resident activities by providing space and reasonable access to facilities for individual consultation, group meetings, and opportunities for outreach to residents.
- Collaborate with service partners to facilitate procedures to inform residents of the services that are available to them on a voluntary basis (e.g., resident orientation, notices, bulletin boards, etc.), and

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establish and implement procedures to notify service partners of residents experiencing housing difficulties.

- Work in concert with MCHHSA to ensure a seamless and successful connection between referrals of new applicants and the provision of Support Services and Property Management responsibilities.
- Perform duties in compliance with all regulatory agencies that have oversight responsibilities with respect to the Apartments in order to maintain the property for the target population, as long as adequate rental subsidies are available.
- Monitor the performance of Property Management, Support Services and all ancillary services associated with the Apartments on a regular basis to ensure the physical, financial and operating integrity and success of the Apartments.
- Provide, or facilitate the provision of, building maintenance, security, and other Property Management services in a manner that provides quality, safe, permanent affordable housing to those who are low-income, formerly homeless and/or severely mentally ill.
- Ensure that Property Management staff and Support Services staff have a basic understanding of the needs of people who are low-income, formerly homeless and/or severely mentally ill.
- Clinical Meetings: Along with Service Provider case managers, appropriate on-site Support Service staff, and appropriate implementation specialists, designate an owner representative to attend regularly scheduled Clinical Meetings to: Facilitate the coordination of property management, case management, and on-site support services, and address specific building and/or resident issues. Designated On-site Support Services staff will convene these meetings.
- Senior supervisors of SHE and support services provider will hold regular Operations Meetings with the focus on global issues regarding the care of the property and outcome goals.
- Support and SHE staff will participate in regularly scheduled Resident Advisory Committee meetings. The purpose of the meetings will be to identify needed improvements for the site, to plan and implement community activities, to identify new or unmet needs and plan for services to address them, and to establish and maintain effective and respectful communication among all parties.
- SHE and MCHHSA shall facilitate supportive services for all units in addition to NPLH services, such as an after-school program, financial literacy and other adult education and wellness classes.

Responsibilities of Organizations Providing On-site Property Management Services (AWI)

- Provide professional property management services for the Project.
- Accept and process referrals for move in and enforce the terms of the lease and house rules.
- Communicate with MCHHSA if behavior issues exist so case workers can council the resident.
- Advise MCHHSA and case worker in the event a lease violation is served – so the case worker can assist.

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- Advise when a notice to vacate is given for a NPLH unit so MCHHSA can send vetted applicants to process for move in.
- Meet with SHE, MCHHSA, tenant representatives and Support Services Staff on an as-needed basis per the direction provided in this MOU (not to include case management or disclosures subject to HIPAA regulations).
- Protect resident/applicant confidentiality and privacy rights.

Responsibilities of Organization Providing On-site Support Services (MCHHSA or contracted service provider)

- Hire, orient and supervise a team of qualified staff to provide the clinical case management services patterned after the wellness and recovery model.
- Provide outreach and client-centered case management and treatment services to address NPLH resident needs, including mental and physical illness and substance abuse. Services will include voluntary participation in generalized case management services.
- Coordinate with on-site Support Services and NPLH residents to implement and evaluate group discussions and activities that are designed to support residents individually and communally.
- Emphasize participant referral to primary care and assist with follow-up.
- Conduct orientations and needs assessments for all NPLH residents as they move into housing. Assessments assist staff and NPLH residents in identifying issues which may affect their ability to retain housing and present the opportunity to work with NPLH residents on addressing those issues.
- In collaboration with each participant, develop a personalized treatment plan that facilitates his/her compliance with community and program rules and his/her integration into the housing community.
- Provide wraparound services to participants including mental health services, substance abuse treatment, case management, and follow-up with medical providers and participant appointments.
- Provide intensive outreach to non-engaged residents on a consistent and regular basis.
- Meet with individual residents as indicated by each resident's individualized treatment plan to obtain their input into the development and delivery of services, and to engage them in support services, as appropriate.
- Offer assistance with independent living skills and problem solving to severely mentally ill individuals who obtain permanent housing, and assist them in accessing community services (i.e., money management, medical services, substance abuse/mental health treatment, employment, education, benefits information) through information, referrals, advocacy, and additional followup, as necessary.

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- Provide assistance to residents in learning housekeeping skills, including bringing in furniture from reputable sources, pest control, room cleaning, shopping for cleaning supplies, laundry, food preparation and clean up.
- Help develop and follow emergency and other program procedures.
- Clinical Meetings: Designate at least one representative to meet with SHE and other partners at the housing site on a regular basis to discuss issues such as resident behavior, policy issues, resident crises, building policies, and how to effectively address such issues.
- Facilitate resident participation in developing community, which supports the maintenance of a safe, clean, supportive housing environment. Help residents understand and meet their obligations with respect to resident agreements and community rules, and in the resolution of conflicts.
- Be engaged with all partners involved during the resident selection, move in and housing maintenance processes, to positively assist project partners and residents in transitioning smoothly into housing.
- In collaboration with project partners, service provider engages in the ongoing re-leasing of units at the Apartments, through participation in the Central Sierra Continuum of Care (CoC) Coordinated Entry System (CES) for eligibility assessment and resident selection for the NPLH units, in compliance with the target population criteria. The resident selection process will employ a Housing First approach, including low-barrier entry, harm reduction and reasonable accommodation, and will comply with basic resident protections established under federal, state, and local law. Resident selection and referral will take place within 7 days of notification of an upcoming tenant vacancy or if no tenant notice to vacate is provided, within 7 days of notification of the vacancy
- Upon new tenant referral, service provider will provide letter to Property Management confirming eligibility of NPLH tenant. Service provider will retain full records of eligibility including documentation of homeless and mental health statuses.
- If a reasonable accommodation is requested by a NPLH tenant, the service provider will assist with application preparation and, where possible, lease up materials.
- In collaboration with project partners, service provider will develop case management service plans and coordination that meet the needs of the residents residing at the Apartments.
- Identify critical policy issues that may require modification of current rules or practices in providing services.
- Facilitate community-building activities (i.e. educational workshops, trainings, building socials, support groups, discussion groups, volunteer opportunities, etc.) to establish peer support systems, including social, recreational, educational and vocational activities, with particular attention to substance abuse recovery, effective management of the symptoms of mental illness, and safety issues.
- Service provider will participate in ongoing training and education programs regarding co-occurring mental illness and substance abuse disorders, prevention and intervention, symptom management and harm reduction. Where possible they will participate in training programs with partner agencies

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Fax: 916.556.3483

- Site Operations Meetings: Participate in regularly scheduled Operations Meetings that are to include representatives from each of the parties as described in this MOU. .

Responsibilities of Government Agency Facilitating NPLH Collaboration: The Mariposa County Health & Human Services Agency Department

Review current funding requirements and service delivery systems to help collaborating agencies identify and overcome barriers to the cost-effective integration of services for participants with serious mental illness or serious emotional disorders.

- Support service partners to sustain and expand cost-effective services linked to permanent housing for eligible, seriously mentally ill individuals.
- Provide coordination and supervision, in consultation with the participating agencies, to facilitate the operations of the NPLH Program.
- Identify critical policy issues which may require modification of current rules or practices to facilitate integration of services linked to permanent housing for the target population to more effectively access the housing and services they need.
- Assist, as needed, in the coordination of Site Operations Meeting to be attended by management representatives of all collaborating organizations.
- Resolve disputes among parties or questions regarding NPLH regulations in consultation with the Supportive Services Coordinator at MCHHSA.
- Ensure compliance with NPLH regulations and participate in data and evaluation outcomes activities.
- In collaboration with project partners, provide service plan development and coordination to ensure that housing services for the apartments are well thought-out and capable of meeting the needs of the target population upon start-up and on an on-going basis.
- Mariposa County Public Health team members or community medical partners to meet the additional health needs of the residents as well as access to other County services, as required.
- Assist SHE in leveraging other programs and services which would further support the success for retaining permanent housing for the target population.
- Support the local Coordinated Entry System and serve as the liaison with the Continuum of Care to ensure adequate countywide homeless planning and data management systems continue for the term of the MOU.

2125 19th Street
Sacramento, CA 95818
Phone: 916.556.3480
Fax: 916.556.3483

Attachment: MOU with AWI and SHE_Final Reviewed (RES-2021-263 : Memorandum of Understanding (MOU) with Self-Help Enterprises and

Attachment: MOU with AWI and SHE_Final Reviewed (RES-2021-263 : Memorandum of Understanding (MOU) with Self-Help Enterprises and

In Witness Whereat the parties, by signature below, have duly executed this Agreement.

_____ _____

Thomas J. Collishaw, President/CEO
Self-Help Enterprises,
A California Nonprofit Public Benefit Corporation

Date

_____ _____

Tina Williams, President
AWI Management Corporation,
A California Corporation

Date

_____ _____

Shannon Gadd, Director
Mariposa County Health & Human Services Agency,
A Governmental Entity

Date

2125 19th Street
Sacramento, CA 95818

Phone: 916.556.3480
Fax: 916.556.3483

MARIPOSA COUNTY

HHS/Fiscal · (209) 966-2000

RESOLUTION - ACTION REQUESTED 2021-264

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: Budget Action Increasing Revenue and Appropriation for Professional Services Expenses

---

RECOMMENDATION AND JUSTIFICATION:
Approve Budget Action Increasing Prior Year Revenue and increasing the appropriation for Professional Services in the FY20-21 Mental Health Budget ($546,247).

This Budget Action recognizes greater than anticipated prior year revenue already received and increases the appropriation for professional services expenses, line 001-0402-622.04-18. The professional services expenses in line 04-18 were higher than anticipated because of increased costs for mental health contractors during FY20-21.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
In the normal course of business, the Agency must request Budget Actions to adjust the various Health and Human Services Agency funds to pay vendors and balance the budgets as we approach the Fiscal Year end.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
If this budget action is not approved, the Health and Human Services Agency will be unable to pay expenses and balance the budget for FY20-21 Year End.

FINANCIAL IMPACT:
This Budget Action recognizes prior year revenue received and increases the appropriation for professional services expenses, line 001-0402-622.04-18. There is no net impact to the County General Fund.

ATTACHMENTS:
Budget Action to recognize prior year revenue and appropriate for 04-18 Professional Services expenses (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

BUDGET ACTION FORM

FUND	DEPT/DIV	ACCOUNT	DESCRIPTION	PROJECT	INCREASE	DECREASE
001	0402	305.50-38	PRIOR YEAR REVENUE		($546,247)	
001	0402	622.04-18	PROFESSIONAL SERVICES		$546,247	
	to recognize prior year revenue received					
	and increase the appropriation for 04-18 Professional Services expenses					
				TOTAL	$0	$0

TRANSFER BETWEEN FUNDS						
				TOTALS	$0	$0

ACTION REQUESTED: (Check all that apply)

(X) Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the county budget, or in any one fund of the budget , or appropriating Reserve for Contingencies;

( ) Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;

JUSTIFICATION:

DEPT HEAD SIGNATURE DATE

APPROVED BY RES NO. CLERK DATE

AUDITOR'S USE ONLY
BA #

Budget Revision Form Revised 11/95

C:\EXCEL\BUDGET98\BUDCHGS\Budget Action to recognize prior year revenue and appropriate for 04-24 inpatient expenses

Attachment: Budget Action to recognize prior year revenue and appropriate for 04-18 Professional Services expenses (RES-2021-264 : Budget

MARIPOSA COUNTY

HHS/Social Services · (209) 966-2000

RESOLUTION - ACTION REQUESTED 2021-265

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: Approve Second Addendum to Lease Agreement at Yosemite Inn

---

RECOMMENDATION AND JUSTIFICATION:
Approve a Second Addendum to Emergency Occupancy Agreement with Yah 1901 LLC to increase the amount by $75,000 for a new amount not to exceed $325,000; and Authorize the Board of Supervisors Chair to Sign the Addendum.

As part of the County's response to COVID-19, the state has authorized and provided funding for a lease of Yosemite Inn. The lease allows the County to provide housing for individuals who need to be isolated or quarantined but do not have the ability to do so on their own. The second addendum provides additional funding to ensure that all payments of services are provided under the agreement.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
A local health emergency due to COVID-19 was proclaimed in Mariposa County on March 13, 2020. A local state of emergency was proclaimed a few days later and ratified by this Board on March 24, 2020.

Toward the end of March 2020, the state announced funding to facilitate local purchase or lease of hotels. The County applied for funding and has been awarded $416,000 for a hotel lease.

Board of Supervisors approved Resolution Number 2020-180 on April 7, 2020, authorizing a 90 day lease of Yosemite Inn.

Board of Supervisors approved Resolution Number 2020-557 on September 15, 2020, authorizing a renewal of the 90 day lease of Yosemite Inn.

Board of Supervisors approved Resolution Number 2021-103 on March 2, 2021, authorizing a First Addendum to extend the term of the lease with Yosemite Inn to March 31, 2021.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
If the Board does not approve, the County would be non-compliant in meeting its full financial obligation to a valuable community partner.

REF ID# 11742

FINANCIAL IMPACT:
This agreement is supported by a grant from the California Department of Social Services.

ATTACHMENTS:
Agreement_Yah 1901 LLC Wsignatures (2020-557) (PDF)
Addendum Yah LLC Lease - Wsignatures Res #2021-103 (PDF)
2nd Addendum to Extend Modify Yah Lease Agreementv4 (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

MARIPOSA COUNTY

HHS/Social Services · (209) 966-3689

RESOLUTION - ACTION REQUESTED 2020-557

MEETING: September 15, 2020

TO: The Board of Supervisors

FROM: Eric Sergienko, Health Officer/Acting HHSA Director

RE: Approve an Agreement for Lease at Yosemite Inn

RECOMMENDATION AND JUSTIFICATION:
Approve an Emergency Occupancy Agreement with Yah 1901 LLC for the Purpose of Leasing a Hotel to Provide Housing to Individuals who Are Affected by COVID-19 in an amount not to exceed $250,000.

As part of the County's response to COVID-19, the state has authorized and provided funding for a lease of Yosemite Inn. The lease allows the County to provide housing for individuals who need to be isolated or quarantined but do not have the ability to do so on their own.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
A local health emergency due to COVID-19 was proclaimed in Mariposa County on March 13, 2020. A local state of emergency was proclaimed a few days later and ratified by this Board on March 24, 2020.

Toward the end of March, the state announced funding to facilitate for local purchase or lease of hotels. The County applied for funding and had been awarded $416,000 for a hotel lease.

Board of Supervisors approved Resolution Number 2020-180 on April 7, 2020, authorizing a 90 day lease of Yosemite Inn.

Given the continuous need for housing of this target population, Mariposa County has decided to renew the lease agreement through December 31, 2020.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not approve. An inability to isolate individuals may contribute to wider spread of COVID-19 in our community.

FINANCIAL IMPACT:
This agreement is supported by a grant from the California Department of Social Services.

REF ID# 10963

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

Resolution - Action Requested 2020-557

ATTACHMENTS:
Agreement_Yah 1901 LLC Wcsignature (PDF)

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Merlin Jones, District II Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Smallcombe, Jones, Long, Cann, Menetrey

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

COUNTY OF MARIPOSA NO._____

EMERGENCY OCCUPANCY AGREEMENT

OCCUPANCY AGREEMENT COVERING PREMISES LOCATED AT:
5180 Jones Street Mariposa, CA 95338
OWNER'S FED. TAX. I.D., NO. OR SOCIAL SECURITY NO.:
TENANT: County of Mariposa

Preamble

THIS OCCUPANCY AGREEMENT, made and entered into this__ day of _____, 2020 by and between Yah 1901 LLC, a California Limited Liability Company, hereinafter called the Owner, without distinction as to number or gender, and the County of Mariposa, a political subdivision of the State of California, hereinafter called the County. **This Agreement is entered into pursuant to the Governor's State of Emergency Proclamation dated March 4, 2020 and Executive Order N-25-20, in response to COVID-19, and is directly related to that emergency and necessary for the preservation of public health and safety.**

WITNESSETH

Description

1. The Owner hereby authorizes the County and the County hereby hires from the Owner those certain premises "AS IS" with appurtenances situated in the County of Mariposa, State of California, and more particularly described as follows:

> The Yosemite Inn, consisting of twenty-seven (27) rooms, located at 5180 Jones Street, Mariposa, CA, and all parking spaces contiguous to the subject hotel building, and unlimited use of the building's common facilities. The County shall have exclusive access to and use of the occupied premises set forth in this occupancy agreement twenty-four (24) hours per day, seven (7) days per week with no exceptions.

Term

2. The term of this occupancy agreement shall commence on July 7, 2020, and shall continue through December 31, 2020. Term can be extended through mutual agreement of both parties.

Early Termination

3. The County may terminate this occupancy agreement at any time by giving written notice to the Owner at least ten (10) days prior to the date when such termination shall become effective. The County may terminate this occupancy agreement as to all or some of the rooms without such notice upon the mutual agreement between the Owner and the County. If this occupancy agreement is terminated as to all or some of the rooms, the County shall not be

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

required to pay for those rooms. If the County fails to complete its move out within the notice period and remains in the premises, additional rent shall be paid and prorated on a thirty (30) day month, based on the actual number of days the County occupies the premises following the effective date of termination.

Rent

4. Rental payments shall be paid by the County, from legally available funds and subject to the California Constitution, in arrears bi-weekly during said term as follows:

THE DAILY ROOM RATE SHALL BE ONE HUNDRED FIVE DOLLARS ($105.00) PLUS TRANSIENT OCCUPANCY TAX (TOT) DURING THE TERM OF THIS OCCUPANCY AGREEMENT. THE COUNTY WILL ONLY RECEIVE BILLING FOR THE ROOMS AND DAYS OF OCCUPANCY BY COUNTY CLIENTS.

The Owner shall provide a bi-weekly invoice to the County at the address below. Rental shall be paid to Owner at the address specified in Paragraph 5 or to such other address as the Owner may designate by a notice in writing.

Invoices to the County shall be sent to: County of Mariposa
P.O. Box 99
Mariposa, CA 95338

Notices

5. All notices and correspondence herein provided to be given, or which may be given by either party to the other, shall be deemed to have been fully given when made in writing and either: 1) deposited in the United States Mail, certified and postage prepaid; or 2) sent via an alternate commercial overnight delivery service (i.e. FedEx or similar) with receiver's signature required; and addressed as follows:

To the Owner:

Gautam Patel
Yah 1901 LLC
5776 Stoneridge Mall Road, Suite 155
Pleasanton, CA 94588

To the County:

County Administrative Officer
P.O. Box 189
Mariposa, CA 95338

Rental warrants shall be made payable to: Yah 1901 LLC

and mailed to: Yah 1901 LLC
5776 Stoneridge Mall Road, Suite 155
Pleasanton, CA 94588

Nothing herein contained shall preclude the giving of any such written notice by personal service. The address to which notices and correspondence shall be mailed to either party may be changed by giving written notice to the other party.

Parking

6. Parking spaces, upon commencement of the occupancy agreement, shall be unobstructed and completely accessible for County's use.

Services, Utilities, and Supplies

7. The Owner, at the Owner's sole cost and expense, shall furnish normal and standard hotel operation functions including but not limited to the following services, utilities, and supplies to the area occupied by the County, and also to the "common" building areas (if any) such as lobbies, elevators, stairways, corridors, etc., if any:

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

A. Sewer, trash disposal, and water service, including both hot and cold water to the lavatories.

B. Elevator (if any) service.

C. Electricity and/or gas as necessary to provide power for heating, ventilating, and air conditioning, and electrical or gas service as needed for County 's operations.

D. Cable TV, Wifi, and local phone service in each room.

E. Pool, pool area, and pool equipment, if any.

F. Linen/terry supplies and utilization of laundry equipment.

Should there be a request to the Owner for maintenance, the County shall inform the Owner if the maintenance request is for a room/guest that has tested positive for COVID-19. The Owner shall inform its employees of any positive tests and provide its employees with appropriate personal protective equipment (PPE).

In the event of failure by the Owner to furnish any of the above services or utilities in a satisfactory manner, the County may furnish the same at its own cost; and, in addition to any other remedy the County may have, may deduct the amount thereof, including County's administrative costs, from the rent that may then be, or thereafter become due hereunder.

Repair and Maintenance

8. During the term of this occupancy agreement, the Owner shall maintain the occupied premises in good repair and tenantable condition. Owner is free to perform renovations at Yosemite Inn property and will notify the County of intention to perform such renovations.

Assignment

9. The County shall have the ability to assign this occupancy agreement.

Quiet Possession

10. The Owner agrees that the County, while keeping and performing the covenants herein contained, shall at all times during the existence of this occupancy agreement, peaceably and quietly have, hold, and enjoy the occupied premises without suit, trouble, or hindrance from the Owner or any person claiming under Owner.

The County shall enforce a code of conduct/guest expectations, a copy of which is attached hereto as Exhibit A and made a part hereof.

The County shall have staff present during regular daytime hours (8:00 a.m. to 5:00 p.m.) and more if needed.

Destruction

11. If the occupied premises are totally destroyed by fire or other casualty, this occupancy agreement shall terminate. If such casualty shall render ten percent (10%) or less of the floor space of the occupied premises unusable for the purpose intended, Owner shall effect restoration of the premises as quickly as is reasonably possible, but in any event within thirty (30) days.

In the event such casualty shall render more than ten percent (10%) of such floor space unusable but not constitute total destruction, Owner shall forthwith give notice to County of the specific number of days required to repair the same. If Owner under such circumstances shall not give such notice within fifteen (15) calendar days after such destruction, or if such notice shall specify that such repairs will require more than ninety (90) days to complete from date such notice is given, County , in either such event, at its option may terminate this occupancy agreement or, upon notice to Owner, may maintain occupancy and elect to undertake the repairs itself, deducting the cost thereof from the rental due or to become due under this occupancy agreement and any other occupancy agreement between Owner and County .

In the event of any such destruction other than total, where the County has not terminated the occupancy agreement as herein provided, or pursuant to the terms hereof has not elected to make the repairs itself, Owner shall diligently prosecute the repair of said premises and, in any event, if said repairs are not completed within the period of thirty (30) days for destruction

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

aggregating ten percent (10%) or less of the floor space, or within the period specified in Owner's notice in connection with partial destruction aggregating more than ten percent (10%), the County shall have the option to terminate this occupancy agreement or complete the repairs itself, deducting the cost thereof from the rental due or to become due under this occupancy agreement and any other occupancy agreement between Owner and County .

It is understood and agreed that the County or its agent has the right to enter its destroyed or partially destroyed occupied facilities no matter what the condition. At the County's request, the Owner shall immediately identify an appropriate route through the building to access the County occupied space. If the Owner cannot identify an appropriate access route, it is agreed that the County may use any and all means of access at its discretion in order to enter its occupied space.

Subrogation Waived

12. To the extent authorized by any fire and extended coverage insurance policy issued to Owner on the herein occupied premises, Owner hereby waives the subrogation rights of the insurer, and releases the County from liability for any loss or damage covered by said insurance.

Prevailing Wage Provision

13. For those projects defined as "public works" pursuant to Labor Code §1720.2, the following shall apply:

A. Owner/contractor shall comply with prevailing wage requirements and be subject to restrictions and penalties in accordance with §1770 et seq. of the Labor Code which requires prevailing wages be paid to appropriate work classifications in all bid specifications and subcontracts.

B. The Owner/contractor shall furnish all subcontractors/employees a copy of the Department of Industrial Relations prevailing wage rates which Owner will post at the job site. All prevailing wage rates shall be obtained by the Owner/contractor from:

Department of Industrial Relations
Division of Labor Statistics and Research
455 Golden Gate Avenue, 8th Floor
San Francisco, California 94102
Phone:(415) 703-4774
Fax: (415)703-4771

For further information on prevailing wage: http://www.dir.ca.gov/dlsr/statistics_research.html

C. Owner/contractor shall comply with the payroll record keeping and availability requirement of §1776 of the Labor Code.

D. Owner/contractor shall make travel and subsistence payments to workers needed for performance of work in accordance with the Labor Code.

E. Prior to commencement of work, Owner/contractor shall contact the Division of Apprenticeship Standards and comply with §1777.5, §1777.6, and §1777.7 of the Labor Code and Applicable Regulations

Fair Employment Practices

14. During the performance of this occupancy agreement, the Owner shall not deny benefits to any person on the basis of religion, color, ethnic group identification, sex, age, physical or mental disability, nor shall they discriminate unlawfully against any employee or applicant for employment because of race, religion, color, national origin, ancestry, physical handicap, mental disability, medical condition, marital status, age, or sex. Owner shall ensure that the evaluation and treatment of employees and applicants for employment are free of such discrimination.

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

Owner shall comply with the provisions of the Fair Employment and Housing Act (Government Code, Section 12900 et seq.), the regulations promulgated thereunder (California Code of Regulations, Title 2, Section 11000 et seq.), the provisions of Article 9.5, Chapter 1, Part 1, Division 3, Title 2 of the Government Code (Government Code, Sections 11135-11139.8), and the regulations or standards adopted by the awarding County agency to implement such article.

Holding Over

15. In the event the County remains in possession of the premises after the expiration of the occupancy agreement term, or any extension or renewal thereof, this occupancy agreement shall be automatically extended on a month to month basis, subject to a thirty day (30) days termination by the County and otherwise on the terms and conditions herein specified, so far as applicable. If the County fails to vacate the premises within the notice period and remains for an extended period, additional rent shall be paid and prorated on a thirty (30) day month, based on the actual number of days the County occupies the premises following the effective date of termination.

Surrender of Possession

16. Upon termination or expiration of this occupancy agreement, the County will peacefully surrender to the Owner the occupied premises in as good order and condition as when received, except for reasonable use and wear thereof and damage by earthquake, fire, public calamity, the elements, acts of God, or circumstances *over* which County has no control or for which Owner is responsible pursuant to this occupancy agreement.

Time of Essence, Binding upon Successors

17. Time is of the essence of this occupancy agreement, and the terms and provisions of this occupancy agreement shall extend to and be binding upon and inure to the benefit of the heirs, executors, administrators, successors, and assigns to the respective parties hereto. All of the parties hereto shall be jointly and severally liable hereunder.

No Oral Agreements

18. It is mutually understood and agreed that no alterations or variations of the terms of this occupancy agreement shall be valid unless made in writing and signed by the parties hereto, and that no oral understanding or agreement not incorporated herein, shall be binding on any of the parties hereto.

Insurance

19. The Owner understands and agrees to the following:

The County has elected to be insured for its liability exposures through the CSAC Excess Insurance Authority. The County and its employees acting in the course and scope of their employment are insured for tort liability arising out of official County business. All claims against the County of Mariposa based on tort liability should be presented as a government claim to the County of Mariposa, P.O. Box 784, Mariposa, CA 95338. *(Gov.* Code section 900, et. seq.)

The County has also elected to be insured for its motor vehicle liability exposures through the CSAC Excess Insurance Authority. This program provides liability coverage arising out of the operations of motor vehicles used by County employees for official County business (California Vehicle Code Sections 17000 and 17001). Motor vehicle liability claims against the County of Mariposa should be presented to the County of Mariposa, P.O. Box 784, Mariposa CA 95338. If your motor vehicle liability claim is not resolved within six months from the date of loss, California law requires you to file a formal claim with the County of Mariposa, P.O. Box 189, Mariposa, CA 95338. (Gov. Code section 900, et. seq.)

The Owner, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the County including materials, parts or equipment furnished in connection with such

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

work or operations. General liability coverage can be provided in the form of an endorsement to the County's insurance (at least as broad as ISO Form CG 20 10).

Hazardous Substance

20. The County agrees that it will comply with all applicable laws existing during the term of this occupancy agreement pertaining to the use, storage, transportation, and disposal of any hazardous substance as that term is defined in such applicable law. In the event a government order is issued naming the County or the County incurs any liability during or after the term of the occupancy agreement in connection with contamination which pre-existed the County's obligations and occupancy under this occupancy agreement or which were not caused by the County, the Owner shall hold harmless, indemnify, and defend the County in connection therewith and shall be solely responsible as between the County and the Owner for all efforts and expenses thereto.

Restoration of Premises

21. Upon termination of this occupancy agreement, the Owner agrees that any equipment installed by the County shall be and remain the property of the County, and the County shall remove such property when vacating the premises. The County shall restore all surfaces, including floors and walls, to the condition existing prior to its installation, including repair of damaged floor tile and patching and repainting damaged wall surfaces to match adjacent existing surfaces, unless the Owner does not wish for these restorations to occur. The County shall clean the premises per the current health and safety protocols established by public health officials, immediately prior to vacating the premises.

Access

22. The Owner shall allow the County or its agents to enter the premises as of 7:00 AM. on July 7, 2020, to stage and prepare the property for occupants, or other parties, or for any other purpose the County deems necessary.

Indemnification

23. The County agrees to indemnify and hold harmless the Owner to the extent authorized by Government Code Section 14662.5 and agrees to repair or pay for any damage proximately caused by reason of the County's use of said premises during the term of this agreement, except to the extent that any such damages suffered by the Owner are the result of the Owner's negligent or wrongful acts or the acts of any persons acting under or on behalf of the Owner and/or where the County is found to have no liability by reason of any immunity arising by statute or common law in connection with the fulfillment of the County 's constitutional and statutory public responsibilities.

The Owner agrees to indemnify and hold harmless the County in the event of any claim, demand, cause of action, judgments, obligations, or liabilities, and all reasonable expenses which the County may suffer as direct and proximate result of the negligence or other wrongful act or violation of law by the Owner, its employees, or any person or persons acting under the direct control and authority of the Owner or its employees, in connection with the County 's occupancy of said premises under and during the term of this agreement, except to the extent that any such damages or expenses suffered by the County are the result of County's sole negligence.

Taxes

24. The Owner is solely responsible for all tax liabilities, including property taxes.

Exclusive Use

25. The Owner shall not rent or allow occupancy of any vacant rooms or facilities in the hotel during the term of the County's occupancy of the premises.

Occupancy of Premises

26. The Owner and the County understand that they shall not receive rent, fees, or any other form of payments or consideration, or gifts from occupants of hotel rooms in exchange for access to or use of the premises. The Owner and the County also understand that they have not entered into any agreements with the occupants of the hotel rooms related to the use of the premises. The occupants of the hotel rooms are not persons who hire any dwelling unit from the Owner or the County within the meaning of California Civil Code section 1940

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

FEDERAL PROVISIONS

Remedies

27. Unless otherwise expressly provided herein, the rights and remedies hereunder are in addition to, and not in limitation of, other rights and remedies under the occupancy agreement, at law or in equity, and exercise of one right or remedy will not be deemed a waiver of any other right or remedy.

Clean Air Act

28. The Owner agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. Section 7401 etseq.

29. The Owner agrees to report each violation to the County and understands and agrees that the County will, in turn, report each violation as required to assure notification to the California Governor's Office of Emergency Services, Federal Emergency Management Agency {FEMA), and the appropriate Environmental Protection Agency Regional Office.

30. The Owner agrees to include these requirements in each subcontract exceeding $150,000 financed in whole or in part with Federal assistance provided by FEMA.

Federal Water Pollution Control Act

31. The Owner agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. Sections 1251 et seq.

32. The Owner agrees to report each violation to the County and understands and agrees that the County will, in turn, report each violation as required to assure notification to the Federal Emergency Management Agency {FEMA), and the appropriate Environmental Protection Agency Regional Office.

33. The Owner agrees to include these requirements in each subcontract exceeding $150,000 financed in whole or in part with Federal assistance provided by FEMA.

Debarment and Suspension Clause

34. This occupancy agreement is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such the Owner is required to verify that none of the Owner, its principals {defined at 2 C.F.R. § 180.995), or its affiliates {defined at 2 C.F.R. § 180.905) are excluded {defined at 2 C.F.R. § 180.940) or disqualified {defined at 2 C.F.R. § 180.935).

35. The Owner must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.

36. This certification is a material representation of fact relied upon by the County. If it is later determined that the Owner did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the County, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.

37. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

Byrd Anti-Lobbying Amendment, 31 U.S.C. § 1352 (as amended)

38. Owners who apply or bid for an award of $100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient who in turn will forward the certification(s) to the County.

APPENDIX A, 44 C.F.R. PART 18- CERTIFICATION REGARDING LOBBYING

The undersigned [Owner) certifies, to the best of his or her knowledge, that:

A. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

B. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

C. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Owner certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Owner understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

OWNER

By _____

Date 9/1/20

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

Procurement of Recovered Materials

39. In the performance of this occupancy agreement, the Owner shall make maximum use of products containing recovered materials that are EPA-designated items unless the product cannot be acquired:

i. Competitively within a timeframe providing for compliance with the contract performance schedule;

ii. Meeting contract performance requirements; or

iii. At a reasonable price.

40. Information about this requirement, along with the list of EPA-designated items, is available at EPA's Comprehensive Procurement Guidelines web site, https://www.epa.gov/smm/comprehensive- procurement-guideline-cpg-program

41. The Owner also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act.

Access to Records

42. The following access to records requirements apply to this occupancy agreement:

i. The Owner agrees to provide the County, the FEMA Administrator, the Comptroller General of the United States, or any of their authorized representatives access to any books, documents, papers, and records of the Owner which are directly pertinent to this occupancy agreement for the purposes of making audits, examinations, excerpts, and transcriptions.

ii. The Owner agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.

iii. The Owner agrees to provide the FEMA Administrator or his or her authorized representatives access to construction or other work sites pertaining to the work being completed under the contract.

iv. In compliance with the Disaster Recovery Act of 2018, the County and the Owner acknowledge and agree that no language in this contract is intended to prohibit audits or internal reviews by the FEMA Administrator or the Comptroller General of the United States.

Department of Homeland Security Seal, Logo, Flags

43. The Owner shall not use the OHS seal(s), logos, crests, or reproductions of flags or likenesses of OHS agency officials without specific FEMA pre-approval.

Compliance with Federal Law, Regulations, and Executive Orders

44. This is an acknowledgement that FEMA financial assistance will be used to fund all or a portion of this occupancy agreement. The Owner will comply with all applicable Federal law, regulations, executive orders, FEMA policies, procedures, and directives.

No Obligation by Federal Government

45. The Federal Government is not a party to this occupancy agreement and is not subject to any obligations or liabilities to the non-Federal entity, contractor, or any other party pertaining to any matter resulting from this occupancy agreement.

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

IN WITNESS WHEREOF, this occupancy agreement has been executed by the parties hereto as of the dates written below

COUNTY OF MARIPOSA

By _____
KEVIN CANN, Chair
Mariposa County Board of Supervisors

Date 9-15-2020

OWNER

By _____
GAUTAM PATEL
Yah 1901 LLC

Date 9/1/20

APPROVED AS TO FORM:

By _____
STEVEN W. DAHLEM
County Counsel

Date 9-15-20

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

Mariposa County
Health & Human Services Agency
Healthy. Safe. Thriving.

Mariposa Project RoomKey

Client Expectations and Responsibilities

Client rights and responsibilities:

- The right to feel safe and the responsibility to respect the rights of others to feel safe.
- Theright to be treated with respect regardless or your race, status, gender, sexual orientation, age, religion or beliefs.
- The right to confidentiality. The responsibility to respect the confidentiality of others.
- The right to receive supportive services when applying for income assistance, employment, health services, and other support services.
- The responsibility to follow guidelines and directions of the staff and volunteers of Project RoomKey.
- The responsibility for your own personal belongings.
- Pets will not be allowed on the property anywhere including in the rooms. Plans will be made for your pet to be fostered during your time in the hotel and returned to you upon discharge.
- Smoking, e-cigarette, or vaping is not permitted in any room or in your vehicle. You may smoke in the designated marked smoking area only.
- Illegal substances are not allowed in the rooms or anywhere on the property. Staff has the right to search if they suspect illegal substances, weapons, pets or guests are onsite.
- Vehicles are allowed if you have one but keep in mind the following:
    - Vehicles are to be locked with valuables hidden from plain view or stored in each client's room.
    - Since no pets are allowed on the hotel property, no animals are allowed in vehicles.
    - Vehicles are to remain unoccupied when parked.
    - No vehicle maintenance shall be permitted on the property.
    - County staff or the hotel cannot be held liable for loss or damage to vehicles or property. We strongly suggest you store all valuables in your room.
    - You must maintain a safe speed while entering and exiting the parking lot. Reckless driving will not be tolerated.
- Weapons will not be allowed in any building, common area, parking lot, or rooms.
- Violent or inappropriate behavior towards others will not be allowed or tolerated.
- You agree to complete the COVID-19 Screening Form twice daily.

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

Mariposa County
Health & Human Services Agency
Healthy. Safe. Thriving.

- Clients are to observe quiet time in their rooms between the hours of 10:00 p.m. and 7:00 a.m. daily.
- If you are a client who needs to be isolated or quarantined this means that you are not allowed to leave your room and must remain in the room at all times. Your assigned HHSA staff will let you know when you're no longer needing to be isolated or quarantined.

Client Room:

- You are the only person allowed in your room and are not allowed to have any guests on the property or in your room.
- Each room has the supplies necessary for your personal hygiene needs. If you require other items please notify a team member.
- There are phones in each room that may be used for local calls only.
- You have access to TV and Wi-Fi in your room.
- Please keep your TV volume at an acceptable level.
- All bedding and linens will be washed every week while you are a client in the program or when you exit the program. It is your responsibility to place soiled linens outside of your room in garbage bags provided for you.
- Personal laundry may be washed on site, please sign up for your time slot with HHSA staff.

Discharge:

- When your stay in Project RoomKey is no longer indicated, as per the Health Officer's orders, you will be discharged from the program.
- Project RoomKey case managers will assist all clients with a discharge plan.

By signing below, you are agreeing that the expectations have been explained to you and that you understand what we are asking of you and that you will follow them as outlined. Failure to meet these expectations may result in your discharge from the Project.

Date_____

Client Name_____

Client Signature_____

Staff Name_____

Staff Signature_____

Attachment: Agreement_Yah 1901 LLC Wsignatures (2020-557) (RES-2021-265 : Approve Second Addendum to Lease Agreement at Yosemite

MARIPOSA COUNTY

HHS/Social Services · (209) 966-2000

RESOLUTION - ACTION REQUESTED 2021-103

MEETING: March 2, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: Approve an Addendum to Lease Agreement at Yosemite Inn

RECOMMENDATION AND JUSTIFICATION:
Approve an Addendum to Emergency Occupancy Agreement with Yah 1901 LLC to extend the lease term through March 31, 2021; and Authorize the Board of Supervisors Chair to Sign the Addendum.

As part of the County's response to COVID-19, the state has authorized and provided funding for a lease of Yosemite Inn. The lease allows the County to provide housing for individuals who need to be isolated or quarantined but do not have the ability to do so on their own. The addendum provides an option of adding leased rooms beyond the specified number and obligates the County to room condition standards and payment for any required repair costs.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
A local health emergency due to COVID-19 was proclaimed in Mariposa County on March 13, 2020. A local state of emergency was proclaimed a few days later and ratified by this Board on March 24, 2020.

Toward the end of March 2020, the state announced funding to facilitate local purchase or lease of hotels. The County applied for funding and has been awarded $416,000 for a hotel lease.

Board of Supervisors approved Resolution Number 2020-180 on April 7, 2020, authorizing a 90 day lease of Yosemite Inn.

Board of Supervisors approved Resolution Number 2020-557 on September 15, 2020, authorizing a renewal of the 90 day lease of Yosemite Inn.

Given the continuous need for housing of this target population, Mariposa County has decided to extend the term of the existing lease agreement to March 31, 2021.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
If the Board does not approve, the inability to isolate individuals may contribute to

Attachment: Addendum Yah LLC Lease - Wsignatures Res #2021-103 (RES-2021-265 : Approve Second Addendum to Lease Agreement at

Resolution - Action Requested 2021-103

wider spread of COVID-19 in our community.

FINANCIAL IMPACT:
This agreement is supported by a grant from the California Department of Social Services.

ATTACHMENTS:
Addendum - Yah LLC Lease Agreement (PDF)
Agreement_Yah 1901 LLC Wsignatures (2020-557) (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

Attachment: Addendum Yah LLC Lease - Wsignatures Res #2021-103 (RES-2021-265 : Approve Second Addendum to Lease Agreement at

RES. NO. 2021-103

ADDENDUM TO AGREEMENT
TO EXTEND, MODIFY, OR RENEW LEASE

This Agreement is an Addendum to that Lease entered into on September 15, 2020 by and between the Owner, Yah 1901 LLC, and the Tenant, the County of Mariposa (County), whereas the parties further agree as follows:

1. The Lease term shall be extended from January 1, 2021 through March 31, 2021.

2. The County commits to lease 14 rooms monthly with the option of adding rooms beyond 14 if and when the need may arise from January 1, 2021 through March 31, 2021.

3. When rooms are vacated, the County agrees to leave the rooms in the same or better condition as initially received. If damages occur caused by client misuse in one of the County leased rooms, the County agrees to repair said room or compensate owner for damages.

4. Except as provided herein, all other terms of the tenancy shall remain in full force and effect.

WHEREFORE, we, the undersigned, do hereby execute and agree to the Agreement on March 2nd, 2021 at Mariposa, California.

Gautam Patel
YAH 1901, LLC
OWNER

Marshall Long, Chair
Mariposa County Board of Supervisors

APPROVED AS TO FORM:

for Steven B Mroz
STEVEN W. DAHLEM
County Counsel

Attachment: Addendum Yah LLC Lease - Wsignatures Res #2021-103 (RES-2021-265 : Approve Second Addendum to Lease Agreement at

SECOND ADDENDUM TO AGREEMENT TO EXTEND, MODIFY, OR RENEW LEASE

This Agreement is a Second Addendum to that Lease entered into on September 15, 2020 by and between the Owner, Yah 1901 LLC, and the Tenant, the County of Mariposa (County), whereas the parties further agree as follows:

1. The total compensation of the lease shall increase by $75,000 to a new amount not to exceed $325,000

2. The lease term shall be extended from March 31, 2021 to May 31, 2021.

   The lease, as hereby amended is ratified and continued. All provisions, terms, covenants, conditions and promises contained in the Lease not amended herein shall remain in full force and effect. This amendment is effective retroactive to March 31, 2021. The parties shall treat the Lease as if it had been in full force and effect continuously since March 31, 2021, without there having been any interruption of the Lease whatsoever.

3. Except as provided herein, all other terms of the tenancy shall remain in full force and effect.

WHEREFORE, we, the undersigned, do hereby execute and agree to the Agreement on _____, 2021 at Mariposa, California.

_____
YAH 1901, LLC
OWNER

_____
Marshall Long, Chair
Mariposa County Board of Supervisors

APPROVED AS TO FORM:

_____
STEVEN W. DAHLEM
County Counsel

Attachment: 2nd Addendum to Extend Modify Yah Lease Agreementv4 (RES-2021-265 : Approve Second Addendum to Lease Agreement at

MARIPOSA COUNTY

Planning · 209-966-5151

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Sarah Williams, Planning Director

RE: PAC Appointment (Midpines)

RECOMMENDATION AND JUSTIFICATION:
Appoint Adam Ferguson to the Midpines Planning Advisory Committee (PAC) for a Term to Expire February 28, 2023.

Mr. Ferguson has expressed interest in serving on the committee and is eligible.

Appointments, term expirations and vacancies have been advertised according to the Maddy Act.

With this action there will be one vacancy on this committee and the vacancy notice will be revised, accordingly.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

It is customary that recommendations for citizens advisory committee appointments are made by the District Supervisor.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Having unfilled vacancies could result in the committee having issues reaching a quorum for conduct of meetings.
.

ATTACHMENTS:
210114 Vacancy 2 Midpines (PDF)
210326 Ferguson redacted app (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

MARIPOSA PLANNING

COUNTY OF MARIPOSA
5100 BULLION STREET • POST OFFICE BOX 2039
MARIPOSA, CALIFORNIA 95338–2039
209 . 966 . 5151 • FAX 209 . 742 . 5024

Sarah Williams, Director
swilliams@mariposacounty.org

NOTICE OF VACANCIES ON THE MIDPINES PLANNING ADVISORY COMMITTEE

Two vacancies currently exist on the Midpines Planning Advisory Committee.

The Committee is an advisory group to the Mariposa County Planning Commission and the Board of Supervisors. The purpose of the Committee is to make recommendations on the adoption of a Specific Plan for Midpines as well as address other planning issues pertinent to the Committee.

The appointment term is for two years. These vacancies will expire February 28, 2023.

Members must be employed, reside, or own property or own a business or be a qualified elector within the geographic boundaries of Midpines Planning Area.

Persons interested in serving on the Committee should complete an application which can be obtained at either the Mariposa County Planning Department or the Clerk of the Board's Office or can be found on line. Completed applications need to be sent to the Clerk of the Board, Rene LaRoche, by mail at P. O. Box 784, Mariposa, CA 95338, (209)966-3222 or email rlaroche@mariposacounty.org

Posting Locations for this notice:

Midpines Post Office
Mariposa County Planning
Mariposa County Clerk
Mariposa County Courthouse
Mariposa County Library
www.mariposacounty.org/planning

Posting Date: 1/14/21
Deadline for Submission: **Open Until Filled**

Attachment: 210114 Vacancy 2 Midpines (2021-54 : PAC Appointment (Midpines))

RECEIVED

MAR 26 2021

BOARD OF SUPERVISORS

County of Mariposa

5100 Bullion Street
P.O. Box 784
Mariposa, CA 95338

(209) 966-3222

Application for Appointment to Mariposa County

BOARDS, COMMISSIONS AND COMMITTEES

http://www.mariposacounty.org/index.aspx?NID=119

Name of Board, Commission or Committee for which you are applying: Midpines Planning Advisory Committee

Supervisorial District in which you Reside: District 1

Length of Residency in the County: 2.5 years (10 years part time)

INSTRUCTIONS

Completely fill out this form, sign and return to:

Clerk of the Board
5100 Bullion Street
P.O. Box 784
Mariposa, CA 95338

First Name: Adam

Last Name: Ferguson

Mailing Address: Midpines, CA 95345

Email Address:

Are you Over 18 Years of Age: Yes

Employment Status: Full Time

Employer's Name: Zephyr Whitewater Expeditions

Employer's Address:

Day Telephone Number:

Cell Phone Number:

Please explain why you wish to serve on this Board/Commission/Committee:
As a member of the community and as Manager of a local family business, I want to be more involved in decisions that affect the future of Midpines.

Please list prior/current appointments to other Boards/Commissions/Committees:
No previous Board appointments

NOTE: THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Attachment: 210326 Ferguson redacted app (2021-54 : PAC Appointment (Midpines))

List any information regarding experience, training and/or education that you feel qualifies you for this position:

Operations Manager for Zephyr Whitewater
- Ensuring multiple trips per day go out safely, and that guests have a positive experience, for thousands of Clients per season.

BA in Nature and Culture, minor in American Studies at UC Davis
- Academic peer Advisor, coordinating between Students and faculty

Experience working in other states and other countries, in a variety of different communities.

Familiar with the seasonal swell of tourism to Midpines and Mariposa County, as well as our extreme Fire season, and more quiet off-season, and with the variable needs of our community

Do you, or any member of your immediate family, work for the County of Mariposa or hold a position that might conflict with your duties for this Board/Commission?

If Yes, please explain:

No

Resumé Attached:	**Time(s) you have available to attend meetings (days, evenings, etc.):**	**Do you have transportation?**
No	Variable but Flexible schedule.	Yes

PLEASE NOTE that once submitted, this document becomes a public record and is subject to all forms of public inspection including, but not limited to, display on the internet, and all public records requests.

I certify that the above information is true and correct, and I authorize the verification of the information in this application in the event I am a finalist for the appointment.

Dated: 3/26/21 Signature: Adam Ferguson

NOTE: THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Attachment: 210326 Ferguson redacted app (2021-54 : PAC Appointment (Midpines))

MARIPOSA COUNTY

Public Works · 209 966 5356

RESOLUTION - ACTION REQUESTED 2021-266

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Mike Healy, Public Works Director

RE: Declare Surplus Property and Authorize Sale and Disposal

RECOMMENDATION AND JUSTIFICATION:
Declare the Items Listed in the "Auction / Retired Vehicles and Equipment List (04/2021)" as Retired or Surplus Equipment; and Authorize the Director Public Works & Transportation to Direct the Sale and Disposal of These Items at Public Auction and Deposit Any Net Proceeds Received in the Appropriate Vehicle Replacement.

From time to time staff will seek authority to sell at auction rolling stock assets that no longer meet the demands of the various Department's Mission and where it is no longer wise or prudent to invest in continued mechanical repairs. The attached list details those items that staff wishes authorization to sell at auction.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board has allowed this practice in the past and determined that public auction is in the best interest of the County to dispose of these items.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Should this item not be approved these items will have to be stored at Public Works and they will continue to lose resale value over time.

FINANCIAL IMPACT:
There is no impact to the General Fund associated with these rolling stock retirements

ATTACHMENTS:
Auction List 04.2021 2 (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

REF ID# 11746

Mariposa County
Department of Public Works

Roads – Parks & Recreation – Facilities - Airport
Engineering – Surveying – Transportation – Utility Operations
Fleet Maintenance – Solid Waste - Cemeteries

Team, Service, Stewardship

4639 Ben Hur Road
Mariposa, CA 95338
(209) 966-5356 office
(209) 966-2828 fax
www.mariposacounty.org

TO: Mike Healy, Director, Public Works and Transportation

FROM: Brad Jouett, Fleet Maintenance Manager

SUBJECT: Auction / Retired Vehicles and Equipment List (04/2021)

The following is a list of County vehicles and equipment, retired and/or wrecked which are recommended for sale at auction.

SHERIFF

SO-444: 2006 Durango
SO-456: 2007 Durango
SO-448: 2006 Durango
SO-462: 2008 Durango
SO-401: 2012 Expedition
SO-302: 2001 Chevy Van
SO-610: 2002 Excursion
SO-1901: 2019 Tahoe (accident, not fiscally prudent to repair)

FIRE

E-0293: 1976 Ford Pumper
R-3235: 1994 Chevy 3500 Rescue

PUBLIC WORKS

PC-34: 2002 Stratus

HHSA

BH-8: 2005 Stratus
CAHA-1: 2008 Escape Hybrid

Attachment: Auction List 04.2021 2 (RES-2021-266 : Declare Surplus Property and Authorize Sale and Disposal)

MARIPOSA COUNTY

Sheriff's Office · 209 966-3615

RESOLUTION - ACTION REQUESTED 2021-267

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Jeremy Briese, Sheriff

RE: 2021/2022 Sheriff's Office Northern Sub-Station Lease Agreement

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RECOMMENDED ACTION AND JUSTIFICATION:
Approve a One Year Lease Agreement with Mr. Thomas McHugh, Property Owner of 10549 Fiske Road, Coulterville, CA 95311, in an Amount Not to Exceed$14,091.48 for the North County Sheriff's Patrol Sub-Station; and Authorize the Board of Supervisors Chair to Sign the Agreement.

This location works well for the citizens of the Northern area of Mariposa County, the officers and volunteers that staff the facility.

Terms for the lease of the entire property is One Thousand One Hundred Seventy Four Dollars and Forty Eight cents ($1174.29) per month for fiscal year 2021-2022. The cost associated with the lease agreement for fiscal year 2021-2022 have been included in the 2021-2022 proposed Mariposa County Sheriff's Budget.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board of Supervisors has approved a similar lease agreement with the property owner for this identified property.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not approve the lease agreement. The Mariposa County Sheriff's Office will need to relocate their North County Sheriff's Patrol Sub-station or forego having a sub-station in this area of the County.

FINANCIAL IMPACT:
Funding for lease of property has been requested in 2021-2022 Mariposa County Sheriff's Office Proposed Budget.

ATTACHMENTS:
20201-2022 Station One Lease Agreement (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

REF ID# 11758

Attachment: 20201-2022 Station One Lease Agreement (RES-2021-267 : 2021/2022 Sheriff's Office Northern Sub-Station Lease Agreement)

LEASE AGREEMENT

THIS LEASE AGREEMENT is made and entered into in the County of Mariposa, State of California, as of July 1, 2021, by and between Thomas McHugh, hereinafter referred to as **LESSOR**, and the County of Mariposa, hereinafter referred to as **LESSEE**.

WITNESSETH

WHEREAS, **LESSOR** owns real property located in the County of Mariposa commonly known as 10549 Fiske Road, Coulterville, California; and

WHEREAS, the parties wish to provide for the leasing of said property by the **LESSOR** to the **LESSEE**;

FOR AND IN CONSIDERATION OF THE MUTUAL COVENANTS HEREINAFTER CONTAINED, IT IS AGREED AS FOLLOWS:

1. **PREMISES:** The leased **PREMISES** is the real property located in the County of Mariposa commonly known as 10549 Fiske Road, Coulterville, California.

2. **CONSIDERATION**: For and in consideration of One Thousand One Hundred Seventy Four Dollars and Twenty-Nine cents ($1174.29) per month. **LESSOR** agrees to lease the real property described above commencing July 1, 2021 and terminating on June 30, 2022. This Lease is renewable thereafter as mutually agreed by the **LESSOR** and **LESSEE**.

3. **USE:** The **PREMISES** which are the subject of this Lease shall be used as an office and meeting place for the Mariposa County Sheriff's Office. **LESSEE** hereby warrants that it is a 3200 sq. ft. metal building with parking adjacent to the structure.

4. **COMPLIANCE WITH LAW:** **LESSEE** shall comply with all laws, ordinances, rules, regulations and requirement of county, state and federal government, or of any department, bureau or official thereof having jurisdiction.

5. **INSPECTION BY CERTIFIED ACCESS SPECIALIST:** As required by California Civil Code section 1938, **LESSOR** represents that premises have not undergone inspection by a Certified Access Specialist (CASp).

A Certified Access Specialist (CASp) can inspect the subject premises and determine whether the subject premises comply with all of the applicable construction-related accessibility standards under state law. Although state law does not require a CASp inspection of the subject premises, the commercial property owner or lessor may not prohibit the lessee or tenant from obtaining a CASp inspection of the subject premises for the occupancy or potential occupancy of the lessee or tenant, if requested by the lessee or tenant. The parties shall mutually agree on the arrangements for the time and manner of the CASp inspection, the payment of the fee for the CASp inspection, and the cost of making any repairs necessary to correct violations of construction-related accessibility standards within the premises.

6. **ASSIGNMENT:** Except as expressly provided herein, **LESSEE** shall not assign this Lease nor any right hereunder, nor sublet the **PREMISES**, nor any part thereof, or suffer any other person to occupy the said **PREMISES** or any portion thereof without prior written consent of the **LESSOR**, which consent shall not be unreasonably withheld. Any such assignment, subletting or occupation by any other person without such consent shall be void, and shall at the option of **LESSOR** terminate this Lease. This provision does not prohibit the **LESSEE** from renting or allowing other parties to utilize the **PREMISES** for permitted functions and events.

7. **IMPROVEMENTS, CONSTRUCTION, ALTERATION, REMOVAL: LESSEE** may maintain on the **PREMISES** improvements as necessary to facilitate the use of the **PREMISES**. Any such structure and/or alteration shall remain the sole and separate

Attachment: 20201-2022 Station One Lease Agreement (RES-2021-267 : 2021/2022 Sheriff's Office Northern Sub-Station Lease Agreement)

property of **LESSEE** and at the termination of this Lease shall be removed at the **LESSEE'S** expense within a reasonable time or disposed of as otherwise mutually agreed by **LESSEE** and **LESSOR**.

8. **MAINTENANCE AND REPAIR**: **LESSEE** will be responsible for all maintenance and repairs of **LESSEE** installed interior improvements. **LESSEE** agrees to maintain the **PREMISES** in a clean and orderly condition at all times, and in accordance with safety and fire codes and other applicable federal and state laws and ordinances of the County of Mariposa. **LESSOR** shall notify the **LESSEE** in writing of any necessary maintenance or repair of any structure placed on the leased **PREMISES** by **LESSEE**. **LESSOR** shall maintain and repair all structures and utilities, including but not limited to heat, air conditioning, water, and sewer in excess of Two Thousand Five Hundred Dollars ($2500). Failure to repair and maintain the **PREMISES** shall be a breach of this Lease and **LESSEE** may at its option terminate this Lease.

9. **RIGHT OF RE-ENTRY OF LESSOR:** It is expressly agreed that in the event **LESSEE** creates or causes any breach of this Lease, **LESSOR** shall have the right and option to re-enter said **PREMISES**, take possession thereof, and remove all persons as provided by law.

10. **SURRENDER OF POSSESSION:** At the expiration of this Agreement, **LESSEE** promises and agrees to deliver unto **LESSOR** the Leased **PREMISES** in as good condition as at the date of execution of this Agreement, reasonable wear and tear excepted.

11. **INDEMNITY:** **LESSEE** agrees to indemnify, protect, defend and hold **LESSOR** and its officers, agents and employees, free and harmless from any and all liabilities, claims, demands, actions, losses, damages and costs of any kind, including but not limited to, all costs of defense thereof, caused by or arising out of **LESSEE'S** use or the use of any guests, invitees or agents of **LESSEE** of the leased **PREMISES**. Upon demand **LESSEE** shall, at its own expense, defend **LESSOR**, and its officers, agents

Attachment: 20201-2022 Station One Lease Agreement (RES-2021-267 : 2021/2022 Sheriff's Office Northern Sub-Station Lease Agreement)

and employees, against any and all such liabilities, claims, demands, actions, losses, damages, and costs of any type or nature arising from the sole negligence of **LESSEE**. **LESSOR** shall indemnify, protect, defend, and hold **LESSEE** and its officers, agents, and employees free and harmless from any and all liabilities, claims, demands, actions, losses, damages and costs of any kind, including but not limited to, all costs of defense thereof, caused by or arising out of, or in any way related to **LESSOR'S** obligations to maintain and repair the **PREMISES**, or any negligence of **LESSOR**, or any structural or other defects of the **PREMISES**.

12. **INSURANCE:** **LESSEE** will provide insurance coverage as of the commencement of this Lease and during any right of occupancy of the leased **PREMISES** and shall maintain coverage in full force and in effect until the termination of this Lease Agreement as follows:

A. **General Liability and Bodily Insurance**: **LESSEE** shall obtain and keep in full force and effect general liability coverage of at least One Million Dollars ($1,000,000) combined limit for bodily injury and property damage.

13. **CHANGE OF ADDRESS:** It shall be **LESSOR'S** responsibility to inform **LESSEE** of any change of address.

14. **INSPECTION:** **LESSOR** shall be permitted to enter and view the **PREMISES** at any reasonable time for the purpose of inspecting or maintaining such **PREMISES** and doing any and all things with reference thereto which the **LESSOR** is obligated to do.

15. **TERMINATION PRIOR TO EXPIRATION:**

A. The **LESSOR** shall have the right to terminate this Lease, on the occurrence of any of the following events:

(i) The failure of the **LESSEE** to perform or observe any of the terms, covenants and conditions which it is obligated to perform, keep or observe under this

Attachment: 20201-2022 Station One Lease Agreement (RES-2021-267 : 2021/2022 Sheriff's Office Northern Sub-Station Lease Agreement)

Lease.

(ii) The abandonment of the leased **PREMISES**. Should this occur **LESSOR** shall not be responsible for the custodial protection of **LESSEE'S** abandoned property, fixtures or equipment.

B. **LESSEE** shall have the right to terminate this Lease upon sixty (60) days written notice.

C. It is mutually agreed that if **LESSEE**, during any fiscal year covered by this Agreement fails to appropriate sufficient funds to continue this Agreement, this Agreement shall be of no further force and effect. California State Constitution Article XVI section 18.

16. **BREACH:** In the event of breach of this Lease by **LESSEE**, **LESSOR** shall be entitled to all rights and remedies provided by law in addition to the specific remedies mentioned herein.

17. **PARTNERSHIP DISCLAIMER:** It is mutually understood and agreed that nothing in this Lease is intended to or shall be construed as in any way creating or establishing the relationship of partners between the parties hereto, or as constituting the **LESSEE** as an agent or representative of the **LESSOR** for any purpose or in any manner whatsoever.

18. **NOTICES:** Any notice to the **LESSEE** shall be sufficient if sent by certified mail, postage prepaid, addressed to County Administrative Officer, County of Mariposa, P.O. Box 784, Mariposa, CA 95338. Any notice to the **LESSOR** shall be sufficient if sent by certified mail, postage prepaid, addressed to Thomas McHugh, 3350 Riley Street, Eau Clair, WI. 54701.

19. **NON-WAIVER:** Any waiver of breach of any covenants or conditions herein contained to be kept and performed by either party shall be effective only if in writing and shall not be deemed or considered as a continuing waiver and shall not operate to bar or prevent the other party from declaring a forfeiture or exercising its rights for any

Attachment: 20201-2022 Station One Lease Agreement (RES-2021-267 : 2021/2022 Sheriff's Office Northern Sub-Station Lease Agreement)

succeeding breach of either the same or other condition or covenant.

20. **SUCCESSOR:** This Lease shall be binding upon and inure to the benefit of all the heirs, successors and assigns of the parties.

IN WITNESS WHEREOF, the parties hereto have caused this Lease to be executed the day and year first above written.

LESSOR:

Thomas McHugh
3350 Riley Street
Eau Claire, WI. 54701

LESSEE:

Marshall Long, Chairman
Mariposa County Board of Supervisors

ATTEST:

RENE LAROCHE
Clerk of the Board

APPROVED AS TO FORM:

STEVEN W. DAHLEM
County Counsel

Attachment: 20201-2022 Station One Lease Agreement (RES-2021-267 : 2021/2022 Sheriff's Office Northern Sub-Station Lease Agreement)

MARIPOSA COUNTY

Sheriff's Office · 209 966-3615

RESOLUTION - ACTION REQUESTED 2021-268

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Jeremy Briese, Sheriff

RE: FY 21-22 Lease Agreement for Sheriff's Office OES Offices and County EOC Building

---

RECOMMENDATION AND JUSTIFICATION:
Approve a Lease Agreement with Robert Eugene and Rachel Ann Bondshu Trust for Sheriff's Office OES Office Space in a Amount Not To Exceed $25,200; and Authorize the Board of Supervisors Chair to Sign the Lease Agreement.

Terms for the lease of the property is Twenty One Hundred dollars ($2100) per month for Fiscal Year 2021/2022. The cost associated with the lease agreement for Fiscal Year 2021/22 is included in the 2021-2022 proposed Mariposa County Sheriff's Office Budget. The lease covers the time period from July 1, 2021, through June 30, 2022, and is for the current office space located at 5080 and 5082 Bullion Street in Mariposa. This leased office space will provide appropriate space for the Sheriff's Office OES Unit and support staff.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board of Supervisors has approved similar lease agreements with the property owner over the last several years.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
A negative action would require an alternative location to be identified to support office staff within the Mariposa County Sheriff's Office.

FINANCIAL IMPACT:
The annual lease amount is $25,200. This expenditure is budgeted in Fiscal Year 2021/2022 for the Mariposa County Sheriff's Office requested budget. These are located in the Sheriff's Office OES/EMPG 452 Fund.

ATTACHMENTS:
2021-2022 OES Building Lease Agreement (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

Attachment: 2021-2022 OES Building Lease Agreement (RES-2021-268 : FY 21-22 Lease Agreement for Sheriff's Office OES Offices and County

LEASE AGREEMENT

THIS LEASE AGREEMENT is made and entered into in the County of Mariposa, State of California, as of July 1, 2021, by and between Robert Eugene and Rachel Ann Bondshu Trust, hereinafter referred to as **LESSOR**, and the County of Mariposa, hereinafter referred to as **LESSEE**.

WITNESSETH

WHEREAS, **LESSOR** owns real property located in the County of Mariposa commonly known as 5080 and 5082 Bullion Street, California; and

WHEREAS, the parties wish to provide for the leasing of said property by the **LESSOR** to the **LESSEE**;

FOR AND IN CONSIDERATION OF THE MUTUAL COVENANTS HEREINAFTER CONTAINED, IT IS AGREED AS FOLLOWS:

1. **PREMISES:** The leased **PREMISES** is the real property located in the County of Mariposa commonly known as 5080 and 5082 Bullion Street, California.

2. **CONSIDERATION**: For and in consideration of Two Thousand One Hundred Dollars ($2100) per month. **LESSOR** agrees to lease the real property described above commencing July 1, 2021 and terminating on June 30, 2022. This Lease is renewable thereafter as mutually agreed by the **LESSOR** and **LESSEE**.

3. **USE:** The **PREMISES** which are the subject of this Lease shall be used as an office for the Mariposa County Sheriff's Office OES Unit and staff. **LESSEE** hereby

warrants that it is a suitable building for the Sheriff's Office with vehicle parking adjacent to the building.

4. **COMPLIANCE WITH LAW:** **LESSEE** shall comply with all laws, ordinances, rules, regulations and requirement of county, state and federal government, or of any department, bureau or official thereof having jurisdiction.

5. **INSPECTION BY CERTIFIED ACCESS SPECIALIST:** As required by California Civil Code section 1938, **LESSOR** represents that premises have not undergone inspection by a Certified Access Specialist (CASp).

A Certified Access Specialist (CASp) can inspect the subject premises and determine whether the subject premises comply with all of the applicable construction-related accessibility standards under state law. Although state law does not require a CASp inspection of the subject premises, the commercial property owner or lessor may not prohibit the lessee or tenant from obtaining a CASp inspection of the subject premises for the occupancy or potential occupancy of the lessee or tenant, if requested by the lessee or tenant. The parties shall mutually agree on the arrangements for the time and manner of the CASp inspection, the payment of the fee for the CASp inspection, and the cost of making any repairs necessary to correct violations of construction-related accessibility standards within the premises.

6. **ASSIGNMENT:** Except as expressly provided herein, **LESSEE** shall not assign this Lease nor any right hereunder, nor sublet the **PREMISES**, nor any part thereof, or suffer any other person to occupy the said **PREMISES** or any portion thereof without prior written consent of the **LESSOR**, which consent shall not be unreasonably withheld. Any such assignment, subletting or occupation by any other person without such consent shall be void, and shall at the option of **LESSOR** terminate this Lease. This provision does not prohibit the **LESSEE** from renting or allowing other parties to utilize the **PREMISES** for permitted functions and events.

7. **IMPROVEMENTS, CONSTRUCTION, ALTERATION, REMOVAL:** **LESSEE** may

Attachment: 2021-2022 OES Building Lease Agreement (RES-2021-268 : FY 21-22 Lease Agreement for Sheriff's Office OES Offices and County

maintain on the **PREMISES** improvements as necessary to facilitate the use of the **PREMISES**. Any such structure and/or alteration shall remain the sole and separate property of **LESSEE** and at the termination of this Lease shall be removed at the **LESSEE'S** expense within a reasonable time or disposed of as otherwise mutually agreed by **LESSEE** and **LESSOR**.

8. **MAINTENANCE AND REPAIR**: **LESSEE** will be responsible for all maintenance and repairs of **LESSEE** installed interior improvements. **LESSEE** agrees to maintain the **PREMISES** in a clean and orderly condition at all times, and in accordance with safety and fire codes and other applicable federal and state laws and ordinances of the County of Mariposa. **LESSOR** shall notify the **LESSEE** in writing of any necessary maintenance or repair of any structure placed on the leased **PREMISES** by **LESSEE**. **LESSOR** shall maintain and repair all structures and utilities, including but not limited to heat, air conditioning, water, and sewer. Failure to repair and maintain the **PREMISES** shall be a breach of this Lease and **LESSEE** may at its option terminate this Lease.

9. **RIGHT OF RE-ENTRY OF LESSOR:** It is expressly agreed that in the event **LESSEE** creates or causes any breach of this Lease, **LESSOR** shall have the right and option to re-enter said **PREMISES**, take possession thereof, and remove all persons as provided by law.

10. **SURRENDER OF POSSESSION:** At the expiration of this Agreement, **LESSEE** promises and agrees to deliver unto **LESSOR** the Leased **PREMISES** in as good condition as at the date of execution of this Agreement, reasonable wear and tear excepted.

11. **INDEMNITY:** **LESSEE** agrees to indemnify, protect, defend and hold **LESSOR** and its officers, agents and employees, free and harmless from any and all liabilities, claims, demands, actions, losses, damages and costs of any kind, including but not limited to, all costs of defense thereof, caused by or arising out of **LESSEE'S** use or the use of any guests, invitees or agents of **LESSEE** of the leased **PREMISES**. Upon

Attachment: 2021-2022 OES Building Lease Agreement (RES-2021-268 : FY 21-22 Lease Agreement for Sheriff's Office OES Offices and County

demand **LESSEE** shall, at its own expense, defend **LESSOR**, and its officers, agents and employees, against any and all such liabilities, claims, demands, actions, losses, damages, and costs of any type or nature arising from the sole negligence of **LESSEE**. **LESSOR** shall indemnify, protect, defend, and hold **LESSEE** and its officers, agents, and employees free and harmless from any and all liabilities, claims, demands, actions, losses, damages and costs of any kind, including but not limited to, all costs of defense thereof, caused by or arising out of, or in any way related to **LESSOR'S** obligations to maintain and repair the **PREMISES**, or any negligence of **LESSOR**, or any structural or other defects of the **PREMISES**.

12. **INSURANCE:** **LESSEE** will provide insurance coverage as of the commencement of this Lease and during any right of occupancy of the leased **PREMISES** and shall maintain coverage in full force and in effect until the termination of this Lease Agreement as follows:

A. **General Liability and Bodily Insurance**: **LESSEE** shall obtain and keep in full force and effect general liability coverage of at least One Million Dollars ($1,000,000) combined limit for bodily injury and property damage.

13. **CHANGE OF ADDRESS:** It shall be **LESSOR'S** responsibility to inform **LESSEE** of any change of address.

14. **INSPECTION:** **LESSOR** shall be permitted to enter and view the **PREMISES** at any reasonable time for the purpose of inspecting or maintaining such **PREMISES** and doing any and all things with reference thereto which the **LESSOR** is obligated to do.

15. **TERMINATION PRIOR TO EXPIRATION:**

A. The **LESSOR** shall have the right to terminate this Lease, on the occurrence of any of the following events:

(i) The failure of the **LESSEE** to perform or observe any of the terms,

Attachment: 2021-2022 OES Building Lease Agreement (RES-2021-268 : FY 21-22 Lease Agreement for Sheriff's Office OES Offices and County

covenants and conditions which it is obligated to perform, keep or observe under this Lease.

(ii) The abandonment of the leased **PREMISES**. Should this occur **LESSOR** shall not be responsible for the custodial protection of **LESSEE'S** abandoned property, fixtures or equipment.

B. **LESSEE** shall have the right to terminate this Lease upon sixty (60) days written notice.

C. It is mutually agreed that if **LESSEE**, during any fiscal year covered by this Agreement fails to appropriate sufficient funds to continue this Agreement, this Agreement shall be of no further force and effect. California State Constitution Article XVI section 18.

16. **BREACH:** In the event of breach of this Lease by **LESSEE**, **LESSOR** shall be entitled to all rights and remedies provided by law in addition to the specific remedies mentioned herein.

17. **PARTNERSHIP DISCLAIMER:** It is mutually understood and agreed that nothing in this Lease is intended to or shall be construed as in any way creating or establishing the relationship of partners between the parties hereto, or as constituting the **LESSEE** as an agent or representative of the **LESSOR** for any purpose or in any manner whatsoever.

18. **NOTICES:** Any notice to the **LESSEE** shall be sufficient if sent by certified mail, postage prepaid, addressed to Mariposa County Sheriff, P.O. Box 276, Mariposa, CA 95338. Any notice to the **LESSOR** shall be sufficient if sent by certified mail, postage prepaid, addressed to Robert Eugene and Rachel Ann Bondshu Trust, P.O. Box 808 Mariposa, CA 95338 .

19. **NON-WAIVER:** Any waiver of breach of any covenants or conditions herein contained to be kept and performed by either party shall be effective only if in writing and shall not be deemed or considered as a continuing waiver and shall not operate to bar or

Attachment: 2021-2022 OES Building Lease Agreement (RES-2021-268 : FY 21-22 Lease Agreement for Sheriff's Office OES Offices and County

prevent the other party from declaring a forfeiture or exercising its rights for any succeeding breach of either the same or other condition or covenant.

20. **SUCCESSOR:** This Lease shall be binding upon and inure to the benefit of all the heirs, successors and assigns of the parties.

IN WITNESS WHEREOF, the parties hereto have caused this Lease to be executed the day and year first above written.

LESSOR:

William H. Bondshu, Trustee

LESSEE:

Marshall Long, Chairman
Mariposa County Board of Supervisors

ATTEST:

RENE LAROCHE
Clerk of the Board

APPROVED AS TO FORM:

STEVEN W. DAHLEM
County Counsel

Attachment: 2021-2022 OES Building Lease Agreement (RES-2021-268 : FY 21-22 Lease Agreement for Sheriff's Office OES Offices and County

MARIPOSA COUNTY

County Counsel · (209) 966-3222

RESOLUTION - ACTION REQUESTED 2021-269

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Steve Dahlem, County Counsel

RE: Approve Closure of Specific County Buildings & Parking Areas During Site Active Threat Trainings

---

RECOMMENDATION AND JUSTIFICATION:
Approve closure of specific County buildings and parking areas during the 4-hour site specific active threat trainings. The training schedule and requested closures are as follows:

GOVERNMENT CENTER TRAINING
Wednesday, May 26, 2021 from 8:00 a.m.-12:00 p.m.
Administration-Human Resources-Technical Services
Board of Supervisors
Clerk of the Board's Office
County Counsel/Risk Management
Planning
Building
Environmental Health

HALL OF RECORDS
Wednesday, May 26, 2021 from 1:00 p.m. - 5:00 p.m.
Assessor/Recorder
Treasurer/Tax Collector/Co. Clerk
Auditor
Child Support Services
County Fire
Library

GOVERNMENT CENTER LOWER PARKING LOT
Wednesday, May 26, 2021 from 7:00 a.m. - 5:00 p.m.

PUBLIC WORKS YARD
Wednesday, June 2, 2021 from 8:00 a.m. - 12:00 p.m.
Public Works
Landfill (**closure not requested**)
UC Cooperative Extension
Agriculture Commission

DISTRICT ATTORNEY'S OFFICE
Friday, June 4, 2021 from 1:00 p.m. - 5:00 p.m.
District Attorney
Probation (non-officers) (**closure not requested**)
Staff unable to attend above trainings

DISTRICT ATTORNEY'S OFFICE FRONT PARKING LOT
Friday, June 4, 2021 from 11: 00 a.m. - 5:00 p.m.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board approved a three-year contract between Mariposa County and Knowledge Saves Lives Inc. (KSL) on May 4, 2021. To allow for the best training experience and for safety purposes, KSL has requested that facilities where training is taking place be closed to the public during the 4-hour training.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Should the Board choose not to close all of the requested buildings listed above it would mean that some employees would miss this valuable safety training.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Wayne Forsythe, District IV Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

MARIPOSA COUNTY

HHS/Behavioral Health & Recovery Services · (209) 966-2000

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: Proclaim May 2021 as Mental Health Awareness Month

RECOMMENDATION AND JUSTIFICATION:

Proclaim the Month of May, 2021 as "Mental Health Awareness Month"

California's mental health system now empowers people living with mental health challenges and their families to break down stigma and reduce discrimination associated with mental illness. Growing energy around improving our state's mental wellness has generated "**Each Mind Matters**" which is a call to action embraced by thousands of individuals and organizations working together to eliminate stigma and increase awareness of opportunities to live mentally well. Every Californian can participate in this movement by wearing lime green - the color of California's Mental Health Movement - and by pledging to end stigma and discrimination against people with mental health challenges. We call upon the citizens of Mariposa to join the pledge to end mental health stigma and be informed of resources to improve their mental wellness.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board has approved similar proclamations in the past.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The Board will miss the opportunity to highlight the occasion.

ATTACHMENTS:
Mental Health Awareness Month (PDF)

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

The Mariposa County Board of Supervisors
proclaims the

Month of May 2021

as

"Mental Health Awareness Month"

as "Mental Health Awareness Month"

Mental Health Awareness Month encourages local communities to focus on mental health initiatives to promote positive development, resilience, recovery, and the transformation of mental health services delivery

Dated: May 11, 2021

ROSEMARIE SMALLCOMBE, District I Supervisor

TOM SWEENEY, District II Supervisor

MARSHALL LONG, District III Supervisor

WAYNE FORSYTHE, District IV Supervisor

MILES MENETREY, District V Supervisor

Attachment: Mental Health Awareness Month (2021-55 : Proclaim May 2021 as Mental Health Awareness Month)

MARIPOSA COUNTY

Board of Supervisors · 209-966-3222

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Marshall Long, District III Supervisor

RE: Proclamation - "Supervised Visitation Awareness Month"

RECOMMENDATION AND JUSTIFICATION:

Proclaim the Month of May 2021 as "Supervised Visitation Awareness Month" (Board Chair).

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board has approved similar proclamations in the past.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Miss the opportunity to bring awareness to this important issue.

ATTACHMENTS:
Supervised Visitation Awareness Month (PDF)

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Tom Sweeney

The Mariposa County Board of Supervisors
proclaims

The Month of May 2021

as

"Supervised Visitation Awareness Month"

WHEREAS, parent-child relationships can be disrupted through divorce, domestic violence, child maltreatment, and other conflicts; and

WHEREAS, where there are concerns for child safety or wellbeing, supervised visitation assures that a child is able to participate in visitation with a parent in a safe, child-focused environment; and

WHEREAS, monitored exchanges provide safe and neutral locations for co-parents to meet and communicate together concerning their child's needs; and

WHEREAS, children have the right to maintain a relationship with both parents; and

WHEREAS, supervised visitation month provides an excellent opportunity for citizens to learn more about safe service centers which provide for children to visit their parents; and

WHEREAS, every child is entitled to feel secure and grow up feeling safe, healthy and nurtured; and

WHEREAS, Native Solutions Family Guidance Center is a non-profit agency whose mission is to help "Strengthen the Family's Foundation"; and

WHEREAS, Native Solutions Family Guidance Center, along with other community partners, remain dedicated to assisting families with their Supervised Visitation services and advocacy.

NOW, THEREFORE, BE IT KNOWN that the Board of Supervisors of Mariposa County, a political subdivision of the State of California, proclaims the month of **May 2021** as **Supervised Visitation Awareness Month.**

PASS AND ADOPTED by the Board of Supervisors of Mariposa County this 11th day of May 2021, by unanimous vote.

_____
Rosemarie Smallcombe, District I Supervisor

_____
Wayne Forsythe, District IV Supervisor

_____
Tom Sweeney, District II Supervisor

_____
Miles Menetrey, District V Supervisor

_____
Marshall Long, District III Supervisor

Attachment: Supervised Visitation Awareness Month (2021-56 : Proclamation - "Supervised Visitation Awareness Month")

MARIPOSA COUNTY

Board of Supervisors · 209-966-3222

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Marshall Long, District III Supervisor

RE: Public Works Week Proclamation

RECOMMENDATION AND JUSTIFICATION:

Proclaim the Week of May 16 - 22, 2021 as "Public Works Week."

Mariposa Public Works professionals touch the lives of every citizen in the county through the building and maintenance of our infrastructure and facilities. They also provide services that are vitally important to the functioning, public health, high quality of life, and well-being of Mariposa County residents. It is, therefore, appropriate to honor these professionals for their dedication and many contributions.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board has approved similar proclamations for other events in the past.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Miss the opportunity to recognize the contributions that public works employees make to the county.

ATTACHMENTS:
National Public Works Banner (PDF)
Public Works Week Proclamation (PDF)

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Miles Menetrey, District V Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

Attachment: National Public Works Banner (2021-57 : Public Works Week Proclamation)

The Mariposa County Board of Supervisors

proclaims the

The Week of May 16 - 22, 2021

as

"PUBLIC WORKS WEEK"

WHEREAS, public works professionals focus on infrastructure, facilities and services that are of vital importance to sustainable and resilient communities and to the public health, high quality of life, and well-being of the people of Mariposa County; and

WHEREAS, Public Works personnel in the County of Mariposa are involved in the maintenance, planning, design, and construction of streets, transportation, facilities, parks, playfields, open space, creeks, paths, storm drains, public buildings, recycling and solid waste operations, airport operations, cemeteries, right-of-way management, and emergency planning and response; and

WHEREAS, during the on-going COVID-19 pandemic, Mariposa County Public Works personnel have worked tireless as essential workers and been invaluable in keeping our community safe and functioning, with various responsibilities related to the COVID-19 response; and

WHEREAS, it is in the public interest for the citizens, civic leaders, and children of Mariposa County to gain knowledge and understanding of the importance of public works and public works programs throughout the county; and

WHEREAS, the year 2021 marks the 61st annual National Public Works Week sponsored by the American Public Works Association/Canadian Public Works Association.

NOW, THEREFORE, BE IT KNOWN that the Board of Supervisors of Mariposa County, a political subdivision of the State of California, hereby proclaims the week of May 16th to 22nd, 2021 as **"Public Works Week"** and urges all citizens to join with representatives of the American Public Works Association in paying tribute to our public works professionals, engineers, managers and employees who substantially contribute to our community, state, and national health, safety, and quality of life.

PASSED AND ADOPTED by the Board of Supervisors of Mariposa County this 11th day of May 2021, by unanimous vote.

ROSEMARIE SMALLCOMBE, District I Supervisor

WAYNE FORSYTHE, District IV Supervisor

THOMAS SWEENEY, District II Supervisor

MILES MENETREY, District V Supervisor

MARSHALL LONG, District III Supervisor

Attachment: Public Works Week Proclamation (2021-57 : Public Works Week Proclamation)

MARIPOSA COUNTY

Clerk of the Board of Supervisors · (209) 966-3222

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Rene LaRoche, Clerk of the Board

RE: Handouts from Public Comment Portion of the May 11, 2021, Meeting

---

Handouts from the Public Comment on Non-Agenda Items Portion of the May 11, 2021, Meeting:

- Photos, map, homeowner covenants and restrictions, and petition regarding 9720 Ernst Road, Coulterville, California, received from Jerry Chandler/Greeley Hill resident.

ATTACHMENTS:
Photos, map, covenants and restrictions, and petition received from Jerry Chandler of Greeley Hill (PDF)

RESULT: INFORMATION RECEIVED

Attachment: Photos, map, covenants and restrictions, and petition received from Jerry Chandler of Greeley Hill (11906 : Handouts from Public

Attachment: Photos, map, covenants and restrictions, and petition received from Jerry Chandler of Greeley Hill (11906 : Handouts from Public

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Attachment: Photos, map, covenants and restrictions, and petition received from Jerry Chandler of Greeley Hill (11906 : Handouts from Public

9720 ERNST Rd

1. Terry Thompson
9735 ERNST Rd
209-202-1814

2. Dave Wilson
9727 Ernst rd
209. 505-6698

3. Mike Lemmings
9760 Ernst Rd
209-316-8466

4. Elon Jones
9707 Wagner Rd
209-878-3746

5. Marland D Jones II
9707 wagner Rd
209 - 878-3746

6. MARIA ALVAREZ
9709 WAGNER Rd
COULTERVILLE, CA 95311
209 8783853

Attachment: Photos, map, covenants and restrictions, and petition received from Jerry Chandler of Greeley Hill (11906 : Handouts

7. Jim Bodine
9708 Wagner Rd
Greeley Hill, CA 95311
Bod

8. STEVE SKOV
9686 WAGNER
GREELEY HILL
209-804-9302

9. Albert R. Garrett
9673 Wagner Rd
Greeley Hill 878-3376

10. Paul McDavid
9670 Wagner Rd
Greeley Hill ~~88~~ 878-0644

11. KEVIN Eckley
9668 Wagner Rd
Coulterville, CA 95311
(925) 382-5487

12 Colton Lessley
9668B wagner Rd
Coulterville CA 9531 (209) 573-1

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12. Rachel Ellis
9693 Wagner Rd
Coulterville CA 95311
(209) 768-7348
Rachel Ellis

13. Jeff Kuykendall
10002 Ernst Road,
Coulterville, CA 95311
209 878-3770

14. Cam Cagomarsino
9697 Ernst Rd
Coulterville, CA
878-0245

15 Roberto Vargas
9680 Wagner Rd

209-996-4218

16. Rosie Taylor and Dennis Taylor
9734 Mansmith Way
Coulterville Ca 95311

Attachment: Photos, map, covenants and restrictions, and petition received from Jerry Chandler of Greeley Hill (11906 : Handouts

17. Alexandria C Chandler
9666 Wagner Rd.
Greeley, Ca. 95311 (209) 878-3135

18 Larry Hill
9658 Wagner Rd.
Gruley, Ca. 95311 (209) 8782204

19. Barbara and Raymond Nadeau
9659 Wagner Rd
Coulterville 95311
415 2540025

20. Verna Jean DeBouvn
9649 Wagner Rd
Coulterville Ca 95311
209-878-3952

21. Shawn Brunette
9651 Wagner Rd.
Coulterville, Ca 95311
209-768-8318.

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ELIZABETH PUGLIESE

12. Elizabeth Pugliese
9669 Ernst Rd
878-3318

13. Brian Conley
9669 ERNST Rd
Cavlerville. CA. 95311
878-3318

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24. Clement Coper
9690 manzanita Way
Coulterville, Ca 95311
(209) 878-3395

Robert Jensen
25. 9776 Ernst Rd, Coulterville, 95311
(209) 878-3634

Jerry Johnson
26. 9968A Ernst Rd
coulterville ca 95311
209 878-3077

Jerry L. Chandler
37. 9672 WAGNER RD.
COULTERVILLE, CA 95311
209-878-3110

Kelly Hall
38 10002 ERNST RD.
Coulterville, CA 9534
209-878-3729

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29. Kenneth Willey
9806 Ernst rd
Coulterville Ca 95311

30. Kimberly Garcia
9691 Ernst Rd
Coulterville, CA 95311

31. Gary May
9691 Ernst Rd
Coulterville, CA 95311

32. Terry Oberg
POB 444
Coulterville CA 95311

33. James M. Carr
878-3782
6851 Dogtown Rd #30

34. Kevin K
Greeley Hill Resident

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9720 Ernst Rd

1. Jerry Thompson
9735 Ernst Rd
209-202-1814

2. Dave Wilson
9727 Ernst rd
209. 505-6698

3. Mike Lemmings
9760 Ernst Rd
209-316-8466

4. Elon Jones
9701 Wagner Rd
209-878-3746

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Coulterville CA 9531 (209) 573-15[illegible]

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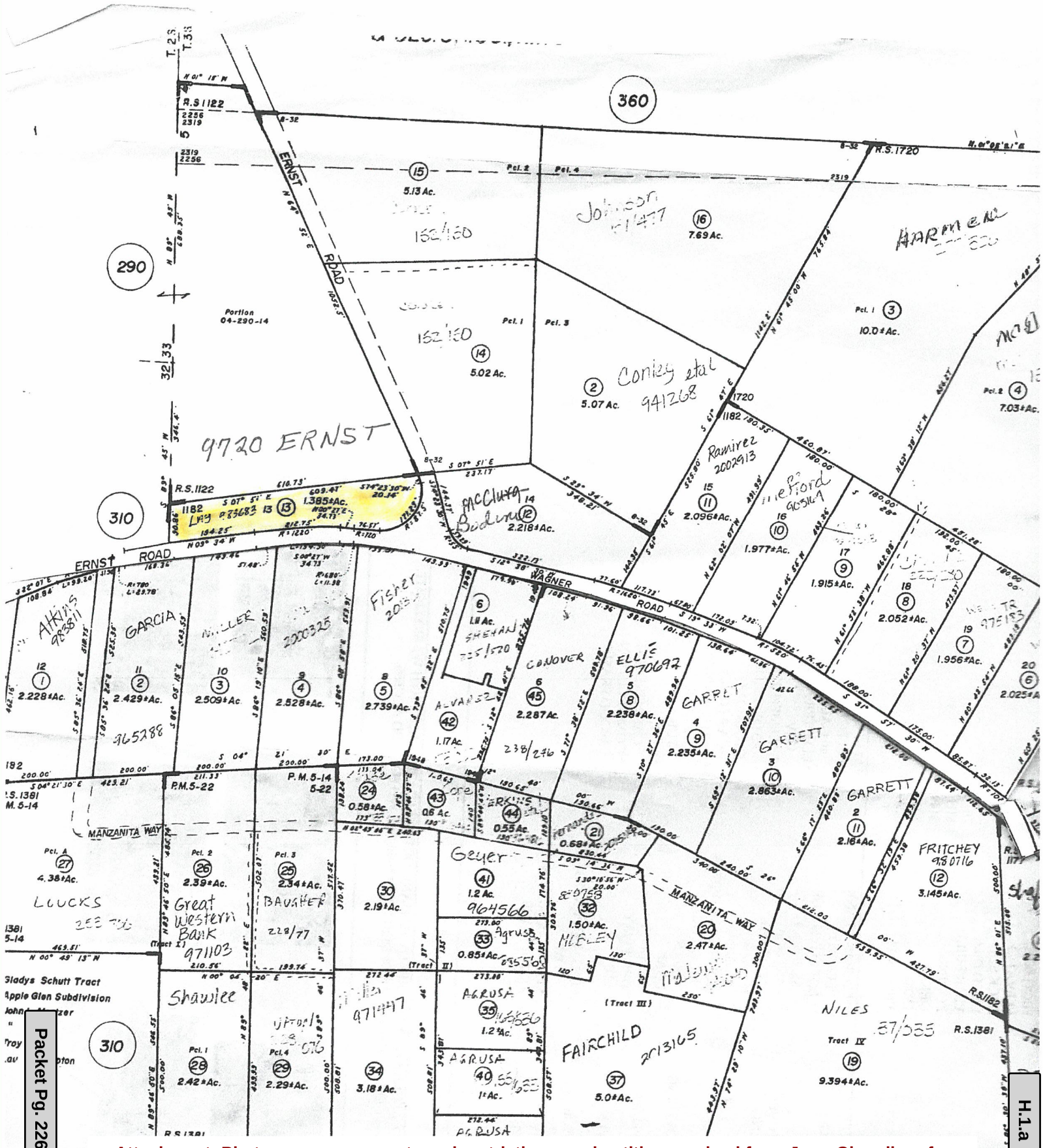

Attachment: Photos, map, covenants and restrictions, and petition received from Jerry Chandler of

VOLUME 70

No. 495

DECLARATION OF COVENANTS & RESTRICTIONS

THE UNDERSIGNED is the owner of that certain real property situate in the County of Mariposa, State of California, described as follows:

Lots 1 to 20 inclusive, of the "APPLE GLEN" Subdivision according to the Map thereof, recorded in the Office of the County Recorder of Mariposa County, Map No. 1182.

And as such owner, for the better protection and preservation of the value of the land, do hereby declare, establish and create the following covenants and restrictions; and all deeds, conveyances, instruments of encumbrance or other written instruments, hereafter made, affecting the title to said realty, in any manner, shall be subject to the following covenants and restrictions.

1. The name of the Subdivision shall be "APPLE GLEN" Subdivision.

2. That the said lots shall be used for residential purposes only and no commercial enterprise shall be carried on upon any lot, except that agricultural, horticultural or floricultural enterprises are permitted on any lot, and that residential purposes shall be interpreted as including office or studio occupancies; excepting, however, Lots 3, 13 and 14, which lots shall be used for residential purposes and also limited commercial purposes. Such commercial use shall expressly exclude wrecking yards, junk yards, wood yards, pole yards, and generally exclude any type of business which would be objectionable as unsightly in a residential neighborhood, and especially excluding any type of business enterprise that is noisy, or creates smoke, dust or smog.

3. Keeping of livestock, animals and fowls is permitted, however, limited to quantities per lot as follows:

Horses, ponies or donkeys or any combination thereof	not more than	4
Chickens or ducks under pen	not more than	20
Pheasant, Chukar, Partridge and other game birds	not more than	100
Chinchillas	not more than	100
Other fur bearing animals	not more than	100
Cattle	none	
Sheep or goats, or any combination	none	
Swine, pigs, hogs	none	
Rabbits	none	
Turkeys	none	
Geese	none	
Fee-fowl	none	
Guinea-hen	none	

Colts, are not counted until they reach the age of 6 months, however, the total quantity of such young stock shall not exceed the permitted quantity of adult stock. (For example - up to 4 colts, under age 6 months, are permitted in addition to 4 horses).

4. Buildings to be erected will be governed by ordinance in regards to Street or Highway property line and rear boundary line.

5. That all sewage from any premises on said lots shall be disposed of by septic tank and leaching field constructed in accordance with the requirements of the applicable governing agency.

6. These covenants and restrictions are to run with the land and shall be binding on all the parties and persons claiming under them for a period of 10 years from and after the date hereof, at which time said covenants and restrictions shall be automatically extended for

Attachment: Photos, map, covenants and restrictions, and petition received from Jerry Chandler of Greeley Hill (11906 : Handouts from Public Comment

OFFICIAL RECORDS
VOLUME 70

the then owners of said lots, it is agreed to change the said covenants and restrictions in whole or in part. Such change shall be accomplished by filing for record a Declaration of Amendment of Covenants and Restrictions.

7. If the parties hereto or their heirs or assigns, shall violate or attempt to violate any of the covenants or restrictions herein, it shall be lawful for any other person or persons coming under any other lots in said subdivision to prosecute any proceedings at law or in equity against such violation and either prevent him or them from doing so or recover damages or other dues for such violation.

8. Invalidation of any one of these covenants or restrictions by judgment or court order, shall in no wise effect any of the other provisions, which shall remain in full force and effect.

9. The foregoing covenants and restrictions are designed to create and do create mutual equitable servitude in favor of each and every lot as against all others for the benefit of the owners of each and every lot, and a breach of any of said conditions may be enjoined by such owners or any thereof.

Dated April 25, 1960.

(Signed) John L. Mentser
John L. Mentser, Owner

STATE OF CALIFORNIA)
) ss
County of Mariposa)

On April 25, 1960 before me, STANLEY FISKE, a Notary Public in and for said County and State, personally appeared JOHN L. MENTZER known to me to be the person described in and whose name is subscribed to the within instrument, and acknowledged that he executed the same.

WITNESS my hand and official seal.

Stanley Fiske
Stanley Fiske
Notary Public in and for said
County and State

My Commission Expires July 10, 1963

Recorded at the Request of
John L. Mentzer
Apr 25 1960 at 8 A.M. min.
past 4 P.M. in
Vol 70 Official Records
page 267

Attachment: Photos, map, covenants and restrictions, and petition received from Jerry Chandler of Greeley Hill (11906 : Handouts from Public Comment

MARIPOSA COUNTY

Public Works · 209 966 5356

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Mike Healy, Public Works Director

RE: Approve the PPM Agreement

RECOMMENDED ACTION AND JUSTIFICATION:
Approve an Agreement with Caltrans Which Will Allow for Up to $35,000 in Reimbursements for the Planning, Programming, and Monitoring (PPM) Program Activities for the Fiscal Year 2020-2021; and Authorize the Local Transportation Commission (LTC) Chair to Sign the Agreement.

State Transportation Improvement Program (STIP) Planning, Programming, and Monitoring (PPM) funds are allocated for preparation of Project Study Reports for County road improvement projects, monitoring of project implementation and project delivery of all State funded projects.

The State requests a resolution from the Local Transportation Commission designating the official authorized to execute the agreement in order to be eligible to receive the funding.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Local Transportation Commission has approved similar agreements in previous fiscal years. (August 6, 2019 Resolution LTC 2019-18)

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not approve the requested action, which would prevent Mariposa from receiving the funding from the State.

FINANCIAL IMPACT:
None, The amount of $35,000 is budgeted in fund 033-0251-305-6290; Transportation Planning budget for FY 2019/2020

ATTACHMENTS:
PPM Agreement PPM21-6139(046) Unsigned(PDF)
Attachment A Transfer Agreement (PDF)

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Miles Menetrey, District V Supervisor
SECONDER: Wayne Forsythe, District IV Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

STIP PLANNING, PROGRAMMING & MONITORING PROGRAM
FUND TRANSFER AGREEMENT

Project Number: PPM21-6139(046)
Agreement Number: PPM21-6139(046)

Location: 10-MPA-0-MATC
AMS Adv ID:1021000086
PPNO: 4957

THIS AGREEMENT, effective on January 28, 2021 is between the State of California, acting by and through the Department of Transportation, hereinafter referred to as STATE, and Mariposa County Transportation Commission, a local public agency, hereinafter referred to as ADMINISTERING AGENCY.

WHEREAS the annual California State Budget Act appropriates State Highway funds under local assistance for the State Transportation Improvement Program (STIP) Planning, Programming and Monitoring Program (PPM), and

WHEREAS PPM is defined as the project planning, programming and monitoring activities related to development of the Regional Transportation Improvement Program and the STIP required by Government Code Section 14527, et. seq. and for the monitoring of project implementation for projects approved in these documents, hereinafter referred to as PPM PROJECT, and

WHEREAS the California Transportation Commission (CTC) is tasked to allocate these funds in accordance with the amounts approved in the STIP in accordance with section 14527 (h) of the California Government code:

NOW, THEREFORE, the parties agree as follows:

SECTION I

STATE AGREES:

1. As authorized by Section 14527(h) of the Government Code to release to the ADMINISTERING AGENCY for its PPM PROJECT in an amount not to exceed $35,000.00 from monies appropriated for the PPM Program as follows:

For Caltrans Use Only

I hereby Certify upon my own personal knowledge that budgeted funds are available for this encumbrance

Accounting Officer	Date	$
Jennie Lee	4/26/2021	35,000.00

Attachment: PPM Agreement PPM21-6139(046) Unsigned (LTC-2021-16 : Approve the PPM Agreement)

2. To pay the ADMINISTERING AGENCY a single lump sum payment upon final execution of this AGREEMENT and the receipt of an original and two copies of a signed initial invoice in the proper form from ADMINISTERING AGENCY in the amount shown in Section 1, Article (1) as promptly as state fiscal procedures will permit.

3. When conducting an audit of the costs claimed under the provisions of this Agreement, to rely to the maximum extent possible on any prior audit of ADMINISTERING AGENCY pursuant to the provisions of State and federal laws. In the absence of such an audit, work of other auditors will be relied upon to the extent that work is acceptable to STATE when planning and conducting additional audits.

SECTION II

ADMINISTERING AGENCY AGREES:

1. To use all state funds paid hereunder only for eligible PPM specific work activities as defined in Attachment A to this AGREEMENT.

2. To use all state funds paid hereunder only for those transportation purposes that conform to Article XIX of the California State Constitution.

3. To prepare and submit to STATE an original and two copies of signed invoice for payment.

4. To prepare a Final Project Expenditure Report including a final invoice reporting actual costs expended in accordance with Attachment A and submit that Report and invoice no later than 60 days following the completion of expenditures. These allocated PPM funds are available for expenditure until June 30, 2023. The Final Report of Expenditures must state that the PPM funds were used in conformance with Article XIX of the California State Constitution and for PPM purposes as defined in this Agreement. Three copies of this report shall be submitted to STATE.

5. COST PRINCIPLES

A) To comply with, and require all project sponsors to comply with Office of Management and Budget Supercircular 2 CFR 200, Cost Principles for State and Local Government, and the Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.

B) ADMINISTERING AGENCY will assure that its Fund recipients will be obligated to agree that (a) Contract Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31, et seq., shall be used to determine the allowability of individual Project cost items and (b) those parties shall comply with Federal administrative procedures in accordance with 2 CFR 200, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments. Every sub-recipient receiving Funds as a contractor or sub-contractor under this Agreement shall comply with Federal administrative procedures in accordance with 2 CFR 200, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.

Attachment: PPM Agreement PPM21-6139(046) Unsigned (LTC-2021-16 : Approve the PPM Agreement)

C) Any Fund expenditures for costs for which ADMINISTERING AGENCY has received payment or credit that are determined by subsequent audit to be unallowable under Office of Management and Budget Supercircular 2 CFR 200, are subject to repayment by ADMINISTERING AGENCY to STATE. Should ADMINISTERING AGENCY fail to reimburse Fund moneys due STATE within 30 days of demand, or within such other period as may be agreed in writing between the Parties hereto, STATE is authorized to intercept and withhold future payments due ADMINISTERING AGENCY from STATE or any third-party source, including, but not limited to, the State Treasurer, the State Controller and the CTC. The implementation of the Supercircular will cancel 49 CFR, Part 18.

6. THIRD PARTY CONTRACTING

A) ADMINISTERING AGENCY shall not award a construction contract over $10,000 or other contracts over $25,000 [excluding professional service contracts of the type which are required to be procured in accordance with Government Code Sections 4525 (d), (e) and (f)] on the basis of a noncompetitive negotiation for work to be performed using Funds without the prior written approval of STATE.

B) Any subcontract or agreement entered into by ADMINISTERING AGENCY as a result of disbursing Funds received pursuant to this Agreement shall contain all of the fiscal provisions of this Agreement; and shall mandate that travel and per diem reimbursements and third-party contract reimbursements to subcontractors will be allowable as project costs only after those costs are incurred and paid for by the subcontractors.

C) In addition to the above, the preaward requirements of third party contractor/consultants with ADMINISTERING AGENCY should be consistent with Local Program Procedures as published by STATE.

7. ACCOUNTING SYSTEM

ADMINISTERING AGENCY, its contractors and subcontractors shall establish and maintain an accounting system and records that properly accumulate and segregate Fund expenditures by line item. The accounting system of ADMINISTERING AGENCY, its contractors and all subcontractors shall conform to Generally Accepted Accounting Principles (GAAP), enable the determination of incurred costs at interim points of completion, and provide support for reimbursement payment vouchers or invoices.

8. RIGHT TO AUDIT

For the purpose of determining compliance with this Agreement and other matters connected with the performance of ADMINISTERING AGENCY'S contracts with third parties, ADMINISTERING AGENCY, ADMINISTERING AGENCY's contractors and subcontractors and STATE shall each maintain and make available for inspection all books, documents, papers, accounting records, and other evidence pertaining to the performance of such contracts, including, but not limited to, the costs of administering those various contracts. All of the above referenced parties shall make such materials available at their respective offices at all reasonable times for three years from the date of final payment of Funds to ADMINISTERING AGENCY. STATE, the California State Auditor, or any duly authorized representative of STATE or the United States Department of Transportation, shall each have access to any books, records, and documents that are pertinent for audits, examinations, excerpts, and transactions, and ADMINISTERING AGENCY shall furnish copies thereof if requested.

Attachment: PPM Agreement PPM21-6139(046) Unsigned (LTC-2021-16 : Approve the PPM Agreement)

9. TRAVEL AND SUBSISTENCE
Payments to only ADMINISTERING AGENCY for travel and subsistence expenses of ADMINISTERING AGENCY forces and its subcontractors claimed for reimbursement or applied as local match credit shall not exceed rates authorized to be paid exempt non-represented State employees under current State Department of Personnel Administration (DPA) rules. If the rates invoiced are in excess of those authorized DPA rates, then Administering Agency is responsible for the cost difference and any overpayments shall be reimbursed to STATE on demand.

SECTION III

IT IS MUTUALLY AGREED:

1. All obligations of STATE under the terms of this AGREEMENT are subject to the availability of the state funds.

2. Eligible expenditures under this AGREEMENT shall be from the effective date of allocation to June 30, 2023.

3. In the event that ADMINISTERING AGENCY fails to implement or complete the PPM program commenced under this Agreement, fails to perform any of the obligations created by this agreement or fails to comply with applicable State laws and regulations, STATE reserves the right to terminate funding for the PPM program or portions thereof, upon written notice to ADMINISTERING AGENCY. An audit may be preformed as provided in Section II, Article (4) of this agreement.

4. Neither STATE nor any officer or employee thereof is responsible for any injury, damage or liability occurring or arising by reason of anything done or omitted to be done by ADMINISTERING AGENCY under or in connection with any work, authority or jurisdiction delegated to ADMINISTERING AGENCY under this Agreement. It is understood and agreed that, pursuant to Government Code Section 895.4, ADMINISTERING AGENCY shall fully defend, indemnify and save harmless the State of California, its officers and employees from all claims, suits or actions of every name, kind and description brought for or on account of injury (as defined in Government Code Section 810.8) occurring by reason of anything done or omitted to be done by ADMINISTERING AGENCY under or in connection with any work, authority or jurisdiction delegated to ADMINISTERING AGENCY under this Agreement.

5. As a condition of acceptance of the State funds provided for under this Agreement, ADMINISTERING AGENCY will abide by all State policies and procedures pertaining to the PPM Program.
6. This Agreement shall terminate on December 31, 2023.

STATE OF CALIFORNIA
Department of Transportation

By: _____
Office of Project Implementation
Division of Local Assistance
Date: _____

Mariposa County Transportation Commission

By: _____
Title:_____
Date: _____

Attest: _____
Title: _____

Attachment: PPM Agreement PPM21-6139(046) Unsigned (LTC-2021-16 : Approve the PPM Agreement)

The agency shall prepare a PPM plan, which will become a part of the Fund Transfer Agreement, titled Attachment A.

This plan is a one or two page summary outline of the major activities and, where appropriate, sub activities that will be accomplished with the current year PPM fund allocation. The plan shall outline the specific activities the Agency plans to implement. Indicate the approximate time period and cost for each major activity.

Funds may be moved between the elements. It is expected that work will be accomplished for each element and any revisions will be discussed in the Final Report of Expenditures.

Indicate if this is a single or multi-year plan for this specific allocation and the anticipated date of completion of all expenditures.

Fund allocations for future years should not be requested until this plan's expenditures are near completion.

Expenditures must be completed no later than two years after the fiscal year of allocation.

A Final Report of Expenditures is required within 60 days of completion of expenditures. Current or future allocations may be terminated if this report is not prepared in a timely manner. Unexpended funds shall be returned to the State.

A very simple plan is illustrated below. Details of a plan should be consistent with the activities proposed and funding received.

Attachment A XYZ RTPA

STIP Planning, Programming and Monitoring Activities Plan (FY 2009/2010)

Activity	Time Period	Cost($1,000)
A. Prepare/Review Project Study Reports	9/02-4/03	$10
B. RTIP Amendment Project Review/Programming	2/02-5/03	$5
C. STIP Amendment Processing/CTC Coordination	5/02-6/02	$5
D. Monitoring Implementation	9/02-6/03	$10
Total		$30

Anticipated Completion date 6/30/13

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rev 08/13/2012

Attachment: PPM Agreement PPM21-6139(046) Unsigned (LTC-2021-16 : Approve the PPM Agreement)

Attachment A

Mariposa County Local Transportation Commission

STIP Planning, Programming and Monitoring Activities Plan (FY 2020/2021)

Activity		Time Period	Cost ($1,000's)
A.	Prepare/Review Project Study Reports	07/20-06/21	$ 5
B.	RTIP Amendment Project Review/Programming	07/20-06/21	$ 10
C.	2019 STIP Amendment Processing / CTC Coordination	07/20-06/21	$ 10
D.	Monitoring Implementation	07/20-06/21	$ 10
	TOTAL		**$ 35**

The expenditure of these funds has been included in the Mariposa County Transportation Planning Overall Work Program.

Attachment: Attachment A Transfer Agreement (LTC-2021-16 : Approve the PPM Agreement)

MARIPOSA COUNTY

HHS/Behavioral Health & Recovery Services · (209) 966-2000

RESOLUTION - ACTION REQUESTED 2021-270

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: Federal Communications Commission (FCC) Telehealth Grant Program Application

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RECOMMENDATION AND JUSTIFICATION:
Approve the Submittal of a Technology Infrastructure Grant Application with the Federal Communication Commission for the Funding of Telehealth Programs to Support COVID-19 Response Efforts; and Authorize the Health and Human Services Agency Director to Submit the Application.

This application will be submitted on an online platform and can create additional funding up to $1,000,000.

The Federal Communications Commission (FCC) COVID-19 Telehealth program helps healthcare providers purchase telecommunications, broadband connectivity, information services and devices necessary for providing telehealth services. The application pertains to Round 2 funding from the Consolidated Appropriations Act of 2021. It builds on the $200 million funding allocations in Round 1 from the Coronavirus Aid, Relief and Economic Security (CARES) Act.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board of Supervisors does not have a prior history with FCC for this purpose.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
If this agreement is not approved, the County of Mariposa will not have the benefit of these additional funds for building technology infrastructure to provide optimal services for our clients.

FINANCIAL IMPACT:
If the Board approves and the County is awarded these funds, HHSA will request approval to accept the funds and implement the project and submit a budget action at a later date when funds are scheduled to be received. There is no impact to the County General Fund.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Tom Sweeney, District II Supervisors
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

MARIPOSA COUNTY

Auditor · (209) 966-7606

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Luis Mercado, Auditor

RE: Presentation of Audited Financial Statements for FY 19-20

TITLE OF PRESENTATION:
Presentation and Discussion of the County's Audited Financial Statements for Fiscal Year 2019-2020.

BACKGROUND AND HISTORY:
The Audited Financial Statements are presented to the Board of Supervisors annually in a public meeting. The Fiscal Year 2018-2019 Financial Statements were presented on May 19, 2020.

ATTACHMENTS:
FY 19-20 Mariposa County Financial Statements (PDF)
FY 19-20 Mariposa County Single Audit - Minutetraq (PDF)
FISCAL YEAR 2019-20 - Transit and Trans Co (PDF)
PowerPoint FISCAL YEAR 2019-20 - Countywide (PDF)

RESULT: INFORMATION RECEIVED

COUNTY OF MARIPOSA,
CALIFORNIA

FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2020

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Annual Financial Report
For the Year Ended June 30, 2020

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INTRODUCTORY SECTION

- **List of Officials**

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COUNTY OF MARIPOSA
List of Officials
For the Year Ended June 30, 2020

ELECTED OFFICIALS

Supervisor, District 1	Rosemarie Smallcombe
Supervisor, District 2	Merlin Jones
Supervisor, District 3	Marshall Long
Supervisor, District 4	Kevin Cann
Supervisor, District 5	Miles Menetrey
Assessor/Recorder	Vincent Kehoe
Auditor-Controller	Luis Mercado
District Attorney	Walter Wall
Sheriff/Coroner/Public Administrator	Douglas A. Binnewies
Superior Court Judge	Michael Fagalde
Superior Court Judge	F. Dana Walton
Treasurer/Tax Collector/Clerk	Keith Williams

DEPARTMENT DIRECTORS/ADMINISTRATORS

Administrative Officer	Dallin Kimble
Agricultural Commissioner	David Robinson
Building Department Director	Michael Kinslow
Chief Probation Officer	Pete Judy
Child Support Services	Sharon Wardale-Trejo
Clerk of the Board	Rene LaRoche
County Counsel	Steven W. Dahlem
County Librarian	Janet Chase Williams
Farm Advisor	Fadzayi Mashiri
Fire Chief	Nancy Koerperich
Human Resources/Risk Manager	Vacant
Health and Human Services Director	Chevon Kothari
Planning Director	Sarah Williams
Public Health Officer	Eric Sergienko
Public Works Director	Michael Healy

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- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Combining Nonmajor Fund Financial Statements**

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SMITH & NEWELL
CERTIFIED PUBLIC ACCOUNTANTS

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors and Grand Jury
County of Mariposa
Mariposa, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mariposa, California (County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

950 THARP ROAD, SUITE 502 YUBA CITY, CA 95993 TEL: (530) 673-9790 FAX: (530) 673-1305 ACCOUNTING@SMITH

To the Board of Supervisors and Grand Jury
County of Mariposa
Mariposa, California

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As more fully described in Note 15B to the financial statements, citizens and the economies of the United States and other countries have been significantly impacted by the coronavirus (COVID-19) pandemic. While it is premature to accurately predict how the coronavirus will ultimately affect the County's operations because the disease's severity and duration are uncertain, we expect the 2020 financial results too will be significantly impacted and the implications beyond 2020, while unclear, could also be adversely impacted. Our opinion is not modified with respect to this matter and no pandemic implications are accounted for in these financial statements.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, County Pension Plan information, County OPEB Plan information and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section and combining nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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To the Board of Supervisors and Grand Jury
County of Mariposa
Mariposa, California

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 27, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Smith & Newell CPAs
Yuba City, California
April 27, 2021

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Management's Discussion and Analysis (Unaudited)

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COUNTY OF MARIPOSA
Management's Discussion and Analysis
June 30, 2020

This section of the Mariposa County Annual Financial Report presents a discussion and analysis of the County's financial performance during the fiscal year ended June 30, 2020. Please read it in conjunction with the County's basic financial statements following this section.

Mariposa County is an agency of the Commonwealth of California and is governed by the Mariposa County Board of Supervisors.

Mariposa County provides various governmental services including public protection, public ways and road construction, building permits, public health, public assistance, planning, solid waste facilities, airport, library and parks. There are also eleven special districts governed by the Board of Supervisors providing lighting, sewer, water, and parking services.

FINANCIAL HIGHLIGHTS

- Total assets in the Statement of Net Position for the County increased slightly by $262,765 to a total of $129,885,195. Some of the highlights specific to this change include:
  - An increase in cash and investments at year-end in the amount of $1,038,417.
  - An increase in net capital assets of $2,872,843 due to continued work on infrastructure projects related to storm damage in prior years.
  - An offsetting decrease in total receivables in the amount of $3,688,037. Particularly notable was the decrease in taxes receivable, which was $3,435,589. Taxes receivable for the County primarily consist of transiency occupancy taxes (TOT) due at year-end for the months of May and June. During FY 19/20, this receivable was greatly impacted by COVID-19.
  - The slight increase in total assets, despite a year that was greatly impacted by a pandemic, is due to the County reducing expenditures in areas that weren't related either to capital projects or to the pandemic, both of which were partially reimbursed by State/Federal funding.

- The County's total liabilities in the Statement of Net Position are $152,738,622, a decrease of $5,324,646 in comparison with the prior year, which resulted primarily from the following items:
  - For the most part liabilities increased steadily across the board, except for Net OPEB Liability, which decreased by $9,359,023. This decrease was primarily due to plan experience being more favorable than anticipated and the restructuring of CalPERS medical plan regions, which impacts the County based on the actual location of retirees receiving OPEB benefits.
  - Net Pension Liability increased by $3,332,312 to a total of $52,700,640, an increase of 6.75%.
  - Unearned revenue decreased by $318,346 primarily due to the Mental Health related programs continuing to spend down program specific revenue received in advance.

- Deferred outflows of resources and deferred inflows of resources reported on the Statement of Net Position represent pension and OPEB adjustments and are byproducts of GASB 68 and GASB 75 respectively. For FY 2019-20, pension related deferred outflows total $10,596,101 and represent pension contributions made by the County subsequent to the GASB 68 measurement date (June 30, 2019), changes in assumptions, differences between expected and actual experience, adjustments due to differences in proportions, as well as the difference between County contributions and the proportionate share of contributions for the County's Safety risk pool. OPEB related deferred outflows total $10,566,807 and represent a change of assumptions as well as contributions made subsequent to the measurement date (June 30, 2019). Pension related deferred inflows in the amount of $1,089,886 represent changes in actuarial assumptions,

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net difference between projected and actual earnings on CalPERS' investments calculated at the measurement date, and adjustments due to differences in proportions. OPEB related deferred inflows in the amount of $17,739,361 are the difference between expected and actual liability.

- The net position of the County at the close of the fiscal year was ($20,519,766), a decrease of $7,373,721 as compared to the previous fiscal year. Of this amount, $70,989,174 is invested in capital assets net of related debt, $903,222 is restricted for debt service and $1,532,669 is restricted for capital projects. Remaining restricted net position totals $20,344,725. Unrestricted net position is ($114,289,556).

- Operating and capital grants/contributions for the County decreased by $2,084,051 on the County's Schedule of Changes to Net Position on page 8, due to the gradual completion of storm damage related infrastructure projects. Charges for services increased by $1,178,982 in part due to a fee increase implemented by the County during FY 19/20. Total expenses for the County increased by $5,633,027 as compared to the prior fiscal year. These increases were primarily in the functions of public protection, health and welfare, and public assistance, which were the three areas most directly related to addressing the pandemic.

- As of June 30, 2020, the County's governmental funds reported combined ending fund balances of $23,060,252, an increase of $957,643 compared to the previous year. This amount is divided into the following fund balance types:
  - $940,464 is non-spendable and is made up of prepaid costs (expenses paid in advance), advances to other funds (loans from one Governmental Fund to another), and inventory.
  - $22,457,759 is restricted for designated uses and is made up of fund balances for all non-general governmental funds.
  - $1,920,140 is assigned and is made up primarily from General Reserve and Designated Accounts for a specific purpose that are set aside within the General fund. A notable change in assigned fund balance for Governmental Funds was a decrease of $1,993,500 in the County's general reserve. This decrease was deemed necessary due to anticipated impacts from the pandemic.
  - ($2,258,111) is unassigned.

- The fund balance of the County general fund at June 30, 2020 was $7,162,732, a decrease of $1,480,297 as compared to the prior year. This amount is divided into the following fund balance types:
  - $313,924 is Non-spendable.
  - $1,918,394 is Assigned.
  - $4,930,414 is Unassigned.

- During fiscal year 2019-20 the County decreased its general reserve, leaving the amount of reserved funds at $863,917, per Government Code 29085 and 29086. This amount represents 1.34% of the 2019-20 General fund adopted budget.

- As of June 30, 2020, the County's Governmental Funds had unavailable revenue in the amount of $2,862,428. This amount notably decreased as compared to the previous fiscal year by $4,170,347, at the end of which the amount of unavailable revenue was $7,032,775. These amounts represent revenue applicable to the fiscal year of the financial statements that is not actually received and recognized until subsequent fiscal years, reported on the County's balance sheet. In fiscal year 2019-20 there were no deferred outflows other than pension and OPEB adjustments previously discussed, which are not shown on the County's governmental funds balance sheet.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

- During fiscal year 2019-20 the County entered into a capital lease for the acquisition of a Caterpillar D6 Bulldozer for the Solid Waste fund.

- A brief explanation for the difference between net position of Governmental Activities, ($13,094,197), and fund balances for Governmental funds, $23,060,252, is that fund balances do not incorporate long-term assets (capital assets) or long-term liabilities (notes, bonds, leases, compensated absences, net pension liability, net OPEB liability), net position includes revenue classified as unavailable on the balance sheet due to non-collection within the County's accrual period (two months beyond June 30, 2020), net position includes pension and OPEB related deferred outflows/inflows, and net position incorporates assets and liabilities from internal service funds that are excluded from the County-wide balance sheet. A more detailed explanation is included in the financial statements in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position – Governmental Activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Mariposa County's basic financial statements. Mariposa County's basic financial statements are composed of three segments: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

STATEMENT OF NET POSITION

The Statement of Net Position presents information on all of the County's assets, liabilities, deferred outflows, and deferred inflows. Increases and decreases in net position may serve as a useful indicator of whether or not the financial position of the County is improving or deteriorating. The Statement of Net Position also provides information on unrestricted and restricted net position and the net investment in capital assets.

SUMMARY OF THE STATEMENT OF NET POSITION

	Governmental Activities		Business-Type Activities	
	2020	2019	2020	2019
Current Assets	$ 45,525,053	$ 48,048,450	$ 2,200,434	$ 2,287,115
Capital Assets	74,099,182	71,735,115	8,060,526	7,551,750
Total Assets	119,624,235	119,783,565	10,260,960	9,838,865
Deferred Outflows of Resources	20,272,344	15,398,687	890,564	704,488
Current Liabilities	12,630,882	13,889,336	99,130	389,862
Non-Current Liabilities	122,394,485	126,076,135	17,614,125	17,707,935
Total Liabilities	135,025,367	139,965,471	17,713,255	18,097,797
Deferred Inflows of Resources	17,965,409	775,854	863,838	32,528
Net Position	$ (13,094,197)	$ (5,559,073)	$ (7,425,569)	$ (7,586,972)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NET POSITION

Net position represents the residual interest in the County's assets after liabilities are deducted and deferred outflows/inflows are taken into account. The following table is a breakdown of the bottom line figures for governmental and business-type activities shown on the previous table. The County's net position at June 30, 2020 breaks down as follows:

NET POSITION

	2020	2019
Net investment in capital assets	$ 70,989,174	$ 67,920,216
Restricted:		
General government	736,237	1,806,459
Public protection	6,287,894	4,716,172
Health and welfare	1,254,632	1,492,929
Public assistance	6,489,012	5,723,986
Education	360,276	353,707
Public ways & facilities	5,216,674	3,020,313
Debt Service	903,222	888,162
Capital Projects	1,532,669	1,442,181
Unrestricted	(114,289,556)	(100,510,170)
Total Net Position	$ (20,519,766)	$ (13,146,045)

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COUNTY OF MARIPOSA
Management's Discussion and Analysis
June 30, 2020

CHANGES IN NET POSITION AS OF JUNE 30

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues:						
Charges for services	$ 5,812,802	$ 4,878,009	$ 3,447,434	$ 3,203,245	$ 9,260,236	$ 8,081,254
Operating grants and contributions	37,314,322	39,915,181	201,575	222,777	37,515,897	40,137,958
Capital grants and contributions	5,424,694	5,325,106	438,422	-	5,863,116	5,325,106
General revenues:						
Transient occupancy taxes	14,751,703	15,097,612	-	-	14,751,703	15,097,612
Sales and use taxes	2,026,392	2,164,654	-	-	2,026,392	2,164,654
Property taxes	9,415,390	9,264,207	-	-	9,415,390	9,264,207
Property transfer taxes	150,827	135,888	-	-	150,827	135,888
Timber yield taxes	5,285	7,942	-	-	5,285	7,942
Franchise fees	175,204	155,258	-	-	175,204	155,258
Grants and contributions-unrestricted	1,323,747	1,351,817	-	-	1,323,747	1,351,817
Tobacco settlement	179,505	187,231	-	-	179,505	187,231
Interest and investment earnings	615,822	579,726	74,076	74,489	689,898	654,215
Miscellaneous	861,183	396,144	60,587	79,780	921,770	475,924
Gain (loss) on disposal of capital assets	-	-	23,900	-	23,900	-
Total revenue	78,056,876	79,458,775	4,245,994	3,580,291	82,302,870	83,039,066
Expenses						
General government	15,836,435	15,151,845	-	-	15,836,435	15,151,845
Public protection	28,174,562	26,783,956	-	-	28,174,562	26,783,956
Health and welfare	12,140,689	10,095,891	-	-	12,140,689	10,095,891
Public assistance	22,119,984	20,201,404	-	-	22,119,984	20,201,404
Education	1,057,199	1,040,426	-	-	1,057,199	1,040,426
Culture and recreation	472,464	282,625	-	-	472,464	282,625
Public ways and facilities	8,397,699	9,142,418	-	-	8,397,699	9,142,418
Solid waste	-	-	2,849,729	2,858,235	2,849,729	2,858,235
Airport	-	-	356,911	495,403	356,911	495,403
Building permits	-	-	1,064,791	940,681	1,064,791	940,681
Transit	-	-	96,957	226,381	96,957	226,381
Plant Operation Services	-	-	531,749	175,574	531,749	175,574
Interest on long-term debt	233,624	304,927	-	-	233,624	304,927
Total expenses	88,432,656	83,003,492	4,900,137	4,696,274	93,332,793	87,699,766
Excess before transfers	(10,375,780)	(3,544,717)	(654,143)	(1,115,983)	(11,029,923)	(4,660,700)
Transfers	(540,859)	(321,686)	540,859	321,686	-	-
Change in net position	(10,916,639)	(3,866,403)	(113,284)	(794,297)	(11,029,923)	(4,660,700)
Net Position - Beginning	(5,559,073)	(1,692,670)	(7,586,972)	(6,792,675)	(13,146,045)	(8,485,345)
Prior period adjustment	3,381,515	-	274,687	-	3,656,202	-
Net Position - Beginning Restated	(2,177,558)	(1,692,670)	(7,312,285)	(6,792,675)	(9,489,843)	(8,485,345)
Net Position - Ending	$(13,094,197)	$ (5,559,073)	$ (7,425,569)	$ (7,586,972)	$(20,519,766)	$(13,146,045)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

LONG TERM DEBT

Information on long term liabilities for Mariposa County is as follows:

	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020	Term	Term Remaining	Amounts Due Within One Year
Governmental Activities							
Certificates of Participation							
Hwy 49 Building	$ 425,000	$ -	$ 59,062	$ 365,938	5	4	$ 61,011
Bonds							
Yosemite West Wastewater Treatment:							
Assessment Bonds Series 2004-A	2,131,000	-	49,000	2,082,000	40	24	51,000
Assessment Bonds-Series 2004-B	302,000	-	7,000	295,000	40	24	7,000
Lake Don Pedro Wastewater Treatment:							
Assessment Bonds Series 2006-A	3,572,834	-	39,226	3,533,608	40	27	90,000
Assessment Bonds-Series 2007	849,448	-	-	849,448	40	27	20,500
Capital Leases							
Capital Lease-Fire Trucks CSA#3	1,464,327	-	332,878	1,131,449	15	4	339,923
Compensated Absences	2,451,578	1,513,455	1,177,312	2,787,721			1,104,683
Net Pension Liability	46,889,452	3,183,970	-	50,073,422			-
Net OPEB Liability	69,716,144	-	8,440,245	61,275,899			-
Total Governmental Activities	$127,801,783	$ 4,697,425	$10,104,723	$ 122,394,485			$1,674,117
Business-Type Activities							
Certificates of Participation							
Composting Facility (Solid Waste)	$ 2,552,000	$ -	$ 59,000	$ 2,493,000	40	24	$ 62,000
Capital Leases							
Solid Waste- TCF Financial Baler	70,040	-	22,541	47,499	7	2	23,338
Caterpillar D6 Bulldozer	-	422,429	62,034	360,395	10	9	28,634
Closure/Post Closure (Solid Waste)	8,747,733	251,120	-	8,998,853			-
Compensated Absences	112,376	73,270	62,405	123,241			44,226
Net Pension Liability	2,478,876	148,342	-	2,627,218			-
Net OPEB Liability	3,882,697	-	918,778	2,963,919			-
Total Business-Type Activities	$ 17,843,722	$ 895,161	$ 1,124,758	$ 17,614,125			$ 158,198

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

GOVERNMENTAL FUNDS

SUMMARY OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	2020	2019
Total Revenues	$ 82,024,778	$ 75,980,242
Total Expenditures	81,973,713	78,965,360
Excess of Revenues over Expenditures	51,065	(2,985,118)
Other Financing Sources (Uses)	(498,968)	49,442
Net Change in Fund Balance	(447,903)	(2,935,676)
Beginning Fund Balance	22,102,609	25,038,285
Prior Period Adjustment	1,405,546	-
Beginning Fund Balance, Restated	23,508,155	25,038,285
Ending Fund Balance	$ 23,060,252	$ 22,102,609

STATEMENT OF REVENUES

	2020	2019
Taxes	$ 11,629,587	$ 11,589,862
Transient occupancy	14,751,703	15,067,772
Licenses and permits	178,816	157,914
Fines and forfeitures	219,663	255,160
Use of money and property	389,940	382,969
Intergovernmental	48,512,355	43,628,522
Charges for services	5,458,094	4,493,268
Other revenues	884,620	404,775
Total Revenues	$ 82,024,778	$ 75,980,242

SUMMARY OF EXPENSES

General government		$ 14,030,860		$ 13,042,647
Public protection		24,677,405		24,377,179
Health and welfare		10,404,489		8,605,891
Public assistance		19,825,929		17,810,192
Education		919,413		886,248
Culture and recreation		353,242		277,830
Public ways and facilities		6,572,412		6,347,305
Debt Service				
Principal	487,166		485,478	
Interest	233,624	720,790	304,927	790,405
Capital outlay		4,469,173		6,827,663
Total Expenditures		$ 81,973,713		$ 78,965,360

WORK IN PROGRESS

At June 30, 2020, work in progress included major items as follows:

Sidewalk projects, jail expansion, fire station improvements, various Road and Bridge projects made necessary due to storms.

ECONOMIC OUTLOOK AND FUTURE YEAR'S BUDGETS

During the month of March 2020, it was evident that the COVID-19 pandemic was going to have a drastic worldwide impact. The US has seen record levels of unemployment since that time, as the promising economic growth experienced during recent years came to a screeching halt. At the time of

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

this writing, signs seem to be pointing towards a recovery from the pandemic, with reducing case counts and higher amounts of vaccinations given allowing businesses to slowly reopen once again. There are optimistic signs at the State level as well, with the California General Fund in much better condition than what was forecasted once the pandemic hit. The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) stimulus bill passed by Congress on March 27, 2020 and the American Rescue Plan Act passed by Congress on March 11, 2021 are anticipated to significantly aid State and Local governments in their recovery efforts from the pandemic.

The County's economic condition was favorable for much of fiscal year 19/20, until the pandemic took effect. As would be anticipated for a primarily tourist-based economy, restaurant closures, travel restrictions, and the temporary closure of Yosemite National Park during the peak season for tourism in Mariposa County had a huge impact, resulting in an estimated loss of over $4 million dollars in TOT revenue in FY 19/20 alone. This reduction to TOT revenue is anticipated to continue in FY 20/21, with the County forecasting to receive a little over half of what was received in the prior fiscal year. The County's portion of the CARES Act funds was $1,842,097, although this money was not received nor recognized as revenue until FY 20/21 in accordance with accounting guidance from the Treasury, even though roughly 70% of eligible CARES Act expenditures occurred during FY 19/20. The full amount of CARES Act funds were fully spent by December 31, 2020, including almost $400,000 in assistance grants to local businesses. The County's estimated portion of American Rescue Plan Act funds is $3,336,416, which is anticipated to replace lost revenue experienced by the County.

Although FY 19/20 began with a budgeted increase to the County's General Reserve in the amount of $996,424, the full fiscal year saw a net decrease to General Reserve in the amount of $1,993,500, due to an almost $3 million dollar decrease deemed necessary due the anticipated impacts of the pandemic. The County also approved a Voluntary Severance Program that provided incentives for full-time employees who willingly separated from the County either during the last month of FY 19/20 or the first month of FY 20/21. Both of these actions have prevented the need for mandatory layoffs due to the pandemic thus far, despite a 20% reduction in sales tax revenue and an almost 50% reduction in TOT revenue in the County's budget during FY 20/21 as compared to what would have been budgeted under non-pandemic circumstances. If the American Rescue Plan Act funds are indeed to replace lost revenue experienced by the County, then the first priority for use of these funds will be to restore the County's General Reserve to its pre-pandemic amount.

Property tax revenue growth during fiscal year 19/20 was at 1.63% despite the pandemic. While fiscal year 19/20 did not achieve the almost 8% level of growth experienced during the prior fiscal year, the fact that there was not a significant decrease in payments collected by the County during the pandemic was encouraging. An interesting note is that the housing market in Mariposa County has experienced a boom during the pandemic, with houses rapidly selling as soon as they hit the market and record low levels of inventory. The reason for this is most likely the emergence of teleworking solutions and the desire to leave densely populated urban areas. Time will tell if this trend continues, however as the low level of inventory shows, the County's housing market will be limited in future fiscal years by the unavailability of housing, which has been an issue for years Sales tax revenue decreased slightly during FY 19/20, as the aforementioned closures greatly impacted amounts collected during what would normally be peak season for the County. As mentioned previously, the County is anticipating a more drastic reduction in sales tax revenue during FY 20/21. Solid Waste revenue has been particularly impacted by the pandemic during FY 20/21, especially in commercial fee revenue generated by local businesses who have an account with the Mariposa County Landfill. The biggest reason for this is the temporary closure of Yosemite National Park, as well as travel restrictions that impact visitation to Yosemite National Park. Lower visitation leads to less garbage brought to the landfill by local tourism related businesses. The County will need to explore solutions to address the deteriorating economic condition of the County Landfill.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Transient Occupancy Tax (TOT) revenue remained relatively steady during fiscal year 19/20 as compared to the prior fiscal year, despite the estimated $4 million decrease resulting from early impacts of the pandemic during the spring/summer of 2020. The two biggest reasons for this are that the 2% Measure M TOT increase was in effect for the entire FY 19/20 for the first time, and FY 18/19 was low as well due to a fire related park closure. FY 20/21 will see an unprecedented reduction in TOT revenue for the County, but early signs are optimistic that visitation to the County and TOT revenue will see some restoration in FY 21/22.

There are some notable trends in the government-wide financials for the period of 2015 to 2020.

The notable items over that six-year period on the General Revenue side are:

- Transient Occupancy Tax Revenue increased $1,228,504 (9.1%), not a large increase considering Measure M, which was implemented April 1, 2019, increased the TOT tax rate by 2%. The County will experience a substantial decrease in TOT tax revenue during FY 20/21 due to COVID.
- Property Taxes increased $1,665,786 (21.5%) and have steadily increased every year since 2013. The pandemic has not hurt property taxes collected by the County up to this point.
- Sales and Use Taxes increased $161,152 (8.6%) over that period. The County was on track for a banner year during FY 19/20 until the pandemic started. Similar to TOT, sales tax is anticipated to be significantly impacted in a negative way by COVID.
- Interest and Investment Earnings increased $378,657 (121.7%).

The notable items over that six-year period on the Expense side are:

- Overall expenses have increased over $34 million, with the highest percentage increases occurring in Health & Welfare (119.9%), Public Assistance (97.8%), and General Government (67.1%).
- The number of full-time County employees has risen from 374 at fiscal year-end 2014-15 to 435 at fiscal year-end 2019/20 (16.3% increase). This number decreased significantly during early fiscal year 20/21, primarily due to the County's Voluntary Severance program, but is anticipated to see some restoration by year-end.

OTHER FINANCIAL STATEMENTS ISSUED BY THE COUNTY OF MARIPOSA

- Mariposa County Transportation Commission (A Component Unit of the County of Mariposa, California)
- Mariposa County Transit Fund, California

Please access these financial statements under the Auditor page on mariposacounty.org.

REQUESTS FOR INFORMATION

This report is designed to provide a general overview of Mariposa County's finances for all those with an interest. Questions concerning this report or requests for additional information should be directed to:

Mariposa County Auditor's Office
P.O. Box 729
Mariposa, California 95338-0729
(209) 966-7606

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Basic Financial Statements

- **Government-Wide Financial Statements**

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Statement of Net Position
June 30, 2020

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and investments	$ 31,898,083	$ 555,281	$ 32,453,364
Receivables:			
Accounts	1,663,720	146,758	1,810,478
Taxes	1,219,254	-	1,219,254
Intergovernmental	8,954,962	104,553	9,059,515
Internal balances	295,130	(295,130)	-
Prepaid costs	334,754	7,780	342,534
Inventory	409,351	34,432	443,783
Deposits	65,800	-	65,800
Restricted cash and investments	-	1,646,760	1,646,760
Loans receivable	683,999	-	683,999
Capital assets:			
Non-depreciable	22,387,725	842,600	23,230,325
Depreciable, net	51,711,457	7,217,926	58,929,383
Total capital assets	74,099,182	8,060,526	82,159,708
Total Assets	119,624,235	10,260,960	129,885,195
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	10,193,559	402,542	10,596,101
Deferred OPEB adjustments	10,078,785	488,022	10,566,807
Total Deferred Outflows of Resources	20,272,344	890,564	21,162,908
LIABILITIES			
Accounts payable	3,425,035	95,856	3,520,891
Accrued salaries and benefits	1,810,410	3,274	1,813,684
Accrued claims liability	6,011,000	-	6,011,000
Deposits payable	10,229	-	10,229
Unearned revenue	1,374,208	-	1,374,208
Long-term liabilities:			
Due within one year	1,674,117	158,198	1,832,315
Due in more than one year	9,371,047	11,864,790	21,235,837
Net pension liability	50,073,422	2,627,218	52,700,640
Net OPEB liability	61,275,899	2,963,919	64,239,818
Total Liabilities	135,025,367	17,713,255	152,738,622
DEFERRED INFLOWS OF RESOURCES			
Deferred pension adjustments	1,044,513	45,373	1,089,886
Deferred OPEB adjustments	16,920,896	818,465	17,739,361
Total Deferred Inflows of Resources	17,965,409	863,838	18,829,247

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Statement of Net Position
June 30, 2020

	Governmental Activities	Business-Type Activities	Totals
NET POSITION			
Net investment in capital assets	65,829,542	5,159,632	70,989,174
Restricted for:			
General government	736,237	-	736,237
Public protection	6,287,894	-	6,287,894
Health and welfare	1,254,632	-	1,254,632
Public assistance	6,489,012	-	6,489,012
Education	360,276	-	360,276
Public ways and facilities	5,216,674	-	5,216,674
Debt service	903,222	-	903,222
Capital projects	1,532,669	-	1,532,669
Unrestricted	(101,704,355)	(12,585,201)	(114,289,556)
Total Net Position	$ (13,094,197)	$ (7,425,569)	$ (20,519,766)

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2 of 2)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Statement of Activities
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental activities:				
General government	$ 15,836,435	$ 3,594,154	$ 2,765,946	$ -
Public protection	28,174,562	894,987	7,095,164	-
Health and welfare	12,140,689	136,675	11,859,434	-
Public assistance	22,119,984	-	10,508,311	-
Education	1,057,199	7,962	28,180	-
Culture and recreation	472,464	29,228	-	-
Public ways and facilities	8,397,699	1,149,796	5,057,287	5,424,694
Interest on long-term debt	233,624	-	-	-
Total Governmental Activities	88,432,656	5,812,802	37,314,322	5,424,694
Business-type activities:				
Solid waste	2,849,729	2,378,553	10,000	-
Airport	356,911	-	32,333	438,422
Building permits	1,064,791	717,757	-	-
Transit	96,957	4,874	159,242	-
Plant operation services	531,749	346,250	-	-
Total Business-Type Activities	4,900,137	3,447,434	201,575	438,422
Total	$ 93,332,793	$ 9,260,236	$ 37,515,897	$ 5,863,116
General Revenues				
Taxes:				
Transient occupancy taxes				
Sales and use taxes				
Property taxes				
Property transfer taxes				
Timber yield taxes				
Franchise fees				
Grants and contributions - unrestricted				
Tobacco settlement				
Interest and investment earnings				
Miscellaneous				
Gain (loss) on disposal of capital assets				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Net Position - Beginning				
Prior period adjustment				
Net Position - Beginning, Restated				
Net Position - Ending				

The notes to the basic financial statements are an integral part of this statement.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	**Business-Type Activities**	**Totals**
$ (9,476,335)	$ -	$ (9,476,335)
(20,184,411)	-	(20,184,411)
(144,580)	-	(144,580)
(11,611,673)	-	(11,611,673)
(1,021,057)	-	(1,021,057)
(443,236)	-	(443,236)
3,234,078	-	3,234,078
(233,624)	-	(233,624)
(39,880,838)	-	(39,880,838)
-	(461,176)	(461,176)
-	113,844	113,844
-	(347,034)	(347,034)
-	67,159	67,159
-	(185,499)	(185,499)
-	(812,706)	(812,706)
(39,880,838)	(812,706)	(40,693,544)
14,751,703	-	14,751,703
2,026,392	-	2,026,392
9,415,390	-	9,415,390
150,827	-	150,827
5,285	-	5,285
175,204	-	175,204
1,323,747	-	1,323,747
179,505	-	179,505
615,822	74,076	689,898
861,183	60,587	921,770
-	23,900	23,900
(540,859)	540,859	-
28,964,199	699,422	29,663,621
(10,916,639)	(113,284)	(11,029,923)
(5,559,073)	(7,586,972)	(13,146,045)
3,381,515	274,687	3,656,202
(2,177,558)	(7,312,285)	(9,489,843)
$ (13,094,197)	$ (7,425,569)	$ (20,519,766)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Basic Financial Statements

- **Fund Financial Statements**

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Balance Sheet
Governmental Funds
June 30, 2020

	General	Assistance	Mental Health Services Act	Other Governmental Funds	Totals
ASSETS					
Cash and investments	$ 3,133,008	$ -	$ -	$ 14,986,882	$ 18,119,890
Receivables:					
Accounts	89,166	-	9,315	1,564,455	1,662,936
Taxes	1,166,121	-	-	53,133	1,219,254
Intergovernmental	2,303,298	811,143	158,947	5,681,574	8,954,962
Due from other funds	6,040,411	-	-	3,565,600	9,606,011
Advances to other funds	17,180	-	-	448,500	465,680
Prepaid costs	296,744	-	211	37,799	334,754
Inventory	-	-	-	140,030	140,030
Deposits	800	-	-	-	800
Loans receivable	-	-	-	683,999	683,999
Total Assets	$ 13,046,728	$ 811,143	$ 168,473	$ 27,161,972	$ 41,188,316
LIABILITIES					
Accounts payable	$ 1,445,256	$ 200	$ 241,635	$ 999,769	$ 2,686,860
Accrued salaries and benefits	1,794,954	-	905	14,551	1,810,410
Due to other funds	48,527	2,052,400	2,523,121	4,324,701	8,948,749
Deposits payable	10,229	-	-	-	10,229
Unearned revenue	1,317,567	25,958	30,683	-	1,374,208
Advances from other funds	-	-	-	435,180	435,180
Total Liabilities	4,616,533	2,078,558	2,796,344	5,774,201	15,265,636
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	1,267,463	76,699	352	1,517,914	2,862,428
Total Deferred Inflows of Resources	1,267,463	76,699	352	1,517,914	2,862,428
FUND BALANCES					
Nonspendable	313,924	-	211	626,329	940,464
Restricted	-	-	-	22,457,759	22,457,759
Assigned	1,918,394	-	-	1,746	1,920,140
Unassigned	4,930,414	(1,344,114)	(2,628,434)	(3,215,977)	(2,258,111)
Total Fund Balances (Deficits)	7,162,732	(1,344,114)	(2,628,223)	19,869,857	23,060,252
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 13,046,728	$ 811,143	$ 168,473	$ 27,161,972	$ 41,188,316

The notes to the basic financial statements are an integral part of this statement.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position - Governmental Activities
June 30, 2020

Total Fund Balance - Total Governmental Funds	$ 23,060,252
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds balance sheet.	69,783,813
Other long-term assets are not available to pay for current period expenditures and therefore, are reported as unavailable revenues in the governmental funds.	2,862,428
Deferred outflows of resources related to pension and OPEB are not reported in the governmental funds.	20,011,986
Deferred inflows of resources related to pension and OPEB are not reported in the governmental funds.	(17,721,286)
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Notes payable	(365,938)
Bonds payable	(6,760,056)
Capital leases	(1,131,449)
Compensated absences	(2,772,997)
Net pension liability	(49,255,227)
Net OPEB liability	(60,439,401)
Internal service funds are used by management to charge the cost of certain activities, such as insurance and equipment maintenance and operations, to individual funds. The assets and liabilities of the internal service funds must be added to the statement of net position.	9,633,678
Net Position of Governmental Activities	$(13,094,197)

The notes to the basic financial statements are an integral part of this statement.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	General	Assistance	Mental Health Services Act	Other Governmental Funds	Totals
REVENUES					
Taxes and assessments	$25,911,395	$ -	$ -	$ 469,895	$26,381,290
Licenses, permits, and franchises	178,816	-	-	-	178,816
Fines and forfeitures	41,676	-	-	177,987	219,663
Use of money and property	252,495	-	(23,519)	160,964	389,940
Intergovernmental	9,807,281	8,238,854	1,885,137	28,581,083	48,512,355
Charges for services	3,201,805	-	-	2,256,289	5,458,094
Other revenues	403,213	-	11,136	470,271	884,620
Total Revenues	39,796,681	8,238,854	1,872,754	32,116,489	82,024,778
EXPENDITURES					
Current:					
General government	11,780,614	-	-	2,250,246	14,030,860
Public protection	21,213,963	-	-	3,463,442	24,677,405
Health and welfare	8,959,633	-	-	1,444,856	10,404,489
Public assistance	15,545,846	4,184	2,892,598	1,383,301	19,825,929
Education	919,413	-	-	-	919,413
Culture and recreation	353,242	-	-	-	353,242
Public ways and facilities	1,401,192	-	-	5,171,220	6,572,412
Debt service:					
Principal	-	-	-	487,166	487,166
Interest and other charges	-	-	-	233,624	233,624
Capital outlay	171,461	-	-	4,297,712	4,469,173
Total Expenditures	60,345,364	4,184	2,892,598	18,731,567	81,973,713
Excess of Revenues Over (Under) Expenditures	(20,548,683)	8,234,670	(1,019,844)	13,384,922	51,065
OTHER FINANCING SOURCES (USES)					
Transfers in	23,354,288	534,226	197,158	2,701,507	26,787,179
Transfers out	(4,285,902)	(9,529,666)	(1,188,503)	(12,282,076)	(27,286,147)
Total Other Financing Sources (Uses)	19,068,386	(8,995,440)	(991,345)	(9,580,569)	(498,968)
Net Change in Fund Balances	(1,480,297)	(760,770)	(2,011,189)	3,804,353	(447,903)
Fund Balances (Deficits) - Beginning	8,643,029	(583,344)	(617,034)	14,659,958	22,102,609
Prior period adjustment	-	-	-	1,405,546	1,405,546
Fund Balances (Deficits) - Beginning, Restated	8,643,029	(583,344)	(617,034)	16,065,504	23,508,155
Fund Balances (Deficits) - Ending	$ 7,162,732	$ (1,344,114)	$ (2,628,223)	$19,869,857	$23,060,252

The notes to the basic financial statements are an integral part of this statement.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2020

Net Change in Fund Balances - Total Governmental Funds	$ (447,903)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Expenditures for capital outlay	4,469,173
Less current year depreciation	(2,596,366)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Principal retirements	487,166
Some revenues reported in the statement of activities will not be collected for several months after the County's year end and do not provide current financial resources and therefore, are not reported as revenues in the governmental funds.	
Change in unavailable revenue	(4,170,347)
Certain changes in deferred outflows and deferred inflows of resources reported in the statement of activities relate to long-term liabilities and are not reported in the governmental funds.	
Change in deferred outflows of resources related to pension	(1,133,177)
Change in deferred inflows of resources related to pension	(263,213)
Change in deferred outflows of resources related to OPEB	3,959,275
Change in deferred inflows of resources related to OPEB	(16,689,903)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	
Change in compensated absences	(331,528)
Change in net pension liability	(3,141,043)
Change in net OPEB liability	8,432,169
Internal service funds are used by management to charge the cost of certain activities, such as insurance and equipment maintenance and operations, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities	509,058
Change in Net Position of Governmental Activities	$(10,916,639)

The notes to the basic financial statements are an integral part of this statement.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-Type Activities Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Building Permits
ASSETS				
Current Assets:				
Cash and investments	$ 5,043	$ -	$ 58,517	$ 389,202
Receivables:				
Accounts	143,170	-	3,588	-
Intergovernmental	-	-	-	-
Prepaid costs	2,817	-	4,698	-
Inventory	-	-	34,432	-
Deposits	-	-	-	-
Total Current Assets	151,030	-	101,235	389,202
Noncurrent Assets:				
Restricted cash and investments	-	1,646,760	-	-
Capital assets:				
Non-depreciable	71,468	-	771,132	-
Depreciable, net	4,848,605	-	2,342,501	1,614
Total Noncurrent Assets	4,920,073	1,646,760	3,113,633	1,614
Total Assets	5,071,103	1,646,760	3,214,868	390,816
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pension adjustments	188,529	-	-	123,416
Deferred OPEB adjustments	220,781	-	-	160,373
Total Deferred Outflows of Resources	409,310	-	-	283,789
LIABILITIES				
Current Liabilities:				
Accounts payable	82,439	-	7,106	950
Accrued salaries and benefits	1,823	-	-	-
Due to other funds	6,704	-	228,425	-
Compensated absences	23,539	-	-	8,299
Certificates of participation	62,000	-	-	-
Capital lease payable	51,972	-	-	-
Estimated claims liability	-	-	-	-
Total Current Liabilities	228,477	-	235,531	9,249

The notes to the basic financial statements are an integral part of this statement.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Other Enterprise Funds	Totals	Governmental Activities Internal Service Funds
$ 102,519	$ 555,281	$13,778,193
-	146,758	784
104,553	104,553	-
265	7,780	-
-	34,432	269,321
-	-	65,000
207,337	848,804	14,113,298
-	1,646,760	-
-	842,600	-
25,206	7,217,926	4,315,369
25,206	9,707,286	4,315,369
232,543	10,556,090	18,428,667
90,597	402,542	116,484
106,868	488,022	143,874
197,465	890,564	260,358
5,361	95,856	738,175
1,451	3,274	-
29,501	264,630	392,632
12,388	44,226	14,724
-	62,000	-
-	51,972	-
-	-	6,011,000
48,701	521,958	7,156,531

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Continued (Page 1 of 2)

COUNTY OF MARIPOSA
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-Type Activities Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Building Permits
LIABILITIES (CONTINUED)				
Noncurrent Liabilities:				
Advances from other funds	30,500	-	-	-
Compensated absences	46,345	-	-	20,605
Certificates of participation	2,431,000	-	-	-
Capital lease payable	355,922	-	-	-
Closure/postclosure liability	-	8,998,853	-	-
Net pension liability	1,349,065	-	-	583,715
Net OPEB liability	1,353,026	-	-	978,684
Total Noncurrent Liabilities	5,565,858	8,998,853	-	1,583,004
Total Liabilities	5,794,335	8,998,853	235,531	1,592,253
DEFERRED INFLOWS OF RESOURCES				
Deferred pension adjustments	21,250	-	-	13,911
Deferred OPEB adjustments	373,628	-	-	270,257
Total Deferred Inflows of Resources	394,878	-	-	284,168
NET POSITION				
Net investment in capital assets	2,019,179	-	3,113,633	1,614
Unrestricted	(2,727,979)	(7,352,093)	(134,296)	(1,203,430)
Total Net Position (Deficit)	$ (708,800)	$ (7,352,093)	$ 2,979,337	$ (1,201,816)

The notes to the basic financial statements are an integral part of this statement.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Other Enterprise Funds	Totals	Governmental Activities Internal Service Funds
-	30,500	-
12,065	79,015	-
-	2,431,000	-
-	355,922	-
-	8,998,853	-
694,438	2,627,218	818,195
632,209	2,963,919	836,498
1,338,712	17,486,427	1,654,693
1,387,413	18,008,385	8,811,224
10,212	45,373	13,130
174,580	818,465	230,993
184,792	863,838	244,123
25,206	5,159,632	4,315,369
(1,167,403)	(12,585,201)	5,318,309
$ (1,142,197)	$ (7,425,569)	$ 9,633,678

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Continued (Page 2 of 2)

COUNTY OF MARIPOSA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2020

	Business-Type Activities Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Building Permits
OPERATING REVENUES				
Charges for services	$ 2,378,553	$ -	$ -	$ 717,757
Other revenues	1,420	-	23,200	21,355
Total Operating Revenues	2,379,973	-	23,200	739,112
OPERATING EXPENSES				
Salaries and benefits	799,700	-	3,768	517,827
Services and supplies	1,241,945	251,120	90,297	546,964
Insurance claims and adjustments	-	-	-	-
Depreciation	434,659	-	262,846	-
Total Operating Expenses	2,476,304	251,120	356,911	1,064,791
Operating Income (Loss)	(96,331)	(251,120)	(333,711)	(325,679)
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental	10,000	-	470,755	-
Interest income	1,282	30,026	37,019	5,477
Interest expense	(122,305)	-	-	-
Gain (loss) on sale of capital assets	23,900	-	-	-
Total Non-Operating Revenues (Expenses)	(87,123)	30,026	507,774	5,477
Income (Loss) Before Transfers	(183,454)	(221,094)	174,063	(320,202)
Transfers in	60,100	-	48,628	142,251
Transfers out	-	-	-	-
Change in Net Position	(123,354)	(221,094)	222,691	(177,951)
Total Net Position (Deficit) - Beginning	(633,674)	(7,130,999)	2,756,646	(1,052,969)
Prior period adjustment	48,228	-	-	29,104
Total Net Position (Deficit) - Beginning, Restated	(585,446)	(7,130,999)	2,756,646	(1,023,865)
Total Net Position (Deficit) - Ending	$ (708,800)	$ (7,352,093)	$ 2,979,337	$ (1,201,816)

The notes to the basic financial statements are an integral part of this statement.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Other Enterprise Funds	Totals	Governmental Activities Internal Service Funds
$ 351,124	$ 3,447,434	$ 6,586,038
14,612	60,587	101,258
365,736	3,508,021	6,687,296
436,445	1,757,740	810,441
183,382	2,313,708	3,002,635
-	-	1,925,222
8,879	706,384	600,494
628,706	4,777,832	6,338,792
(262,970)	(1,269,811)	348,504
159,242	639,997	-
272	74,076	225,882
-	(122,305)	-
-	23,900	(23,437)
159,514	615,668	202,445
(103,456)	(654,143)	550,949
289,880	540,859	18,209
-	-	(60,100)
186,424	(113,284)	509,058
(1,525,976)	(7,586,972)	9,098,011
197,355	274,687	26,609
(1,328,621)	(7,312,285)	9,124,620
$ (1,142,197)	$ (7,425,569)	$ 9,633,678

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	Business-Type Activities Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Building Permits
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 2,396,460	$ -	$ 22,200	$ 739,112
Payments to suppliers	(1,218,293)	-	(101,599)	(547,922)
Payments to employees	(986,033)	-	(3,768)	(258,059)
Net Cash Provided (Used) by Operating Activities	192,134	-	(83,167)	(66,869)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Grants and other receipts	10,000	-	-	-
Interfund loans repaid	-	-	(123,819)	-
Interfund loans received	6,704	-	228,425	-
Transfers from other funds	60,100	-	48,628	142,251
Transfers to other funds	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	76,804	-	153,234	142,251
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(78,605)	-	(715,475)	-
Grants and other receipts	-	-	593,521	-
Proceeds from the sale of capital asset	23,900	-	-	-
Principal paid on capital debt	(143,577)	-	-	-
Interest paid on capital debt	(122,305)	-	-	-
Net Cash Provided (Used) for Capital and Related Financing Activities	(320,587)	-	(121,954)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	1,282	30,026	37,019	5,477
Net Cash Provided (Used) by Investing Activities	1,282	30,026	37,019	5,477
Net Increase (Decrease) in Cash and Cash Equivalents	(50,367)	30,026	(14,868)	80,859
Balances - Beginning	55,410	1,616,734	73,385	308,343
Balances - Ending	$ 5,043	$ 1,646,760	$ 58,517	$ 389,202

The notes to the basic financial statements are an integral part of this statement.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Other Enterprise Funds	Totals	Governmental Activities Internal Service Funds
$ 368,054	$ 3,525,826	$ 6,761,513
(182,163)	(2,049,977)	(4,650,114)
(519,970)	(1,767,830)	(587,384)
(334,079)	(291,981)	1,524,015
155,405	165,405	-
(56,792)	(180,611)	(45,576)
29,501	264,630	392,632
289,880	540,859	18,209
-	-	(60,100)
417,994	790,283	305,165
-	(794,080)	(691,229)
-	593,521	-
-	23,900	54,611
-	(143,577)	-
-	(122,305)	-
-	(442,541)	(636,618)
272	74,076	197,061
272	74,076	197,061
84,187	129,837	1,389,623
18,332	2,072,204	12,388,570
$ 102,519	$ 2,202,041	$ 13,778,193

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Continued (Page 1 of 2)

COUNTY OF MARIPOSA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	Business-Type Activities Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Building Permits
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	$ (96,331)	$ (251,120)	$ (333,711)	$ (325,679)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	434,659	-	262,846	-
Decrease (increase) in:				
Accounts receivable	16,487	-	(1,000)	-
Prepaid costs	42	-	(4,698)	-
Inventory	-	-	-	-
Deferred pension adjustments	39,411	-	-	3,892
Deferred OPEB adjustments	(57,168)	-	-	(74,356)
Increase (decrease) in:				
Accounts payable	23,610	-	(6,604)	(958)
Accrued salaries and benefits	1,823	-	-	(804)
Compensated absences	1,446	-	-	4,908
Estimated claims liability	-	-	-	-
Closure/postclosure	-	251,120	-	-
Net pension liability	69,475	-	-	45,480
Net OPEB liability	(620,670)	-	-	5,152
Deferred pension adjustments	5,722	-	-	5,239
Deferred OPEB adjustments	373,628	-	-	270,257
Net Cash Provided (Used) by Operating Activities	$ 192,134	$ -	$ (83,167)	$ (66,869)

The notes to the basic financial statements are an integral part of this statement.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Other Enterprise Funds	Totals	Governmental Activities Internal Service Funds
$ (262,970)	$ (1,269,811)	$ 348,504
8,879	706,384	600,494
2,318	17,805	74,216
421	(4,235)	70
-	-	(10,809)
31,658	74,961	(3,699)
(26,609)	(158,133)	(67,891)
798	16,846	37,225
324	1,343	-
4,511	10,865	4,615
-	-	270,000
-	251,120	-
33,387	148,342	42,926
(303,260)	(918,778)	(8,076)
1,884	12,845	5,447
174,580	818,465	230,993
$ (334,079)	$ (291,981)	$ 1,524,015

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Continued (Page 2 of 2)

COUNTY OF MARIPOSA
Statement of Net Position
Fiduciary Funds
June 30, 2020

	Investment Trust Funds	Agency Funds
ASSETS		
Cash and investments	$27,417,183	$ 1,728,615
Taxes receivable	-	3,756,950
Total Assets	27,417,183	5,485,565
LIABILITIES		
Agency obligations	-	5,485,565
Total Liabilities	-	5,485,565
NET POSITION		
Net position held in trust for investment pool participants	27,417,183	-
Total Net Position	$27,417,183	$ -

The notes to the basic financial statements are an integral part of this statement.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended June 30, 2020

	Investment Trust Funds
ADDITIONS	
Contributions:	
Contributions to investment pool	$30,703,742
Net investment income:	
Interest income	497,260
Total Additions	31,201,002
DEDUCTIONS	
Distributions from investment pool	32,379,313
Total Deductions	32,379,313
Change in Net Position	(1,178,311)
Net Position - Beginning	28,595,494
Net Position - Ending	$27,417,183

The notes to the basic financial statements are an integral part of this statement.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Basic Financial Statements

- **Notes to Basic Financial Statements**

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County operates under an Administrator-Board of Supervisors form of government and provides various services on a county-wide basis including law and justice, education, detention, social services and health, fire protection, road construction, road maintenance, transportation, park and recreation facilities, elections and records, communications, planning, zoning, and tax collection.

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Reporting for component units on the County's financial statements can be blended or discretely presented. Blended component units are, although legally separate entities, in substance part of the County's operations and, therefore, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, would be reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the Board of Supervisors. The financial statements of the individual component units may be obtained by writing to the County of Mariposa, Auditor-Controller's Office, P.O. Box 729, Mariposa, California, 95338.

Blended Component Units

Transportation Commission - The Transportation Commission was established to provide transportation services to residents. The governing body is substantially the same as the primary government, and because its financial and operational relationship with the County is closely integrated, the Transportation Commission is reported as a nonmajor special revenue fund in the County's financial statements.

Water Agency - The Water Agency was established to provide water services to residents. The governing body is substantially the same as the primary government, and because its financial and operational relationship with the County is closely integrated, the Water Agency is reported as a nonmajor special revenue fund in the County's financial statements.

Discretely Presented Component Units

There are no component units of the County which meet the criteria for discrete presentation.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Joint Agencies

The County is a member of the California State Association of Counties Excess Insurance Authority (CSAC). CSAC is a joint powers authority organized for the purpose of developing and funding excess insurance programs for member counties. CSAC operates public entity risk pools for workers' compensation, comprehensive liability, property, and medical malpractice, and the pool purchases excess insurance and services for members. CSAC is under the control and direction of a board of directors consisting of representatives of each of the fifty member counties. Complete audited financial statements can be obtained from CSAC's office at 75 Iron Point Circle, Suite 200, Folsom, California 95630. The County is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information on all of the nonfiduciary activities of the County and its blended component units. These statements include the financial activities of the overall government, except fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the County. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the County's business-type activities and each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Certain indirect costs, which cannot be identified and broken down, are included in the program expense reported for individual functions and activities. Program revenues include (1) charges paid by the recipients of goods and services offered by the program, (2) operating grants and contributions, and (3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis is placed on major funds within the governmental and proprietary categories; each is displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

The County reports the following major governmental funds:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General fund includes such activities as public protection, public ways and facilities, health and welfare, public assistance, education, and recreation services.

- The Assistance fund is a special revenue fund used to account for revenues and expenditures for public assistance programs. Funding comes primarily from state and federal grant revenues.

- The Mental Health Services Act fund is a special revenue fund used to account for revenue and expenditures for mental health services. Funding comes primarily from state and federal grant revenues.

The County reports the following major proprietary funds:

- The Solid Waste Operations fund is an enterprise fund used to account for the County's solid waste programs.

- The Solid Waste Closure fund is an enterprise fund used to account for activity related to solid waste closure activity.

- The Airport fund is an enterprise fund used to account for airport activity.

- The Building Permits fund is an enterprise fund used to account for activity related to building permits.

The County reports the following additional fund types:

- Internal Service funds account for the County's fleet maintenance, solid waste equipment replacement, fire replacement, vehicle replacement, heavy equipment replacement, and self-insurance programs which provide services to other departments on a cost reimbursement basis.

- The Investment Trust funds account for the external portion of the County's Investment Pool which commingles resources of legally separate local governments within the County in an investment portfolio for the benefit of all participants. These entities include school districts and other special districts governed by local boards, regional boards, and authorities. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

- The Agency funds account for assets held by the County as an agent for the State of California and various local governments. These funds typically do not involve a formal trust agreement, and are used to account for situations where the role is purely custodial such as the receipt, temporary investment, or remittance of fiduciary resources. The Agency funds are most commonly used to account for taxes or fees collected from one government on behalf of other governments. The Agency funds maintained by the County include the following:

  County Agency funds – accounts for all assets under the control of County departments which are held in a fiduciary capacity.

C. Basis of Accounting and Measurement Focus

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements, and donations. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise and internal service funds are charges to customers for sales and services. Operating expenses for enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Fiduciary funds include investment trust funds and agency funds. All investment trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. Agency funds are reported using the accrual basis of accounting to recognize receivables and payables.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide statement of net position.

E. Cash and Cash Equivalents

For purposes of the accompanying Statement of Cash Flows, the County considers all highly liquid investments with a maturity of three months or less when purchased, including cash with fiscal agent, and their equity in the County Treasurer's investment pool, to be cash equivalents.

F. Investments

The County sponsors an investment pool that is managed by the County Treasurer. The County's pool activity is governed by California Government Code Sections 27000.1 and 53607 as well as the County's investment policy.

Investment transactions are recorded on the trade date. The fair value of investments is determined annually. Investments in nonparticipating interest-earning investment contracts are reported at cost; short term investments are reported at amortized cost, investments in the State of California Local Agency Investment Fund, an external pool, are reported at amortized cost which approximates fair value, and the fair value of all other investments are obtained by using quotations obtained from independent published sources or by the safekeeping institution. The fair value represents the amount the County could reasonably expect to receive for an investment in a current sale between a willing buyer and seller.

Participant's equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums, and realized capital gains and losses, net of administrative fees, are apportioned to pool participants every quarter. This method differs from the fair value method used to value investments in these financial statements as unrealized gains or losses are not apportioned to pool participants. During the fiscal year ended June 30, 2020, the County Treasurer has not entered into any legally binding guarantees to support the value of participant equity in the investment pool.

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participant's average daily cash balance at quarter end in relation to the total pool investments. Interest income earned in agency funds where there are no interest earnings requirements are assigned to the General fund per County Policy. Income from non-pooled investments is recorded based on the specific investments held by the fund.

G. Restricted Cash and Investments

Restricted assets in the County's enterprise funds represent cash and investments held in the Solid Waste Closure fund of $1,646,760 for closure/postclosure funding.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Receivables

Receivables for governmental activities consist mainly of accounts, taxes, and intergovernmental revenues. Receivables for business-type activities consist mainly of user fees and intergovernmental revenues. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

I. Other Assets

Inventory

Inventories are stated at cost (first-in, first-out basis) for governmental and proprietary funds. Inventory recorded by governmental funds includes materials and supplies for roads. Governmental fund inventories are recorded as expenditures at the time the inventory is consumed. Inventory recorded by proprietary funds includes supplies for internal service funds. Proprietary fund inventories are recorded as expenses at the time the inventory is consumed.

Prepaid Costs

Payments made for services that will benefit periods beyond June 30, 2020 are recorded as prepaid costs in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

J. Loans Receivable

The Water Agency nonmajor special revenue fund had loans receivable at June 30, 2020 as follows:

Mariposa Public Utility District – Loaned monies for a water tank project with a 0% interest rate. Payments are made through hookup fees of $755 each.	$ 949,212
Less: allowance for doubtful accounts	(900,000)
Total Water Agency Loan Receivable	49,212

The Housing and Community Development Administration nonmajor special revenue fund had loans receivable at June 30, 2020 as follows:

Housing rehabilitation loans with an effective interest rate of 0% and deferred for 30 years.	307,625
Total Housing and Community Development Administration Loans Receivable	307,625

The Realignment Mental Health nonmajor special revenue fund had loans receivable at June 30, 2020 as follows:

Thirty-year forgivable loan agreement with ACT Holding, Inc. to set aside five housing units for Human Services' clients.	300,000
Total Realignment Mental Health Loans Receivable	300,000

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Loans Receivable (Continued)

The Micro-Enterprise Assistance nonmajor special revenue fund had loans receivables at June 30, 2020 as follows:

Micro-enterprise business loans with an effective interest rate of 1% of the monthly payment.	27,162
Total Micro-Enterprise Assistance Loans Receivable	27,162
Total Loans Receivable	$ 683,999

K. Capital Assets

Capital assets, including public domain (infrastructure such as roads, bridges, sidewalks, sewer, and similar items) are defined by the County as assets with a cost of more than $5,000 and an estimated useful life of more than three years. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their acquisition value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight line method over the assets' estimated useful lives in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

Depreciable Asset	Estimated Lives
Equipment	3 to 25 years
Structures and improvements	5 to 50 years
Infrastructure	20 to 75 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

L. Property Tax

The State of California's (State) Constitution Article XIIIA provides that the combined maximum property tax rate on any given property may not exceed 1 percent of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100 percent of market value, as defined by Article XIIIA, and may be adjusted by no more than 2 percent per fiscal year unless the property is sold or transferred. The State Legislature has determined the method of distribution of receipts from a 1 percent tax levy among the County, cities, school districts, and other districts.

The County of Mariposa is responsible for assessing, collecting, and distributing property taxes in accordance with State law. Property taxes are levied on both secured (real property) and unsecured (personal property other than land and buildings) property. Supplemental property taxes are assessed upon transfer of ownership in property or completion of new construction.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Property Tax (Continued)

The County levies, bills, and collects taxes as follows:

	Secured	Unsecured
Valuation/lien dates	January 1	January 1
Due dates	November 1 (1st installment) February1 (2nd installment)	July 1
Delinquent dates	December 10 (1st installment) April 10 (2nd installment)	August 31

M. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each governmental function and therefore are not eliminated in the process of preparing the government-wide statement of activities.

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

N. Unearned Revenue

Under the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability for unearned revenue.

O. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation leave. In the government-wide financial statements the accrued compensated absences is recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements, the expenditures and liabilities related to those obligations are recognized only when they mature. In the proprietary funds the accrued compensated absences is recorded as an expense and related liability in the year earned. The County includes its share of social security and medicare taxes payable on behalf of the employees in the accrual for compensated absences.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Pension

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the County's California Public Employees' Retirement system (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	June 30, 2018 to June 30, 2019

Q. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflow/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

R. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two items which qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government has three types of items which qualify for reporting in this category. One item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for receivables that have not been received within the modified accrual period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second and third items relate to the inflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

T. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statement has been implemented, if applicable, in the current financial statements.

Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. This Statement extends the effective dates of certain accounting and financial reporting provisions in the Statements and Implementation Guides that were first effective for reporting periods beginning after June 15, 2018. The requirements of this Statement apply to the financial statements of all state and local governments. The GASB Statements effected by this statement include Statement No. 84 - Fiduciary Activities, Statement No. 87 – Leases, Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period, Statement No. 90 - Majority Equity Interests, Statement No. 91 – Conduit Debt Obligations, Statement No. 92 – Omnibus 2020, and Statement No. 93 – Replacement of Interbank Offered Rates.

U. Future Accounting Pronouncements

The following GASB Statements will be implemented in future financial statements:

Statement No. 84	"Fiduciary Activities"	The requirements of this statement are effective for periods beginning after December 15, 2019. (FY 20/21)
Statement No. 87	"Leases"	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 89	"Accounting for Interest Cost Incurred Before the End of a Construction Period"	The requirements of this statement are effective for periods beginning after December 15, 2020. (FY 21/22
Statement No. 90	"Majority Equity Interests"	The requirements of this statement are effective for periods beginning after December 15, 2019. (FY 20/21)
Statement No. 91	"Conduit Debt Obligations"	The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 22/23)
Statement No. 92	"Omnibus 2020"	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 93	"Replacement of Interbank Offered Rates"	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. Future Accounting Pronouncements (Continued)

Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Restatement of Net Position/Fund Balance

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes a restatements of beginning net position/fund balance. During the current year the County reported a prior period adjustments to correct understatement of intergovernmental receivables and to correct unearned revenue. The County also reported a prior period adjustment to record prior year OPEB contributions made subsequent to the June 30, 2018 measurement date.

The impact of the restatement on the net position of the government-wide financial statements as previously reported is presented below:

	Governmental Activities	Business-Type Activities
Net Position, June 30, 2019 as previously reported	($ 5,559,073)	($ 7,588,323)
Adjustment associated with:		
Correction of intergovernmental receivables	1,405,546	-
Correction of unearned revenues	-	171,784
Correction of OPEB contributions made subsequent to the measurement date	1,975,969	102,903
Total Adjustments	3,381,515	274,687
Net Position, July 1, 2019 as restated	($ 2,177,558)	($ 7,313,636)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

A. Restatement of Net Position/Fund Balance (Continued)

The impact of the restatement on the fund balance/net position of the fund financial statements as previously reported is presented below:

	Other Governmental Fund	Solid Waste Operations	Building Permits	Other Enterprise Funds
Fund Balance/Net Position, June 30, 2019 as previously reported	$ 14,659,958	($ 635,025)	($1,052,969)	($1,525,976)
Adjustment associated with:				
Correction of intergovernmental receivables	1,405,546	-	-	-
Correction of unearned revenues	-	-	-	171,784
Correction of OPEB contributions made subsequent to the measurement date	-	48,228	29,104	25,571
Total Adjustments	1 ,405,546	48,228	29,104	197,355
Fund Balance/Net Position, June 30, 2019 as restated	$ 16,065,504	($ 586,797)	($ 1,023,865)	($1,328,621)

B. Deficit Fund Balance/Net Position

The following major special revenue funds had deficit fund balances at June 30, 2020. These deficits are expected to be eliminated through future reimbursements.

Assistance	$ 1,344,114
Mental Health Services Act	2,838,148

The following nonmajor governmental funds had deficit fund balances at June 30, 2020. These deficits are expected to be eliminated through future reimbursements and through cost containment.

Coulterville Service Area	$ 26,489
CMSP Grant	44,140
HUD Continuum of Care	4,375
LAFCO	2,504
Drug & Alcohol Program	574
Alcohol Program	352
IHSS Public Authority	84,615
Tree Mortality	168,057
Whole Person Care	43,904
COVID-19 CDSS	11,566
CARES Act	1,292,437
County Road Projects	146,605
County Bridge Replace	373,097
Feb 2017 Storm Projects	545,576
March 2019 Storms CDAA	95,809
Yosemite West Wastewater Treatment Plant	368,000
Downtown Revitalization	2,418

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

B. Deficit Fund Balance/Net Position (Continued)

The following major enterprise funds had deficit net positions at June 30, 2020. These deficits is expected to be eliminated through increased charges.

Solid Waste Operations	$ 708,800
Solid Waste Closure	7,352,093
Building Permits	1,201,816

The following nonmajor enterprise fund had a deficit net position at June 30, 2020. This deficit is expected to be eliminated through increased charges.

Plant Operation Services	$ 1,165,813

The following internal service funds had deficit net positions at June 30, 2020. These deficits are expected to be eliminated through future user charges.

Fleet Maintenance	$ 885,652
Risk Management Liability	838,542

C. Rebatable Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. At June 30, 2020, the County does not expect to incur a liability.

NOTE 3: CASH AND INVESTMENTS

The County Treasurer manages, in accordance with California Government Code Section 53600, funds deposited in the investment pool by the County, all County school districts, various special districts, and some cities within the County. The County investment pool is not registered with the Securities and Exchange Commission as an investment company. California Government Code and the County's investment policy govern the investment pool activity. The objectives of the policy are in order of priority, safety, liquidity, yield and public trust. The pool attempts to match maturities with planned outlays and maximize the return on investment over various market cycles. Yield is considered only after safety and credit quality have been met, consistent with limiting risk and prudent investment principles.

The Board of Supervisors monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the Board of Supervisors and the investment pool participants every month. The report covers the type of investments in the pool, maturity dates, par value, actual cost and fair value. All cash and investments are considered part of the investment pool.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

The County sponsored investment pool includes both internal and external participants. The portion of the pool attributable to external pool participants, which are considered involuntary participants, are included in the primary government as an Investment Trust Funds which do not have separate financial reports. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer. The investments of involuntary participants in the investment pool totaled $27,417,183 at June 30, 2020.

A. Financial Statement Presentation

As of June 30, 2020, the County's cash and investments are reported in the financial statements as follows:

Primary government	$ 34,100,124
Investment trust funds	27,417,183
Agency funds	1,728,615
Total Cash and Investments	$ 63,245,922

As of June 30, 2020, the County's cash and investments consisted of the following:

Cash:	
Cash on hand	$ 21,293
Deposits in Treasurer's Pool (less outstanding checks)	2,043,208
Total Cash	2,064,501
Investments:	
In Treasurer's Pool	61,181,421
Total Investments	61,181,421
Total Cash and Investments	$ 63,245,922

B. Cash

At year end, the carrying amount of the County's cash deposits (including amounts in checking accounts and money market accounts) was $2,043,208 and the bank balance was $3,629,859. The difference between the bank balance and the carrying amount represents outstanding warrants and deposits in transit. In addition, the County had cash on hand of $21,293.

Custodial Credit Risk For Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The County's investment policy requires that deposits in banks must meet the requirements of the California Government Code. Under this code, deposits of more than $250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first $250,000 of the County's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits of more than the $250,000 insured amount are collateralized.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments

Pursuant to Section 53646 of the Government Code, the County prepares an investment policy annually and presents it to the Board of Supervisors for review and approval. The investment policy provides the basis for the management of a prudent, conservative investment program. Funds are invested to provide the maximum security of principal with secondary emphasis on achieving the highest return, while meeting daily cash flow needs. All investments are made in accordance with the Government Code and, in general, the investment policy is more restrictive than state law.

Under the provisions of the County's investment policy the County may invest or deposit in the following:

United States Treasury Securities
United States Government Agency (Direct/Indirect) Securities
Municipal Securities of Local and State Entities within the State of California
Bankers' Acceptances
Negotiable Certificates of Deposit
Commercial Paper
Medium Term Notes
Asset Backed Securities
Repurchase Agreements/Reverse Repurchase Agreements
Money Market Mutual Funds
Local Agency Investment Fund (LAIF)

Fair Value of Investments - The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

Level 1: Quoted prices for identical investments in active markets;
Level 2: Observable inputs other than quoted market prices; and,
Level 3: Unobservable inputs

The County's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the County's investments in external investment pools are not recognized in the three-tiered fair value hierarchy described above.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

At June 30, 2020, the County had the following recurring fair value measurements:

Investment Type	Fair Value	Fair Value Measurements Using Level 1	Level 2	Level 3
Investments by Fair Value Level				
US Government Agency Securities	$ 20,911,326	$20,911,326	$ -	$ -
US Treasury Securities	2,486,327	2,486,327	-	-
Medium-Term Notes	500,000	500,000	-	-
Municipal Debt	365,938	-	-	365,938
Municipal Bonds	999,949	999,949	-	-
Negotiable Certificates of Deposit	8,888,000	-	-	8,888,000
Total Investments Measured at Fair Value	34,151,540	$24,897,602	$ -	$9,253,938
Investments in External Investment Pools				
LAIF	27,029,881			
Total Investments	$ 61,181,421			

Investment in County of Mariposa Real Property Note – On June 11, 2019, the investment pool purchased the County real property note in the principal amount of $425,000. The note includes an interest rate of 3.25 percent with monthly maturities for 60 months with the final maturity being a balloon payment for the remaining balance. The note is not rated by any nationally recognized statistical rating organizations. As of June 30, 2020, the outstanding principal balance is $365,938. The County's investment in the real property note is disclosed herein as Municipal Debt. For additional information, refer to Note 7, Long-Term Liabilities.

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit the exposure to fair value losses from increases in interest rates, the County's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the County to meet all projected obligations. Any investments that mature more than five years from the date of purchase require prior approval of the Board of Supervisors.

As of June 30, 2020, the County had the following investments, all of which had a maturity of 5 years or less:

Investment Type	Interest Rates	Maturities 0-1 year	Maturities 1-5 years	Fair Value	Weighted Average Maturity (Years)
US Government Agency Securities	1.33-3.01%	$ 5,996,993	$ 14,914,333	$ 20,911,326	2.08
US Treasury Securities	1.60-1.85%	-	2,486,327	2,486,327	2.74
Medium-Term Notes	2.30%	-	500,000	500,000	1.08
Municipal Debt	3.25%	-	365,938	365,938	1.67
Municipal Bonds	1.92%	999,949	-	999,949	0.87
Negotiable Certificates of Deposit	1.25-3.50%	986,000	7,902,000	8,888,000	2.20
LAIF	Variable	27,029,881	-	27,029,881	-
Total Investments		$35,012,823	$ 26,168,598	$ 61,181,421	1.17

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment policy sets specific parameters by type of investment to be met at the time of purchase. Presented below is the minimum rating required by (where applicable) the California Government Code or the County's investment policy, and the actual rating as of year-end for each investment type.

Investment Type	Minimum Legal Rating	Standard & Poor's Rating	Moody's Rating	% of Portfolio
Federal Agricultural Mortgage Corporation	-	-	-	1.63%
Federal Farm Credit Bank	-	-	-	11.27%
Federal Home Loan Bank	-	-	-	10.64%
Federal National Mortgage Association	-	-	-	7.37%
Federal Home Loan Mortgage Corporation	-	-	-	3.27%
US Treasury Securities	-	-	-	4.06%
Medium-Term Notes	A	AA+	Aa1	0.82%
Municipal Debt	N/A	Unrated	Unrated	0.60%
Municipal Bonds	A	AA	Aa2	1.63%
Negotiable Certificates of Deposit	A	Unrated	Unrated	14.53%
LAIF	N/A	Unrated	Unrated	44.18%
Total				100.00%

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or collateral securities that are in the possession of an outside party. To mitigate the custodial credit risk the County requires that all of its managed investments be held in safekeeping by a third party bank trust department.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The County's investment policy contains limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) at June 30, 2020 that represent 5 percent or more of total County investments are as follows:

Investment Type	Amount Invested	Percentage of Investments
Federal Farm Credit Bank	$ 6,895,213	11.27%
Federal Home Loan Bank	6,509,809	10.64%
Federal National Mortgage Association	4,506,938	7.37%

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

D. Investment in External Investment Pool

The County of Mariposa maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At June 30, 2020, the County's investment in LAIF valued at amortized cost was $27,029,881 and is the same as the value of the Pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was $100.9 billion. Of that amount, 96.63 percent is invested in non-derivative financial products and 3.37 percent in structured notes and asset-backed securities.

E. County Investment Pool Condensed Financial Information

The following are condensed statements of net position and changes in net position for the Treasurer's Pool at June 30, 2020:

	Internal Participants	External Participants	Total Pool
Statement of Net Position			
Cash on hand	$ 21,293	$ -	$ 21,293
Deposits in Treasurer 's Pool (less outstanding checks)	2,043,208	-	2,043,208
Investments	33,764,238	27,417,183	61,181,421
Net Position at June 30, 2020	$ 35,828,739	$ 27,417,183	$63,245,922
Statement of Changes in Net Position			
Net position at July 1, 2019	$ 34,925,990	$ 28,595,494	$63,521,484
Net changes in investments by pool participants	902,749	(1,178,311)	(275,562)
Net Position at June 30, 2020	$ 35,828,739	$ 27,417,183	$63,245,922

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2020, was as follows:

	Balance July 1, 2019	Additions	Retirements/ Adjustments	Balance June 30, 2020
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	$ 4,075,790	$ -	$ 897,202	$ 4,972,992
Construction in progress	22,372,258	3,676,002	(8,633,527)	17,414,733
Total Capital Assets, Not Being Depreciated	26,448,048	3,676,002	(7,736,325)	22,387,725
Capital Assets, Being Depreciated:				
Buildings and improvements	24,425,261	-	7,720,691	32,145,952
Equipment	24,754,333	1,639,331	(908,280)	25,485,384
Software	127,000	-	-	127,000
Infrastructure	60,999,924	294,791	15,634	61,310,349
Total Capital Assets, Being Depreciated	110,306,518	1,934,122	6,828,045	119,068,685
Less Accumulated Depreciation For:				
Buildings and improvements	(11,320,767)	(609,233)	-	(11,930,000)
Equipment	(16,539,526)	(1,145,421)	859,083	(16,825,864)
Software	(125,193)	(1,807)	-	(127,000)
Infrastructure	(37,033,965)	(1,440,399)	-	(38,474,364)
Total Accumulated Depreciation	(65,019,451)	(3,196,860)	859,083	(67,357,228)
Total Capital Assets, Being Depreciated, Net	45,287,067	(1,262,738)	7,687,128	51,711,457
Governmental Activities Capital Assets, Net	$ 71,735,115	$ 2,413,264	($ 49,197)	$ 74,099,182

	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020
Business-Type Activities				
Capital Assets, Not Being Depreciated:				
Land	$ 127,125	$ -	$ -	$ 127,125
Construction in progress	-	715,475	-	715,475
Total Capital Assets, Not Being Depreciated	127,125	715,475	-	842,600
Capital Assets, Being Depreciated:				
Buildings and improvements	14,010,937	27,255	-	14,038,192
Equipment	2,221,375	472,430	(138,956)	2,554,849
Infrastructure	324,373	-	-	324,373
Total Capital Assets, Being Depreciated	16,556,685	499,685	($ 138,956)	16,917,414
Less Accumulated Depreciation For:				
Buildings and improvements	(7,251,344)	(580,029)	-	(7,831,373)
Equipment	(1,748,265)	(110,136)	138,956	(1,719,445)
Infrastructure	(132,451)	(16,219)	-	(148,670)
Total Accumulated Depreciation	(9,132,060)	(706,384)	138,956	(9,699,488)
Total Capital Assets, Being Depreciated, Net	7,424,625	(206,699)	-	7,217,926
Business-Type Activities Capital Assets, Net	$ 7,551,750	$ 508,776	$ -	$ 8,060,526

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 4: CAPITAL ASSETS (CONTINUED)

Depreciation

Depreciation expense was charged to governmental activities as follows:

General government	$ 454,876
Public protection	535,065
Health and welfare	349,264
Public assistance	98,903
Education	48,365
Culture and recreation	112,075
Public ways and facilities	997,818
Subtotal Governmental funds	2,596,366
Depreciation on capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	600,494
Total Depreciation Expense – Governmental Activities	$ 3,196,860

Depreciation expense was charged to business-type activities as follows:

Solid Waste Operations	$ 434,659
Airport	262,846
Transit	8,165
Plant Operation Services	714
Total Depreciation Expense – Business-Type Activities	$ 706,384

Construction in Progress

Construction in progress relates primarily to work performed on a sidewalk project, courthouse construction, jail expansion, county bridge replacement, Youth Facilities/Skate Park, Catheys Valley Park Expansion, Courthouse Renovation, Field of Dreams, Greeley Hill Community Center, Rockhouse Remodel, Priest Coulterville Road, Midpines Fire Station, History Center Roof, Bullion Street sidewalks, storm projects, and bridge and road projects.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 5: INTERFUND TRANSACTIONS

Due To/From Other Funds

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds. The following are due from and due to balances as of June 30, 2020:

	Due From Other Funds	Due To Other Funds
General fund	$ 6,040,411	$ 48,527
Assistance	-	2,052,400
Mental Health Services Act	-	2,523,121
Nonmajor governmental funds	3,565,600	4,324,701
Solid Waste Operations	-	6,704
Airport	-	228,425
Nonmajor enterprise funds	-	29,501
Internal service funds	-	392,632
Total	$ 9,606,011	$ 9,606,011

Advances To/From Other Funds

Advances to/from other funds are non-current interfund loans and are offset by a nonspendable fund balance account in applicable governmental funds to indicate they are not in spendable form. The following are advances to/from other funds as of June 30, 2020:

	Advances To Other Funds	Advances From Other Funds
General fund	$ 17,180	$ -
Nonmajor governmental funds	448,500	435,180
Solid Waste Operations	-	30,500
Total	$ 465,680	$ 465,680

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service and re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2020:

	Transfers In	Transfers Out
General fund	$ 23,354,288	$ 4,285,902
Assistance	534,226	9,529,666
Mental Health Services Act	197,158	1,188,503
Nonmajor governmental funds	2,701,507	12,282,076
Solid Waste Operations	60,100	-
Airport	48,628	-
Building Permits	142,251	-
Nonmajor enterprise funds	289,880	-
Internal service funds	18,209	60,100
Total	$ 27,346,247	$ 27,346,274

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 6: UNEARNED REVENUE

At June 30, 2020, the components of unearned revenue were as follows:

	Unearned
General fund	
Federal payments in lieu of taxes	$ 1,317,567
Assistance	
State grants received in advance	25,958
Mental Health Services Act	
State grants received in advance	30,683
Total	$ 1,374,208

NOTE 7: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2020:

Type of Indebtedness	Balance Due Within July 1, 2019	Adjustments/ Additions	Retirements	Balance June 30, 2020	Amounts Due Within One Year
Governmental Activities					
Notes from direct borrowings	$ 425,000	$ -	($ 59,062)	$ 365,938	$ 61,011
Bonds	6,855,282	-	(95,226)	6,760,056	168,500
Capital leases	1,464,327	-	(332,878)	1,131,449	339,923
Compensated absences	2,451,578	1,513,455	(1,177,312)	2,787,721	1,104,683
Total Governmental Activities	$ 11,196,187	$ 1,513,455	($ 1,664,478)	$ 11,045,164	$ 1,674,117
Business-Type Activities					
Certificates of participation	$ 2,552,000	$ -	($ 59,000)	$ 2,493,000	$ 62,000
Capital leases	70,040	422,429	(84,575)	407,894	51,972
Closure/postclosure	8,747,733	251,120	-	8,998,853	-
Compensated absences	112,376	73,270	(62,405)	123,241	44,226
Total Business-Type Activities	$ 11,482,149	$ 746,819	($ 205,980)	$ 12,022,988	$ 158,198

Internal service funds predominately serve the governmental funds. Accordingly, long-term liabilities for these funds are included as part of the above totals for governmental activities. The capital lease liability is liquidated by lease payments made by the departments leasing the equipment. Compensated absences for the governmental activities are generally liquidated by the fund where the accrued liability occurred. The closure/postclosure liability will be liquidated by the Solid Waste Closure fund.

Individual issues of debt payable outstanding at June 30, 2020, are as follows:

Governmental Activities

Notes from Direct Borrowings:

The County signed a note for real property, APN 013-010-0330, for $425,000 with a 3.25% interest rate, monthly payments of $6,000 for a term of 60 months with the last payment a balloon payment for the remaining balance. The note matures on June 11, 2024.	$ 365,938
Total Notes from Direct Borrowings	365,938

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Governmental Activities (Continued)

Bonds:

Assessment District No. 01-1 Limited Obligation Improvement Bonds Series 2004-A, issued July 20, 2004, in the amount of $2,700,000 and due in annual installments of $14,000 to $136,000, with an interest rate of 4.25% and maturity on September 2, 2043. The bonds are secured by direct charge assessments placed on the secured property tax roll. The bonds were used for the Yosemite West Wastewater Facilities project.	$ 2,082,000
Assessment District No. 01-1 Limited Obligation Improvement Bonds Series 2004-B, issued July 20, 2004, in the amount of $380,000 and due in annual installments of $2,000 to $20,000 with an interest rate of 4.375% and maturity on September 2, 2043. The bonds are secured by direct charge assessments placed on the secured property tax roll. The bonds were used for the Yosemite West Wastewater Facilities project.	295,000
Assessment District No. 05-1 Limited Obligation Improvement Bonds Series 2007, issued September 2, 2008, in the amount of $970,609, due in annual installments of $13,000 to $60,000, with an interest rate of 4.125% and maturity on September 2, 2046. The bonds are secured by direct charge assessments placed on the secured property tax roll. These bonds are in default and the County has requested the USDA consider a workout agreement so that the County may continue to make payments on the loan. The lender has the right to declare the entire balance of these loans immediately due and payable. The bonds were used for the Lake Don Pedro Wastewater facilities project.	849,449
Assessment District No. 05-1 Limited Obligation Improvement Bonds Series 2006-A, issued December 6, 2005, in the amount of $4,500,000, due in annual installments of $60,000 to $179,000 with an interest rate of 4.25% and maturity on September 2, 2046. The bonds are secured by direct charge assessments placed on the secured property tax roll. These bonds are in default and the County has requested the USDA consider a workout agreement so that the County may continue to make payments on the loan. The lender has the right to declare the entire balance of these loans immediately due and payable. The bonds were used for the Lake Don Pedro Wastewater Facilities project.	3,533,607
Total Bonds	6,760,056
Total Governmental Activities	$ 7,125,994

Business-Type Activities

Certificates of Participation:

Solid Waste Project Certificates of Participation, issued December 11, 2003, in the amount of $3,200,000, due in annual installments of $35,000 to $161,000 with an interest rate of 4.25% and maturity on December 1, 2043. The certificates are secured by operating revenue in the Solid Waste enterprise fund as well as the value of compost facility assets. The certificates were used for the Solid Waste Composting Facility.	$ 2,493,000
Total Certificates of Participation	2,493,000
Total Business-Type Activities	$ 2,493,000

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Following is a schedule of debt payment requirements of governmental activities and business-type activities to maturity for long-term debt, excluding compensated absences that have indefinite maturities, capital leases which are reported in Note 8, and landfill postclosure costs which are reported in Note 9.

Governmental Activities

Year Ended June 30	Notes from Direct Borrowings		
	Principal	Interest	Total
2021	$ 61,011	$ 10,989	$ 72,000
2022	63,023	8,977	72,000
2023	65,102	6,898	72,000
2024	176,802	4,750	181,552
Total	$ 365,938	$ 31,614	$ 397,552

Year Ended June 30	Bonds		
	Principal	Interest	Total
2021	$ 168,500	$ 280,249	$ 448,749
2022	173,500	272,999	446,499
2023	179,500	265,513	445,013
2024	185,500	257,774	443,274
2025	192,500	249,760	442,260
2026-2030	1,069,000	1,118,165	2,187,165
2031-2035	1,268,500	871,043	2,139,543
2036-2040	1,505,500	577,584	2,083,084
2041-2045	1,618,949	234,150	1,853,099
2046-2047	398,607	14,960	413,567
Total	$ 6,760,056	$ 4,142,197	$ 10,902,253

Business-Type Activities

Year Ended June 30	Certificates of Participation		
	Principal	Interest	Total
2021	$ 62,000	$ 104,635	$ 166,635
2022	64,000	101,958	165,958
2023	67,000	99,174	166,174
2024	70,000	96,263	166,263
2025	73,000	92,224	165,224
2026-2030	414,000	415,862	829,862
2031-2035	511,000	318,879	829,879
2036-2040	627,000	197,434	824,434
2041-2044	605,000	52,764	657,764
Total	$ 2,493,000	$ 1,479,193	$ 3,972,193

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 8: LEASES

Capital Leases

The County has entered into certain leases agreements under which the related equipment will become the property of the County when all terms of the lease agreements are met.

	Stated Interest Rate	Present Value of Remaining Payments at June 30, 2020
Governmental activities	2.10%	$ 1,131,449
Business-type activities	5.50%	407,894
Total		$ 1,539,343

Equipment and related accumulated depreciation under capital leases are as follows:

	Governmental Activities	Business-Type Activities
Equipment	$ 4,273,040	$ 639,315
Less: accumulated depreciation	(1,854,266)	(125,593)
Net Value	$ 2,418,774	$ 513,722

As of June 30, 2020, capital lease annual amortization is as follows:

Year Ended June 30	Governmental Activities	Business-Type Activities
2021	$ 361,018	$ 66,239
2022	361,018	66,239
2023	361,018	41,223
2024	90,257	41,223
2025	-	41,223
2026-2030	-	231 200
Total Requirements	1,173,311	487,347
Less: interest	(41,862)	(79,453)
Present Value of Remaining Payments	$ 1,131,449	$ 407,894

NOTE 9: CLOSURE/POSTCLOSURE

The County of Mariposa has one landfill site. State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. GASB Statement No. 18 requires a portion of these closure and postclosure costs be reported as an operating expense in each period based on landfill capacity used as of each statement of net position date.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 9: CLOSURE/POSTCLOSURE (CONTINUED)

As of June 30, 2020, the County's estimated remaining liability for closure and postclosure maintenance costs was $8,998,853 based on 69.06 percent of estimated landfill capacity used. These estimates are based on the amount that would be paid if all equipment, facilities, and services required to close and/or monitor the landfill were acquired as of June 30, 2020. The County will recognize the remaining estimated cost of closure and postclosure care of $4,032,287 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2020. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and Federal laws and regulations to provide financial assurance that appropriate resources will be available to finance closure and postclosure care costs in the future. At June 30, 2020, cash and investments of $1,646,760 were held to fund closure costs resulting in a deficit of $7,352,093 in the Solid Waste Closure fund. The County has adopted a pledge of revenue to fund the corrective action portion of the liability. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges to future landfill users or from future tax revenue.

NOTE 10: NET POSITION

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

- **Unrestricted net position** - all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Net Position Restricted by Enabling Legislation

The government-wide Statement of Net Position reports $22,780,616 of restricted net position, of which $XXX is restricted by enabling legislation.

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 11: FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2020, fund balance for governmental funds is made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.

- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted with the consent of resource providers.

- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the County's highest level of decision-making authority. The Board of Supervisors is the highest level of decision making authority for the County that can, by Board action, commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

- **Assigned fund balance** - amounts that are constrained by the County's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose.

- **Unassigned fund balance -** the residual classification for the County's General fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The fund balances for all major and nonmajor governmental funds as of June 30, 2020, were distributed as follows:

	General	Assistance	Mental Health Services Act	Other Governmental Funds	Totals
Nonspendable:					
Prepaid costs	$ 296,744	$ -	$ 211	$ 37,799	$ 334,754
Inventory	-	-	-	140,030	140,030
Advances to other funds	17,180	-	-	448,500	465,680
Total Nonspendable	313,924	-	211	626,329	940,464
Restricted for:					
Local Transportation	-	-	-	527,124	527,124
Road	-	-	-	878,911	878,911
Fish and Game	-	-	-	15,636	15,636
Bond Administration	-	-	-	15,196	15,196
Fire Protection	-	-	-	1,446,740	1,446,740
Water Agency	-	-	-	1,939,028	1,939,028

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 11: FUND BALANCES (CONTINUED)

	General	Assistance	Mental Health Services Act	Other Governmental Funds	Totals
Restricted for: (Continued)					
Lighting Districts	-	-	-	794,987	794,987
County Service Areas	-	-	-	88,706	88,706
Sewer Zones	-	-	-	24,009	24,009
Maintenance District	-	-	-	578,419	578,419
Asset Forfeiture	-	-	-	15,081	15,081
Family Preservation	-	-	-	191	191
SLESF	-	-	-	69	69
Housing and Community Development	-	-	-	509,290	509,290
Community Energy Grants	-	-	-	51,863	51,863
TANF Incentives	-	-	-	91,894	91,894
Forest Reserve HR 2389	-	-	-	43,051	43,051
Probation Programs	-	-	-	327,110	327,110
Rural Crime Prevention	-	-	-	452,773	452,773
County Inmate Welfare	-	-	-	70,043	70,043
Social Services Programs	-	-	-	18,109	18,109
Tax Collector Funds	-	-	-	147,340	147,340
Department of Justice	-	-	-	6,695	6,695
Tobacco Trust	-	-	-	27,212	27,212
Sund-Pelosso Murder Trial	-	-	-	4,283	4,283
Children's Fund	-	-	-	2,001	2,001
Sheriff Programs	-	-	-	234,724	234,724
Emergency Medical Services	-	-	-	105,199	105,199
Recorder's Programs	-	-	-	168,466	168,466
Public Administrator	-	-	-	27,008	27,008
Welfare	-	-	-	3,430	3,430
Tobacco Cessation	-	-	-	91,036	91,036
Realignment Health	-	-	-	106,298	106,298
Realignment Behavioral Health	-	-	-	933,105	933,105
Realignment Social Services	-	-	-	3,451,672	3,451,672
Vital/Health Programs	-	-	-	1,905	1,905
Prop 56 Tobacco Tax	-	-	-	61,941	61,941
Micro-Enterprise Asst Loan	-	-	-	105,775	105,775
Library Private Donation	-	-	-	360,276	360,276
Community Corrections	-	-	-	2,243,488	2,243,488
Human Services 2011 ABX1 16	-	-	-	1,333,702	1,333,702
State Parole DA Sec 30027	-	-	-	67,611	67,611
Bailiff – Court Security	-	-	-	50,730	50,730
OHS Grant, Fire, Sherriff Health	-	-	-	60,175	60,175
Technical Services Reserve	-	-	-	981,051	981,051
JBCT Grant	-	-	-	139,093	139,093
County Assessor	-	-	-	295,532	295,532
Homeless Emergency Aid	-	-	-	1,018,286	1,018,286
COVID-19	-	-	-	167,158	167,158
Debt Service	-	-	-	789,679	789,679
Capital Projects	-	-	-	1,576,562	1,576,562
Total Restricted	-	-	-	22,457,759	22,457,759

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 11: FUND BALANCES (CONTINUED)

	General	Assistance	Mental Health Services Act	Other Governmental Funds	Totals
Assigned:					
Accrued Benefits	140,000	-	-	-	140,000
Unemployment	70,000	-	-	-	70,000
POB	662,054	-	-	-	662,054
Retirement	42,000	-	-	-	42,000
Total Assigned	1,918,394	-	-	1,746	1,920,140
Unassigned	4,930,414	(1,344,114)	(2,628,223)	(3,215,977)	(2,258,111)
Total	$ 7,162,732	($ 1,344,114)	($ 2,628,434)	$ 19,869,857	$23,060,252

Fund Balance Flow Assumptions

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

The Board of Supervisors has adopted a fund balance policy for financial statement reporting. The policy establishes procedures for reporting fund balance classifications, establishes prudent reserve requirements and establishes a hierarchy of fund balance expenditures. The policy also provides for a measure of financial protection for the County against unforeseen circumstances and to comply with GASB 54. The minimum unrestricted fund balance may be recognized within the committed, assigned, or unassigned classifications

NOTE 12: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the County's Safety cost-sharing multiple-employer defined benefit pension plan and Miscellaneous agent multiple-employer defined benefit pension plan, Employee Pension Plan, administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for participating member employers. Benefit provisions under the Plan are established by State statute and County resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 12: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Plan Description (Continued)

Effective January 1, 2013, the County added retirement tiers for both the Miscellaneous and Safety Rate Tiers for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013 will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the County's retirement costs.

Summary of Rate of Tiers and Eligible Participants

Open for New Enrollment	
Miscellaneous PEPRA	Miscellaneous members hired on or after January 1, 2013
Safety – County Peace Officer PEPRA	Safety County peace officer employees hired on or after January 1, 2013
Safety – Fire PEPRA	Safety fire employees hired on or after January 1, 2013
Closed to New Enrollment	
Miscellaneous First Tier	Miscellaneous employees hired before November 1, 2011
Miscellaneous Second Tier	Miscellaneous employees hired after November 1, 2011 and before January 1,2013
Safety – County Peace Officer First Tier	Safety County peace officer employees hired before November 1, 2011
Safety – County Peace Officer Second Tier	Safety County peace officer employee hired after November 1, 2011 and before January 1, 2013
Safety – Fire First Tier	Safety fire employees hired before November 1, 2011
Safety – Fire Second Tier	Safety fire employees hired after November 1, 2011 and before January 1, 2013

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for Miscellaneous Plan members if membership date is on or after January 1, 2013) with statutorily reduced benefits. Retirement benefits are paid monthly for life. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the plan are applied as specified by the Public Employees' Retirement Law.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 12: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Benefits Provided (Continued)

Each Rate Tier's specific provisions and benefits in effect at June 30, 2020, are summarized as follows:

	Benefit Formula	Retirement Age	Monthly Benefits as a % of Eligible Compensation
Miscellaneous First Tier	2.7% @ 55	50-55	2.000% to 2.700%
Miscellaneous Second Tier	2.0% @ 55	50-63	1.426% to 2.418%
Miscellaneous PEPRA	2.0% @ 62	52-67	1.000% to 2.500%
Safety County Peace Officer First Tier	3.0% @ 50	50	3.000%
Safety County Peace Officer Second Tier	2.7% @ 57	50-55	2.400% to 3.000%
Safety County Peace Officer PEPRA	2.7% @ 57	50-57	2.000% to 2.700%
Safety Fire First Tier	3.0% @ 50	50	3.000%
Safety Fire Second Tier	3.0% @ 55	50-55	2.400% to 3.000%
Safety Fire PEPRA	2.7% @ 57	50-57	2.000% to 2.700%

Employees Covered

At June 30, 2020, the following employees were covered by the benefit terms for the Miscellaneous Rate Tier:

	Inactive Employees or Beneficiaries Currently Receiving Benefits	Inactive Employees Entitled to But Not Yet Receiving Benefits	Active Employees
Miscellaneous	405	268	340

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for all Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

	Employer Contribution Rates	Employee Contribution Rates	Employer Paid Member Contribution Rates
Miscellaneous First Tier	11.190%	8.000%	0.000%
Miscellaneous Second Tier	11.190%	7.000%	0.000%
Miscellaneous PEPRA	11.190%	7.000%	0.000%
Safety County Peace Officer First Tier	21.927%	9.000%	0.000%
Safety County Peace Officer Second Tier	18.928%	9.000%	0.000%
Safety County Peace Officer PEPRA	13.034%	12.000%	0.000%
Safety Fire First Tier	21.927%	9.000%	0.000%
Safety Fire Second Tier	18.928%	9.000%	0.000%
Safety Fire PEPRA	13.034%	12.000%	0.000%

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 12: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

For the year ended June 30, 2020, the contributions recognized as part of pension expense were as follows:

	Contributions-Employer	Contributions-Employee (Paid by Employer)
Miscellaneous	$ 4,564,146	$ -
Safety	2,016,456	-

B. Net Pension Liability

The County's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2019, using an annual actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions

The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal, Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Investment Rate of Return	7.15%
Inflation	2.50%
Salary Increases	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	The lesser of Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017 Experience Study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 12: PENSION PLAN (CONTINUED)

B. Net Pension Liability (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1-10(a)	Real Return Years 11+(b)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100.0%		

(a) An expected inflation of 2.00% used for this period
(b) An expected inflation of 2.92% used for this period

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 12: PENSION PLAN (CONTINUED)

C. Changes in the Net Pension Liability

As of June 30, 2020, the changes in the net pension liability of the agent multiple-employer defined benefit pension plan, including independent entities (Courts), is as follows:

	Increases (Decreases)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Miscellaneous:			
Balances at Fiscal Year Ending June 30, 2019	$ 129,067,739	$ 91,472,734	$ 37,595,005
Changes for the year:			
Service cost	3,514,815	-	3,514,815
Interest on total pension liability	9,249,449	-	9,249,449
Differences between expected and actual experience	1,942,528	-	1,942,528
Contributions – employer	-	4,564,103	(4,564,103)
Contributions – employee	-	1,590,716	(1,590,716)
Net investment income	-	6,030,517	(6,030,517)
Benefit payments, including refunds of employee contributions	(6,809,500)	(6,809,500)	-
Administrative expense	-	(65,277)	65,277
Other miscellaneous income/(expense)	-	212	(212)
Net Changes	7,897,292	5,310,771	2,586,521
Balances at Fiscal Year Ending June 30,2020	$ 136,965,031	$ 96,783,505	40,181,526
Less: amount allocated to independent entities			(1,603,703)
Balance at Fiscal Year Ending June 30, 2020			$ 38,577,823

As of June 30, 2020, the County reported a net pension liability for its proportionate share of the net pension liability of the cost-sharing multiple-employer defined benefit pension plan as follows:

	Proportionate Share of the Net Pension Liability
Safety	$ 14,122,817
Total Net Pension Liability	$ 14,122,817

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 12: PENSION PLAN (CONTINUED)

C. Changes in the Net Pension Liability (Continued)

The County's net pension liability for the cost-sharing multiple-employer defined benefit pension plan is measured as the proportionate share of the net pension liability. The net pension liability of the plan is measured as of June 30, 2019, and the total pension liability for the plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The County's proportionate share of the net pension liability for the cost-sharing multiple-employer defined benefit pension plan as of June 30, 2019 and 2020 was as follows:

	Proportion June 30, 2019	Proportion June 30, 2020	Change - Increase (Decrease)
Safety	.22662%	.22624%	-.00038%

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability for each Rate Tier as of the measurement date, calculated using the discount rate for the Plan, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
Miscellaneous	$ 57,628,425	$ 40,181,526	$ 25,678,967
Safety	21,978,606	14,122,817	7,682,301

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension

For the year ended June 30, 2020, the County recognized pension expense of $12,088,381. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	$ 7,150,954	$ -
Changes of assumptions	578,870	(388,936)
Difference between expected and actual experience	2,666,097	-
Net differences between projected and actual earnings on plan investments	-	(709,455)
Adjustments due to differences in proportions	159,759	(15,881)
Difference between County contributions and proportionate share of contributions	256,775	-
Total	10,812,455	(1,114,272)
Less: amount allocated to independent entities	(216,354)	24,386
Total	$ 10,596,101	($ 1,089,886)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 12: PENSION PLAN (CONTINUED)

D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

$7,150,954 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

Fiscal Year Ended June 30	
2021	$ 2,351,216
2022	(95,248)
2023	159,048
2024	132,213
Thereafter	-
Total	$ 2,547,229

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. General Information about the OPEB Plan

Plan Description

The County's defined benefit OPEB plan (the Plan) provides OPEB for all permanent full-time general and public safety employees of the County. The Plan is an agent single-employer defined benefit plan administered by the California State Association of Counties (CSAC) Excess Insurance Authority, a public agency. Dependents are eligible to enroll and benefits continue to surviving spouses. The Board of Supervisors reserves the authority to review and amend the funding policy from time to time, in order to ensure that the funding policy continues to best suit the circumstances of the County. No assets were accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board Statement No. 75.

Benefits Provided

Retirees are eligible for medical benefits if they retire at Age 50+ and have 10 years of CalPERS service. County contributes 100 percent of premiums up to a maximum based on years of service. A retiree is eligible for 50 percent of the maximum ($767/month in 2020) with 10 years of service plus 5 percent for each year of service over 10 years, up to 100 percent after 20 years of service. The benefit maximum is determined according to California Code Section 22893. Pre-2007 hires are eligible after 5 years of service and have the option of selecting a $500/month fixed benefit in-lieu of the first option.

Employees Covered By Benefit Terms

At June 30, 2019 (the valuation date), the following employees were covered by the benefit terms:

Inactive employees spouses, or beneficiaries currently receiving benefit payments	265
Active employees	338
	603

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Contributions

The County uses the "Pay-as-you-go" method under which contribution to the plan are generally made at the same time and in the same amount as retiree benefits and expenses come due.

B. Net OPEB Liability

The County's net OPEB liability of $64,239,818, was measured as of June 30, 2019, and was determined by the actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2019
Discount Rate	3.13%
Salary Increase	2.75% Additional merit-based increases based on CALPERS merit salary increase tables
Inflation Rate	2.50%
Healthcare Cost Trend Rates	6.4% for FY 2020, gradually decreasing over several decades to an ultimate rate of 4.0% in FY 2076 and later years.
Mortality Rates	Based on assumptions for Public Agency Miscellaneous and Safety members published in the December 2017 CalPERS Experience Study. These tables include 15 years of static mortality improvement using 90% of scale MP-2016.

The County's OPEB Plan is an unfunded plan, therefore the discount rate was set to the rate of tax-exempt, high quality 20 year municipal bonds as of the valuation date.

Discount Rate

GASB 75 requires a discount rate that reflects the following:

a) The long-term expected rate of return on OPEB plan investments - to the extent that the OPEB plan's fiduciary net position (if any) is projected to be enough to make projected benefits payments and assets are expected to be invested using a strategy to achieve that return.

b) A yield or index rate for 20-years, tax except general obligation municipal bonds with an average rating of AA/Aa or higher-to the extent that the conditions in (a) are not met.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. Net OPEB Liability (Continued)

Discount Rate (Continued)

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position(of any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the County's total OPEB liability is based on these requirements and the following information.

Reporting Date	Measurement	Long-Term Expected Return of Plan Investments (if any)	Fidelity GO AA 20 Years Municipal Index	Discount Rate
June 30, 2018	June 30, 2018	4.00%	3.62%	3.62%
June 30, 2019	June 30, 2019	4.00%	3.13%	3.13%

C. Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the plan fiduciary net position (i.e., fair value of the plan assets), and the net OPEB liability during the measurement period ending on June 30, 2019 for the County's proportionate share.

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (a) - (b)
Balances at Fiscal Year Ending June 30, 2019	$ 73,598,842	$ -	$ 73,598,842
Changes for the year:			
Service cost	5,110,984	-	5,110,984
Interest	2,719,159	-	2,719,159
Differences between expected and actual experience	(20,901,458)	-	(20,901,458)
Change in assumptions	5,791,165	-	5,791,165
Contributions - employer	-	2,078,874	(2,078,874)
Benefit payments	(2,078,874)	(2,078,847)	-
Net Changes	(9,359,024)	-	(9,359,024)
Balances at Fiscal Year Ending June 30, 2020	$ 64,239,818	$ -	$ 64,239,818

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	1% Decrease 2.13%	Discount Rate 3.13%	1% Increase 4.13%
Net OPEB liability	$ 76,326,695	$ 64,239,818	$ 55,391,345

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. Changes in the Net OPEB Liability (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	1% Decrease (5.40% decreasing to 3.00%)	Trend Rate (6.50% decreasing to 4.00%)	1% Increase (7.50% decreasing to 3.00%)
Net OPEB Liability	$ 54,870,082	$ 64,239,818	$ 76,279,156

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2020, the County recognized OPEB expense of $6,371,599. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following source:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions made subsequent to the measurement date	$ 2,176,559	$ -
Difference between expected and actual liability	-	(17,739,361)
Changes of assumptions	8,390,248	-
Total	$ 10,566,807	($ 17,739,361)

$ 2,176,559 reported as deferred outflows related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended June 30	
2021	($ 1,458,544)
2022	(1,458,544)
2023	(1,458,544)
2024	(1,458,544)
2025	(2,120,494)
Thereafter	(1,394,443)
	($ 9,349,113)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 14: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; unemployment benefits; and dental benefits provided to employees. The County is self-insured for its general and auto liability, workers' compensation, malpractice liability, and employees' dental coverage. The County has Risk Management Funds (internal service funds) where assets are set aside for claim settlements associated with the above risks of loss up to certain limits. Excess coverage is provided by the California State Association of Counties, Excess Insurance Authority (Authority), a joint powers authority, whose purpose is to develop, and fund programs of excess insurance for its member counties. The Authority is governed by a Board of Directors consisting of representatives of the member counties.

Settled claims resulting from risks have not exceeded the commercial insurance in any of the past fiscal years.

The unpaid claims liability included in the Risk Management Internal Service funds is based on the results of actuarial studies and include amounts for claims incurred, but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of pay outs, and other economic and social factors. It is the County's practice to obtain full actuarial studies every three years. Annual premiums are charges by each self-insurance fund using various allocation methods, which include actual costs, trends in claims experience, and number of participants.

All funds of the County participate in the program and make payments to the Risk Management Funds based on actuarial estimates of the amounts needed to pay prior and current year claims insurance premiums, and to establish a reserve for catastrophic losses. The estimated claims liability of $6,011,000 reported in the funds at June 30, 2020, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably determined.

Changes in the County's estimated claims liability amount for the fiscal years 2018, 2019 and 2020 were as follows:

	Estimated Claims Beginning of Fiscal Year	Claims and Changes in Estimate	Balance of Claim Payments	Estimated Claims End of Fiscal Year
2018	$ 5,741,000	$ 1,799,488	$ 1,799,488	$ 5,741,000
2019	5,741,000	3,527,374	3,527,374	5,741,000
2020	5,741,000	3,784,179	3,514,179	6,011,000

NOTE 15: OTHER INFORMATION

A. Commitments and Contingencies

At June 30, 2020, the County had construction commitments outstanding of approximately $3,928,429.

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

NOTE 15: OTHER INFORMATION (CONTINUED)

A. Commitments and Contingencies (Continued)

The County is involved in several lawsuits. Due to the nature of the cases, County Counsel is unable to estimate at this time the probability of favorable or unfavorable outcomes. Therefore, no provision has been made in the financial statements for a loss contingency.

B. Subsequent Events

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the County could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The County has not included any contingencies in the financial statements specific to this issue.

Management has evaluated events subsequent to June 30, 2020 through April 27, 2021, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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Required Supplementary Information (Unaudited)

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COUNTY OF MARIPOSA
Required Supplementary Information
County Pension Plan
Schedule of Changes in the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2020
Last 10 Years*

Measurement Date	2013/2014	2014/2015	2015/2016
Miscellaneous			
Total Pension Liability			
Service cost	$ 2,973,563	$ 2,813,656	$ 2,888,612
Interest	7,063,754	7,438,920	7,940,819
Changes of assumptions	-	(1,736,194)	-
Difference between expected and actual experience	-	(642,854)	1,171,503
Benefit payments, including refunds of employee contributions	(4,381,067)	(4,660,795)	(5,140,754)
Net Change in Total Pension Liability	5,656,250	3,212,733	6,860,180
Total Pension Liability - Beginning	94,887,144	100,543,394	103,756,127
Total Pension Liability - Ending (a)	$ 100,543,394	$ 103,756,127	$ 110,616,307
Plan Fiduciary Net Position			
Contributions - employer	$ 2,890,169	$ 3,070,878	$ 3,394,685
Contributions - employee	1,242,771	1,173,486	1,183,698
Net investment income	11,407,619	1,723,962	441,406
Benefit payments, including refunds of employee contributions	(4,381,067)	(4,660,795)	(5,140,754)
Plan to plan resource movement	-	(13)	-
Administrative expense	-	(87,403)	(47,329)
Other miscellaneous expense	-	-	-
Net Change in Plan Fiduciary Net Position	11,159,492	1,220,115	(168,294)
Plan Fiduciary Net Position - Beginning	65,278,968	76,438,460	77,658,575
Plan Fiduciary Net Position - Ending (b)	$ 76,438,460	$ 77,658,575	$ 77,490,281
Net Pension Liability - Ending (a)-(b)	$ 24,104,934	$ 26,097,552	$ 33,126,026
Plan fiduciary net position as a percentage of the total pension liability	76.03%	74.85%	70.05%
Covered payroll	$ 15,229,515	$ 15,154,883	$ 15,989,217
Net pension liability as a percentage of covered payroll	158.28%	172.21%	207.18%

*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only six years are shown.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

2016/2017	2017/2018	2018/2019
$ 3,295,176	$ 3,340,979	$ 3,514,815
8,303,173	8,720,650	9,249,449
6,605,444	(777,732)	-
124,398	1,151,277	1,942,528
(5,730,868)	(6,581,065)	(6,809,500)
12,597,323	5,854,109	7,897,292
110,616,307	123,213,630	129,067,739
$ 123,213,630	$ 129,067,739	$ 136,965,031
$ 4,005,058	$ 4,048,781	$ 4,564,103
1,349,091	1,443,763	1,590,716
8,683,882	7,265,503	6,030,517
(5,730,868)	(6,581,065)	(6,809,500)
-	(212)	-
(114,409)	(133,518)	(65,277)
-	(253,553)	212
8,192,754	5,789,699	5,310,771
77,490,281	85,683,035	91,472,734
$ 85,683,035	$ 91,472,734	$ 96,783,505
$ 37,530,595	$ 37,595,005	$ 40,181,526
69.54%	70.87%	70.66%
$ 16,979,317	$ 17,839,489	$ 19,304,747
221.04%	210.74%	208.14%

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Required Supplementary Information
County Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2020
Last 10 Years*

Measurement Date	2013/2014	2014/2015	2015/2016
Safety			
Proportion of the net pension liability	0.14383%	0.14230%	0.17420%
Proportionate share of the net pension liability	$ 8,950,043	$ 9,767,181	$ 11,956,805
Covered payroll	4,056,500	4,618,441	5,006,036
Proportionate share of the net pension liability as a percentage of covered payroll	220.63%	211.48%	238.85%
Plan fiduciary net position as a percentage of the total pension liability	77.24%	76.05%	72.57%

*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only six years are shown.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

2016/2017	2017/2018	2018/2019
0.18040%	0.22662%	0.22624%
$ 13,500,588	$ 13,297,300	$ 14,122,817
5,505,193	5,540,119	5,582,667
245.23%	240.02%	252.98%
37.19%	33.61%	32.69%

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Required Supplementary Information
County Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2020
Last 10 Years*

Fiscal Year	2014/2015	2015/2016	2016/2017
Miscellaneous			
Contractually required contributions (actuarially determined)	$ 3,070,878	$ 3,394,685	$ 4,005,058
Contributions in relation to the actuarially determined contributions	(3,070,878)	(3,394,685)	(4,005,058)
Contribution deficiency (excess)	$ -	$ -	$ -
Covered payroll	$ 15,154,883	$ 15,989,217	$ 16,979,317
Contributions as a percentage of covered payroll	20.26%	21.23%	23.59%
Safety			
Contractually required contributions (actuarially determined)	$ 1,480,676	$ 830,508	$ 915,750
Contributions in relation to the actuarially determined contributions	(1,480,676)	(1,527,305)	(1,690,530)
Contribution deficiency (excess)	$ -	$ (696,797)	$ (774,780)
Covered payroll	$ 4,618,441	$ 5,006,036	$ 5,505,193
Contributions as a percentage of covered payroll	32.06%	30.51%	30.71%

*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only six years are shown.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

2017/2018	2018/2019	2019/2020
$ 4,061,053	$ 4,564,146	$ 5,274,854
(4,061,053)	(4,564,146)	(5,274,854)
$ -	$ -	$ -
$ 18,892,755	$ 19,960,008	$ 22,437,094
21.50%	22.87%	23.51%
$ 1,827,081	$ 2,016,456	$ 1,876,100
(1,827,081)	(2,016,456)	(1,876,100)
$ -	$ -	$ -
$ 5,540,119	$ 5,582,667	$ 5,869,071
32.98%	36.12%	31.97%

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Required Supplementary Information
County Pension Plan
Notes to County Pension Plan
For the Year Ended June 30, 2020

NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Change of Assumptions and Methods

CalPERS has implemented a new actuarial valuation software system for the June 30,2018, valuation. This new system has refined and improved calculation methodology. In December 2017, the CalPERS Board of Administration (the Board) adopted new mortality assumptions for plan participation in the Public Employee's Retirement Fund (PERF). The new mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90 percent of scale MP 2016 published by the Society of Actuaries. The inflation assumption was reduced from 2.75 percent to 2.50 percent.

The assumptions for individual salary increases and overall payroll growth were reduced from 3.00 percent to 2.75 percent. These changes are being implemented in two steps commencing in the June 30, 2018, funding valuation. For financial reporting purposes, these assumption changes are fully reflected in the results for Fiscal Year 2017-18. In Fiscal Year 2014-15, the financial reporting discount rate was increased from 7.50 percent to 7.65 percent resulting from eliminating the 15 basis-point reduction for administrative expenses. The funding discount rate remained at 7.50 percent during this period, and remained adjusted for administrative expenses.

NOTE 2: SCHEDULE OF CONTRIBUTIONS

Methods and assumptions used to determine the contribution rates were as follows:

Valuation Date	June 30, 2017
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining Amortization Period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Inflation	2.75%
Salary increases	Varies based on entry age and service
Investment rate of return	7.38%

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Required Supplementary Information
County OPEB Plan
Schedule of Change in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2020
Last 10 Years*

Fiscal Year	2017/2018	2018/2019	2019/2020
Total OPEB Liability			
Service cost	$ 4,519,631	$ 4,649,570	$ 5,110,984
Interest	2,173,510	2,525,470	2,719,159
Differences between expected and actual experience	-	-	(20,901,458)
Change in assumptions	-	5,130,067	5,791,165
Benefit payments, including refunds of employee contributions	(1,557,158)	(1,679,916)	(2,078,874)
Implicit rate subsidy fulfilled	(339,777)	(351,669)	-
Net Change in Total OPEB Liability	4,796,206	10,273,522	(9,359,024)
Total OPEB Liability - Beginning	58,529,113	63,325,319	73,598,841
Total OPEB Liability - Ending (a)	$ 63,325,319	$ 73,598,841	$ 64,239,817
Plan Fiduciary Net Position			
Contributions - employer	$ -	$ -	$ 2,031,585
Benefit payments, including refunds of employee contributions	-	-	(2,031,585)
Net Change in Plan Fiduciary Net Position	-	-	-
Plan Fiduciary Net Position- Beginning	-	-	-
Plan Fiduciary Net Position- Ending (b)	$ -	$ -	$ -
Net OPEB Liability - Ending (a)-(b)	$ 63,325,319	$ 73,598,841	$ 64,239,817
OPEB-eligible payroll	22,069,267	21,291,972	24,009,132
Net OPEB liability as a percentage of OPEB-eligible payroll	286.94%	345.66%	267.56%

*The County implemented GASB 75 for the fiscal year June 30, 2018, therefore only three years are shown.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Required Supplementary Information
County OPEB Plan
Note to County OPEB Plan
For the Year Ended June 30, 2020

NOTE 1: SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Changes of Assumptions

The discount rate was changed from 3.62 percent as of the June 30, 2018 measurement date to 3.13 percent as of the June 30, 2019 measurement date.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 26,774,464	$ 22,371,692	$ 25,911,395	$ 3,539,703
Licenses, permits, and franchises	165,000	165,000	178,816	13,816
Fines and forfeitures	53,800	53,891	41,676	(12,215)
Use of money and property	162,003	162,003	252,495	90,492
Intergovernmental	8,413,488	9,597,071	9,807,281	210,210
Charges for services	3,237,566	3,312,520	3,201,805	(110,715)
Other revenues	817,800	268,634	403,213	134,579
Total Revenues	39,624,121	35,930,811	39,796,681	3,865,870
EXPENDITURES				
Current:				
General government	12,008,797	11,910,473	11,780,614	129,859
Public protection	22,184,004	22,919,007	21,213,963	1,705,044
Health and welfare	8,630,649	9,802,709	8,959,633	843,076
Public assistance	15,847,453	18,303,935	15,545,846	2,758,089
Education	947,692	951,299	919,413	31,886
Culture and recreation	311,315	384,661	353,242	31,419
Public ways and facilities	1,371,270	1,395,625	1,401,192	(5,567)
Capital outlay	383,763	565,969	171,461	394,508
Contingencies	500,000	64,124	-	64,124
Total Expenditures	62,184,943	66,297,802	60,345,364	5,952,438
Excess of Revenues Over (Under) Expenditures	(22,560,822)	(30,366,991)	(20,548,683)	9,818,308
OTHER FINANCING SOURCES (USES)				
Transfers in	22,649,980	27,388,534	23,354,288	(4,034,246)
Transfers out	(1,278,920)	(1,145,328)	(4,285,902)	(3,140,574)
Total Other Financing Sources (Uses)	21,371,060	26,243,206	19,068,386	(7,174,820)
Net Change in Fund Balances	(1,189,762)	(4,123,785)	(1,480,297)	2,643,488
Fund Balances - Beginning	8,643,029	8,643,029	8,643,029	-
Fund Balances - Ending	$ 7,453,267	$ 4,519,244	$ 7,162,732	$ 2,643,488

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Required Supplementary Information
Budgetary Comparison Schedule
Assistance - Major Special Revenue Fund
For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ 8,831,160	$ 10,215,467	$ 8,238,854	$ (1,976,613)
Other revenues	6,612	15,512	-	(15,512)
Total Revenues	8,837,772	10,230,979	8,238,854	(1,992,125)
EXPENDITURES				
Current:				
Public assistance	78,780	93,280	4,184	89,096
Total Expenditures	78,780	93,280	4,184	89,096
Excess of Revenues Over (Under) Expenditures	8,758,992	10,137,699	8,234,670	(1,903,029)
OTHER FINANCING SOURCES (USES)				
Transfers in	429,261	429,261	534,226	104,965
Transfers out	(8,604,909)	(9,983,616)	(9,529,666)	453,950
Total Other Financing Sources (Uses)	(8,175,648)	(9,554,355)	(8,995,440)	558,915
Net Change in Fund Balances	583,344	583,344	(760,770)	(1,344,114)
Fund Balances - Beginning	(583,344)	(583,344)	(583,344)	-
Fund Balances - Ending	$ -	$ -	$ (1,344,114)	$ (1,344,114)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Required Supplementary Information
Budgetary Comparison Schedule
Mental Health Services Act - Major Special Revenue Fund
For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 4,822	$ 4,822	$ (23,519)	$ (28,341)
Intergovernmental	5,343,528	4,678,297	1,885,137	(2,793,160)
Other revenues	898	898	11,136	10,238
Total Revenues	5,349,248	4,684,017	1,872,754	(2,811,263)
EXPENDITURES				
Current:				
Public assistance	4,187,104	3,420,057	2,892,598	527,459
Total Expenditures	4,187,104	3,420,057	2,892,598	527,459
Excess of Revenues Over (Under) Expenditures	1,162,144	1,263,960	(1,019,844)	(2,283,804)
OTHER FINANCING SOURCES (USES)				
Transfers in	415,024	392,938	197,158	(195,780)
Transfers out	(1,200,750)	(1,280,480)	(1,188,503)	91,977
Total Other Financing Sources (Uses)	(785,726)	(887,542)	(991,345)	(103,803)
Net Change in Fund Balances	376,418	376,418	(2,011,189)	(2,387,607)
Fund Balances - Beginning	(617,034)	(617,034)	(617,034)	-
Fund Balances - Ending	$ (240,616)	$ (240,616)	$ (2,628,223)	$ (2,387,607)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Required Supplementary Information
Note to Budgetary Comparison Schedule
For the Year Ended June 30, 2020

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The County presents a comparison of annual budget to actual results for the County's General fund. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year on or before August 30. Budgeted expenditures are enacted into law through the passage of an appropriation ordinance. This ordinance mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

The following procedures are performed by the County in establishing the budgetary data reflected in the financial statements:

(1) The County Administrative Officer submits to the Board of Supervisors a recommended draft budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.

(2) The Board of Supervisors reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the recommended budget to obtain comments from interested persons.

(3) Prior to July 1, the budget is adopted through the passage of a resolution.

(4) From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein, as recommended expenditures become appropriations to the various County departments. The Board of Supervisors may amend the budget by motion during the fiscal year. The County Administrative Officer may authorize transfers from one object or purpose to another within the same department.

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Combining Nonmajor Fund Financial Statements

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Nonmajor Governmental Funds

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals
ASSETS				
Cash and investments	$12,660,599	$ 783,934	$ 1,542,349	$14,986,882
Receivables:				
Accounts	452,968	1,106,808	4,679	1,564,455
Taxes	53,133	-	-	53,133
Intergovernmental	4,272,495	-	1,409,079	5,681,574
Due from other funds	3,565,600	-	-	3,565,600
Advances to other funds	448,500	-	-	448,500
Prepaid costs	37,799	-	-	37,799
Inventory	140,030	-	-	140,030
Loans receivable	683,999	-	-	683,999
Total Assets	$22,315,123	$ 1,890,742	$ 2,956,107	$27,161,972
LIABILITIES				
Accounts payable	$ 448,128	$ -	$ 551,641	$ 999,769
Accrued salaries and benefits	14,551	-	-	14,551
Due to other funds	2,486,053	-	1,838,648	4,324,701
Advances from other funds	17,180	-	418,000	435,180
Total Liabilities	2,965,912	-	2,808,289	5,774,201
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	314,090	1,101,063	102,761	1,517,914
Total Deferred Inflows of Resources	314,090	1,101,063	102,761	1,517,914
FUND BALANCES				
Nonspendable	626,329	-	-	626,329
Restricted	20,091,518	789,679	1,576,562	22,457,759
Assigned	1,746	-	-	1,746
Unassigned	(1,684,472)	-	(1,531,505)	(3,215,977)
Total Fund Balances	19,035,121	789,679	45,057	19,869,857
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$22,315,123	$ 1,890,742	$ 2,956,107	$27,161,972

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals
REVENUES				
Taxes and assessments	$ 452,168	$ 17,727	$ -	$ 469,895
Fines and forfeitures	121,559	-	56,428	177,987
Use of money and property	132,547	11,920	16,497	160,964
Intergovernmental	23,633,472	-	4,947,611	28,581,083
Charges for services	1,861,067	395,222	-	2,256,289
Other revenues	453,972	-	16,299	470,271
Total Revenues	26,654,785	424,869	5,036,835	32,116,489
EXPENDITURES				
Current:				
General government	2,247,828	-	2,418	2,250,246
Public protection	3,463,442	-	-	3,463,442
Health and welfare	1,444,856	-	-	1,444,856
Public assistance	1,383,301	-	-	1,383,301
Public ways and facilities	5,171,220	-	-	5,171,220
Debt service				
Principal	-	487,166	-	487,166
Interest and other charges	-	233,624	-	233,624
Capital outlay	784,335	-	3,513,377	4,297,712
Total Expenditures	14,494,982	720,790	3,515,795	18,731,567
Excess of Revenues Over (Under) Expenditures	12,159,803	(295,921)	1,521,040	13,384,922
OTHER FINANCING SOURCES (USES)				
Transfers in	1,487,832	445,662	768,013	2,701,507
Transfers out	(12,094,839)	(48,607)	(138,630)	(12,282,076)
Total Other Financing Sources (Uses)	(10,607,007)	397,055	629,383	(9,580,569)
Net Change in Fund Balances	1,552,796	101,134	2,150,423	3,804,353
Fund Balances (Deficits) - Beginning	16,076,779	688,545	(2,105,366)	14,659,958
Prior period adjustment	1,405,546	-	-	1,405,546
Fund Balances (Deficits) - Beginning, Restated	17,482,325	688,545	(2,105,366)	16,065,504
Fund Balances (Deficits) - Ending	$19,035,121	$ 789,679	$ 45,057	$19,869,857

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Nonmajor Governmental Funds

- **Special Revenue Funds**

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2020

	Transportation Commission	Road	Fish and Game	Yosemite West Bond Administration	CSA 3 Fire Assessments
ASSETS					
Cash and investments	$ 445,262	$ 779,046	$ 15,636	$ 2,916	$ 1,052,827
Receivables:					
Accounts	-	124	-	16	37,349
Taxes	-	-	-	-	-
Intergovernmental	174,646	243,766	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	124,154	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	$ 619,908	$ 1,147,090	$ 15,636	$ 2,932	$ 1,090,176
LIABILITIES					
Accounts payable	$ 28,721	$ 144,025	$ -	$ -	$ 3,500
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	28,721	144,025	-	-	3,500
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	64,063	-	-	-	31,501
Total Deferred Inflows of Resources	64,063	-	-	-	31,501
FUND BALANCES					
Nonspendable	-	124,154	-	-	-
Restricted	527,124	878,911	15,636	2,932	1,055,175
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	527,124	1,003,065	15,636	2,932	1,055,175
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 619,908	$ 1,147,090	$ 15,636	$ 2,932	$ 1,090,176

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Don Pedro Fire Protection	Water Agency	Coulterville Lighting District	Coulterville Service Area	Don Pedro Service Area 1-M	Don Pedro Sewer Zone 1	Hornitos Lighting District	Mariposa Lighting District
$ 82,941	$ 182,351	$ 116,392	$ -	$ 32,652	$ 18,093	$ 51,835	$ 627,632
23,647	-	-	12,027	-	4,351	-	-
-	-	-	-	-	-	-	-
-	1,707,465	72	-	-	522	28	428
-	-	-	-	-	-	-	-
-	448,500	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	49,212	-	-	-	-	-	-
$ 106,588	$ 2,387,528	$ 116,464	$ 12,027	$ 32,652	$ 22,966	$ 51,863	$ 628,060
$ -	$ -	$ 326	$ 5,877	$ -	$ 6,192	$ 95	$ 979
-	-	-	-	-	-	-	-
-	-	-	15,459	-	-	-	-
-	-	-	17,180	-	-	-	-
-	-	326	38,516	-	6,192	95	979
23,104	-	-	-	-	-	-	-
23,104	-	-	-	-	-	-	-
-	448,500	-	-	-	-	-	-
83,484	1,939,028	116,138	-	32,652	16,774	51,768	627,081
-	-	-	-	-	-	-	-
-	-	-	(26,489)	-	-	-	-
83,484	2,387,528	116,138	(26,489)	32,652	16,774	51,768	627,081
$ 106,588	$ 2,387,528	$ 116,464	$ 12,027	$ 32,652	$ 22,966	$ 51,863	$ 628,060

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2020

	Mariposa Parking Maintenance District	Mariposa Pines Sewer Zone	Wawona Service Area	Yosemite West Maintenance District	Asset Forfeiture
ASSETS					
Cash and investments	$ 36,798	$ 7,628	$ 14,012	$ 563,243	$ 37
Receivables:					
Accounts	-	1,205	9,785	38,383	-
Taxes	-	-	-	-	-
Intergovernmental	49	296	-	1,833	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	$ 36,847	$ 9,129	$ 23,797	$ 603,459	$ 37
LIABILITIES					
Accounts payable	$ 4,560	$ 1,894	$ 30	$ 25,040	$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	4,560	1,894	30	25,040	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	32,287	7,235	23,767	578,419	37
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	32,287	7,235	23,767	578,419	37
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 36,847	$ 9,129	$ 23,797	$ 603,459	$ 37

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Sheriff Asset Forfeiture	District Attorney Asset Forfeiture	SO Asset Forfeiture	CMSP Grant	Community Family Resources	SLESF	Housing and Community Development Administration	Community Energy Grants
$ 9	$ 5,358	$ 9,677	$ -	$ 1,081	$ 69	$ 201,665	$ 54,046
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	62,390	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	15,876
-	-	-	-	-	-	307,625	-
$ 9	$ 5,358	$ 9,677	$ -	$ 1,081	$ 62,459	$ 509,290	$ 69,922
$ -	$ -	$ -	$ -	$ 890	$ -	$ -	$ 2,183
-	-	-	-	-	-	-	-
-	-	-	44,140	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	44,140	890	-	-	2,183
-	-	-	-	-	62,390	-	-
-	-	-	-	-	62,390	-	-
-	-	-	-	-	-	-	15,876
9	5,358	9,677	-	191	69	509,290	51,863
-	-	-	-	-	-	-	-
-	-	-	(44,140)	-	-	-	-
9	5,358	9,677	(44,140)	191	69	509,290	67,739
$ 9	$ 5,358	$ 9,677	$ -	$ 1,081	$ 62,459	$ 509,290	$ 69,922

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2020

	TANF Incentives	Senior Center Office	Senior Nutrition Office	Forest Reserve HR 2389	Creative Placemaking MPSA
ASSETS					
Cash and investments	$ 91,894	$ 1,542	$ 9,727	$ 43,051	$ 1,100
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	772	1,623	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	$ 91,894	$ 2,314	$ 11,350	$ 43,051	$ 1,100
LIABILITIES					
Accounts payable	$ -	$ 2,314	$ 10,491	$ -	$ 1,100
Accrued salaries and benefits	-	-	859	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	2,314	11,350	-	1,100
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	772	1,623	-	-
Restricted	91,894	-	-	43,051	-
Assigned	-	-	-	-	-
Unassigned	-	(772)	(1,623)	-	-
Total Fund Balances (Deficits)	91,894	-	-	43,051	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 91,894	$ 2,314	$ 11,350	$ 43,051	$ 1,100

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

JJCPA - Probation	HUD Continuum of Care	Rural Law Enforcement	DNA Identification	Domestic Violence Probation	County Inmate Welfare	Incentive Social Services	Tax Collector Funds
$ 179,106	$ -	$ 485,321	$ 41,816	$ 640	$ 70,065	$ 18,109	$ 94,207
-	-	-	-	-	1,515	-	-
-	-	-	-	-	-	-	53,133
27,493	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 206,599	$ -	$ 485,321	$ 41,816	$ 640	$ 71,580	$ 18,109	$ 147,340
$ 124	$ 4,375	$ 30,611	$ -	$ 613	$ 1,537	$ -	$ -
-	-	1,937	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
124	4,375	32,548	-	613	1,537	-	-
27,493	-	-	-	-	-	-	-
27,493	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
178,982	-	452,773	41,816	27	70,043	18,109	147,340
-	-	-	-	-	-	-	-
-	(4,375)	-	-	-	-	-	-
178,982	(4,375)	452,773	41,816	27	70,043	18,109	147,340
$ 206,599	$ -	$ 485,321	$ 41,816	$ 640	$ 71,580	$ 18,109	$ 147,340

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2020

	Department of Justice	Drug Program	Tobacco Trust	Sund Pelosso Murder Trial	LAFCO
ASSETS					
Cash and investments	$ 6,995	$ 6,150	$ 27,212	$ -	$ -
Receivables:					
Accounts	-	-	-	17,804	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	$ 6,995	$ 6,150	$ 27,212	$ 17,804	$ -
LIABILITIES					
Accounts payable	$ 300	$ -	$ -	$ -	$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	-	-	13,521	2,504
Advances from other funds	-	-	-	-	-
Total Liabilities	300	-	-	13,521	2,504
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	6,695	6,150	27,212	4,283	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(2,504)
Total Fund Balances (Deficits)	6,695	6,150	27,212	4,283	(2,504)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 6,995	$ 6,150	$ 27,212	$ 17,804	$ -

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Child Support Advance	Don Pedro Bond Admin	Children's Fund	Sheriff Fingerprint Identification	Emergency Medical Services	Recorder's Modernization	Drug & Alcohol Program	Public Administrator
$ -	$ 5	$ 3,411	$ 66,538	$ 109,199	$ 80,059	$ -	$ 27,008
-	17,212	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	257	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ -	$ 17,217	$ 3,668	$ 66,538	$ 109,199	$ 80,059	$ -	$ 27,008
$ -	$ 4,953	$ 1,667	$ -	$ 4,000	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	574	-
-	-	-	-	-	-	-	-
-	4,953	1,667	-	4,000	-	574	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	12,264	2,001	66,538	105,199	80,059	-	27,008
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(574)	-
-	12,264	2,001	66,538	105,199	80,059	(574)	27,008
$ -	$ 17,217	$ 3,668	$ 66,538	$ 109,199	$ 80,059	$ -	$ 27,008

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2020

	Welfare	Alcohol Program	Tobacco Cessation	Recorder Cash Difference	Criminal Lab
ASSETS					
Cash and investments	$ 3,430	$ -	$ 47,341	$ 2,068	$ 19,722
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	$ 3,430	$ -	$ 47,341	$ 2,068	$ 19,722
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	352	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	352	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	3,430	-	47,341	2,068	19,722
Assigned	-	-	-	-	-
Unassigned	-	(352)	-	-	-
Total Fund Balances (Deficits)	3,430	(352)	47,341	2,068	19,722
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 3,430	$ -	$ 47,341	$ 2,068	$ 19,722

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Micrographics Conversion	Realignment Health	Realignment Mental Health	Realignment Social Services	Vital/ Health Recorder	Vital/ Health Clerk	STC Program	Public Health Emergency Program
$ 20,004	$ 5,626	$ -	$ -	$ 56,281	$ 1,905	$ 5,815	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	27,775	294,361	297,713	-	-	-	62,304
-	72,897	338,744	3,153,959	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	300,000	-	-	-	-	-
$ 20,004	$ 106,298	$ 933,105	$ 3,451,672	$ 56,281	$ 1,905	$ 5,815	$ 62,304
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	29,472
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	29,472
-	-	-	-	-	-	-	32,246
-	-	-	-	-	-	-	32,246
-	-	-	-	-	-	-	-
20,004	106,298	933,105	3,451,672	56,281	1,905	5,815	586
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20,004	106,298	933,105	3,451,672	56,281	1,905	5,815	586
$ 20,004	$ 106,298	$ 933,105	$ 3,451,672	$ 56,281	$ 1,905	$ 5,815	$ 62,304

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2020

	Local Enforcement Agency	1st Five Visiting Physician	Automated Warrant System	IHSS Public Authority	Homeless Housing
ASSETS					
Cash and investments	$ 17	$ 3	$ 34,606	$ -	$ 1,018,286
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	3,064	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	$ 17	$ 3	$ 34,606	$ 3,064	$ 1,018,286
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ 356	$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	-	-	87,323	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	-	-	87,679	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	3,064	-
Restricted	17	3	34,606	-	1,018,286
Assigned	-	-	-	-	-
Unassigned	-	-	-	(87,679)	-
Total Fund Balances (Deficits)	17	3	34,606	(84,615)	1,018,286
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 17	$ 3	$ 34,606	$ 3,064	$ 1,018,286

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Sheriff - Civil Matters	Public Safe Power Shutoff	Revenue & Recovery - Prob	Youthful Offender Prob	SSN Truncation Recorder	Hazardous Materials Clean Up	Sheriff Civil	Micro-Enterprise Assistance
$ 1,598	$ 11,131	$ 13,999	$ 110,139	$ 10,054	$ 1,746	$ 769	$ 78,990
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	22,808	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	27,162
$ 1,598	$ 11,131	$ 13,999	$ 132,947	$ 10,054	$ 1,746	$ 769	$ 106,152
$ -	$ 11,131	$ 64	$ 4,931	$ -	$ -	$ -	$ 377
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	11,131	64	4,931	-	-	-	377
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,598	-	13,935	128,016	10,054	-	769	105,775
-	-	-	-	-	1,746	-	-
-	-	-	-	-	-	-	-
1,598	-	13,935	128,016	10,054	1,746	769	105,775
$ 1,598	$ 11,131	$ 13,999	$ 132,947	$ 10,054	$ 1,746	$ 769	$ 106,152

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2020

	CMSP Wellness	Prop 56 Tobacco Tax	Pandemic Influenza State	Library Private Donation	Community Corrections
ASSETS					
Cash and investments	$ 9,898	$ 61,941	$ -	$ 360,276	$ 1,867,942
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	34,190	-	125,864
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	$ 9,898	$ 61,941	$ 34,190	$ 360,276	$ 1,993,806
LIABILITIES					
Accounts payable	$ 9,540	$ -	$ -	$ -	$ 84,969
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	-	16,114	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	9,540	-	16,114	-	84,969
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	16,759	-	-
Total Deferred Inflows of Resources	-	-	16,759	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	358	61,941	1,317	360,276	1,908,837
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	358	61,941	1,317	360,276	1,908,837
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 9,898	$ 61,941	$ 34,190	$ 360,276	$ 1,993,806

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Human Services 2011 ABX1 16	Community Corrections SB678	Cal Multi-Junsd Meth Enforcement	State Parole DA Sec 30027	DEA Grant Investigations	Bailiff	JAG/ Drug Task/ Sch Climate	OHS Grant Fire, Sheriff, Health
$ 869,784	$ 284,102	$ 21,473	$ 64,180	$ 49,989	$ 18,590	$ -	$ 17,400
-	1,969	-	-	-	-	-	-
-	-	-	-	-	-	-	-
463,918	50,000	-	3,431	39,056	41,030	19,971	42,775
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 1,333,702	$ 336,071	$ 21,473	$ 67,611	$ 89,045	$ 59,620	$ 19,971	$ 60,175
$ -	$ 1,420	$ -	$ -	$ 8,835	$ -	$ -	$ -
-	-	-	-	-	8,890	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,420	-	-	8,835	8,890	-	-
-	-	-	-	36,563	-	19,971	-
-	-	-	-	36,563	-	19,971	-
-	-	-	-	-	-	-	-
1,333,702	334,651	21,473	67,611	43,647	50,730	-	60,175
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,333,702	334,651	21,473	67,611	43,647	50,730	-	60,175
$ 1,333,702	$ 336,071	$ 21,473	$ 67,611	$ 89,045	$ 59,620	$ 19,971	$ 60,175

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2020

	Technical Services Reserve	Tree Mortality	Whole Person Care	Emergency Planning Grant	Tobacco Law Enforcement
ASSETS					
Cash and investments	$ 981,051	$ -	$ -	$ 4,555	$ 11,221
Receivables:					
Accounts	-	-	287,581	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	287,580	-	32,474
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	$ 981,051	$ -	$ 575,161	$ 4,555	$ 43,695
LIABILITIES					
Accounts payable	$ -	$ -	$ 22,381	$ -	$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	168,057	596,684	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	168,057	619,065	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	981,051	-	-	4,555	43,695
Assigned	-	-	-	-	-
Unassigned	-	(168,057)	(43,904)	-	-
Total Fund Balances (Deficits)	981,051	(168,057)	(43,904)	4,555	43,695
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 981,051	$ -	$ 575,161	$ 4,555	$ 43,695

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

JBCT Grant	County Assessor's Grant	Homeless Emergency Aid Program	Detwiler Fire	Ferguson Fire	COVID-19 CDPH/PHEP	COVID-19 CDSS	COVID-19 HHAP/COC
$ 139,093	$ 295,532	$ -	$ 261,521	$ 46,560	$ -	$ -	$ 187,600
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	208,000	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	32,340	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 139,093	$ 295,532	$ -	$ 261,521	$ 46,560	$ 240,340	$ -	$ 187,600
$ -	$ -	$ -	$ -	$ -	$ -	$ 150	$ 17,577
-	-	-	-	-	-	-	2,865
-	-	-	-	-	208,000	11,416	-
-	-	-	-	-	-	-	-
-	-	-	-	-	208,000	11,566	20,442
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	32,340	-	-
139,093	295,532	-	261,521	46,560	-	-	167,158
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(11,566)	-
139,093	295,532	-	261,521	46,560	32,340	(11,566)	167,158
$ 139,093	$ 295,532	$ -	$ 261,521	$ 46,560	$ 240,340	$ -	$ 187,600

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2020

	CARES Act	Totals
ASSETS		
Cash and investments	$ -	$12,660,599
Receivables:		
Accounts	-	452,968
Taxes	-	53,133
Intergovernmental	-	4,272,495
Due from other funds	-	3,565,600
Advances to other funds	-	448,500
Prepaid costs	-	37,799
Inventory	-	140,030
Loans receivable	-	683,999
Total Assets	$ -	$22,315,123
LIABILITIES		
Accounts payable	$ -	448,128
Accrued salaries and benefits	-	14,551
Due to other funds	1,292,437	2,486,053
Advances from other funds	-	17,180
Total Liabilities	1,292,437	2,965,912
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue	-	314,090
Total Deferred Inflows of Resources	-	314,090
FUND BALANCES		
Nonspendable	-	626,329
Restricted	-	20,091,518
Assigned	-	1,746
Unassigned	(1,292,437)	(1,684,472)
Total Fund Balances (Deficits)	(1,292,437)	19,035,121
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ -	$22,315,123

Continued (Page 9 of 9)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2020

	Transportation Commission	Road	Fish and Game	Yosemite West Bond Administration	CSA 3 Fire Assessments
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	85,590	1,200	-	-
Use of money and property	12,097	3,610	277	48	17,645
Intergovernmental	1,104,848	4,001,762	-	-	-
Charges for services	-	73,227	-	96	598,298
Other revenues	-	33,088	-	-	-
Total Revenues	1,116,945	4,197,277	1,477	144	615,943
EXPENDITURES					
Current:					
General government	-	-	-	8,750	-
Public protection	-	-	-	-	35,070
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	290,327	3,791,771	-	-	-
Capital outlay	-	294,791	-	-	-
Total Expenditures	290,327	4,086,562	-	8,750	35,070
Excess of Revenues Over (Under) Expenditures	826,618	110,715	1,477	(8,606)	580,873
OTHER FINANCING SOURCES (USES)					
Transfers in	138,000	722,854	-	9,000	-
Transfers out	(821,991)	(416,980)	-	-	(361,020)
Total Other Financing Sources (Uses)	(683,991)	305,874	-	9,000	(361,020)
Net Change in Fund Balances	142,627	416,589	1,477	394	219,853
Fund Balances (Deficits) - Beginning	384,497	586,476	14,159	2,538	835,322
Prior period adjustment	-	-	-	-	-
Fund Balances (Deficits) - Beginning, Restated	384,497	586,476	14,159	2,538	835,322
Fund Balances (Deficits) - Ending	$ 527,124	$ 1,003,065	$ 15,636	$ 2,932	$ 1,055,175

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Don Pedro Fire Protection	Water Agency	Coulterville Lighting District	Coulterville Service Area	Don Pedro Service Area 1-M	Don Pedro Sewer Zone 1	Hornitos Lighting District	Mariposa Lighting District
$ -	$ -	$ 10,875	$ -	$ -	$ 69,877	$ 4,413	$ 58,034
-	-	-	-	-	-	-	-
2,516	3,221	2,049	434	588	(29)	940	11,854
-	-	183	-	-	1,279	69	1,055
61,773	-	-	156,928	-	67,208	-	-
-	301,918	-	10	5,200	-	-	-
64,289	305,139	13,107	157,372	5,788	138,335	5,422	70,943
-	-	-	-	-	-	-	-
92,370	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	6,092	3,848	193,696	384	146,484	3,240	14,147
-	-	-	-	-	-	-	59,586
92,370	6,092	3,848	193,696	384	146,484	3,240	73,733
(28,081)	299,047	9,259	(36,324)	5,404	(8,149)	2,182	(2,790)
-	-	-	40,000	-	14,000	-	-
-	(40,000)	-	(859)	-	-	-	-
-	(40,000)	-	39,141	-	14,000	-	-
(28,081)	259,047	9,259	2,817	5,404	5,851	2,182	(2,790)
111,565	722,935	106,879	(29,306)	27,248	10,923	49,586	629,871
-	1,405,546	-	-	-	-	-	-
111,565	2,128,481	106,879	(29,306)	27,248	10,923	49,586	629,871
$ 83,484	$ 2,387,528	$ 116,138	$ (26,489)	$ 32,652	$ 16,774	$ 51,768	$ 627,081

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2020

	Mariposa Parking Maintenance District	Mariposa Pines Sewer Zone	Wawona Service Area	Yosemite West Maintenance District	Asset Forfeiture
REVENUES					
Taxes and assessments	$ 6,598	$ 39,236	$ -	$ 263,135	$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	(8)	466	458	7,214	3
Intergovernmental	120	721	-	4,702	-
Charges for services	-	13,536	111,496	639,749	-
Other revenues	-	-	-	-	-
Total Revenues	6,710	53,959	111,954	914,800	3
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	160
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	9,883	74,034	115,748	521,566	-
Capital outlay	-	-	-	-	-
Total Expenditures	9,883	74,034	115,748	521,566	160
Excess of Revenues Over (Under) Expenditures	(3,173)	(20,075)	(3,794)	393,234	(157)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(1,800)	-	(7,500)	-
Total Other Financing Sources (Uses)	-	(1,800)	-	(7,500)	-
Net Change in Fund Balances	(3,173)	(21,875)	(3,794)	385,734	(157)
Fund Balances (Deficits) - Beginning	35,460	29,110	27,561	192,685	194
Prior period adjustment	-	-	-	-	-
Fund Balances (Deficits) - Beginning, Restated	35,460	29,110	27,561	192,685	194
Fund Balances (Deficits) - Ending	$ 32,287	$ 7,235	$ 23,767	$ 578,419	$ 37

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Sheriff Asset Forfeiture	District Attorney Asset Forfeiture	SO Asset Forfeiture	CMSP Grant	Community Family Resources	SLESF	Housing and Community Development Administration	Community Energy Grants
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
9	88	117	-	42	435	3,328	-
-	-	-	78,000	29,883	171,553	-	516,269
-	-	-	-	-	-	-	-
-	1,311	8,520	-	-	-	-	-
9	1,399	8,637	78,000	29,925	171,988	3,328	516,269
-	-	-	-	-	-	-	-
35	2,046	4,979	-	-	-	-	-
-	-	-	104,140	-	-	-	-
-	-	-	-	10,677	-	27,000	488,413
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
35	2,046	4,979	104,140	10,677	-	27,000	488,413
(26)	(647)	3,658	(26,140)	19,248	171,988	(23,672)	27,856
-	-	-	-	-	-	-	-
-	-	-	(18,000)	(20,537)	(218,035)	-	-
-	-	-	(18,000)	(20,537)	(218,035)	-	-
(26)	(647)	3,658	(44,140)	(1,289)	(46,047)	(23,672)	27,856
35	6,005	6,019	-	1,480	46,116	532,962	39,883
-	-	-	-	-	-	-	-
35	6,005	6,019	-	1,480	46,116	532,962	39,883
$ 9	$ 5,358	$ 9,677	$ (44,140)	$ 191	$ 69	$ 509,290	$ 67,739

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2020

	TANF Incentives	Senior Center Office	Senior Nutrition Office	Forest Reserve HR 2389	Creative Placemaking MPSA
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	-	898	-
Intergovernmental	3,825	-	89,273	34,746	43,792
Charges for services	-	-	-	-	-
Other revenues	-	3,361	42,373	-	1,100
Total Revenues	3,825	3,361	131,646	35,644	44,892
EXPENDITURES					
Current:					
General government	-	-	-	70,408	44,892
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	14,539	49,837	298,272	-	-
Public ways and facilities	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	14,539	49,837	298,272	70,408	44,892
Excess of Revenues Over (Under) Expenditures	(10,714)	(46,476)	(166,626)	(34,764)	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	46,476	166,626	-	-
Transfers out	(11,095)	-	-	-	-
Total Other Financing Sources (Uses)	(11,095)	46,476	166,626	-	-
Net Change in Fund Balances	(21,809)	-	-	(34,764)	-
Fund Balances (Deficits) - Beginning	113,703	-	-	77,815	-
Prior period adjustment	-	-	-	-	-
Fund Balances (Deficits) - Beginning, Restated	113,703	-	-	77,815	-
Fund Balances (Deficits) - Ending	$ 91,894	$ -	$ -	$ 43,051	$ -

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

JJCPA - Probation	HUD Continuum of Care	Rural Law Enforcement	DNA Identification	Domestic Violence Probation	County Inmate Welfare	Incentive Social Services	Tax Collector Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	7,227	613	-	-	-
3,577	-	8,997	696	5	1,152	-	1,688
81,024	55,615	500,000	-	-	-	-	-
-	-	-	-	-	-	-	33,560
-	-	-	-	-	33,857	-	613
84,601	55,615	508,997	7,923	618	35,009	-	35,861
-	-	-	-	-	-	-	34,221
2,364	-	544,651	231	613	11,421	-	-
-	-	-	-	-	-	-	-
-	52,307	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	17,009	-	-	20,759	-	-
2,364	52,307	561,660	231	613	32,180	-	34,221
82,237	3,308	(52,663)	7,692	5	2,829	-	1,640
722	-	-	-	-	-	1,569	-
(50,896)	(2,500)	(33,421)	-	-	-	-	(9,000)
(50,174)	(2,500)	(33,421)	-	-	-	1,569	(9,000)
32,063	808	(86,084)	7,692	5	2,829	1,569	(7,360)
146,919	(5,183)	538,857	34,124	22	67,214	16,540	154,700
-	-	-	-	-	-	-	-
146,919	(5,183)	538,857	34,124	22	67,214	16,540	154,700
$ 178,982	$ (4,375)	$ 452,773	$ 41,816	$ 27	$ 70,043	$ 18,109	$ 147,340

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2020

	Department of Justice	Drug Program	Tobacco Trust	Sund Pelosso Murder Trial	LAFCO
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	1,077	1,042	-	-	-
Use of money and property	-	108	3,257	-	(30)
Intergovernmental	-	-	179,505	-	-
Charges for services	-	-	-	-	-
Other revenues	-	-	-	17,804	-
Total Revenues	1,077	1,150	182,762	17,804	(30)
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	900	500	-	8,670	3,019
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	900	500	-	8,670	3,019
Excess of Revenues Over (Under) Expenditures	177	650	182,762	9,134	(3,049)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(296,742)	-	-
Total Other Financing Sources (Uses)	-	-	(296,742)	-	-
Net Change in Fund Balances	177	650	(113,980)	9,134	(3,049)
Fund Balances (Deficits) - Beginning	6,518	5,500	141,192	(4,851)	545
Prior period adjustment	-	-	-	-	-
Fund Balances (Deficits) - Beginning, Restated	6,518	5,500	141,192	(4,851)	545
Fund Balances (Deficits) - Ending	$ 6,695	$ 6,150	$ 27,212	$ 4,283	$ (2,504)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Child Support Advance	Don Pedro Bond Admin	Children's Fund	Sheriff Fingerprint Identification	Emergency Medical Services	Recorder's Modernization	Drug & Alcohol Program	Public Administrator
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	5,075	17,118	-	926	-
-	(12)	22	-	1,869	1,434	-	510
606,648	-	257	-	-	-	-	-
-	-	364	-	-	20,937	-	-
-	-	-	-	-	-	-	-
606,648	(12)	643	5,075	18,987	22,371	926	510
-	13,781	-	-	-	18,566	-	-
-	-	-	-	-	-	-	1,720
-	-	-	-	4,000	-	-	-
-	-	20,006	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	13,781	20,006	-	4,000	18,566	-	1,720
606,648	(13,793)	(19,363)	5,075	14,987	3,805	926	(1,210)
-	8,756	20,537	-	-	-	-	-
(641,146)	-	-	-	(2,000)	-	(8,499)	-
(641,146)	8,756	20,537	-	(2,000)	-	(8,499)	-
(34,498)	(5,037)	1,174	5,075	12,987	3,805	(7,573)	(1,210)
34,498	17,301	827	61,463	92,212	76,254	6,999	28,218
-	-	-	-	-	-	-	-
34,498	17,301	827	61,463	92,212	76,254	6,999	28,218
$ -	$ 12,264	$ 2,001	$ 66,538	$ 105,199	$ 80,059	$ (574)	$ 27,008

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2020

	Welfare	Alcohol Program	Tobacco Cessation	Recorder Cash Difference	Criminal Lab
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	1,148	-	-	543
Use of money and property	-	-	855	-	-
Intergovernmental	-	-	150,000	-	-
Charges for services	-	-	-	-	-
Other revenues	-	-	-	1,113	-
Total Revenues	-	1,148	150,855	1,113	543
EXPENDITURES					
Current:					
General government	-	-	-	1,335	-
Public protection	-	-	-	-	2,319
Health and welfare	-	-	-	-	-
Public assistance	697	-	-	-	-
Public ways and facilities	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	697	-	-	1,335	2,319
Excess of Revenues Over (Under) Expenditures	(697)	1,148	150,855	(222)	(1,776)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(8,110)	(121,979)	-	-
Total Other Financing Sources (Uses)	-	(8,110)	(121,979)	-	-
Net Change in Fund Balances	(697)	(6,962)	28,876	(222)	(1,776)
Fund Balances (Deficits) - Beginning	4,127	6,610	18,465	2,290	21,498
Prior period adjustment	-	-	-	-	-
Fund Balances (Deficits) - Beginning, Restated	4,127	6,610	18,465	2,290	21,498
Fund Balances (Deficits) - Ending	$ 3,430	$ (352)	$ 47,341	$ 2,068	$ 19,722

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Micrographics Conversion	Realignment Health	Realignment Mental Health	Realignment Social Services	Vital/ Health Recorder	Vital/ Health Clerk	STC Program	Public Health Emergency Program
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
430	-	-	-	1,002	34	(16)	468
-	724,091	1,740,048	2,542,305	-	-	20,340	133,724
4,928	-	-	-	2,944	130	-	-
-	-	-	-	-	-	-	-
5,358	724,091	1,740,048	2,542,305	3,946	164	20,324	134,192
-	-	-	-	-	-	-	-
6,250	-	-	-	-	-	14,701	-
-	-	21,773	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,250	-	21,773	-	-	-	14,701	-
(892)	724,091	1,718,275	2,542,305	3,946	164	5,623	134,192
-	-	-	-	-	-	-	-
-	(1,032,974)	(1,473,709)	(2,587,519)	-	-	-	(133,627)
-	(1,032,974)	(1,473,709)	(2,587,519)	-	-	-	(133,627)
(892)	(308,883)	244,566	(45,214)	3,946	164	5,623	565
20,896	415,181	688,539	3,496,886	52,335	1,741	192	21
-	-	-	-	-	-	-	-
20,896	415,181	688,539	3,496,886	52,335	1,741	192	21
$ 20,004	$ 106,298	$ 933,105	$ 3,451,672	$ 56,281	$ 1,905	$ 5,815	$ 586

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2020

	Local Enforcement Agency	1st Five Visiting Physician	Automated Warrant System	IHSS Public Authority	Homeless Housing
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	16	3	611	(687)	11,912
Intergovernmental	16,491	-	-	120,912	1,033,636
Charges for services	-	-	2,106	-	-
Other revenues	-	-	-	3,168	-
Total Revenues	16,507	3	2,717	123,393	1,045,548
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	10,311	27,262
Public ways and facilities	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	-	-	10,311	27,262
Excess of Revenues Over (Under) Expenditures	16,507	3	2,717	113,082	1,018,286
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	686	-
Transfers out	(16,533)	(341)	-	(170,834)	-
Total Other Financing Sources (Uses)	(16,533)	(341)	-	(170,148)	-
Net Change in Fund Balances	(26)	(338)	2,717	(57,066)	1,018,286
Fund Balances (Deficits) - Beginning	43	341	31,889	(27,549)	-
Prior period adjustment	-	-	-	-	-
Fund Balances (Deficits) - Beginning, Restated	43	341	31,889	(27,549)	-
Fund Balances (Deficits) - Ending	$ 17	$ 3	$ 34,606	$ (84,615)	$ 1,018,286

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Sheriff - Civil Matters	Public Safe Power Shutoff	Revenue & Recovery - Prob	Youthful Offender Prob	SSN Truncation Recorder	Hazardous Materials Clean Up	Sheriff Civil	Micro-Enterprise Assistance
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
62	1,729	-	-	140	-	71	1,472
-	154,660	1,894	117,000	-	-	-	-
4,222	-	63,788	-	4,745	-	1,032	-
-	-	-	-	-	-	-	-
4,284	156,389	65,682	117,000	4,885	-	1,103	1,472
-	-	-	-	-	-	-	377
-	-	76,762	83,045	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	197,189	-	-	-	-	-	-
-	197,189	76,762	83,045	-	-	-	377
4,284	(40,800)	(11,080)	33,955	4,885	-	1,103	1,095
-	40,800	15,000	-	-	-	-	-
(15,649)	-	-	(1,668)	-	-	(13,296)	-
(15,649)	40,800	15,000	(1,668)	-	-	(13,296)	-
(11,365)	-	3,920	32,287	4,885	-	(12,193)	1,095
12,963	-	10,015	95,729	5,169	1,746	12,962	104,680
-	-	-	-	-	-	-	-
12,963	-	10,015	95,729	5,169	1,746	12,962	104,680
$ 1,598	$ -	$ 13,935	$ 128,016	$ 10,054	$ 1,746	$ 769	$ 105,775

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2020

	CMSP Wellness	Prop 56 Tobacco Tax	Pandemic Influenza State	Library Private Donation	Community Corrections
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	47	6,569	-
Intergovernmental	-	203,462	58,576	-	912,264
Charges for services	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	-	203,462	58,623	6,569	912,264
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	376,741
Health and welfare	9,540	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Capital outlay	-	-	-	-	32,376
Total Expenditures	9,540	-	-	-	409,117
Excess of Revenues Over (Under) Expenditures	(9,540)	203,462	58,623	6,569	503,147
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(146,887)	(57,306)	-	(382,441)
Total Other Financing Sources (Uses)	-	(146,887)	(57,306)	-	(382,441)
Net Change in Fund Balances	(9,540)	56,575	1,317	6,569	120,706
Fund Balances (Deficits) - Beginning	9,898	5,366	-	353,707	1,788,131
Prior period adjustment	-	-	-	-	-
Fund Balances (Deficits) - Beginning, Restated	9,898	5,366	-	353,707	1,788,131
Fund Balances (Deficits) - Ending	$ 358	$ 61,941	$ 1,317	$ 360,276	$ 1,908,837

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Human Services 2011 ABX1 16	Community Corrections SB678	Cal Multi-Junsd Meth Enforcement	State Parole DA Sec 30027	DEA Grant Investigations	Bailiff	JAG/ Drug Task/ Sch Climate	OHS Grant Fire, Sheriff, Health
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	5,888	563	1,431	-	1,162	-	-
2,670,491	200,000	123,060	20,452	5,614	227,464	30,102	81,515
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,670,491	205,888	123,623	21,883	5,614	228,626	30,102	81,515
-	-	-	-	-	-	-	-
-	252,741	139,257	-	14,465	266,943	4,922	44,907
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	252,741	139,257	-	14,465	266,943	4,922	44,907
2,670,491	(46,853)	(15,634)	21,883	(8,851)	(38,317)	25,180	36,608
88,412	5,144	-	-	-	-	-	-
(2,855,135)	(520)	-	(24,468)	(15,000)	-	(25,180)	(20,000)
(2,766,723)	4,624	-	(24,468)	(15,000)	-	(25,180)	(20,000)
(96,232)	(42,229)	(15,634)	(2,585)	(23,851)	(38,317)	-	16,608
1,429,934	376,880	37,107	70,196	67,498	89,047	-	43,567
-	-	-	-	-	-	-	-
1,429,934	376,880	37,107	70,196	67,498	89,047	-	43,567
$ 1,333,702	$ 334,651	$ 21,473	$ 67,611	$ 43,647	$ 50,730	$ -	$ 60,175

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2020

	Technical Services Reserve	Tree Mortality	Whole Person Care	Emergency Planning Grant	Tobacco Law Enforcement
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	-	-	303
Intergovernmental	-	2,365,124	525,557	128,659	127,270
Charges for services	-	-	-	-	-
Other revenues	-	-	536	-	-
Total Revenues	-	2,365,124	526,093	128,659	127,573
EXPENDITURES					
Current:					
General government	-	2,055,498	-	-	-
Public protection	-	-	-	252,480	144,513
Health and welfare	-	-	506,680	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	2,055,498	506,680	252,480	144,513
Excess of Revenues Over (Under) Expenditures	-	309,626	19,413	(123,821)	(16,940)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	40,562	128,688	-
Transfers out	-	-	(29,642)	-	-
Total Other Financing Sources (Uses)	-	-	10,920	128,688	-
Net Change in Fund Balances	-	309,626	30,333	4,867	(16,940)
Fund Balances (Deficits) - Beginning	981,051	(477,683)	(74,237)	(312)	60,635
Prior period adjustment	-	-	-	-	-
Fund Balances (Deficits) - Beginning, Restated	981,051	(477,683)	(74,237)	(312)	60,635
Fund Balances (Deficits) - Ending	$ 981,051	$ (168,057)	$ (43,904)	$ 4,555	$ 43,695

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

JBCT Grant	County Assessor's Grant	Homeless Emergency Aid Program	Detwiler Fire	Ferguson Fire	COVID-19 CDPH/PHEP	COVID-19 CDSS	COVID-19 HHAP/COC
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
1,494	5,415	-	-	-	-	-	-
164,274	225,000	227,412	261,521	46,560	416,000	38,000	314,865
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
165,768	230,415	227,412	261,521	46,560	416,000	38,000	314,865
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	383,660	49,566	147,707
81,568	-	302,412	-	-	-	-	-
-	-	-	-	-	-	-	-
-	162,625	-	-	-	-	-	-
81,568	162,625	302,412	-	-	383,660	49,566	147,707
84,200	67,790	(75,000)	261,521	46,560	32,340	(11,566)	167,158
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
84,200	67,790	(75,000)	261,521	46,560	32,340	(11,566)	167,158
54,893	227,742	75,000	-	-	-	-	-
-	-	-	-	-	-	-	-
54,893	227,742	75,000	-	-	-	-	-
$ 139,093	$ 295,532	$ -	$ 261,521	$ 46,560	$ 32,340	$ (11,566)	$ 167,158

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2020

	CARES Act	Totals
REVENUES		
Taxes and assessments	$ -	$ 452,168
Fines and forfeitures	-	121,559
Use of money and property	-	132,547
Intergovernmental	-	23,633,472
Charges for services	-	1,861,067
Other revenues	-	453,972
Total Revenues	-	26,654,785
EXPENDITURES		
Current:		
General government	-	2,247,828
Public protection	1,074,647	3,463,442
Health and welfare	217,790	1,444,856
Public assistance	-	1,383,301
Public ways and facilities	-	5,171,220
Capital outlay	-	784,335
Total Expenditures	1,292,437	14,494,982
Excess of Revenues Over (Under) Expenditures	(1,292,437)	12,159,803
OTHER FINANCING SOURCES (USES)		
Transfers in	-	1,487,832
Transfers out	-	(12,094,839)
Total Other Financing Sources (Uses)	-	(10,607,007)
Net Change in Fund Balances	(1,292,437)	1,552,796
Fund Balances (Deficits) - Beginning	-	16,076,779
Prior period adjustment	-	1,405,546
Fund Balances (Deficits) - Beginning, Restated	-	17,482,325
Fund Balances (Deficits) - Ending	$ (1,292,437)	$ 19,035,121

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Nonmajor Governmental Funds

- **Debt Service Funds**

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2020

	Government Center COP	Yosemite West Bond 2004	Yosemite West Bond Reserve	Yosemite West Renewal and Extension	Don Pedro Bond 2006
ASSETS					
Cash and investments	$ -	$ 221,492	$ 171,280	$ 112,429	$ 81,227
Receivables:					
Taxes	-	4,994	-	500	1,001,202
Total Assets	$ -	$ 226,486	$ 171,280	$ 112,929	$ 1,082,429
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Total Liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	3,291	-	330	997,682
Total Deferred Inflows of Resources	-	3,291	-	330	997,682
FUND BALANCES					
Restricted	-	223,195	171,280	112,599	84,747
Total Fund Balances	-	223,195	171,280	112,599	84,747
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ -	$ 226,486	$ 171,280	$ 112,929	$ 1,082,429

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Don Pedro Bond Reserve	Special Assessment Debt CSA #3	Health Building	Totals
$ 7,930	$ 189,576	$ -	$ 783,934
100,112	-	-	1,106,808
$ 108,042	$ 189,576	$ -	$ 1,890,742
$ -	$ -	$ -	$ -
-	-	-	-
99,760	-	-	1,101,063
99,760	-	-	1,101,063
8,282	189,576	-	789,679
8,282	189,576	-	789,679
$ 108,042	$ 189,576	$ -	$ 1,890,742

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended June 30, 2020

	Government Center COP	Yosemite West Bond 2004	Yosemite West Bond Reserve	Yosemite West Renewal and Extension	Don Pedro Bond 2006
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ 17,727	$ -
Use of money and property	-	3,462	-	5,003	704
Charges for services	-	174,037	-	-	201,078
Total Revenues	-	177,499	-	22,730	201,782
EXPENDITURES					
Debt service:					
Principal	-	56,000	-	-	39,226
Interest and other charges	-	103,479	-	-	89,066
Total Expenditures	-	159,479	-	-	128,292
Excess of Revenues Over (Under) Expenditures	-	18,020	-	22,730	73,490
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	12,642
Transfers out	(18,209)	(9,000)	-	-	(8,756)
Total Other Financing Sources (Uses)	(18,209)	(9,000)	-	-	3,886
Net Change in Fund Balances	(18,209)	9,020	-	22,730	77,376
Fund Balances - Beginning	18,209	214,175	171,280	89,869	7,371
Fund Balances - Ending	$ -	$ 223,195	$ 171,280	$ 112,599	$ 84,747

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Don Pedro Bond Reserve	Special Assessment Debt CSA #3	Health Building	Totals
$ -	$ -	$ -	$ 17,727
78	2,673	-	11,920
20,107	-	-	395,222
20,185	2,673	-	424,869
-	332,878	59,062	487,166
-	28,141	12,938	233,624
-	361,019	72,000	720,790
20,185	(358,346)	(72,000)	(295,921)
-	361,020	72,000	445,662
(12,642)	-	-	(48,607)
(12,642)	361,020	72,000	397,055
7,543	2,674	-	101,134
739	186,902	-	688,545
$ 8,282	$ 189,576	$ -	$ 789,679

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Nonmajor Governmental Funds

- **Capital Projects Funds**

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2020

	Land Buildings & Improvements	Courthouse Construction	MCCJF Construction	Courthouse Renovation	PTMISEA Projects
ASSETS					
Cash and investments	$ 110,793	$ 285,715	$ 94,847	$ -	$ 392,492
Receivables:					
Accounts	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Assets	$ 110,793	$ 285,715	$ 94,847	$ -	$ 392,492
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Advances from other funds	50,000	-	-	-	-
Total Liabilities	50,000	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Restricted	60,793	285,715	94,847	-	392,492
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	60,793	285,715	94,847	-	392,492
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 110,793	$ 285,715	$ 94,847	$ -	$ 392,492

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Sidewalk Projects	County Road Projects	County Bridge Replace	Coulterville Drainage	Fire Stations Improvements	Bridge Maintenance	Feb 2017 Storm Projects	CDAA March 2018
$ 33,215	$ -	$ -	$ 55,360	$ 171,924	$ 145,849	$ -	$ -
-	-	-	-	-	-	-	-
-	25,000	103,690	-	-	2,338	-	244,669
$ 33,215	$ 25,000	$ 103,690	$ 55,360	$ 171,924	$ 148,187	$ -	$ 244,669
$ -	$ -	$ 108,645	$ -	$ 355	$ 7,108	$ 407,075	$ 15,125
-	171,605	267,719	-	-	-	138,501	142,547
-	-	-	-	-	-	-	-
-	171,605	376,364	-	355	7,108	545,576	157,672
-	-	100,423	-	-	2,338	-	-
-	-	100,423	-	-	2,338	-	-
33,215	-	-	55,360	171,569	138,741	-	86,997
-	(146,605)	(373,097)	-	-	-	(545,576)	-
33,215	(146,605)	(373,097)	55,360	171,569	138,741	(545,576)	86,997
$ 33,215	$ 25,000	$ 103,690	$ 55,360	$ 171,924	$ 148,187	$ -	$ 244,669

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2020

	March 2019 Storms CDAA	Coulterville Service Area Utility Capital	Don Pedro Sewer Zone Utility Capital	Mariposa Pines Sewer Zone Utility Capital	Yosemite West Maintenance Utility Capital
ASSETS					
Cash and investments	$ -	$ 2,257	$ 759	$ 119,342	$ 117,576
Receivables:					
Accounts	-	-	572	-	4,107
Intergovernmental	1,033,382	-	-	-	-
Total Assets	$ 1,033,382	$ 2,257	$ 1,331	$ 119,342	$ 121,683
LIABILITIES					
Accounts payable	$ 10,915	$ -	$ -	$ -	$ -
Due to other funds	1,118,276	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	1,129,191	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Restricted	-	2,257	1,331	119,342	121,683
Unassigned	(95,809)	-	-	-	-
Total Fund Balances (Deficits)	(95,809)	2,257	1,331	119,342	121,683
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,033,382	$ 2,257	$ 1,331	$ 119,342	$ 121,683

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Don Pedro Wastewater Treatment Plant	Yosemite West Wastewater Treatment Plant	Downtown Revitalization	Land Acquisitions	Totals
$ 12,220	$ -	$ -	$ -	$ 1,542,349
-	-	-	-	4,679
-	-	-	-	1,409,079
$ 12,220	$ -	$ -	$ -	$ 2,956,107
$ -	$ -	$ 2,418	$ -	$ 551,641
-	-	-	-	1,838,648
-	368,000	-	-	418,000
-	368,000	2,418	-	2,808,289
-	-	-	-	102,761
-	-	-	-	102,761
12,220	-	-	-	1,576,562
-	(368,000)	(2,418)	-	(1,531,505)
12,220	(368,000)	(2,418)	-	45,057
$ 12,220	$ -	$ -	$ -	$ 2,956,107

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2020

	Land Buildings & Improvements	Courthouse Construction	MCCJF Construction	Courthouse Renovation	PTMISEA Projects
REVENUES					
Fines and forfeitures	$ -	$ 45,782	$ 10,646	$ -	$ -
Use of money and property	-	3,103	1,628	-	7,157
Intergovernmental	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	-	48,885	12,274	-	7,157
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Capital outlay	3,253	-	-	-	-
Total Expenditures	3,253	-	-	-	-
Excess of Revenues Over (Under) Expenditures	(3,253)	48,885	12,274	-	7,157
OTHER FINANCING SOURCES (USES)					
Transfers in	14,544	119,937	-	-	-
Transfers out	-	-	-	(119,937)	-
Total Other Financing Sources (Uses)	14,544	119,937	-	(119,937)	-
Net Change in Fund Balances	11,291	168,822	12,274	(119,937)	7,157
Fund Balances (Deficits) - Beginning	49,502	116,893	82,573	119,937	385,335
Fund Balances (Deficits) - Ending	$ 60,793	$ 285,715	$ 94,847	$ -	$ 392,492

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Sidewalk Projects	County Road Projects	County Bridge Replace	Coulterville Drainage	Fire Stations Improvements	Bridge Maintenance	Feb 2017 Storm Projects	CDAA March 2018
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	1,334,638	572,163	-	-	68,050	-	1,684,358
-	-	-	-	-	-	-	-
-	1,334,638	572,163	-	-	68,050	-	1,684,358
-	-	-	-	-	-	-	-
-	220	649,340	-	5,010	48,352	599,878	343,076
-	220	649,340	-	5,010	48,352	599,878	343,076
-	1,334,418	(77,177)	-	(5,010)	19,698	(599,878)	1,341,282
-	-	11,470	-	-	-	51,407	90,618
-	-	-	-	-	-	(4,693)	-
-	-	11,470	-	-	-	46,714	90,618
-	1,334,418	(65,707)	-	(5,010)	19,698	(553,164)	1,431,900
33,215	(1,481,023)	(307,390)	55,360	176,579	119,043	7,588	(1,344,903)
$ 33,215	$ (146,605)	$ (373,097)	$ 55,360	$ 171,569	$ 138,741	$ (545,576)	$ 86,997

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Continued (Page 1 of 2)

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2020

	March 2019 Storms CDAA	Coulterville Service Area Utility Capital	Don Pedro Sewer Zone Utility Capital	Mariposa Pines Sewer Zone Utility Capital	Yosemite West Maintenance Utility Capital
REVENUES					
Fines and forfeitures	$ -	$ -	$ -	$ -	$ -
Use of money and property	-	41	257	2,176	2,135
Intergovernmental	1,288,402	-	-	-	-
Other revenues	-	-	636	-	15,663
Total Revenues	1,288,402	41	893	2,176	17,798
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Capital outlay	1,749,784	-	-	-	-
Total Expenditures	1,749,784	-	-	-	-
Excess of Revenues Over (Under) Expenditures	(461,382)	41	893	2,176	17,798
OTHER FINANCING SOURCES (USES)					
Transfers in	365,573	-	-	-	-
Transfers out	-	-	(14,000)	-	-
Total Other Financing Sources (Uses)	365,573	-	(14,000)	-	-
Net Change in Fund Balances	(95,809)	41	(13,107)	2,176	17,798
Fund Balances (Deficits) - Beginning	-	2,216	14,438	117,166	103,885
Fund Balances (Deficits) - Ending	$ (95,809)	$ 2,257	$ 1,331	$ 119,342	$ 121,683

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Don Pedro Wastewater Treatment Plant	Yosemite West Wastewater Treatment Plant	Downtown Revitalization	Land Acquisitions	Totals
$ -	$ -	$ -	$ -	$ 56,428
-	-	-	-	16,497
-	-	-	-	4,947,611
-	-	-	-	16,299
-	-	-	-	5,036,835
-	-	2,418	-	2,418
-	-	-	114,464	3,513,377
-	-	2,418	114,464	3,515,795
-	-	(2,418)	(114,464)	1,521,040
-	-	-	114,464	768,013
-	-	-	-	(138,630)
-	-	-	114,464	629,383
-	-	(2,418)	-	2,150,423
12,220	(368,000)	-	-	(2,105,366)
$ 12,220	$ (368,000)	$ (2,418)	$ -	$ 45,057

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Nonmajor Proprietary Funds

- **Enterprise Funds**

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2020

	Transit	Plant Operation Services	Totals
ASSETS			
Current Assets:			
Cash and investments	$ 102,519	$ -	$ 102,519
Receivables:			
Intergovernmental	104,553	-	104,553
Prepaid costs	265	-	265
Total Current Assets	207,337	-	207,337
Noncurrent Assets:			
Capital assets:			
Depreciable, net	23,539	1,667	25,206
Total Noncurrent Assets	23,539	1,667	25,206
Total Assets	230,876	1,667	232,543
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	31,645	58,952	90,597
Deferred OPEB adjustments	20,428	86,440	106,868
Total Deferred Outflows of Resources	52,073	145,392	197,465
LIABILITIES			
Current Liabilities:			
Accounts payable	4,275	1,086	5,361
Accrued salaries and benefits	1,451	-	1,451
Due to other funds	-	29,501	29,501
Compensated absences	1,705	10,683	12,388
Total Current Liabilities	7,431	41,270	48,701
Noncurrent Liabilities:			
Compensated absences	7,977	4,088	12,065
Net pension liability	233,559	460,879	694,438
Net OPEB liability	5,328	626,881	632,209
Total Noncurrent Liabilities	246,864	1,091,848	1,338,712
Total Liabilities	254,295	1,133,118	1,387,413
DEFERRED INFLOWS OF RESOURCES			
Deferred pension adjustments	3,567	6,645	10,212
Deferred OPEB adjustments	1,471	173,109	174,580
Total Deferred Inflows of Resources	5,038	179,754	184,792
NET POSITION			
Investment in capital assets	23,539	1,667	25,206
Unrestricted	77	(1,167,480)	(1,167,403)
Total Net Position (Deficit)	$ 23,616	$ (1,165,813)	$ (1,142,197)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
For the Year Ended June 30, 2020

	Transit	Plant Operation Services	Totals
OPERATING REVENUES			
Charges for services	$ 4,874	$ 346,250	$ 351,124
Other revenues	1,563	13,049	14,612
Total Operating Revenues	6,437	359,299	365,736
OPERATING EXPENSES			
Salaries and benefits	10,367	426,078	436,445
Services and supplies	78,425	104,957	183,382
Depreciation	8,165	714	8,879
Total Operating Expenses	96,957	531,749	628,706
Operating Income (Loss)	(90,520)	(172,450)	(262,970)
NON-OPERATING REVENUES (EXPENSES)			
Intergovernmental	159,242	-	159,242
Interest income	272	-	272
Total Non-Operating Revenues (Expenses)	159,514	-	159,514
Income (Loss) Before Transfers	68,994	(172,450)	(103,456)
Transfers in	196,586	93,294	289,880
Change in Net Position	265,580	(79,156)	186,424
Total Net Position (Deficit) - Beginning	(423,519)	(1,102,457)	(1,525,976)
Prior period adjustment	181,555	15,800	197,355
Total Net Position (Deficit) - Beginning, Restated	(241,964)	(1,086,657)	(1,328,621)
Total Net Position (Deficit) - Ending	$ 23,616	$ (1,165,813)	$ (1,142,197)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2020

	Transit	Plant Operation Services	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 8,755	$ 359,299	$ 368,054
Payments to suppliers	(77,398)	(104,765)	(182,163)
Payments to employees	(199,433)	(320,537)	(519,970)
Net Cash Provided (Used) by Operating Activities	(268,076)	(66,003)	(334,079)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Grants and other receipts	155,405	-	155,405
Interfund loans repaid	-	(56,792)	(56,792)
Interfund loans received	-	29,501	29,501
Transfers from other funds	196,586	93,294	289,880
Net Cash Provided (Used) by Noncapital Financing Activities	351,991	66,003	417,994
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends	272	-	272
Net Cash Provided (Used) by Investing Activities	272	-	272
Net Increase (Decrease) in Cash and Cash Equivalents	84,187	-	84,187
Balances - Beginning	18,332	-	18,332
Balances - Ending	$ 102,519	$ -	$ 102,519
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	$ (90,520)	$ (172,450)	$ (262,970)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	8,165	714	8,879
Decrease (increase) in:			
Accounts receivable	2,318	-	2,318
Prepaid costs	421	-	421
Deferred pension adjustments	14,576	17,082	31,658
Deferred OPEB adjustments	2,584	(29,193)	(26,609)
Increase (decrease) in:			
Accounts payable	606	192	798
Accrued salaries and benefits	324	-	324
Compensated absences	1,060	3,451	4,511
Net pension liability	11,662	21,725	33,387
Net OPEB liability	(221,161)	(82,099)	(303,260)
Deferred pension adjustments	418	1,466	1,884
Deferred OPEB adjustments	1,471	173,109	174,580
Net Cash Provided (Used) by Operating Activities	$ (268,076)	$ (66,003)	$ (334,079)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Internal Service Funds

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Net Position
Internal Service Funds
June 30, 2020

	Fleet Maintenance	Solid Waste Equipment Replacement	Fire Replacement	Vehicle Replacement
ASSETS				
Current Assets:				
Cash and investments	$ 209,492	$ 119,938	$ 3,746,379	$ 1,356,152
Receivables:				
Accounts	784	-	-	-
Inventory	269,321	-	-	-
Deposits	-	-	-	-
Total Current Assets	479,597	119,938	3,746,379	1,356,152
Noncurrent Assets:				
Capital assets:				
Depreciable, net	358,108	-	151,471	2,022,586
Total Noncurrent Assets	358,108	-	151,471	2,022,586
Total Assets	837,705	119,938	3,897,850	3,378,738
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pension adjustments	116,484	-	-	-
Deferred OPEB adjustments	143,874	-	-	-
Total Deferred Outflows of Resources	260,358	-	-	-
LIABILITIES				
Current Liabilities:				
Accounts payable	70,175	-	-	46,027
Due to other funds	-	-	-	-
Compensated absences	14,724	-	-	-
Estimated claims liability	-	-	-	-
Total Current Liabilities	84,899	-	-	46,027
Noncurrent Liabilities:				
Net pension liability	818,195	-	-	-
Net OPEB liability	836,498	-	-	-
Total Noncurrent Liabilities	1,654,693	-	-	-
Total Liabilities	1,739,592	-	-	46,027
DEFERRED INFLOWS OF RESOURCES				
Deferred pension adjustments	13,130	-	-	-
Deferred OPEB adjustments	230,993	-	-	-
Total Deferred Inflows of Resources	244,123	-	-	-
NET POSITION				
Investment in capital assets	358,108	-	151,471	2,022,586
Unrestricted	(1,243,760)	119,938	3,746,379	1,310,125
Total Net Position (Deficits)	$ (885,652)	$ 119,938	$ 3,897,850	$ 3,332,711

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Heavy Equipment Replacement	Risk Management			Totals
	Insurance	Workers' Compensation	Liability	
$ 1,651,308	$ 12,921	$ 6,682,003	$ -	$ 13,778,193
-	-	-	-	784
-	-	-	-	269,321
-	-	65,000	-	65,000
1,651,308	12,921	6,747,003	-	14,113,298
1,783,204	-	-	-	4,315,369
1,783,204	-	-	-	4,315,369
3,434,512	12,921	6,747,003	-	18,428,667
-	-	-	-	116,484
-	-	-	-	143,874
-	-	-	-	260,358
515,069	556	12,438	93,910	738,175
-	-	-	392,632	392,632
-	-	-	-	14,724
-	-	5,659,000	352,000	6,011,000
515,069	556	5,671,438	838,542	7,156,531
-	-	-	-	818,195
-	-	-	-	836,498
-	-	-	-	1,654,693
515,069	556	5,671,438	838,542	8,811,224
-	-	-	-	13,130
-	-	-	-	230,993
-	-	-	-	244,123
1,783,204	-	-	-	4,315,369
1,136,239	12,365	1,075,565	(838,542)	5,318,309
$ 2,919,443	$ 12,365	$ 1,075,565	$ (838,542)	$ 9,633,678

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2020

	Fleet Maintenance	Solid Waste Equipment Replacement	Fire Replacement	Vehicle Replacement
OPERATING REVENUES				
Charges for services	$ 1,329,776	$ 17,457	$ 311,799	$ 407,739
Other revenues	71,344	-	-	626
Total Operating Revenues	1,401,120	17,457	311,799	408,365
OPERATING EXPENSES				
Salaries and benefits	810,441	-	-	-
Services and supplies	873,678	-	-	-
Insurance claims and adjustments	-	-	-	-
Depreciation	19,288	-	24,630	372,406
Total Operating Expenses	1,703,407	-	24,630	372,406
Operating Income (Loss)	(302,287)	17,457	287,169	35,959
NON-OPERATING REVENUES (EXPENSES)				
Interest income	25,074	2,329	65,178	-
Gain (loss) on sale of capital asset	-	-	5,384	(28,821)
Total Non-Operating Revenues (Expenses)	25,074	2,329	70,562	(28,821)
Income (Loss) Before Transfers	(277,213)	19,786	357,731	7,138
Transfers in	18,209	-	-	-
Transfers out	-	(60,100)	-	-
Change in Net Position	(259,004)	(40,314)	357,731	7,138
Total Net Position (Deficits) - Beginning	(653,257)	160,252	3,540,119	3,325,573
Prior period adjustment	26,609	-	-	-
Total Net Position (Deficits) - Beginning, Restated	(626,648)	160,252	3,540,119	3,325,573
Total Net Position (Deficits) - Ending	$ (885,652)	$ 119,938	$ 3,897,850	$ 3,332,711

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Heavy Equipment Replacement	Risk Management Insurance	Risk Management Workers' Compensation	Risk Management Liability	Totals
$ 296,697	$ 1,931,907	$ 1,660,963	$ 629,700	$ 6,586,038
-	-	23,288	6,000	101,258
296,697	1,931,907	1,684,251	635,700	6,687,296
-	-	-	-	810,441
-	-	960,096	1,168,861	3,002,635
-	1,925,222	-	-	1,925,222
184,170	-	-	-	600,494
184,170	1,925,222	960,096	1,168,861	6,338,792
112,527	6,685	724,155	(533,161)	348,504
30,185	(4,433)	110,228	(2,679)	225,882
-	-	-	-	(23,437)
30,185	(4,433)	110,228	(2,679)	202,445
142,712	2,252	834,383	(535,840)	550,949
-	-	-	-	18,209
-	-	-	-	(60,100)
142,712	2,252	834,383	(535,840)	509,058
2,776,731	10,113	241,182	(302,702)	9,098,011
-	-	-	-	26,609
2,776,731	10,113	241,182	(302,702)	9,124,620
$ 2,919,443	$ 12,365	$ 1,075,565	$ (838,542)	$ 9,633,678

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2020

	Fleet Maintenance	Solid Waste Equipment Replacement	Fire Replacement	Vehicle Replacement
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 1,400,337	$ 17,457	$ 311,799	$ 408,365
Payments to suppliers	(884,417)	-	-	-
Payments to employees	(587,384)	-	-	-
Net Cash Provided (Used) by Operating Activities	(71,464)	17,457	311,799	408,365
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Interfund loans repaid	-	-	-	-
Interfund loans received	-	-	-	-
Transfers from other funds	18,209	-	-	-
Transfers to other funds	-	(60,100)	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	18,209	(60,100)	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(5,755)	-	-	(324,930)
Gain (loss) on sale of capital asset	-	-	5,383	49,228
Net Cash Provided (Used) by Capital and Related Financing Activities	(5,755)	-	5,383	(275,702)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	25,074	2,329	65,178	(28,821)
Net Cash Provided (Used) by Investing Activities	25,074	2,329	65,178	(28,821)
Net Increase (Decrease) in Cash and Cash Equivalents	(33,936)	(40,314)	382,360	103,842
Balances - Beginning	243,428	160,252	3,364,019	1,252,310
Balances - Ending	$ 209,492	$ 119,938	$ 3,746,379	$ 1,356,152

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Heavy Equipment Replacement	Risk Management Insurance	Risk Management Workers' Compensation	Risk Management Liability	Totals
$ 296,697	$ 1,931,907	$ 1,684,251	$ 710,700	$ 6,761,513
-	(1,925,458)	(785,162)	(1,055,077)	(4,650,114)
-	-	-	-	(587,384)
296,697	6,449	899,089	(344,377)	1,524,015
-	-	-	(45,576)	(45,576)
-	-	-	392,632	392,632
-	-	-	-	18,209
-	-	-	-	(60,100)
-	-	-	347,056	305,165
(360,544)	-	-	-	(691,229)
-	-	-	-	54,611
(360,544)	-	-	-	(636,618)
30,185	(4,433)	110,228	(2,679)	197,061
30,185	(4,433)	110,228	(2,679)	197,061
(33,662)	2,016	1,009,317	-	1,389,623
1,684,970	10,905	5,672,686	-	12,388,570
$ 1,651,308	$ 12,921	$ 6,682,003	$ -	$ 13,778,193

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Continued (Page 1 of 2)

COUNTY OF MARIPOSA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2020

	Fleet Maintenance	Solid Waste Equipment Replacement	Fire Replacement	Vehicle Replacement
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	$ (302,287)	$ 17,457	$ 287,169	$ 35,959
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	19,288	-	24,630	372,406
Decrease (increase) in:				
Accounts receivable	(784)	-	-	-
Prepaid costs	70	-	-	-
Inventory	(10,809)	-	-	-
Deferred pension adjustments	(3,699)	-	-	-
Deferred OPEB adjustments	(67,891)	-	-	-
Increase (decrease) in:				
Accounts payable	18,743	-	-	-
Compensated absences	4,615	-	-	-
Estimated claims liability	-	-	-	-
Net pension liability	42,926	-	-	-
Net OPEB liability	(8,076)	-	-	-
Deferred pension adjustments	5,447	-	-	-
Deferred OPEB adjustments	230,993	-	-	-
Net Cash Provided (Used) by Operating Activities	$ (71,464)	$ 17,457	$ 311,799	$ 408,365

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Heavy Equipment Replacement	Risk Management			Totals
	Insurance	Workers' Compensation	Liability	
$ 112,527	$ 6,685	$ 724,155	$ (533,161)	$ 348,504
184,170	-	-	-	600,494
-	-	-	75,000	74,216
-	-	-	-	70
-	-	-	-	(10,809)
-	-	-	-	(3,699)
-	-	-	-	(67,891)
-	(236)	(17,066)	35,784	37,225
-	-	-	-	4,615
-	-	192,000	78,000	270,000
-	-	-	-	42,926
-	-	-	-	(8,076)
-	-	-	-	5,447
-	-	-	-	230,993
$ 296,697	$ 6,449	$ 899,089	$ (344,377)	$ 1,524,015

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

Fiduciary Funds

- **Trust and Agency Funds**

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Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Net Position
Investment Trust Funds
June 30, 2020

	Trial Courts	School Districts	Special Districts Governed by Local Boards	Totals
ASSETS				
Cash and investments	$ 159,172	$25,820,173	$ 1,437,838	$27,417,183
Total Assets	159,172	25,820,173	1,437,838	27,417,183
LIABILITIES				
Accounts payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Net position held in trust for investment pool participants	159,172	25,820,173	1,437,838	27,417,183
Total Net Position	$ 159,172	$25,820,173	$ 1,437,838	$27,417,183

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Changes in Net Position
Investment Trust Funds
For the Year Ended June 30, 2020

	Trial Courts	School Districts	Special Districts Governed by Local Boards	Totals
ADDITIONS				
Contributions:				
Contributions to investment pool	$ 353,197	$28,584,482	$ 1,766,063	$30,703,742
Net investment income:				
Interest income	-	479,255	18,005	497,260
Total Additions	353,197	29,063,737	1,784,068	31,201,002
DEDUCTIONS				
Distributions from investment pool	308,925	31,290,472	779,916	32,379,313
Total Deductions	308,925	31,290,472	779,916	32,379,313
Increase (Decrease) in Net Position	44,272	(2,226,735)	1,004,152	(1,178,311)
Net Position - Beginning	114,900	28,046,908	433,686	28,595,494
Net Position - Ending	$ 159,172	$25,820,173	$ 1,437,838	$27,417,183

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Assets and Liabilities
Agency Funds
June 30, 2020

	County Agency Funds	Totals
ASSETS		
Cash and investments	$ 1,728,615	$ 1,728,615
Taxes receivable	3,756,950	3,756,950
Total Assets	$ 5,485,565	$ 5,485,565
LIABILITIES		
Agency obligations	$ 5,485,565	$ 5,485,565
Total Liabilities	$ 5,485,565	$ 5,485,565

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2020

COUNTY AGENCY FUNDS	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
ASSETS				
Cash and investments	$ 1,894,309	$ 1,612,272	$ 1,777,966	$ 1,728,615
Taxes receivable	3,769,519	3,756,950	3,769,519	3,756,950
Total Assets	$ 5,663,828	$ 5,369,222	$ 5,547,485	$ 5,485,565
LIABILITIES				
Agency obligations	$ 5,663,828	$ 5,369,222	$ 5,547,485	$ 5,485,565
Total Liabilities	$ 5,663,828	$ 5,369,222	$ 5,547,485	$ 5,485,565

Attachment: FY 19-20 Mariposa County Financial Statements (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA,
CALIFORNIA

SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2020

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Single Audit Act
For the Year Ended June 30, 2020

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SMITH & NEWELL
CERTIFIED PUBLIC ACCOUNTANTS

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors and the Grand Jury
County of Mariposa
Mariposa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mariposa, California, (County) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 27, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency. (2020-001)

950 THARP ROAD, SUITE 502 YUBA CITY, CA 95993 TEL: (530) 673-9790 FAX: (530) 673-1305 ACCOUNTING@SMITH

To the Board of Supervisors and the Grand Jury
County of Mariposa
Mariposa, California

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying management's corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Smith & Newell CPAs
Yuba City, California
April 27, 2021

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

SMITH & NEWELL
CERTIFIED PUBLIC ACCOUNTANTS

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Supervisors and the Grand Jury
County of Mariposa
Mariposa, California

Report on Compliance for Each Major Federal Program

We have audited the County of Mariposa, California's (County) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

950 THARP ROAD, SUITE 502 YUBA CITY, CA 95993 TEL: (530) 673-9790 FAX: (530) 673-1305 ACCOUNTING@SMITH

To the Board of Supervisors and the Grand Jury
County of Mariposa
Mariposa, California

Report on Internal Control Over Compliance

Management of the County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

To the Board of Supervisors and the Grand Jury
County of Mariposa
Mariposa, California

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mariposa, California, (County) as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 27, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The supplemental schedules, as listed in the table of contents, have not been subjected to auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on them.

Smith & Newell CPAs
Yuba City, California
April 27, 2021

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Program/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Direct Program:				
Cooperative Forestry Assistance	10.664	-	$ -	$ 22,493
State Department of Food and Agriculture				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0453-037-SF	-	15,791
State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	10-Unknown	-	804,100
State Controller's Office:				
Schools and Roads - Grants to States	10.665	1100235A	-	133,258
Schools and Roads - Grants to Counties	10.666	1100276A	-	162
Total Forest Service Schools and Roads Cluster			-	133,420
Total U.S. Department of Agriculture			-	975,804
Department of Housing and Urban Development				
State Department of Housing and Community Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	-	-	443,957
Total Department of Housing and Urban Development			-	443,957
U.S. Department of the Interior				
Direct Program:				
Payments in Lieu of Taxes	15.226	-	-	1,318,897
Total U.S. Department of the Interior			-	1,318,897
U.S. Department of Justice				
Direct Program:				
Bulletproof Vest Partnership Program	16.607	-	-	1,316
Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 618-19	-	50,073

See accompanying Notes to Schedule of Expenditures of Federal Awards

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Program/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Justice (Continued)				
State Emergency Management Agency:				
Crime Victim Assistance	16.575	VW 1826 0220	$ -	$ 81,759
Crime Victim Assistance	16.575	VW 1927 0220	-	182,665
Subtotal 16.575			-	264,424
Violence Against Women Formula Grants	16.588	XC 1601 0220	-	40,511
Violence Against Women Formula Grants	16.588	XC 1902 0220	-	34,319
Subtotal 16.588			-	74,830
Total U.S. Department of Justice			-	390,643
U.S. Department of Transportation				
Direct Program:				
Airport Improvement Program	20.106	-	-	520,882
State Department of Transportation:				
Highway Planning and Construction	20.205	BRLS-5940 (099)	-	43,516
Highway Planning and Construction	20.205	BRLS-5940 (101)	-	69,907
Highway Planning and Construction	20.205	BRLS-5940 (102)	-	89,092
Highway Planning and Construction	20.205	BRLS-5940 (105)	-	32,974
Highway Planning and Construction	20.205	BRLS-5940 (106)	-	57,846
Highway Planning and Construction	20.205	BRLS-5940 (108)	-	87,934
Highway Planning and Construction	20.205	BRLS-5940 (112)	-	83,838
Highway Planning and Construction	20.205	BRLS-5940 (113)	-	17,241
Highway Planning and Construction	20.205	BRLO-5940 (114)	-	119,044
Highway Planning and Construction	20.205	BRLO-5940 (115)	-	30,958
Highway Planning and Construction	20.205	BRLO-5940 (118)	-	47,850
Highway Planning and Construction	20.205	BRLO-5940 (119)	-	94,982
Highway Planning and Construction	20.205	BRLO-5940 (121)	-	9,808
Highway Planning and Construction	20.205	BRLO-5940 (122)	-	8,622
Highway Planning and Construction	20.205	BRLO-5940 (127)	-	32,362
Highway Planning and Construction	20.205	BPMP-5940 (123)	-	34,353
Highway Planning and Construction	20.205	BPMP-5940 (129)	-	53,582
Highway Planning and Construction	20.205	BPMP-5940 (131)	-	3,617
Subtotal 20.205			-	917,526
Formula Grants for Rural Areas and Tribal Transit Program	20.509	64BO19-00943	-	104,553
Total U.S. Department of Transportation			-	1,542,961

See accompanying Notes to Schedule of Expenditures of Federal Awards

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Program/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services				
State Department of Aging:				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	III B	$ -	$ 59,772
Nutrition Services Incentive Program	93.053	None	-	8,973
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	C-1 Congregate	-	47,106
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	C-2 Delivered Meals	-	24,128
Subtotal 93.045			-	71,234
Total Aging Cluster			-	139,979
State Department of Social Services:				
Guardianship Assistance	93.090	93-Unknown	-	40,005
Promoting Safe and Stable Families	93.556	93-Unknown	-	10,161
Temporary Assistance for Needy Families	93.558	93-Unknown	-	2,067,619
Community-Based Child Abuse Prevention Grants	93.590	93-Unknown	-	10,677
Adoption Incentive Payments	93.603	93-Unknown	-	2,157
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93-Unknown	-	14,493
Foster Care - Title IV-E	93.658	93-Unknown	-	865,518
Adoption Assistance	93.659	93-Unknown	-	226,863
Social Services Block Grant	93.667	93-Unknown	-	39,156
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	93-Unknown	-	15,782
State Department of Mental Health Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	93-Unknown	-	17,281
Block Grants for Community Mental Health Services	93.958	93-Unknown	-	168,437
State Department of Child Support Services:				
Child Support Enforcement	93.563	93-Unknown	-	412,831
State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-90069	-	435,848
State Department of Health Services:				
Public Health Emergency Preparedness	93.069	93-Unknown	-	115,337
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	17-10264	-	31,828
Immunization Cooperative Agreements	93.268	17-10072	-	29,971
Children's Health Insurance Program	93.767	93-Unknown	-	4,282
Medical Assistance Program	93.778	93-Unknown	-	1,768,250
Maternal and Child Health Services Block Grant to the States	93.994	93-Unknown	-	27,342

See accompanying Notes to Schedule of Expenditures of Federal Awards

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Program/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
State Department of Community Services and Development:				
Low-Income Home Energy Assistance	93.568	19B-5021	$ -	$ 153,860
Low-Income Home Energy Assistance	93.568	20B-2021	-	339,323
Subtotal 93.568			-	493,183
Total U.S. Department of Health and Human Services			-	6,937,000
Department of Homeland Security				
State Department of Parks and Recreation:				
Boating Safety Financial Assistance	97.012	97-Unknown	-	187,949
State Emergency Management Agency:				
Fire Management Assistance Grant	97.046	FEMA-5202-FM-CA	-	34,751
Emergency Management Performance Grants	97.042	2019-0003	-	128,658
Homeland Security Grant Program	97.067	2018-0054	-	70,274
Total Department of Homeland Security			-	421,632
Total			$ -	$ 12,030,894

See accompanying Notes to Schedule of Expenditures of Federal Awards

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Mariposa, California. The County of Mariposa reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the Schedule of Expenditures of Federal Awards. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to, and does not, present the financial position, changes in net position or cash flows of the County.

2. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying Schedule of Expenditures of Federal Awards, is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the County financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursements. In addition, the outstanding balance of prior years' loans that have significant continuing compliance requirements have been included in total federal expenditures.

3. INDIRECT COST RATE

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the related federal financial assistance reports.

5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the County's basic financial statements.

6. PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity and the identifying number is shown as unknown.

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

7. LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The County participates in certain federal award programs that sponsor revolving loan programs, which are administered by the County. These programs require servicing arrangements with the County. The funds are returned to the programs upon repayment of the principal and interest. In accordance with Section 200.510 of the Uniform Guidance, the County has reported the outstanding balance of loans from previous years that have significant continuing compliance requirements as of June 30, 2020, along with the value of total outstanding and new loans made during the current year.

The programs listed below had the following aggregate, federally funded loans outstanding at June 30, 2020:

		Amount Outstanding	
Federal CFDA No.	Program Title	July 1, 2019	June 30, 2020
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	$ 443,957	$ 307,625
	Total Loans Outstanding	$ 443,957	$ 307,625

8. CORONAVIRUS RELIEF FUNDS

The County was certified to receive funding through the Coronavirus Relief Funds passed through the State of California. Expenditures incurred from March to June 2020, will be reported on the County's Schedule of Expenditures of Federal Awards for the fiscal year ending June 30, 2021.

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements	Status
1. Type of auditor's report issued	Unmodified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified and not considered to be material weaknesses?	Yes
3. Noncompliance material to financial statements noted?	No

Federal Awards	
1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified and not considered to be material weaknesses?	No
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No

4. Identification of major programs:

10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
15.226	Payments in Lieu of Taxes
20.106	Airport Improvement Program
93.558	Temporary Assistance for Needy Families

5. Dollar threshold used to distinguish between Type A and Type B programs?	$750,000
6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.520?	No

SECTION II - FINANCIAL STATEMENT FINDINGS

Liability Risk Management Underfunded	2020-001

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

2020-001 Liability Risk Management Underfunded (Significant Deficiency)

Criteria

Prudent management of County resources requires that charges for services in internal service funds be adequate to cover the cost of providing the service.

Condition

The Liability Risk Management internal service fund had a deficit net position as of June 30, 2020 During the current fiscal year the deficit in Liability net position increased from $302,702 to $838,542. There are inadequate resources to settle the estimated accrued liabilities.

Cause

The charges for services in this fund were not sufficient to cover the accrued liabilities.

Effect

For the year ended June 30, 2020, there was a deficit in the fund which indicated there was inadequate resources to settle the estimated accrued liabilities.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is a repeat of prior year finding 2019-002.

Recommendation

We recommend that the County continue to monitor this fund and manage the deficit until adequate resources are established for the Liability Risk Management internal service fund.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA

MARIPOSA COUNTY AUDITOR
POST OFFICE BOX 729
4982 10TH STREET
MARIPOSA, CALIFORNIA 95338

Luis Mercado, Auditor
Rebecca Smock, Assistant Auditor

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rsmock@mariposacounty.org

COUNTY OF MARIPOSA, CALIFORNIA

Status of Prior Year Findings and Questioned Costs

and

Corrective Action Plan

For the Year Ended June 30, 2020

Compiled by: Luis Mercado, Auditor

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Schedule of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2020

Audit Reference	Status of Prior Year Recommendations
2019-001	**Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii** **Recommendation** We recommend that the Economic Development Department develop and maintain policies and procedures regarding loan monitoring and ensure that documentation of loan monitoring be maintained on an annual basis. **Status** Implemented
2019-002	**Liability Risk Management Underfunded** **Recommendation** We recommend that the County continue to monitor this fund and manage the deficit until adequate resources are established for the Liability Risk Management internal service fund. **Status** In Progress

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Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

Management's Corrective Action Plan
For the Year Ended June 30, 2020

2020-001 Liability Risk Management Underfunded (Significant Deficiency)

We recommend that the County continue to monitor this fund and manage the deficit until adequate resources are established for the Liability Risk Management internal service fund.

Management's Response:	Management concurs with the finding.
Responsible Individual:	Dallin Kimble, County Administrative Officer
Corrective Action Plan:	The County reviews the risk management funds that account for this activity annually. Insurance costs are set and charged to the affected budget units with the intent to reach or maintain the actuarially determined reserves to the extent of the financial capability of the County departments. During fiscal year 2020-21, the County will conduct a midyear analysis of the Liability Risk Management fund to address the fact that it is currently underfunded.
Anticipated Completion Date:	Prior to June 30, 2021

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

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Supplemental Schedules

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

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COUNTY OF MARIPOSA
Supplemental Schedule
California Department of Aging (CDA)
For the Year Ended June 30, 2020

The terms and conditions of contracts with CDA require agencies to display state-funded expenditures discretely along with the related federal expenditures. The following schedule is presented to comply with these requirements.

CFDA	Federal Expenditures	State Expenditures
93.044	$ 59,772	$ -
93.045	71,234	18,630
93.053	8,973	-
Total	$ 139,979	$ 18,630

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Supplemental Schedule
California Emergency Management Agency
For the Year Ended June 30, 2020

The following schedule represents expenditures for U.S. Department of Justice grants passed through the State of California, Emergency Management Agency (CalEMA), as well as CalEMA funded grant expenditures for the year ended June 30, 2020. This information is included in the County's single audit report at the request of CalEMA.

	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2019	For the Year Through June 30, 2020	Cumulative As of June 30, 2020	Federal Share	State Share	County Share
VW 1826 0220 - Victim Witness Assistance Program						
Personal services	$ 91,079	$ 55,424	$ 146,503	$ 50,234	$ -	$ 5,190
Operating expenses	84,190	31,525	115,715	31,525	-	-
Equipment	-	-	-	-	-	-
Totals	$ 175,269	$ 86,949	$ 262,218	$ 81,759	$ -	$ 5,190
VW 1927 0220 - Victim Witness Assistance Program						
Personal services	$ -	$ 115,159	$ 115,159	$ 115,159	$ -	$ -
Operating expenses	-	67,506	67,506	67,506	-	-
Equipment	-	-	-	-	-	-
Totals	$ -	$ 182,665	$ 182,665	$ 182,665	$ -	$ -
XC 1601 0220 - Victim Services XC Program						
Personal services	$ 68,011	$ 44,766	$ 112,777	$ 34,804	$ -	$ 9,962
Operating expenses	4,441	6,101	10,542	5,707	-	394
Equipment	-	-	-	-	-	-
Totals	$ 72,452	$ 50,867	$ 123,319	$ 40,511	$ -	$ 10,356
XC 1902 0220 - Victim Services XC Program						
Personal services	$ -	$ 36,937	$ 36,937	$ 34,284	$ -	$ 2,653
Operating expenses	-	35	35	35	-	-
Equipment	-	-	-	-	-	-
Totals	$ -	$ 36,972	$ 36,972	$ 34,319	$ -	$ 2,653

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Supplemental Schedule of Revenue and Expenditures
CSD Contract No. 19B-5021 (WX) (LIHEAP)
For the Period January 1, 2018 Through February 28, 2020

	July 1, 2018 through June 30, 2019	July 1, 2019 through February 28, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant revenue	$ 108,335	$ 48,113	$ 156,448		$ 156,448
Total Revenue	108,335	48,113	156,448		156,448
EXPENDITURES					
Weatherization Program Costs:					
Intake	5,465	4,932	10,397	10,397	12,516
Outreach	3,413	2,873	6,286	6,286	7,822
Training and technical assistance	329	373	702	702	7,822
Total Program Costs	9,207	8,178	17,385	17,385	28,160
Weatherization Program Activities and Program Costs					
Weatheriation program activities and program costs	99,128	39,935	139,063	139,063	128,288
Total Program Costs	99,128	39,935	139,063	139,063	128,288
Total Expenses	$ 108,335	$ 48,113	$ 156,448	$ 156,448	$ 156,448

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Supplemental Schedule of Revenue and Expenditures
CSD Contract No. 19B-5021 (ECIP/HEAP)
For the Period January 1, 2018 Through February 28, 2020

	July 1, 2018 through June 30, 2019	July 1, 2019 through February 28, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant revenue	$ 175,323	$ 105,747	$ 281,070		$ 288,810
Total Revenue	175,323	105,747	281,070		288,810
EXPENDITURES					
Assurance 16 Costs:					
Assurance 16 activities	-	19,898	19,898	19,898	31,420
Administrative Costs					
Administrative costs	16,481	14,939	31,420	31,420	31,420
Program Costs (ECIP and HEAP)					
Intake costs	1,076	19,853	20,929	20,929	30,129
Outreach	994	15,761	16,755	16,755	18,831
Training and technical assistance	-	481	481	481	7,532
Total Program Costs (ECIP and HEAP)	2,070	36,095	38,165	38,165	56,492
Program Services and Program Costs					
Program services and program costs	156,772	34,815	191,587	156,772	169,478
Total Program Services and Program Costs	156,772	34,815	191,587	156,772	169,478
Total Expenses	$ 175,323	$ 105,747	$ 281,070	$ 246,255	$ 288,810

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Supplemental Schedule of Revenue and Expenditures
CSD Contract No.20B-2021 (WX) (LIHEAP)
For the Period October 1, 2019 Through June 30, 2020

	October 1, 2019 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant revenue	$ 99,545	$ 99,545		$ 183,651
Total Revenue	99,545	99,545		183,651
EXPENDITURES				
Weatherization Program Costs:				
Intake	8,867	8,867	8,867	14,692
Outreach	5,467	5,467	5,467	9,183
Training and technical assistance costs	566	566	566	9,183
Total Program Costs	14,900	14,900	14,900	33,058
Weatherization Program Activities and Program Costs:				
Weatherization program activities and program costs	84,645	84,645	106,006	150,593
Total Program Costs	84,645	84,645	106,006	150,593
Total Expenses	$ 99,545	$ 99,545	$ 120,906	$ 183,651

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

COUNTY OF MARIPOSA
Supplemental Schedule of Revenue and Expenditures
CSD Contract No. 20B-2021 (ECIP/HEAP)
For the Period October 1, 2019 Through June 30, 2020

	October 1, 2019 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant revenue	$ 239,778	$ 239,778		$ 339,410
Total Revenue	239,778	239,778		339,410
EXPENDITURES				
Assurance 16 Costs:				
Assurance 16 activities	22,474	22,474	22,474	37,001
Administrative Costs:				
Administrative costs	25,830	25,830	25,830	37,001
Program Costs (ECIP and HEAP):				
Intake	23,043	23,043	23,043	35,388
Outreach	11,695	11,695	11,695	22,117
Training and technical assistance costs	3	3	3	8,847
Total Program Costs (ECIP and HEAP)	34,741	34,741	34,741	66,352
Program Services and Program Costs:				
Program services and program costs	156,733	156,733	156,733	199,056
Total Program Services and Program Costs	156,733	156,733	156,733	199,056
Total Expenses	$ 239,778	$ 239,778	$ 239,778	$ 339,410

Attachment: FY 19-20 Mariposa County Single Audit - Minutetraq (11677 : Presentation of Audited Financial Statements for FY 19-20)

Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

County of Mariposa

Overview of the Countywide Financial Statements

FISCAL YEAR 2019-20

AGENDA

- Highlights
- Revenue
- Expense
- Debt
- Net Pension & OPEB
- Audit Findings

- This presentation provides an overview of the County's financial performance as of fiscal year-end 2019-20.

Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

HIGHLIGHTS

	Fiscal Year 2019-20	Fiscal Year 2018-1
Total Assets	129,885,195	129,622,43
Total Liabilities	152,738,622	158,063,26
Deferred Outflows of Resources	21,162,908	16,103,17
Deferred Inflows of Resources	18,829,247	808,38
Net Position	(20,519,766)	(13,146,04
Total Revenue	82,302,870	83,039,06
Total Expenses	93,332,793	87,699,76
Prior Period Adjustment	3,656,202	N/
Change in Net Position	(11,029,923)	(4,660,70

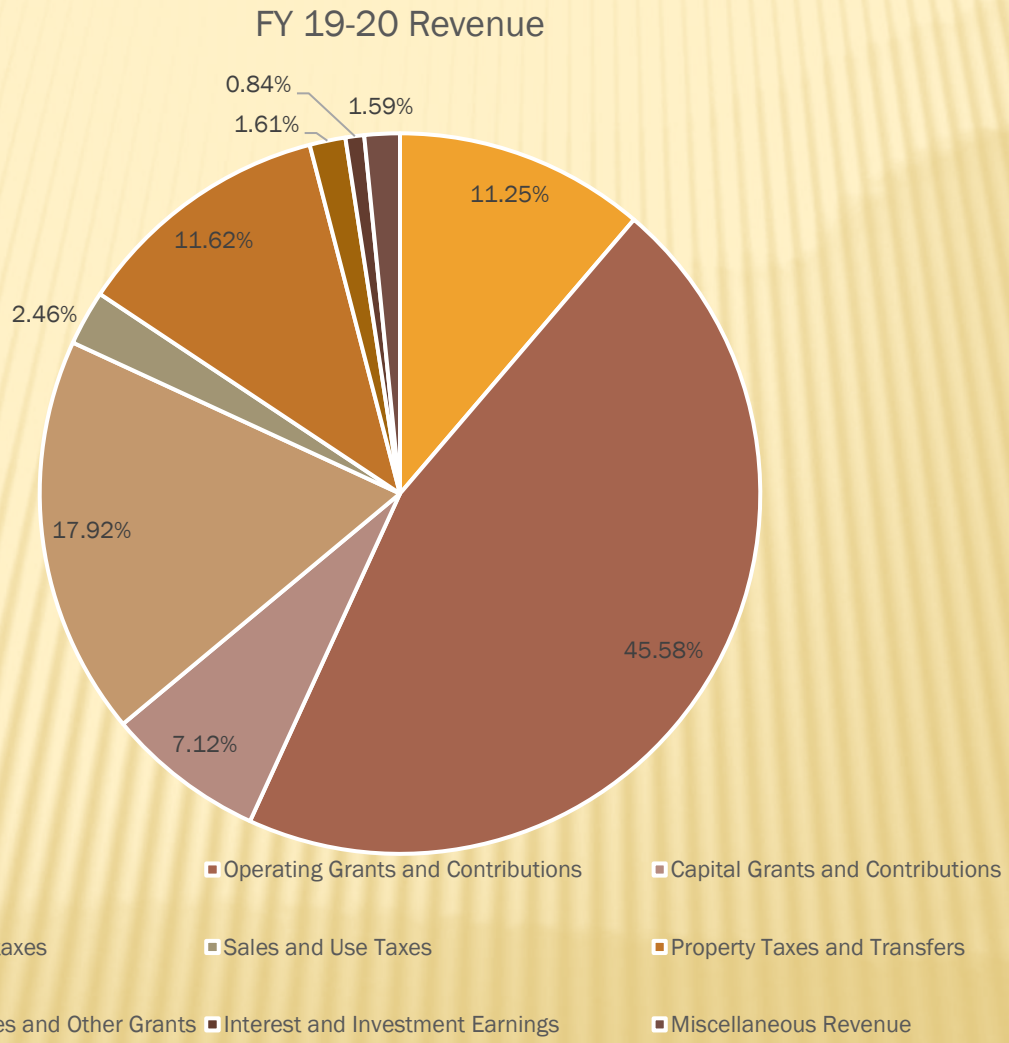
Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

REVENUE

Revenue Type	Amount	Percentage
Program Revenues:		
Charges for Services	$9,260,236	11.25%
Operating Grants and Contributions	$37,515,897	45.58%
Capital Grants and Contributions	$5,863,116	7.13%
Subtotal Program Revenues	**$52,639,249**	**63.96%**
General Purpose Revenue:		
Transient Occupancy taxes	$14,751,703	17.92%
Sales and Use Taxes	$2,026,392	2.46%
Property Taxes and Transfers	$9,566,217	11.62%
Federal In Lieu of Taxes and Other Grants	$1,323,747	1.61%
Interest and Investment Earnings	$689,898	0.84%
Miscellaneous Revenue	$1,305,664	1.59%
Subtotal General Purpose Revenue	**$29,663,621**	**36.04%**
TOTAL	**$82,302,870**	**100%**

Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

REVENUE



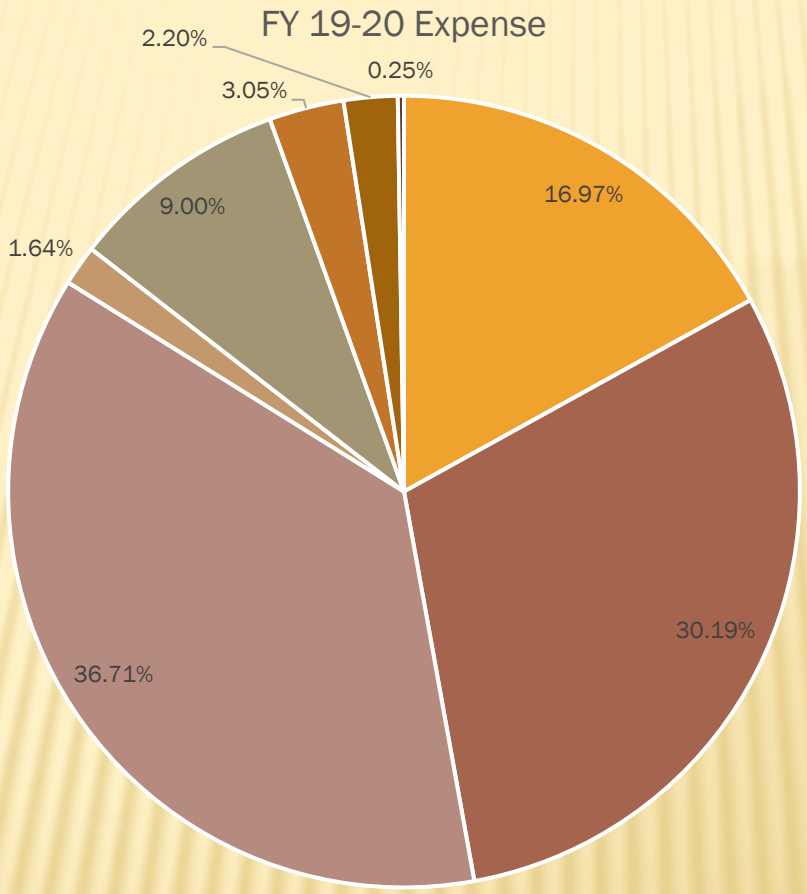
Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

EXPENSE

Expense Type	Amount	Percentag
General Government	$15,836,435	16.97
Public Protection	$28,174,562	30.19
Health and Human Services	$34,260,673	36.71
Education, Culture, and Recreation	$1,529,663	1.64
Public Ways and Facilities	$8,397,699	9.00
Solid Waste	$2,849,729	3.05
Other Business-Type Activities	$2,050,408	2.20
Interest on Long-Term Debt	$233,624	0.25
TOTAL	**$93,332,793**	**100**

Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

EXPENSE



Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

DEBT – GOVERNMENTAL ACTIVITIES

Debt	Balance as of June 30, 2020	Original Term	Term Remaining	Amount Due Within One Yea
Notes from Direct Borrowings:				
Government Center	$365,938	5	4	$61,011
Bonds:				
Yosemite West Wastewater Treatment	$2,377,000	40	24	$58,000
Lake Don Pedro Wastewater Treatment	$4,383,056	40	27	$110,500
Capital Leases:				
CSA#3 Fire Trucks	$1,131,449	15	4	$339,923
Personnel Related Liablities:				
Compensated Absences	$2,787,721			$1,104,683
Net Pension Liability	$50,073,422			
Net OPEB Obligation	$61,275,899			
Total Governmental Activities	**$122,394,485**			**$1,674,117**

Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

DEBT – BUSINESS-TYPE ACTIVITIES

Debt	Balance as of June 30, 2020	Original Term	Term Remaining	Amount Due Within One Year
Certificates of Participation:				
Composting Facility	$2,493,000	40	24	$62,000
Capital Leases:				
Solid Waste-TCF Financial Baler	$47,499	7	2	$23,338
Caterpillar D6 Bulldozer	$360,395	10	9	$28,634
Closure/Post Closure (Solid Waste)	$8,998,853			
Personnel Related Liablities:				
Compensated Absences	$123,241			$44,226
Net Pension Liability	$2,627,218			
Net OPEB Obligation	$2,963,919			
Total Business-Type Activities	**$17,614,125**			**$158,198**

Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

NET PENSION LIABILITY & OPEB

- GASB 68 – Estimated Net Pension Liability for the County increased $3,332,312 to a total of $52,700,640 for both Miscellaneous and Safety Employees.
- The discount rate used by CalPERS to calculate FY 20/21 Employer contributions was 7.00%. The discount rate that will be used by CalPERS to calculate FY 21/22 Employer contributions will remain 7.00%. The actual investment return earned by CalPERS during FY 19/20 was 4.7%. It is likely that the actual investment return earned by CalPERS during FY 20/21 will be higher than 7.00%.
- The annual lump sum amount to be paid by the County for the estimated current portion of Unfunded Liability during FY 21/22 will be $4,746,157, up $687,267 compared to FY 20/21. Alternatively, the County could make monthly payments in the amount of approximately $409,122 for a total of $4,909,463, which would include an additional interest expense of $163,306 (approximately a 6.3% interest rate).

Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

NET PENSION LIABILITY & OPEB

- The County's estimated Net Other Postemployment Benefits (OPEB) Obligation decreased $9,359,023 during FY 19/20 to a total of $64,239,818 at year-end. This decrease was primarily due to plan experience being more favorable than anticipated and the restructuring of CalPERS medical plan regions, which impacts the County based on the actual location of retirees receiving OPEB benefits.
- The County remains on a "pay-as-you-go" system for OPEB benefits and the estimated amount of retiree health premiums to be paid in FY 20/21 totals $1,895,102. The estimated amount of retiree health premiums to be paid in FY 21/22 totals $2,059,926.

Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

AUDIT FINDINGS – SINGLE AUDIT PRIOR YEAR

- Prior Year Finding - Worker's Compensation and Liability Risk Management Underfunded – The corrective action is in progress and this remains a repeat finding on the FY 19/20 Single Audit.
- Prior Year Finding - Community Development Block Grants (CDBG) Housing Loan Documentation – The corrective action for this prior year finding has been implemented.

Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

AUDIT FINDINGS – SINGLE AUDIT CURRENT YEAR

- Worker's Compensation and Liability Risk Management Underfunded – During Fiscal Yea 2020-21, the County conducted a midyear analysis of the Liability Risk Management fund to address funding levels. It is anticipated that this will not be a finding for Fiscal Year 2020-21.

Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

FY 19-20 CASH BREAKDOWN BY FUND TYPE

- General Fund - $3,133,008
- Special Revenue - $12,660,599
- Capital Improvement Projects - $1,542,349
- Debt Service - $783,934
- Internal Service Funds - $13,778,193
- Enterprise Funds - $2,202,041
- Trust and Agency - $29,145,798
- **Total - $63,245,922**
- **Total Outstanding at Year-End - $5,049,301**

Attachment: FISCAL YEAR 2019-20 - Transit and Trans Co (11677 : Presentation of

Attachment: PowerPoint FISCAL YEAR 2019-20 - Countywide (11677 : Presentation of

County of Mariposa

Overview of the Countywide Financial Statements

FISCAL YEAR 2019-20

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- Highlights
- Revenue
- Expense
- Debt
- Net Pension & OPEB
- Audit Findings

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Revenue Type	Amount	Percentage
Program Revenues:		
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Subtotal Program Revenues	**$52,639,249**	**63.96%**
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Sales and Use Taxes	$2,026,392	2.46%
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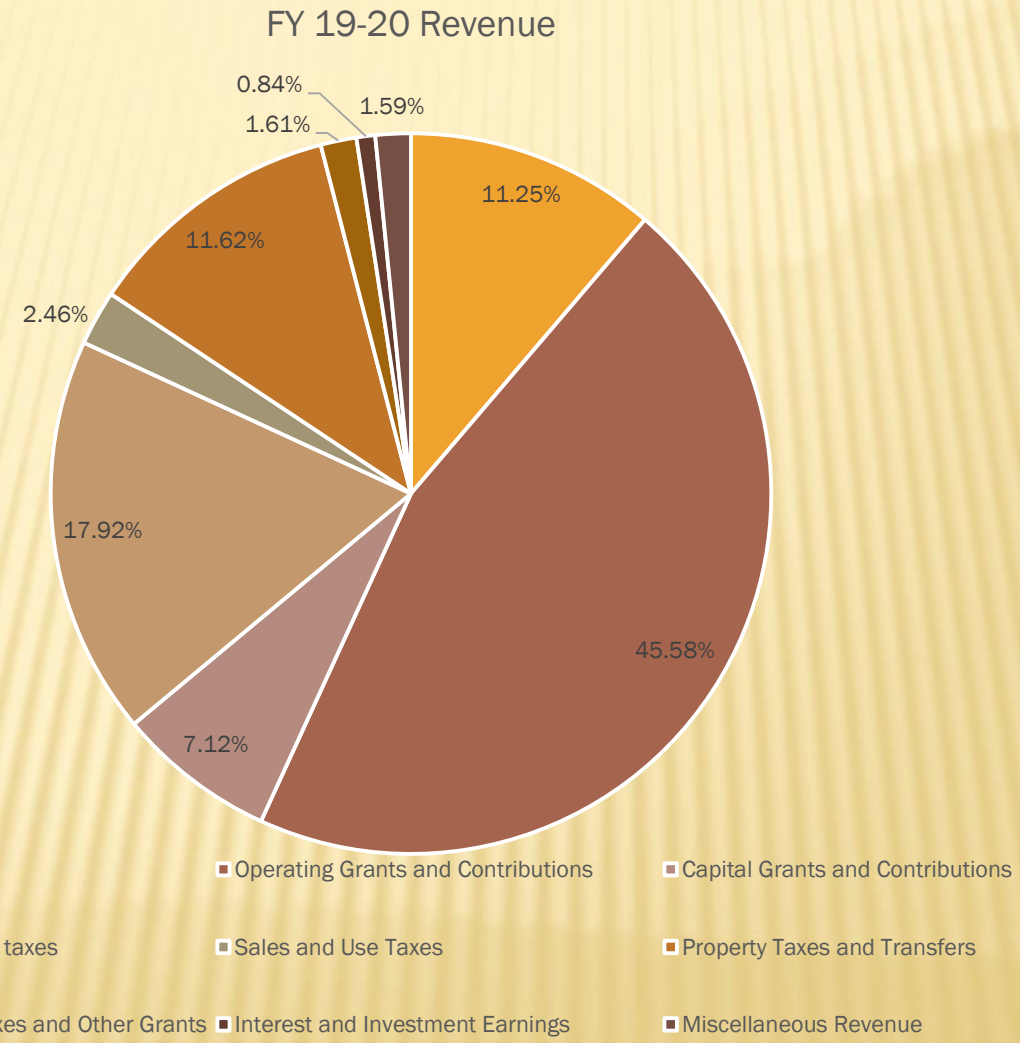
REVENUE



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Other Business-Type Activities	$2,050,408	2.20
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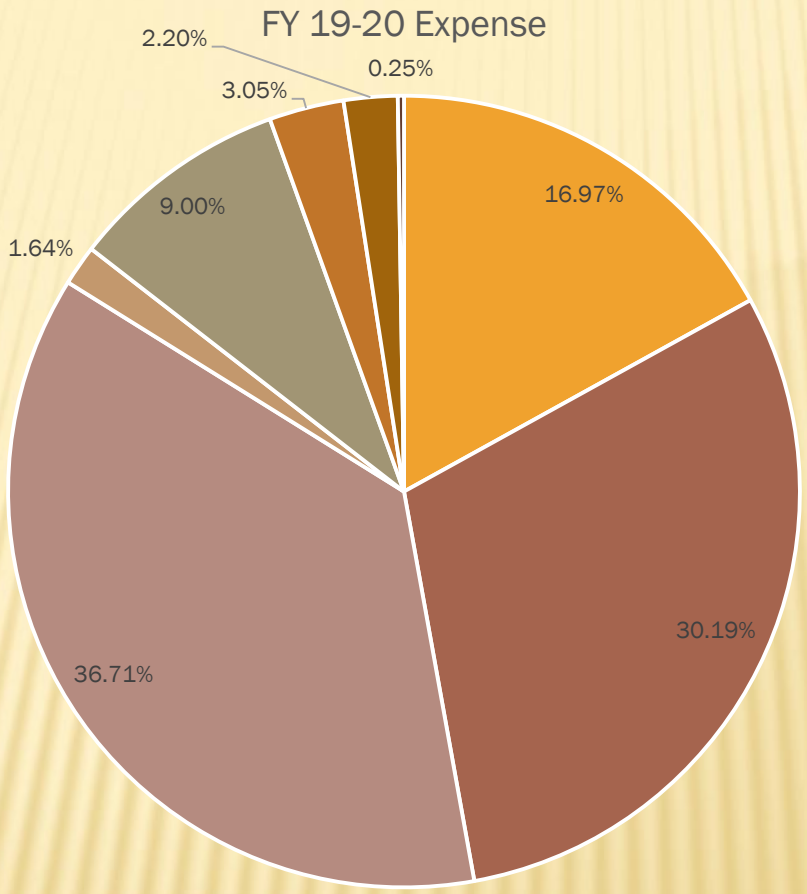

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DEBT – GOVERNMENTAL ACTIVITIES

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Health Building	$365,938	5	4	$61,011
Bonds:				
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Capital Leases:				
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Personnel Related Liablities:				
Compensated Absences	$2,787,721			$1,104,683
Net Pension Liability	$50,073,422			
Net OPEB Obligation	$61,275,899			
Total Governmental Activities	**$122,394,485**			**$1,674,117**

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NET PENSION LIABILITY & OPEB

- The County's estimated Net Other Postemployment Benefits (OPEB) Obligation decreased $9,359,023 during FY 19/20 to a total of $64,239,818 at year-end. This decrease was primarily due to plan experience being more favorable than anticipated and the restructuring of CalPERS medical plan regions, which impacts the County based on the actual location of retirees receiving OPEB benefits.
- The County remains on a "pay-as-you-go" system for OPEB benefits and the estimated amount of retiree health premiums to be paid in FY 20/21 totals $1,895,102. The estimated amount of retiree health premiums to be paid in FY 21/22 totals $2,059,926.

Attachment: PowerPoint FISCAL YEAR 2019-20 - Countywide (11677 : Presentation of

AUDIT FINDINGS – SINGLE AUDIT PRIOR YEAR

- Prior Year Finding - Worker's Compensation and Liability Risk Management Underfunded – The corrective action is in progress and this remains a repeat finding on the FY 19/20 Single Audit.
- Prior Year Finding - Community Development Block Grants (CDBG) Housing Loan Documentation – The corrective action for this prior year finding has been implemented.

Attachment: PowerPoint FISCAL YEAR 2019-20 - Countywide (11677 : Presentation of

AUDIT FINDINGS – SINGLE AUDIT CURRENT YEAR

- Worker's Compensation and Liability Risk Management Underfunded – During Fiscal Yea 2020-21, the County conducted a midyear analysis of the Liability Risk Management fund to address funding levels. It is anticipated that this will not be a finding for Fiscal Year 2020-21.

Attachment: PowerPoint FISCAL YEAR 2019-20 - Countywide (11677 : Presentation of

FY 19-20 CASH BREAKDOWN BY FUND TYPE

- General Fund - $3,133,008
- Special Revenue - $12,660,599
- Capital Improvement Projects - $1,542,349
- Debt Service - $783,934
- Internal Service Funds - $13,778,193
- Enterprise Funds - $2,202,041
- Trust and Agency - $29,145,798
- **Total - $63,245,922**
- **Total Outstanding at Year-End - $5,049,301**

Attachment: PowerPoint FISCAL YEAR 2019-20 - Countywide (11677 : Presentation of

MARIPOSA COUNTY

Administration · 966-3222

RESOLUTION - ACTION REQUESTED 2021-271

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Dallin Kimble, County Administrative Officer

RE: Antone Road 60' Easement MOU

RECOMMENDATION AND JUSTIFICATION:
Approve a MOU with Self-Help Enterprises Authorizing and Memorializing a $20,000 County Contribution to the Acquisition of an Additional 20' of Public Road and Public Utility Easement Along Antone Road; and Authorize the Board of Supervisors Chair to Sign the MOU (Subject to Approval As to Legal Form by County Counsel).

A condition of approval in the development of the Creekside Terrace Project is that the Developer(Self-Help Enterprises) secure easements along and improve Antone Road from the Joe Howard Bridge the Project site. Self-Help Enterprises negotiated a 40' Public Road and Utility Easement across APN 013-239-0450 and APN 013-230-0240"Subject Parcels" for their required road improvements. The County prefers 60' easements where possible particularly in this location where public access is desired for the Mariposa Creek Parkway.

Self-Help Enterprises negotiated an extra 20' of Public Road and Utility easements across the subject parcels and aligned the Antone Road improvements on the upslope side of the of the easement to allow space for the Mariposa Creek Parkway. Self-Help Enterprises is asking that the County contribute $20,000 towards the acquisition of this additional 20' of Public Road and Utility Easement.

The County has budgeted for this expense from the MID settlement fund for the acquisition and development of the Mariposa Creek Parkway.

In regards to environmental review, A Mitigated Negative Declaration was adopted for the Creekside Terrace project, which included as part of it's proposal the necessary improvements along Anton Road . Pursuant to CEQA Guidelines Section 15162 no subsequent review is required.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
RES 2019-729 allocated funds from the MID Settlement Fund for Mariposa Creek Parkway land acquisition, a water feasibility study, a master parks and resiliency master plan and parking easements in the town parking district.

LTC RES. 2020-3 Adopt the Mariposa Creek Parkway Master plan.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The County verbally expressed the importance and desire to gain public access through the subject parcels. Self-Help Negotiated and gained the extra 20' of access and is now asking for reimbursement. Negative action would not allow for reimbursement.

FINANCIAL IMPACT:
Sufficient funds for Mariposa Creek Parkway property acquisitions are already budgeted in the MID Settlement Fund

ATTACHMENTS:
60' Easement Anton Rd MOU_Final (PDF)

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Miles Menetrey, District V Supervisor
SECONDER: Wayne Forsythe, District IV Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

MEMORANDUM OF UNDERSTANDING FOR 60' EASEMENT ON ANTONE ROAD

THIS MEMORANDUM OF UNDERSTANDING ("MOU") is made and entered into this 11th day of May, 2021, by and between the County of Mariposa ("MARIPOSA") and Self-Help Enterprise("SHE"). MARIPOSA and SHE may be referred to in this MOU individually as "Party" and collectively as "Parties" where the context so requires.

WHEREAS, SHE is acquiring non-exclusive public road and public utility easement along Antone Road in Mariposa, California, to provide access to the Creekside Terrace Multifamily Housing project further described in Exhibit B, attached hereto; and

WHEREAS, SHE had negotiated a 40' easement across 2 parcels owned by the same party, APN 013-239-0450 also known as 5155 Antone Road and APN 013-230-0240 "Subject Parcels"; and

WHEREAS, MARIPOSA prefers 60'easements where possible, particularly in this area where public access is desired for the Mariposa Creek Parkway; and

WHEREAS, MARIPOSA is willing to financially contribute to the acquisition of a 60' public access easement in this location to facilitate the construction of the Mariposa Creek Parkway; and

WHEREAS, SHE negotiated an extra 20' of the public road and public utility easement across the subject parcels at an additional cost of $20,000 and has billed the County for that cost as further described in Exhibit A attached hereto.

NOW, THEREFORE, MARIPOSA AND SHE mutually agree to the following:

1. TERM

This MOU is effective from the date executed until such time that the public road is offered to the County of Mariposa for dedication.

2. COMPENSATION

MARIPOSA shall pay to SHE $20,000 in contribution to the acquisition of a 60' public road and public utility easement as described in Exhibit B attached hereto for the Mariposa Creek Parkway and future public access needs.

3. REPRESENTATIONS

The Parties represent that SHE is under legal obligation to provide improved road access to the Creekside Terrace and the County desires a 60'public access where obtainable.

4. INDEMNIFICATION

SHE agrees to indemnify, defend and hold harmless MARIPOSA, its Board of Supervisors, officers, employees, agents and assigns from and against any and all claims, demands, liability, judgments, awards, interest, attorney's fees, costs, experts' fees and expenses of whatever kind or nature, at any

Attachment: 60' Easement Anton Rd MOU_Final (RES-2021-271 : Antone Road 60' Easement MOU)

time arising out of or in any way connected with SHE's acquisition of the 60' wide non-exclusive public road and utility easement described in Exhibit B attached hereto.

5. DISPUTE RESOLUTION

Disputes between SHE and MARIPOSA in connection with any matter relating to the terms or provisions of this MOU shall first be considered jointly by the President of SHE and the County Administrative Officer for MARIPOSA.

Prior to taking any judicial action to interpret or enforce provisions of this MOU, the Parties agree to first submit the matter to a mediator, to be mutually agreed upon by the Parties hereto, in concert with a representative of each Party. The Parties shall split the cost of the mediation equally.

6. NOTICES

Any notice required to be given pursuant to the terms and provisions herein shall be in writing and shall be set by First Class Mail to:

Self-Help Enterprises
Tom Collishaw, President
8445 W Elowin Ct.
Visalia, Ca 93291

County of Mariposa
County Administrative Officer
Post Office Box 784
Mariposa, Ca 95338

No addition to, or alteration of, the terms of this MOU shall be valid unless made in writing and signed by the Parties.

7. BINDING EFFECT

All provisions of this MOU shall be fully binding upon, and inure to the benefit of, the Parties and to each of their respective heirs, executors, administrators, successors and assigns.

8. INTERPRETATION

This MOU, as well as its individual provisions, shall be deemed to have been prepared equally by both of the Parties hereto, and shall not be construed or interpreted more favorably for one Party on the basis that the other Party prepared it.

10. ENTIRE AGREEMENT

This MOU shall constitute the entire agreement between the Parties regarding the subject matter of this MOU, and shall supersede any previous agreements, promises, representations, understandings or negotiations, whether oral or written, concerning the same subject matter.

Attachment: 60' Easement Anton Rd MOU_Final (RES-2021-271 : Antone Road 60' Easement MOU)

11. AUTHORITY TO EXECUTE

Each person executing this MOU represents and warrants that he or she is duly authorized and has legal authority to execute and deliver this MOU. Each party represents and warrants to the other that the execution and delivery of this MOU and the performance of such Party's obligations hereunder have been duly authorized.

IN WITNESS WHEREOF, the Parties hereto have entered this MOU as of the day and year first written above:

SHE	MARIPOSA
_____	_____
Tom Collishaw, President Self-Help Enterprises	Marshall Long, Chair Mariposa County Board of Supervisors

APPROVED AS TO FORM:

_____
Steven W. Dahlem
County Counsel

Attachment: 60' Easement Anton Rd MOU_Final (RES-2021-271 : Antone Road 60' Easement MOU)

Exhibit "A"

INVOICE

DATE April 7, 2021
INVOICE# **01**
Reference # **Creekside Terrace**

Creekside Terrace, LP
C/O Self-Help Enterprises
PO Box 6520, Visalia, CA 93290
Phone: (559) 802-1653
betsyg@selfhelpenterprises.org

BILL TO:

Mariposa County

DESCRIPTION	AMOUNT
Mariposa County share of the cost of the 60’ Antone Road Easement (Grantor: Jenifer Canter)	$20,000
TOTAL	**$20,000**

Please remit payment to:

Self-Help Enterprises

Attachment: 60' Easement Anton Rd MOU_Final (RES-2021-271 : Antone Road 60' Easement MOU)

EXHIBIT “B”

60.00 FOOT WIDE PUBLIC ROAD AND PUBLIC UTILITY EASEMENT

A 60.00 foot wide non-exclusive easement for Public Road and Public Utilities situated in Projected Sections 22 and 23, Township 5 South, Range 18 East, Mount Diablo Base and Meridian, Rancho Las Mariposas, County of Mariposa, State of California, said easement being 30.00 feet on the sides of the centerline described as follows:

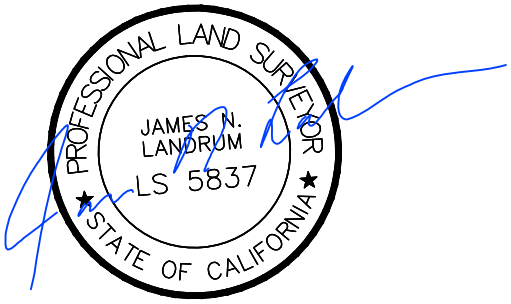
COMMENCING at the Northeast corner of Parcel B of that Parcel Map recorded in Book 12 of Parcel Maps at Page 10 for Scott P. Bumguardner as described in Grant Deed to Jenifer Canter, recorded as Document No. 20173872 on October 25, 2017 in Mariposa County Official Records, thence Southerly along the Westerly line of said Parcel B, South 38°30’40” West a distance of 107.79 feet to the centerline of said easement and the **TRUE POINT OF BEGINNING.**

Thence South 55°02’25” East a distance of 410.27 feet, more or less, to a point on the easterly line of said Parcel B and end of said 60 foot wide easement; said point also being South 11°37'00" East a distance of 14.24 feet from a 3/4" iron pipe on the Easterly line of said Parcel B.

The side lines of said easement are to be elongated or shortened to match said Westerly and Easterly boundary lines of Parcel B.

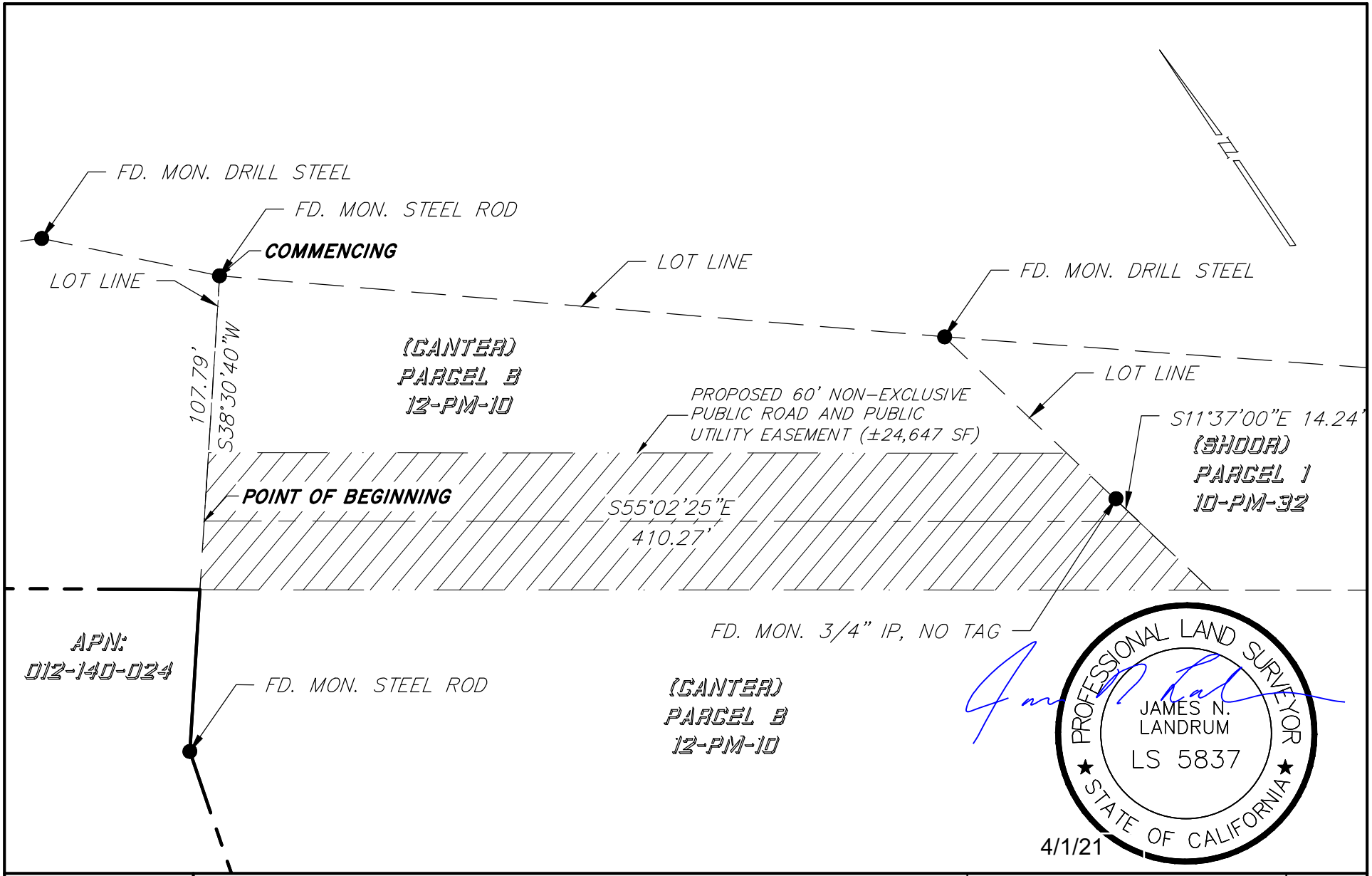
Contains 24,647 square feet, more or less.

END OF DESCRIPTION



4/1/21

Attachment: 60' Easement Anton Rd MOU_Final (RES-2021-271 : Antone Road 60' Easement MOU)



Drawn By: MJ	**EXHIBIT "B"**	MVE Inc.	SHEET 1
Date: 3/29/21	**60 FOOT WIDE NON-EXCLUSIVE PUBLIC ROAD AND PUBLIC UTILITY EASEMENT**	1117 L Street, Modesto, CA 95354	
Scale: 1"=60'		866.526.4214 | www.mve.net	
Job No.: NC19212		Northern California | Southern California | Nevada	OF 1
Phone: 866.526.4214	MARIPOSA CALIFORNIA		

Attachment: 60' Easement Anton Rd MOU_Final (RES-2021-271 : Antone Road 60' Easement MOU)

MARIPOSA COUNTY

Clerk of the Board of Supervisors · (209) 966-3222

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Rene LaRoche, Clerk of the Board

RE: Redistricting Discussion and Direction

RECOMMENDATION AND JUSTIFICATION:

Discussion and Direction regarding the 2021 redistricting process, the methodology by which the process will be managed, the public hearing schedule, and resources needed to conduct the process.

With the 2020 census complete, the redistricting process is automatically triggered by various state and federal regulations. Under those regulations at least four public hearings must be held to receive public input, and enhanced public engagement must be conducted. Additionally, the entire process must be completed prior to December 15, 2021. If the Board fails to complete the process by that deadline, the Superior Court may decide the boundaries upon petition.

In terms of managing the process, the Board may opt for one of the following methods:

- Option 1 - The Board manages the process, assisted by a consultant.
- Option 2 - The Board manages the process, assisted by County staff.
- Option 3 - Creation of an Independent Redistricting Commission (optional).
- Option 4 - Creation of a Hybrid Redistricting Commission (optional). Or,
- Option 5 - Creation of an Advisory Redistricting Commission (optional).

The option chosen will determine the approximate final cost, and the resources and staffing commitment required. Options 3 and 4 will extend the timeline the most because of the very robust regulations under which they must be formed. Option 5, though not as involved as Options 3 and 4, would similarly require extra time to constitute and train a commission. Any option utilizing a consultant would increase the cost by at least $40,000, which is the lowest base price offered.

For an in-depth discussion of the redistricting process, the new district criteria, the required public engagement, and the different types of methodology, please see the attached staff memo.

Staff is now requesting Board direction regarding the following items so that the redistricting process may be commenced:

Agenda Item - No Resolution Requested

1) The methodology under which the process will proceed (Options 1-5);
2) The Proposed Public Hearing Schedule; and
3) The tentative public engagement plan, should option 2 be chosen.

Any Board actions required by today's direction will return to a later meeting.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board last redistricted in 2011, with Ordinance number 1085 adopted on December 6, 2011.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The Board may alter the tentative public engagement plan and the public hearing schedule, but must maintain mandated parameters. Other mandated criteria, including the number and timing of hearings, minimum public engagement, and redistricting criteria may not be altered.

ATTACHMENTS:
Redistricting Background and Overview Memo (PDF)
Proposed Public Hearing Schedule (PDF)
Redistricting Public Engagement Plan - tentative (PDF)
Redistricting PowerPoint May 11 2021 (PDF)

RESULT: DIRECTION GIVEN

COUNTY of MARIPOSA

P.O. Box 784, Mariposa, CA 95338 (209) 966-3222

MARSHALL LONG, CHAIR	**DISTRICT III**
ROSEMARIE SMALLCOMBE	**DISTRICT I**
TOM SWEENEY	**DISTRICT II**
WAYNE FORSYTHE	**DISTRICT IV**
MILES MENETREY	**DISTRICT V**

MEMORANDUM

Date: May 11, 2021

To: Board of Supervisors

From: René LaRoche, Clerk of the Board

Subject: Redistricting Overview and Parameters

The item before the Board today seeks direction regarding the County's Redistricting process. Direction is specifically being sought regarding:

1) The methodology option under which the Board wishes the redistricting process managed;
2) The proposed Public Hearing Schedule; and
3) The tentative public engagement plan, should option 2 be chosen.

Any action items that may be needed after today's discussion will return to the Board for approval at a later meeting.

REDISTRICTING INTRODUCTION

As the Board is aware, the U.S. Census Bureau is required under the U.S. Constitution to conduct an accurate count of the nation's population every 10 years. The reapportionment process (also known as redistricting) is automatically triggered by various laws and occurs among all levels of federal, state, and local governments once the census is complete.[1]

In considering supervisorial districts, various requirements must be met including those found in the U.S. and California Constitutions, the Federal Voting Rights Act, Government Code Section 25000, and Elections Code Section 21500, et seq. (which contains newer legislative amendments known collectively as the FAIR MAPS Act). Generally speaking, these laws require that there be five supervisorial districts,[2] that the districts be substantially equal in population based on the data from the 2020 federal census,[3] and that the districts are compliant with regulatory parameters including a completion deadline that is 179 days before the County's next regular election - making December 15, 2021 the redistricting deadline.

In Mariposa County, Supervisorial Districts are set by ordinance which is a two-step process. The new ordinance will need to be adopted (the second step of the process) prior to that December 15th

[1] Calif. Elections Code (hereafter referred to as Cal EC) Section 21500, et seq., "…following each federal decennial census for a county whose board is already elected using district-based elections, the board shall adopt boundaries for all of the supervisorial districts of the county so that the supervisorial districts shall be substantially equal in population as required by the United States Constitution."

[2] Calif. Government Code (hereafter referred to as Cal GC) Section 25000

[3] Cal EC 21500(a)

Attachment: Redistricting Background and Overview Memo (11745 : Redistricting Discussion and Direction)

deadline.[4] Should such an ordinance not be adopted by the deadline, the Board is to petition the Superior Court within five days for an order adopting supervisorial district boundaries. In the event the County does not so petition the Superior Court, petitions may be lodged by any resident of the county.[5]

DISTRICT MAP PARAMETERS AND CONSIDERATIONS

The legal parameters of redistricting will be the same regardless of the methodology that the Board chooses to manage the process. The first parameter, of course, is the number of districts to be considered. Under California Government Code Section 25000, there must be five districts – no more and no less.

Additionally, criteria that was optional in the past is now mandatory. Specifically, Elections Code section 21500(c) mandates that the final district boundaries shall use the following criteria in this order of priority:

1) Geographically contiguous.
2) The geographic integrity of any local neighborhood or local community of interest (COI) shall be respected in a manner that minimizes its division.
   (A community of interest is a population that shares common social or economic interest that should be included within a single supervisorial district for purposes of its effective and fair representation. Communities of interest do not include relationships with political parties, incumbents,[6] or political candidates.)
3) Maintain geographic integrity of "Census Designated Places" [7] in a way that minimizes their division.
4) Easily identifiable and understood by residents.
   - (Natural and artificial barriers, streets or other boundaries.)
5) Geographically Compact (where practicable and where it does not conflict with the preceding criteria), so that nearby populations are not bypassed in favor of more distant populations.[8]

INCREASED PUBLIC ENGAGEMENT

The new legislation of 2019 and 2020 also requires extensive public outreach. Under the new regulations, the County must make good faith, demonstrable efforts to engage the public, including

[4] Cal EC Section 21501(a)(2)
[5] Cal EC Section 21509(a) -(b)(1)
[6] Cal EC Section 21506 notes that the term of office of any supervisor who has been elected and whose term of office has not expired shall not be affected by any change in the boundaries of the district from which the supervisor was elected and he or she shall finish their current term. However, the new boundaries will take effect for subsequent elections and a new supervisor shall be elected for each district under the new district plan.
[7] Department of the Census. "Census Designated Places (CDPs) for the 2020 Census-Final Criteria." *Federal Register* Vol. 83, No. 219, Tuesday, November 13, 2018, Notices. Census designated places (CDPs) are defined as "…statistical geographic entities representing closely settled, unincorporated communities that are locally recognized and identified by name." County-level census data has not yet been released at the date of this writing, however, in the 2010 census, CDPs within Mariposa County were Bear Valley, Bootjack, Buck Meadows, Catheys Valley, Coulterville, El Portal, Fish Camp, Greeley Hill, Hornitos, Lake Don Pedro, Mariposa, Midpines, Wawona, and Yosemite Valley.
[8] Cal EC 21500(c)

Attachment: Redistricting Background and Overview Memo (11745 : Redistricting Discussion and Direction)

underrepresented and non-English speaking communities.[9] This may be demonstrated by providing information via local media organizations, including those serving non-English speaking communities and to local community organizations and agencies, including those active in language minority communities.

Under Elections Code Section 21507.1, the following requirements apply:

At least four public hearings/workshops are required and must be held at the scheduled time with:

- At least one held before any draft maps are drawn;[10]
- Two must be held after draft maps are drawn; and
- One must be held on either a weekend or after 6 pm on a weekday.

Additionally, all public hearings/workshops must be noticed to the public, be accessible to the disabled, and must provide live translation if requested 72 hours prior to the hearing/workshop.

The County must also publish the date, time and place of each hearing/workshop online at least 5 days prior to the hearing.

Throughout the redrawing process, the County must allow the public to submit testimony or draft maps in writing and electronically.

Draft maps must be published at least 7 days prior to adoption.

Finally, the County must record all public comment and Board deliberation regarding proposed maps and maintain it for 10 years on a website.

Among the Board's redistricting method options (below), is the choice of hiring a consultant to manage the redistricting process. If the Board chooses this alternative, the consultant would be tasked with most of this public engagement.

If the Board chooses not to utilize a consultant, staff will be responsible for the public engagement process.

VARIOUS REDISTRICTING METHODS

In 2011 and earlier, the Board drew district boundaries on its own which is a right that is still maintained in the law. However, there also exists a code section that allows the Board the option of creating either an Independent Redistricting Commission, a Hybrid Redistricting Commission, or an Advisory Redistricting Commission. Thus, generally speaking, the Board may either manage the process directly, or it may transfer authority to an advisory commission to complete the process. Regardless of which of those options is chosen, the Board may also opt between utilizing County staff to assist with the process or hiring a consultant.

[9] Languages to be translated mirror those for voting materials. Current data maintained by the California Secretary of State for Mariposa County requires voting materials to be available in Spanish and Tagalog. Fortunately, the Secretary of State is providing multiple redistricting forms and information in those languages.

[10] Cal EC Section 21508(d)(3)(A) also mandates that draft maps of supervisorial districts also may not be released earlier than three weeks after the block-level redistricting database is made publicly available. However, the Board may hold public hearings or workshops on the placement of supervisorial district boundaries before the earliest date that draft maps of supervisorial districts may be released.

Attachment: Redistricting Background and Overview Memo (11745 : Redistricting Discussion and Direction)

Board Manages the Process:

- ***Option 1 – Board/Consultant***

  The Board Draws the Boundaries Without a Commission But Utilizes Consultant Assistance (Costs: Consultant, $40,000+; Noticing, Publishing & Transcripts, $10,000; Staff Time to Assist)

  Under this option, the responsibility for new district maps remains with the Board with the process guided by a consultant. The major demographer in this field is National Demographic Corporation who charge a minimum of $40,000 to assist with the public engagement, the required four public hearings, and the preparation of draft maps that utilize the mandated data, adhere to required parameters, and incorporate the appropriate public input. It is expected that the Board would adopt the new district boundaries from draft maps which will be considered at the last public hearing.

- ***Option 2 – Board/County Staff***

  The Board Draws the Boundaries Without a Commission Utilizing County Staff (Costs: Noticing, Publishing & Transcripts, $10,000; Staff Time)

  Similar to the above option, the responsibility for new district maps would rest with the Board but the process would instead be guided by County staff. It is anticipated that the Clerk of the Board, Planning (especially GIS), and County Counsel will play the largest roles, but that input may also be required from the County Administrative Officer and the Public Works Departments.

  County staff would be responsible for all public engagement, guiding the public hearings, analysis of public input, and the preparation of draft maps that utilize the mandated data, adhere to required parameters, and incorporate the appropriate public input. Because of the extended public engagement, it is anticipated that draft maps may change throughout the process, and staff would also be responsible for properly posting and noticing the process, as well as having all materials available on the County's website. The attached tentative Public Engagement plan notes proposed responsibilities and timelines that would guide staff in outreach efforts should this option be chosen.

  Aside from staff time, costs for this option include the costs of public noticing and public outreach efforts in an amount expected to be $10,000 or less.

Independent or Hybrid Redistricting Commissions Manages the Process:

If the Board does not wish to manage the process, it may instead create one of three types of redistricting commission. Creation a commission is purely optional and must be established by either resolution or ordinance.[11] Restrictions surrounding Independent Redistricting Commissions (Option 3) and Hybrid Redistricting Commissions (Option 4) are more robust than those that apply to an Advisory Redistricting Commission (Option 5.)

Given the independent nature of these commissions, it is anticipated that burden on staff time would shift primarily to the Planning/GIS Department, with assistance provided as needed by County Counsel, the Clerk of the Board, the County Administrative Officer and, perhaps, the Public Works Departments.

[11] Cal EC Section 23001

Attachment: Redistricting Background and Overview Memo (11745 : Redistricting Discussion and Direction)

- ***Option 3 – Creation of an Independent Redistricting Commission***

  An Independent Redistricting Commission is, as its name implies, independent from the Board and is empowered to adopt the district boundaries - meaning that the Board has no interaction with the final map.[12].

  An independent Redistricting Commission is responsible for conducting the entire process, holding the public hearings, and working with the appropriate staff to create a final map that incorporates the appropriate data, analyzes public input, and adheres to all required parameters, and approves a final version.

  For both Independent and Hybrid Redistricting Commissions, regulations are specific that the application process must be "open to all eligible residents," and that the Board may not appoint members directly to the commission. Instead, the Board can only determine the manner in which members are appointed.[13]

  Membership criteria is also the same for both Independent and Hybrid Redistricting Commissions. By statute, a "person shall not be appointed to serve on the commission if the person or any family member of the person has been elected or appointed to, or been a candidate for, an elective office of the local jurisdiction [the County] in the eight years preceding the person's application."[14]

  Additionally, a person cannot be appointed to serve on either an independent or hybrid commission if:
  - *The person or his/her spouse has, within eight (8) years of applying, worked for an elected office or candidate for elective office of the County, been a registered lobbyist to the County, or contributed at least $500 to any candidate for elective office of the County;* [15] *or*
  - *The person's family member (other than spouse) as, within four (4) years of applying, worked for an elected officer, or candidate for elective office of the County, been a registered lobbyist to the County, or contributed at least $500 to any candidate for elective office of the County.*[16]

  Finally, neither an Independent Redistricting Commission nor a Hybrid Redistricting Commission shall be "comprised entirely of members who are registered to vote with the same political party preference."[17]

  Once appointed, a member of an Independent or Hybrid Redistricting Commission cannot:
  - While serving on the commission, endorse, work for, volunteer for, or make a campaign contribution to, a candidate for any elective office of the County;
  - Run for elective office of the County if (a) less than five (5) years has passed since the member's appointment to the commission or (b) the election will be conducted using the boundaries adopted or recommended by the commission;

[12] Cal EC Section 23000(d)
[13] Cal EC Section 23003(b)
[14] Cal EC Section 23003(c)
[15] Cal EC Section 23003(d)(1)
[16] Cal EC Section 23003(d)(2)
[17] Cal EC Section 23003(f)

Attachment: Redistricting Background and Overview Memo (11745 : Redistricting Discussion and Direction)

- Within four (4) years of being appointed, (a) work for an elected official or candidate for any elective office of the County, (b) receive a noncompetitively bid contract with the County, (c) registers as a lobbyist for the County; and
- Within two (2) years of being appointed, accept an appointment to a County office.[18]

Additionally, once an Independent or Hybrid Redistricting Commission is formed, its members are subject to both the Brown Act and a Conflict of Interest Code.[19]

- ***Option 4 – Creation of a Hybrid Redistricting Commission***

  The same robust requirements noted for an Independent Redistricting Commission apply to a Hybrid Redistricting Commission. What does differ is that the Hybrid Redistricting Commission is not empowered to adopt the final district boundary map. Instead, it recommends two or more maps to the Board of Supervisors. Of those two proposed final maps, the Board must adopt one as presented and unmodified (except as may be required to comply with state or federal law).[20]

Costs for both the Independent and Hybrid Redistricting Commission will be the same, i.e., $10,000 anticipated for Noticing, Publishing, and Transcripts, as well as Staff Time. More staff time would be necessary than the Board process for the selection and impaneling process. However, it is conceivable that either commission could also request the assistance of a consultant at the aforementioned cost of at least $40,000 as well as other unanticipated expenses that they may deem as necessary. If so, total cost would be at least $50,000, plus staff time.

Unfortunately, time to form either an Independent Redistricting Commission or a Hybrid Redistricting Commission will pose a problem at this juncture as there will need to be a recruitment and application period. Once the recruitment period is closed, applications will need to be vetted against the mandated criteria above to ensure adherence to regulations. Of the applications meeting the mandated criteria, a method of appointment would need to be developed that did not involve appointment by either the Board or an elected County official.[21] Finally, the newly constituted commission would then need to be given appropriate Brown Act training and would need to create operational bylaws and a Conflict of Interest Code before beginning the process. Given that, staff estimates that at least four to five months would be needed to impanel and train either an Independent Redistricting Commission or a Hybrid Redistricting Commission.

- ***Option 5 - Creation of an Advisory Redistricting Commission***

  As a last option, the Board may also establish an Advisory Redistricting Commission.[22, 23] Unlike the Independent and Hybrid Redistricting Commissions, the Board does decide who is appointed to an Advisory Redistricting Commission and establishes the process for appointment.[24] However, a "person who is an elected official of the local jurisdiction, or a family member, staff member, or paid campaign staff of an elected official of the local jurisdiction, shall not be

[18] Cal EC Section 23003(e)
[19] Cal EC Section 23003(g) and (h)
[20] Cal EC Section 23000(c)
[21] Cal EC Section 23003(b)
[22] Cal EC Section 23000(a)
[23] Cal EC Section 23001
[24] Cal EC Section 23002(b)

Attachment: Redistricting Background and Overview Memo (11745 : Redistricting Discussion and Direction)

appointed to serve on the commission."[25] Thus, members of the Board cannot serve on an Advisory Redistricting Commission. It should also be pointed out that a certain amount of ambiguity surrounds the definition of "staff member."

While an Advisory Redistricting Commission would require less time to impanel, additional direction would be required regarding the recruitment and selection process. It is anticipated that staff time would be needed for the formation of the commission, as well as to guide the proceedings.

STAFF

Methodology chosen will also determine the County staff to be utilized for the process and will grant to the relevant departments permission to deviate from their existing approved work plans.

However, since a webpage is necessary regardless of who guides the process, staff time will need to be devoted to the website regardless of option selected. Consequently, the mandated webpages have been built (including numerous translated materials provided by the California Secretary of State's office) and will be published once the Board gives approval to commence the redistricting process.

Additionally, if the Board selects Option 2 (Board/County Staff), staff's public engagement plan includes publishing a Notice in the newspaper on the first available date with the approved Hearing Dates, and then repeated at least once a month after. Other materials will also be developed including newspaper advertisements, website newsflash, explainer videos, social media posts, and radio spots.

It is anticipated that public hearings will be guided by Planning who will also document public input. In the event a translation request is received, translators will be contacted from among those used by the County Elections official.

Public input will be accepted in person in the Clerk of the Board's Office, live during the scheduled public hearings, by U.S. postal mail, by email, via webform (which will allow for drawings to be attached), and surveys.

Staff has already identified a way to use the County's existing Geographic Information Software (GIS) to provide an electronic alternative that will also allow the public the ability to draw their maps online using our GIS.

Lastly, while only four public hearings or workshops are required by law, staff is proposing five public hearings to allow both a weekend and evening option for public members to attend.

[25] Cal EC Section 23002(c)

Attachment: Redistricting Background and Overview Memo (11745 : Redistricting Discussion and Direction)

REDISTRICTING PUBLIC HEARING SCHEDULE - PROPOSED

Assuming that all Board actions identified during the May 11, 2021 meeting are approved on May 18, 2021:

Tuesday, June 8, 2021 at 2:00 PM – Public Hearing #1

Staff will review the existing district boundary map, present process, review state criteria for redistricting, solicit public input, etc. Map alternatives cannot be developed until after this Public Hearing.

Saturday, July 10, 2021 at 10:00 AM – Public Hearing #2

Staff will provide a brief review of the process, review criteria, report on any public input received since the last public hearing, and solicit public input and Board comments. (If the county-level census data has been released, draft maps will be presented first.)

Tuesday, September 14, 2021 at 2:00 PM – Public Hearing #3

Staff will provide a brief review of the process, review criteria, report on any public input received since the last public hearing, and solicit public input and Board comments. (If draft maps are available, they will be presented first.)

Monday, November 1, 2021 at 6:00 PM – Public Hearing #4

Staff will provide a brief review of the process, review criteria, report on any public input received since the last public hearing, present draft maps with overview of any changes since last hearing, solicit public input and Board comments.

Tuesday, November 2, 2021 at 2:00 PM – Public (Final) Hearing #5

Staff will provide a brief review of the process, review criteria, report on any public input received since the last public hearing, present draft maps with overview of any changes since last hearing, solicit public input and Board comments. Board will be asked to indicate their final choice.

Three weeks reserved to allow processing of final map and writing of legal property description, if necessary.

Tuesday, November 23, 2021 – Waive the First Reading and Introduce the Ordinance approving the new redistricting maps.

Final map must be available to the public at least 7 days in advance of adoption.

Tuesday, December 7, 2021 – Waive the Second Reading and Adopt the Ordinance approving the new redistricting maps.

DEADLINE FOR COMPLETION: December 15, 2021

Attachment: Proposed Public Hearing Schedule (11745 : Redistricting Discussion and Direction)

REDISTRICTING 2021

Public Engagement Plan - Tentative

(For Use should the Board choose County staff to assist in the redistricting process.)

- Collection forms and surveys (materials can be found on the Secretary of State's website.)

- Media outreach
  - Newspaper advertisements and editorials
  - Newspaper publication of Public Hearing Notices
  - Radio spots

- Outreach to community groups, good government groups, civil rights groups and other civil engagement groups
  - Mariposa County Democratic Central Committee, Mariposa County Republican Central Committee, Rotary, Lions Club, Soroptimists, American Association of University Women

- Publication of Notices on the Internet

- Publication of relevant forms, instructions, and demographics data on the Internet

- Receipt of maps or testimony from the public in writing or electronically

- Live translation at public hearings (if requested at 72 hours in advance of meeting.

Attachment: Redistricting Public Engagement Plan - tentative (11745 : Redistricting Discussion and Direction)

REDISTRICTING 2021

Attachment: Redistricting PowerPoint May 11 2021 (11745 : Redistricting Discussion and

WHY REDISTRICT?

- Triggered by Census.
- Required by State and Federal Constitutions and regulations.
- Ensures equal representation.
- Last accomplished in 2011.

Attachment: Redistricting PowerPoint May 11 2021 (11745 : Redistricting Discussion and

CRITERIA:

- 5 Districts.
- Geographically contiguous.
- Respect geographic integrity of local neighborhoods & communities of interest in a manner that minimizes its division.
- Maintain geographic integrity of “Census Designated Places” in a way that minimize their division.
- Easily identifiable and understood by residents (natural and artificial barriers, streets, or other boundaries.)
- Geographically compact – where it does not conflict with above.

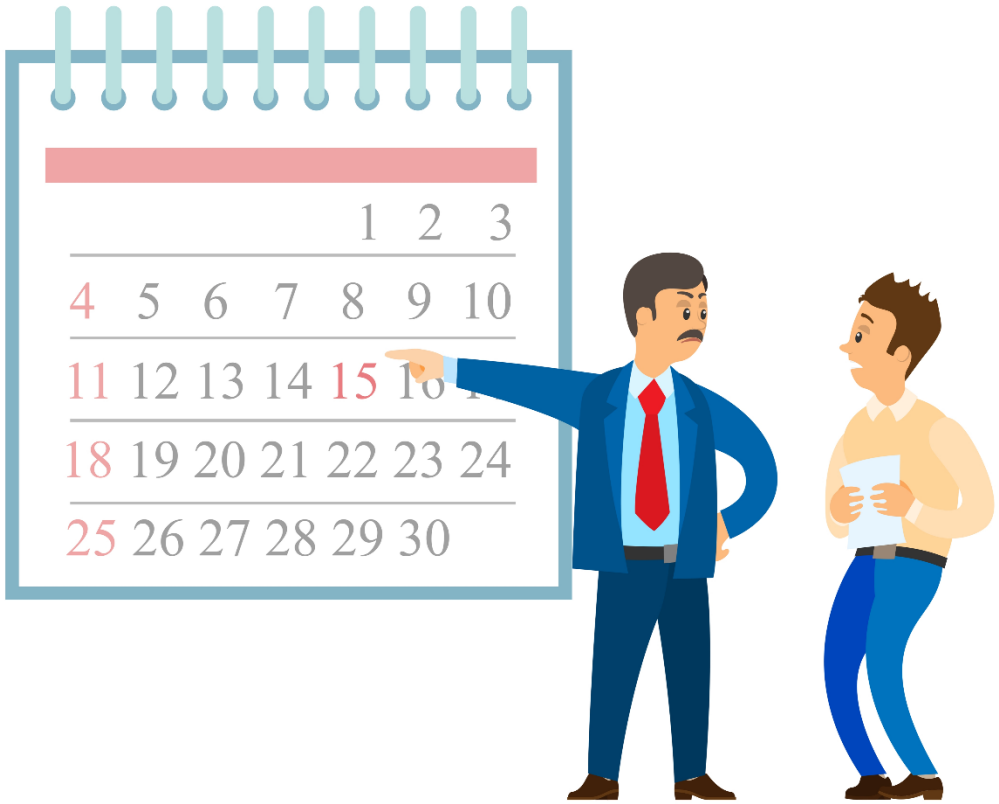
Attachment: Redistricting PowerPoint May 11 2021 (11745 : Redistricting Discussion and

OTHER REQUIREMENTS:

- Increased & extensive public outreach - must make good faith, demonstrable efforts to engage the public.
- At least 4 public hearings/workshops:
  - ✓ *1 before draft maps are drawn.*
  - ✓ *2 hearings after draft maps are drawn; and*
  - ✓ *1 held on either a weekend or after 6 pm on a weekday.*
- Dates and places of each hearing/workshop online at least 5 days prior.
- Obligation to maintain recordings of proceedings online for 10 years.

Attachment: Redistricting PowerPoint May 11 2021 (11745 : Redistricting Discussion and

TIMELINE?



- **December 15, 2021 - 179 days before the County's next Regular Election.**

- **TIGHT timeline made worse by the lack of census data expected May, August, or September.**

Attachment: Redistricting PowerPoint May 11 2021 (11745 : Redistricting Discussion and

HOW DO WE GET THERE?

1) The Board may manage the process

May be assisted by staff or a paid consultant

2) OPTIONAL – The Board establishes 1 of 3 types of commission.

Independent Redestricting Commission > Robust Requirements

Hybrid Redistricting Commission > The Board does not appoint

Advisory Redistricting Commission. → Less robust

Attachment: Redistricting PowerPoint May 11 2021 (11745 : Redistricting Discussion and

COSTS

Staff time: - $10,000 (noticing, advertisements, transcriptions)

- More with Board management:
  - Website
  - Public engagement
  - Public hearings
  - GIS
  - Legal Descriptions

Consultant: – Base cost = $40,000

- Could also be requested by commission.

Attachment: Redistricting PowerPoint May 11 2021 (11745 : Redistricting Discussion and

DIRECTION REQUIRED:

Redistricting Methodology:
OPTION 1 – BOARD/CONSULTANT
OPTION 2 – BOARD/STAFF
OPTION 3 – INDEPENDENT REDISTRICTING COMMISSION CREATION
OPTION 4 – HYBRID REDISTRICTING COMMISSION CREATION
OPTION 5 – ADVISORY REDISTRICTING COMMISSION CREATION

Proposed Hearing Schedule: and

Tentative Public Engagement Plan, if option 2 is chosen.

Attachment: Redistricting PowerPoint May 11 2021 (11745 : Redistricting Discussion and

MARIPOSA COUNTY

Board of Supervisors · 209-966-3222

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Marshall Long, District III Supervisor

RE: Performance Evaluation - County Fire Chief

[ ] **CONFERENCE WITH LEGAL COUNSEL**:

[ ] **Existing Litigation:**
[ ] Disclosure will jeopardize existing settlement negotiations.

[ ] **Anticipated Litigation**
[ ] Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9.
Number of cases to be discussed:

[ ] Initiating of litigation pursuant to subdivision (c) of Government Code section 54956.9.
Number of cases to be discussed: 1

[ ] **CONFERENCE WITH COUNTY LABOR NEGOTIATOR**
Name of Employee Organization:_____
Name of County Designated Representative:_____
Title(s) of unrepresented individuals with whom negotiations are being conducted:_____

[ ] **PUBLIC EMPLOYEE EMPLOYMENT TITLE OR POSITION TO BE FILLED:**
(Government Code Section 54957 (b) (1))
_____

[X] **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
Position of employee under review: County Fire Chief (Government Code Section 54954.5)

[ ] **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE** (Government Code Section 54954.5)

[ ] **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
Description of real property:_____
Agency negotiator: _____
Closed session will concern: ( ) price; ( ) terms of lease/purchase.

[ ] **THREAT TO PUBLIC SERVICE FACILITIES**
Name of law enforcement agency involved:_____
Title of officer of law enforcement agency:_____

[ ] **LICENSE/PERMIT DETERMINATION**
License or Permit applied for:_____
Number of license or permit applicants:_____
Name of applicant(s):_____

Agenda Item - No Resolution Requested

RESULT: CLOSED SESSION HELD

MARIPOSA COUNTY

Administration · 966-3222

MEETING: May 11, 2021

TO: The Board of Supervisors

FROM: Dallin Kimble, County Administrative Officer

RE: Requested Fiscal Year 2021-22 (FY22) Budget Study Session

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RECOMMENDATION AND JUSTIFICATION:

Receive Fiscal Year 2021-22 Budget Requests from Fire, HHSA, Library, Planning, Probation, Public Works, and Sheriff Departments.

California Government Code (CGC) §29088 requires the Board of Supervisors to adopt a balanced budget no later than June 30 of each year. Prior to this time, department directors are invited to share their requests for the coming fiscal year and the County Administrative Officer (CAO) is required, per CGC §29062, to submit a balanced recommended budget for Board consideration.

The Mariposa County Budget Control and Financial Management Policy directs departments to present their requests in April; the CAO to prepare the recommended budget in May; the recommended budget to be noticed and publicly available at least ten (10) days prior to Board consideration; and compliance with state regulations in adopting a balanced budget prior to June 30. This approach is more transparent and meaningful than prior budget processes and encourages more public and Board input earlier and more often.

This is the second of two budget study sessions to hear department budget requests. Departments not included in this study session were included in a study session on April 27, 2021.

At the direction of the CAO, budget requests continue to include most austerity measures adopted during COVID-19 such as maintaining vacant positions and reduced spending on travel. While there are some positive indicators in our local economy, status quo budgeting is motivated by three main drivers:

1) Uncertainty with respect to the virus, including its variants, remains. With some states seeing spiking case numbers and hospitalizations, there remains potential for future closures of Yosemite National Park and other aspects of our economy.

2) Depleted reserves are a major concern. Mariposa County has had fifteen (15)

Agenda Item - No Resolution Requested

proclaimed local emergencies in the last five (5) years. Reserves, which now amount to less than half of one month of our payroll, must be rebuilt before the County rehires for frozen positions, starts new projects, or returns to pre-COVID operation funding levels that will rely on those reserves in event of the emergencies that are sure to come.

3) Implementation of a new Enterprise Resource Planning (ERP) system is benefited by a relatively stable budget from one year to the next. Once the data is transferred and confirmed to be accurate, staff will be better able and better equipped to consider the next normal that follows the pandemic.

Despite the desire for a status quo budget at this time, a thorough review of the budget and additional adjustments are scheduled for October. At that time, more information should be available regarding pandemic effects, revenues from the peak visitation period, the effects of our peak disaster season, federal and state recovery plans and possible revenues, and the ERP transition.

While budgets are largely status quo, it should be noted that staff has not yet balanced the General Fund budget and difficult decisions regarding priorities and resource allocations will still need to be made throughout the budget process.

Department heads, as the professionals assigned to direct vital County operations and manage associated County resources, will present in brief what they believe is needed to deliver the best possible services within current financial constraints. They will highlight priorities and areas where they see a need for more resources. The County will not likely be able to afford all of the requests that are made, but the presentations allow the Board as a whole to understand the needs of the organization and desires of the community. When departments have presented and community input has been received, staff welcomes Board member comments and guidance that will benefit the effort to align resources with priorities and balance all County budgets.

As noted above, the CAO will use received input and ongoing discussions with department heads to develop a balanced recommended budget. A public hearing will be held in June to continue the discussion and reach a consensus on the budget before it is considered for adoption.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board considers budget requests and recommendations on an annual basis.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

No action is requested.

ATTACHMENTS:

MARIPOSA COUNTY

Administration · 966-3222

Budget Study Session 5.11.21 (PDF)

RESULT: INFORMATION RECEIVED

Organization: Facility Maintenance / Public Works **Budget Unit #: 1001-128**

Program Description:

Facilities Maintenance employees maintain all County buildings, grounds, pools, parks, and designated areas of the Mariposa-Yosemite Airport grounds. Custodial services are provided to over 110,000 square feet of office space. Maintenance activities include facility enhancements, capital improvements and individualized facility construction projects. This department also maintains the roads in the Yosemite West Maintenance District including patching, brushing and snow plowing.

Accomplishments:

- Clerk/ Elections install of wall and swinging door
- Solid Waste: Installed new windows in the Scale house
- Adult Detention Center: Remodeled medical room/ Removal and installed new commercial hot water heater
- Mariposa Library: New addition of tutoring room
- Mariposa Library: Installed safety glass around front counter for Covid
- Mariposa Library: Dry rot repair and paint of trim
- Human Resources: New wall and door addition
- DA: Security gate addition
- Yosemite Inn: Remodel of 2 rooms that were damaged
- County Fire Stations: Remodel/ Paint of Catheys Valley, Lush Meadows, Airport and Coulterville Fire Departments
- Child Support Services: Back office primer and paint
- Coulterville Park: Concrete and drainage added in front of Rest Room
- Coulterville Park: New borders added around playground
- Darrah: Concrete and drainage added in front of Rest Rooms
- Town Flags: Electric lights added to Arts Park, MPSA Cemetery, Hornitos and Courthouse flags
- Midpines Hall: Sheetrock repair and paint inside the Hall + added gate to back patio area
- Woodland: Back storage room remodel and paint
- Woodland: New doors and trim added to outside Rest Rooms
- Woodland: Swinging gates added to playground area for access
- Game Cams: Added to various locations for vandalism and safety
- Constructed 7th Street pavilion
- Yarts: Replaced all parking lot lights and camera lens
- Darrah: Installed 6' cyclone fence around propane tank
- McCay Hall: Remodeled interior wall
- Covid-19: Daily sanitization of all County buildings, delivered traplines, Assisted at Vaccination Clinics
- Mariposa Pool: Repairs to skimmer due to water loss
- Various Rest room repairs due to vandalism

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Facility Maintenance / Public Works **Budget Unit #: 1001-128**

- Food pickups and delivery from Merced food bank
- Set up and maintained testing sites for Covid-19

Goals and Objectives for Fiscal Year:

- To continue to work with other county agencies to streamline work orders and to communicate un-met needs
- To create an inventory system for the Facilities' shop to make ordering and project planning simplified
- Facilitate the Mariposa Park stairs project
- Complete Mariposa Pool repairs
- Initiate much needed roofing projects on county buildings: Hall of Records, DA, Health Dept. and Probation Admin, Parks n Rec, CHSS
- Complete septic system upgrades/repairs: Facilities-Fleet
- Secure funding for the replacement of Mariposa Park's play structure
- MPSA Tennis courts: Drainage, Resurfacing, Replacement of outside lights
- Government CT: New HVAC/ Roof
- Hornitos Jail Repairs
- Initiate the County Wide ADA Compliance Project Phase 1 - Design
- El Portal Pool: Replacement of sand filters
- Probation: Dry Rot and paint
- Facilities: Install cyclone fence in tool/lawnmower area for security
- Catheys Valley: Install new playground borders
- Hornitos Park: Removal of 3 dead trees
- Stagg Hall: New paint inside and out
- Sheriff Admin: New paint in Sheriff and Undersheriff's offices
- Catheys Valley Ballfield: New Sprinklers
- MPSA Park Upper Lawn: New Sprinklers + seed

Capital Improvement Plan: 2021/2022

* Government Center Drainage-	65,000
* Public Works Security Improvements and PWD Remodel -	55,000
* Courthouse ADA Front Steps Potential Grant-	100,000
* MPSA Tennis Courts Drainage-	40,000
* Woodland Hall Drainage-	35,000
* County Wide ADA Compliance Project Phase 1 Design-	240,000
* County Wide ADA Project Phase 2-	240,000
* Hall Of Records Improvements (New Windows, Brick Repairs)-	30,000

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Facility Maintenance / Public Works **Budget Unit #: 1001-128**

* Playground Improvements (MPSA, CV)		30,000
* Mariposa Historic Jail New Roof, Brickwork-		50,000
* Parks n Rec New Roof-		45,000
* Hall Of Records New Roof-		50,000
* Probation Admin New Roof-		55,000
* CHSS New Roof-		55,000
* District Attorney New Roof-		55,000
* Government Center New Roof-		90,000
* Facilities/ Fleet New Leach Fields-		80,000
* Mariposa Pool Repairs-		130,000
* Probation + Admin Dry Rot Repair and Paint-		35,000
* Government Center HVAC-		105,000
* Courthouse HVAC		305,000
* Hornitos Jail Brick Work/ Fencing-		55,000
* Security Improvements Plan-		55,000
* Coulterville Pool Repairs-		55,000
* Hornitos (Stagg Hall) Paint/ Remodel Inside-		35,000
* Assessor Security-		55,000
* El Portal Pool New Sand Filters-		7,000
* El Portal Pool House Building/ Rest Rooms Dry Rot Repairs/ Paint-		6,000
* County Facility security upgrades (Key system)		130,000
	Total:	2,288.000

Requested Changes:

Other operating expenses increased primarily due to an increase in general professional services ($23k) and electricity ($25k). Other minor reductions would have resulted in minimal change to the net county cost for this function in spite of an ambitious list of objectives for FY22 outlined above.

The only significant change comes from the addition of $80,000 in fixed asset purchases for the replacement of the worn town riding lawn mower and old Kubota tractor and trailer.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 128 - Facility Maintenance

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	48101 Rent	No Program	1,800	-	1,500	1,875	2,150	1,50
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	-	-	-	2,085	102	9,65
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**1,800**	**-**	**1,500**	**3,960**	**2,252**	**11,16**
1001 General Fund	49101 Transfer In - General	No Program	-	-	1,027	-	-	
1001 General Fund	49162 Interdepartmental Services Revenue	No Program	75,000	-	105,000	99,814	198,231	69,52
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**75,000**	**-**	**106,027**	**99,814**	**198,231**	**69,52**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**76,800**	**-**	**107,527**	**103,774**	**200,483**	**80,68**
1001 General Fund	51111 Regular salaries and wages	No Program	618,224	-	638,674	428,018	619,537	552,94
1001 General Fund	51112 Extra Help	No Program	85,000	-	75,000	47,546	73,922	36,25
1001 General Fund	51115 Overtime	No Program	7,000	-	5,000	4,806	4,050	9,37
1001 General Fund	51116 Extra Straight Time Hours	No Program	500	-	-	325	181	
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	53	67	
1001 General Fund	51202 Longevity Pay	No Program	850	-	1,050	689	1,118	1,50
1001 General Fund	51205 Out of Class Pay	No Program	0	-	-	90	0	
1001 General Fund	51207 Standby Call Back Pay	No Program	2,500	-	1,000	2,577	3,135	
1001 General Fund	51208 Shift Differential	No Program	20,000	-	20,800	6,083	7,214	2,93
1001 General Fund	52101 Retirement - Employer	No Program	65,622	-	70,265	46,611	70,344	60,89
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	93,907	-	81,950	83,176	74,839	61,01
1001 General Fund	52201 Medical - Active Employees	No Program	102,751	-	128,600	77,769	130,657	123,47
1001 General Fund	52202 Dental - Active Employees	No Program	7,996	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	1,278	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	301	-	331	228	372	31
1001 General Fund	52206 Cash Cafeteria Plan	No Program	15,895	-	16,437	12,448	14,682	13,14
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	306	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	38,133	-	42,490	28,226	39,497	34,36
1001 General Fund	52302 Medicare Total	No Program	10,151	-	11,027	7,348	10,270	8,55
1001 General Fund	52303 SDI Total	No Program	7,218	-	6,913	4,851	6,500	5,70
1001 General Fund	52401 Accrued Benefits	No Program	-	-	5,102	7,687	3,820	6
1001 General Fund	52502 Group Health for Retirees	No Program	90,137	-	87,247	65,371	82,821	82,04
1001 General Fund	52503 Unemployment	No Program	-	-	-	6,468	15,959	1,55
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**1,167,769**	**-**	**1,191,886**	**830,370**	**1,158,985**	**994,15**
1001 General Fund	60101 Uniforms / Clothing	No Program	10,000	-	9,000	2,845	4,752	7,60
1001 General Fund	60102 Food	No Program	1,500	-	1,500	875	1,198	1,12
1001 General Fund	60103 Safety Equipment	No Program	5,000	-	4,000	2,174	1,755	1,46

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 128 - Facility Maintenance

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
1001 General Fund	60111 Training and Seminars	No Program	5,000	-	2,500	0	1,140	1,49
1001 General Fund	60131 Maintenance - Equipment	No Program	22,000	-	20,000	7,262	20,295	18,39
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	140,000	-	134,000	55,326	67,403	108,72
1001 General Fund	60155 Small Tools	No Program	6,000	-	4,000	3,697	8,053	3,28
1001 General Fund	60181 Medical and Laboratory Expenses	No Program	4,000	-	3,000	1,893	1,796	2,89
1001 General Fund	60191 Memberships	No Program	500	-	500	0	0	16
1001 General Fund	60211 Copy Machine Expense	No Program	1,600	-	1,500	1,457	2,167	1,51
1001 General Fund	60213 Office Supplies	No Program	2,500	-	2,500	1,706	2,656	1,82
1001 General Fund	60215 Janitorial Supplies	No Program	55,000	-	50,000	23,856	39,531	44,57
1001 General Fund	60301 General Professional Services	No Program	83,000	-	60,000	41,902	61,143	45,41
1001 General Fund	60351 Fees and Permits	No Program	10,000	-	6,600	5,949	6,309	5,86
1001 General Fund	60381 Publications and Legal Notices	No Program	400	-	300	195	195	41
1001 General Fund	60391 Rents and Leases - Equipment	No Program	23,000	-	23,000	9,591	14,993	22,05
1001 General Fund	60392 Rents and Leases - Buildings	No Program	5,000	-	5,000	5,000	5,000	5,00
1001 General Fund	60411 Telephone and Internet	No Program	13,500	-	13,500	7,482	12,017	10,65
1001 General Fund	60414 Electricity	No Program	295,000	-	270,000	195,949	276,723	266,66
1001 General Fund	60421 Equipment	No Program	-	-	4,000	588	3,359	66
1001 General Fund	60431 Software	No Program	9,500	-	8,100	2,535	2,774	6,18
1001 General Fund	60441 Fuel	No Program	40,000	-	35,000	20,598	30,563	31,99
1001 General Fund	60621 County Vehicle Expense	No Program	66,600	-	70,000	67,585	68,951	60,32
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**799,100**	**-**	**728,000**	**458,465**	**632,773**	**648,30**
1001 General Fund	70211 General Equipment	No Program	80,000	-	-	-	-	
1001 General Fund	**E70000 Fixed Asset Expenses**	**No Program**	**80,000**	**-**	**-**	**-**	**-**	
1001 General Fund	80111 Transfer Out - General	No Program	-	-	6,000	0	13,737	24,67
1001 General Fund	80231 General Insurance	No Program	103,888	-	143,118	107,340	410,644	341,53
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**103,888**	**-**	**149,118**	**107,340**	**424,381**	**366,21**
1001 General Fund	**Expenses Total Expense**	**No Program**	**2,150,757**	**-**	**2,069,004**	**1,396,175**	**2,216,139**	**2,008,66**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**2,073,957**	**-**	**1,961,477**	**1,292,401**	**2,015,656**	**1,927,98**
Total Funds	**MPC_Net Balance**	**Total Program**	**(2,073,957)**	**-**	**(1,961,477)**	**(1,292,401)**	**(2,015,656)**	**(1,927,98**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Fleet Maintenance / Public Works **Budget Unit #: 7700-170**

Program Description:

The Fleet Maintenance Division is responsible for the maintenance and repairs of the County's fleet including heavy equipment and fire apparatus. Additionally the department manages the County's pool vehicles, and maintains and oversees the purchase of all County-owned vehicles, including Road Division vehicles and fire apparatus.

Accomplishments:

- Inspected and serviced all County Fire equipment.
- Maintained over 350 vehicles and equipment.
- Auctioned retired and archived equipment and vehicles.
- Replaced aged-out County vehicles and equipment.
- Continue to improve Fleet Inventory procedures to ensure capture of all issued parts and maintain accuracy of overall inventory.

Goals and Objectives for Fiscal Year:

- Continue cross-training program amongst mechanics to ensure efficiency throughout shop.
- Continue to improve work order processes to increase efficiency of operation.
- Perform maintenance and repairs on Fleet shop roll-up door mechanisms.
- Continue to update and increase fleet technicians' skills and knowledge through training and seminars to improve diagnostic and repair processes including cross-training internally.
- Begin performing service on new-era A/C systems with refrigerant R-1234yf.
- Continue auction sales of decommissioned/retired equipment.

Requested Changes:

Revenue received from departments for maintenance on vehicles is adjusted to reflect estimated workload and receipts from the previous fiscal year. Revenue and offsetting appropriations for New Vehicle set up are based on anticipated need for this type of work.

Various appropriation line items are adjusted based on available revenue and anticipated service demands. Fleet is working to keep the majority of maintenance in-house, some of which is currently outsourced.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Fleet Maintenance / Public Works **Budget Unit #: 7700-170**

As part of the chart of accounts transition, a few "reserve" funds have been merged with the primary fund and department for which those reserves are being maintained. As a result, the beginning fund balance is higher than you would see when looking at previous budget books because it reflects the balance for the Fleet fund (formerly fund 700) as well as the Vehicle Replacement fund (formerly fund 703) and the Fire Vehicle Replacement Fund (formerly fund 702). This also impacted transfers (particularly when they were between the funds being merged). Finally you will see a Reserve Designation expense account at the bottom of the budget to which the funds from those previously separate reserve funds will go. This establishes a true reserve, eliminates the transfers between funds, and in some cases enhances state reporting because funds set aside in a reserve are much more clearly associated with the function they support.

Recommended Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 170 - Fleet

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
7700 Fleet Maintenance	44201 Interest From Investments	No Program	500	-	35,500	46,366	90,252	81,99
7700 Fleet Maintenance	**R44000 Interest Revenues**	**No Program**	**500**	**-**	**35,500**	**46,366**	**90,252**	**81,99**
7700 Fleet Maintenance	48189 Miscellaneous Revenue Account	No Program	4,000	-	3,000	5,526	7,530	4,63
7700 Fleet Maintenance	48196 Accidents	No Program	10,000	-	-	0	0	37,16
7700 Fleet Maintenance	48251 Gain On Sale Of Fixed Assets	No Program	10,000	-	-	8,200	18,584	8,22
7700 Fleet Maintenance	48271 Fleet Vehicle Replacement	No Program	150,000	-	145,000	137,671	134,308	160,01
7700 Fleet Maintenance	48272 Vehicle Depreciation	No Program	280,000	-	285,000	223,397	354,794	334,20
7700 Fleet Maintenance	48273 Fire Vehicle Replacement	No Program	237,766	-	237,766	178,326	230,437	223,33
7700 Fleet Maintenance	**R48000 Miscellaneous Revenues**	**No Program**	**691,766**	**-**	**670,766**	**553,120**	**745,653**	**767,56**
7700 Fleet Maintenance	49101 Transfer In - General	No Program	-	-	-	0	18,209	27,84
7700 Fleet Maintenance	49162 Interdepartmental Services Revenue	No Program	1,275,432	-	1,328,234	853,440	1,394,215	1,416,00
7700 Fleet Maintenance	**R49000 Transfer In Revenues**	**No Program**	**1,275,432**	**-**	**1,328,234**	**853,440**	**1,412,424**	**1,443,85**
7700 Fleet Maintenance	**49999 Beginning Fund Balance**	**No Program**	**4,603,164**	**-**	**5,181,881**	**-**	**-**	
7700 Fleet Maintenance	**Revenues Total Revenue**	**No Program**	**6,570,862**	**-**	**7,216,381**	**1,452,926**	**2,248,329**	**2,293,41**
7700 Fleet Maintenance	51111 Regular salaries and wages	No Program	336,939	-	325,857	247,931	374,323	307,92
7700 Fleet Maintenance	51115 Overtime	No Program	1,000	-	2,000	0	0	3,39
7700 Fleet Maintenance	51201 FLSA Adjustment	No Program	-	-	-	2	0	
7700 Fleet Maintenance	51202 Longevity Pay	No Program	3,150	-	2,921	2,178	1,118	2,50
7700 Fleet Maintenance	51207 Standby Call Back Pay	No Program	1,000	-	1,000	0	749	51
7700 Fleet Maintenance	52101 Retirement - Employer	No Program	36,049	-	36,651	27,877	42,200	34,63
7700 Fleet Maintenance	52102 Unfunded Liability Payment Total	No Program	51,588	-	55,670	56,504	45,134	31,92
7700 Fleet Maintenance	52104 GASB 68 Net Pension Liability Expense	No Program	-	-	-	0	44,674	41,27
7700 Fleet Maintenance	52201 Medical - Active Employees	No Program	50,639	-	54,002	44,245	75,432	57,07
7700 Fleet Maintenance	52202 Dental - Active Employees	No Program	4,165	-	-	-	-	
7700 Fleet Maintenance	52203 Vision - Active Employees	No Program	713	-	-	-	-	
7700 Fleet Maintenance	52205 Life Insurance	No Program	196	-	196	150	230	17
7700 Fleet Maintenance	52206 Cash Cafeteria Plan	No Program	5,522	-	5,823	4,265	5,765	6,00
7700 Fleet Maintenance	52207 GASB 75 Net OPEB Liability	No Program	-	-	-	0	155,026	246,16
7700 Fleet Maintenance	52208 Medical Insurance Administrative Fee	No Program	122	-	-	-	-	
7700 Fleet Maintenance	52301 Social Security Total	No Program	20,679	-	20,117	15,079	22,720	19,02
7700 Fleet Maintenance	52302 Medicare Total	No Program	4,836	-	4,705	3,526	5,313	4,44
7700 Fleet Maintenance	52303 SDI Total	No Program	4,196	-	3,376	2,713	3,819	3,20
7700 Fleet Maintenance	52401 Accrued Benefits	No Program	-	-	-	0	5,364	1,72
7700 Fleet Maintenance	52502 Group Health for Retirees	No Program	29,040	-	29,645	21,028	28,570	30,22

Mariposa County

Lineitem Worksheet - 170 - Fleet

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
7700 Fleet Maintenance	**E50000 Salary and Benefit Expenses**	**No Program**	**549,834**	**-**	**541,963**	**425,498**	**810,437**	**790,18**
7700 Fleet Maintenance	60101 Uniforms / Clothing	No Program	2,500	-	4,000	1,318	3,292	1,90
7700 Fleet Maintenance	60102 Food	No Program	1,000	-	1,000	684	1,056	64
7700 Fleet Maintenance	60111 Training and Seminars	No Program	5,000	-	6,000	176	3,524	3,15
7700 Fleet Maintenance	60131 Maintenance - Equipment	No Program	331,000	-	386,765	228,435	393,540	324,15
7700 Fleet Maintenance	60132 Maintenance - Buildings and Improvements	No Program	10,000	-	15,000	8,790	10,792	7,96
7700 Fleet Maintenance	60153 Special Departmental Supplies	No Program	25,000	-	83,102	16,278	20,451	24,47
7700 Fleet Maintenance	60155 Small Tools	No Program	10,000	-	10,000	5,646	9,362	11,82
7700 Fleet Maintenance	60181 Medical and Laboratory Expenses	No Program	1,250	-	1,200	901	1,013	1,09
7700 Fleet Maintenance	60191 Memberships	No Program	500	-	500	175	170	16
7700 Fleet Maintenance	60211 Copy Machine Expense	No Program	2,300	-	2,300	1,555	2,068	1,03
7700 Fleet Maintenance	60213 Office Supplies	No Program	2,000	-	2,500	617	1,561	1,68
7700 Fleet Maintenance	60301 General Professional Services	No Program	-	-	-	0	0	18,00
7700 Fleet Maintenance	60314 Vehicle Repair Services	No Program	125,393	-	139,138	117,390	205,301	351,05
7700 Fleet Maintenance	60321 Hazardous Material Disposal Services	No Program	2,000	-	1,500	1,743	4,370	1,44
7700 Fleet Maintenance	60381 Publications and Legal Notices	No Program	100	-	100	0	94	
7700 Fleet Maintenance	60411 Telephone and Internet	No Program	1,000	-	500	543	462	60
7700 Fleet Maintenance	60414 Electricity	No Program	30,000	-	30,000	28,675	32,539	31,69
7700 Fleet Maintenance	60421 Equipment	No Program	5,000	-	5,500	378	3,666	4,21
7700 Fleet Maintenance	60431 Software	No Program	7,700	-	7,700	8,124	5,860	8,51
7700 Fleet Maintenance	60441 Fuel	No Program	4,000	-	5,000	1,889	5,677	4,99
7700 Fleet Maintenance	60621 County Vehicle Expense	No Program	25,000	-	27,000	15,469	25,031	21,92
7700 Fleet Maintenance	**E60000 Operating Expenses**	**No Program**	**590,743**	**-**	**728,805**	**438,786**	**729,829**	**820,54**
7700 Fleet Maintenance	70211 General Equipment	No Program	-	-	-	0	5,755	
7700 Fleet Maintenance	70411 Staff Vehicles	No Program	120,000	-	655,125	51,507	370,957	1,062,65
7700 Fleet Maintenance	70412 Fire Vehicles	No Program	1,056,000	-	3,827,524	63,711	0	
7700 Fleet Maintenance	70701 Depreciation	No Program	-	-	-	0	416,324	387,93
7700 Fleet Maintenance	70801 Loss on Sale of Fixed Assets	No Program	-	-	-	0	42,021	5,36
7700 Fleet Maintenance	70901 Fixed Asset Clearing	No Program	-	-	-	0	(376,712)	(1,062,65
7700 Fleet Maintenance	**E70000 Fixed Asset Expenses**	**No Program**	**1,176,000**	**-**	**4,482,649**	**115,218**	**458,345**	**393,29**
7700 Fleet Maintenance	80111 Transfer Out - General	No Program	-	-	1,276,621	1,276,621	0	
7700 Fleet Maintenance	80211 Departmental Overhead Transfer	No Program	19,170	-	11,000	38,715	11,532	31,33
7700 Fleet Maintenance	80221 Cost Allocation Overhead Transfer	No Program	96,775	-	80,845	60,633	66,701	79,85
7700 Fleet Maintenance	80231 General Insurance	No Program	72,635	-	94,498	70,875	65,620	65,39
7700 Fleet Maintenance	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**188,580**	**-**	**1,462,964**	**1,446,844**	**143,853**	**176,58**
7700 Fleet Maintenance	91001 Reserve Designation	No Program	4,065,705	-	-	-	-	
7700 Fleet Maintenance	**E90000 Appropriations for Reserves and Contingencies Expenses**	**No Program**	**4,065,705**	**-**	**-**	**-**	**-**	

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 170 - Fleet

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	Account	Program						
7700 Fleet Maintenance	Expenses Total Expense	No Program	6,570,862	-	7,216,381	2,426,346	2,142,464	2,180,61
7700 Fleet Maintenance	MPC_Budget Net Balance	No Program	0	-	0	973,420	105,865	112,79
Total Funds	MPC_Net Balance	Total Program	0	-	0	(973,420)	105,865	112,79

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Sheriff / Sheriff-Coroner-Public Administrator **Budget Unit #: 1001-216**

Program Description:

The Sheriff is a constitutionally-elected county official responsible for keeping the peace, securing the courts, and operating the county jail. Department functions include emergency and all-hazards response, patrol, crime prevention, criminal investigations, receiving and serving civil papers, transporting inmates to court, and providing animal control services to Mariposa County.

The Sheriff also serves as the County's coroner, public administrator, marshal, animal control administrator and emergency disaster coordinator. Duties in these roles include conducting autopsies, establishing the identity of deceased persons, locating and notifying family members of deceased persons, administering the estate of deceased residents without a will or family in California, maintaining courthouse security, operating an impound facility for domestic animals and a variety of other administrative and enforcement duties related to the application of government, civil, penal and probate codes. The disaster coordinator manages the OES unit which duties include disaster preplanning and response and management of the county's emergency operations center which supports large scale emergency operations countywide.

Accomplishments:

- Implementation of a School Resource Officer (SRO) to support MCUSD students (Grant supported).
- Launch of Lexipol Public Safety Policy Management System.
- Launch of "Agency 360"- a Field Officer Training Management System
- Advanced Officer Training focusing on Crisis Intervention & De-escalation techniques.

Goals and Objectives for Fiscal Year:

- Implement & Staff a Sheriff's Reserve Deputy Program
- Continue research and design of new Sheriff HQ to be located on previously purchased parcel.
- Launch entire Lexipol Policy Manual- Creating Access for the public to view via the county website.
- Implement a Training and Exercise Plan to include all divisions and units.

Requested Changes:

Revenues remain relatively constant and are expected to meet projections; however, there is a decrease in the Animal Control License Fee. Due to the COVIC-19 Pandemic the required fee study was unable to be complete, therefore the anticipated revenue for the upcoming year has been decreased. Also, the Measure M Transient Occupancy Tax transfer was eliminated because the revenue is being recognized in the General Fund. Measure M funded expenses are shown as MEM program expenses $906,772 in the requested budget.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Sheriff / Sheriff-Coroner-Public Administrator **Budget Unit #: 1001-216**

To continue the level of public safety required for Mariposa County during the COVID-19 Pandemic and subsequent budget crisis, the Sheriff's Office funded four (4) FTE positions from the Rural County Crime Prevention fund(RCCP) in order to assist in balancing the General Fund budget. We have requested three (3) of those positions be returned to the General Fund.

A request for multiple frozen positions created as a result of the COVID-19 Pandemic and budget crisis have been submitted to be re-instated as well as a request for additional positions within the Emergency Dispatch Center.

Additionally, several General Fund operating expenses were paid out of other funds to balance the General Fund budget for FY20-21. The requested budget for FY21-22 have been increased to show those actual expenses moving back to the Sheriff's General Fund.

Rent & Lease of Equipment has been increased to support five (5) patrol car replacements within the Enterprise Rental Car program. This increase will be offset by the decrease to the County Vehicle expense as well as utilizing vehicle replacement funds.

Rent & Lease of Buildings has been increased to include higher rental rate charges for Station One in Greeley Hill and the Animal Control Facility in Mariposa.

Recommended Changes:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 216 - Sheriff

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
1001 General Fund	42001 Animal Licenses	No Program	5,000	-	15,000	1,061	3,613	
1001 General Fund	**R42000 License and Permit Revenues**	**No Program**	**5,000**	**-**	**15,000**	**1,061**	**3,613**	
1001 General Fund	45263 Post Training Funding - State	No Program	20,000	-	20,000	0	19,156	
1001 General Fund	45281 Public Safety (Sales Tax) - State	No Program	1,150,000	-	1,150,000	654,309	1,080,591	1,13
1001 General Fund	**R45000 State Revenues**	**No Program**	**1,170,000**	**-**	**1,170,000**	**654,309**	**1,099,747**	**1,13**
1001 General Fund	46061 Fire Management Assistance Grant - Federal	No Program	-	-	-	0	26,063	
1001 General Fund	46101 Forest Service Agreement - Federal	No Program	21,000	-	21,000	1,810	20,801	2
1001 General Fund	46102 OJP Bullet Proof Vest Partnership - Federal	No Program	4,000	-	4,000	0	6,686	
1001 General Fund	46104 Domestic Violence #1 - Federal	No Program	-	-	-	0	645	
1001 General Fund	46161 BLM Contract - Federal	No Program	9,000	-	9,000	0	0	
1001 General Fund	**R46000 Federal Revenues**	**No Program**	**34,000**	**-**	**34,000**	**1,810**	**54,195**	**3**
1001 General Fund	47351 Parking Citation	No Program	500	-	500	160	96	
1001 General Fund	47352 Civil Fees - Sheriff	No Program	12,000	-	12,000	3,469	14,094	1
1001 General Fund	47361 Animal Control Fees	No Program	7,250	-	7,250	4,693	9,575	
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**19,750**	**-**	**19,750**	**8,322**	**23,765**	**1**
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	-	-	65,864	65,864	0	
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**65,864**	**65,864**	**0**	
1001 General Fund	49101 Transfer In - General	No Program	160,000	-	1,239,784	1,100,467	952,369	15
1001 General Fund	49162 Interdepartmental Services Revenue	No Program	2,500	-	2,500	0	2,803	
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**162,500**	**-**	**1,242,284**	**1,100,467**	**955,172**	**16**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**1,391,250**	**-**	**2,546,898**	**1,831,833**	**2,136,492**	**1,34**
1001 General Fund	51111 Regular salaries and wages	MEM Measure M Program	906,772	-	-	-	-	
1001 General Fund	51111 Regular salaries and wages	No Program	2,295,524	-	3,209,417	2,454,104	3,111,382	3,18
1001 General Fund	51112 Extra Help	No Program	-	-	-	0	0	2
1001 General Fund	51113 USFS Patrol Extra Help	No Program	75,000	-	75,000	24,966	75,797	8
1001 General Fund	51115 Overtime	No Program	380,000	-	320,000	206,060	333,278	36
1001 General Fund	51116 Extra Straight Time Hours	No Program	5,000	-	5,000	2,898	268	
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	571	3,432	3
1001 General Fund	51202 Longevity Pay	No Program	98,449	-	94,540	76,625	81,053	8
1001 General Fund	51207 Standby Call Back Pay	No Program	1,000	-	1,000	193	210	
1001 General Fund	51208 Shift Differential	No Program	22,000	-	22,000	16,365	21,140	2
1001 General Fund	51209 Out of Area Pay	No Program	-	-	-	53	1,059	
1001 General Fund	51211 Post Certificate Pay	No Program	107,492	-	113,753	96,690	101,077	10
1001 General Fund	51212 Field Training	No Program	8,000	-	8,000	1,931	4,252	
1001 General Fund	51213 Uniform Allowance	No Program	28,400	-	29,343	23,180	34,642	3
1001 General Fund	52101 Retirement - Employer	No Program	626,437	-	644,466	487,508	569,426	56
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	741,636	-	610,019	599,319	480,370	61
1001 General Fund	52201 Medical - Active Employees	No Program	397,784	-	483,667	363,882	458,928	48
1001 General Fund	52202 Dental - Active Employees	No Program	44,089	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	7,174	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	1,687	-	1,743	1,324	1,700	
1001 General Fund	52206 Cash Cafeteria Plan	No Program	106,670	-	108,866	86,805	140,383	12
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	1,040	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	237,234	-	240,365	180,778	232,425	23
1001 General Fund	52302 Medicare Total	No Program	55,984	-	57,898	44,314	56,240	5
1001 General Fund	52303 SDI Total	No Program	40,225	-	37,288	28,887	35,982	3
1001 General Fund	52401 Accrued Benefits	No Program	-	-	107,638	132,979	61,044	12,938
1001 General Fund	52502 Group Health for Retirees	No Program	391,616	-	344,185	261,620	323,713	328,745

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 216 - Sheriff

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
1001 General Fund	52503 Unemployment	No Program	-	-	28,516	13,519	1,688	
1001 General Fund	**E50000 Salary and Benefit Expenses**	**MEM Measure M Program**	**906,772**	**-**	**-**	**-**	**-**	
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**5,672,441**	**-**	**6,542,704**	**5,104,571**	**6,129,489**	**6,41**
1001 General Fund	60101 Uniforms / Clothing	No Program	13,000	-	500	158	294	
1001 General Fund	60103 Safety Equipment	No Program	150,000	-	98,400	50,739	137,151	15
1001 General Fund	60111 Training and Seminars	No Program	51,000	-	40,000	(475)	24,098	5
1001 General Fund	60112 Post Training	No Program	30,000	-	20,000	2,250	21,092	1
1001 General Fund	60113 Training In Service	No Program	5,200	-	2,700	0	768	
1001 General Fund	60114 Reserve Training	No Program	2,000	-	1,000	0	0	
1001 General Fund	60123 Mileage	No Program	1,500	-	1,500	0	515	
1001 General Fund	60131 Maintenance - Equipment	No Program	70,000	-	65,000	55,396	55,625	5
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	18,000	-	18,000	6,824	27,846	1
1001 General Fund	60153 Special Departmental Supplies	No Program	29,500	-	26,000	10,424	20,338	1
1001 General Fund	60181 Medical and Laboratory Expenses	No Program	85,000	-	85,000	7,699	58,517	9
1001 General Fund	60191 Memberships	No Program	8,500	-	8,500	6,556	6,897	
1001 General Fund	60201 Miscellaneous Expense	No Program	18,000	-	13,000	9,204	13,837	
1001 General Fund	60211 Copy Machine Expense	No Program	10,000	-	9,500	11,774	14,525	1
1001 General Fund	60213 Office Supplies	No Program	23,000	-	23,000	25,253	38,456	3
1001 General Fund	60301 General Professional Services	No Program	42,000	-	42,000	29,399	31,477	2
1001 General Fund	60322 Mutual Aid Law Enforcement	No Program	10,000	-	5,000	5,346	5,864	
1001 General Fund	60323 Recruitment Services	No Program	5,500	-	3,000	0	1,326	
1001 General Fund	60371 Bank Fees	No Program	160	-	160	64	252	
1001 General Fund	60381 Publications and Legal Notices	No Program	5,200	-	4,200	1,880	3,796	
1001 General Fund	60391 Rents and Leases - Equipment	No Program	173,392	-	96,458	39,572	60,189	
1001 General Fund	60392 Rents and Leases - Buildings	No Program	66,100	-	65,082	55,541	64,904	5
1001 General Fund	60411 Telephone and Internet	No Program	145,000	-	135,000	77,785	152,955	12
1001 General Fund	60414 Electricity	No Program	-	-	-	0	0	
1001 General Fund	60421 Equipment	No Program	87,600	-	58,000	22,417	59,773	3
1001 General Fund	60431 Software	No Program	10,500	-	10,500	20,604	28,013	
1001 General Fund	60441 Fuel	No Program	215,000	-	177,000	97,643	185,556	19
1001 General Fund	60504 Client - Coroner Transports	No Program	12,000	-	12,000	38,230	13,773	
1001 General Fund	60508 Client - Community Education and Engagement	No Program	7,500	-	5,000	8,547	4,136	1
1001 General Fund	60621 County Vehicle Expense	No Program	550,000	-	610,000	393,145	644,601	65
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**1,844,652**	**-**	**1,635,500**	**975,975**	**1,676,574**	**1,59**
1001 General Fund	70111 Community and Office Buildings	No Program	-	-	-	0	5,993	
1001 General Fund	70221 Technological Equipment	No Program	-	-	-	0	5,064	
1001 General Fund	70511 Software Fixed Assets	No Program	-	-	-	4,511	63,699	
1001 General Fund	**E70000 Fixed Asset Expenses**	**No Program**	**-**	**-**	**-**	**4,511**	**74,756**	
1001 General Fund	80111 Transfer Out - General	No Program	-	-	21,475	60	0	1
1001 General Fund	80231 General Insurance	No Program	620,990	-	618,476	463,857	675,132	74
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**620,990**	**-**	**639,951**	**463,917**	**675,132**	**76**
1001 General Fund	**Expenses Total Expense**	**MEM Measure M Program**	**906,772**	**-**	**-**	**-**	**-**	
1001 General Fund	**Expenses Total Expense**	**No Program**	**8,138,083**	**-**	**8,818,155**	**6,548,974**	**8,555,951**	**8,77**
1001 General Fund	**MPC_Budget Net Balance**	**MEM Measure M Program**	**906,772**	**-**	**-**	**-**	**-**	
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**6,746,833**	**-**	**6,271,257**	**4,717,141**	**6,419,459**	**7,42**
3323 Asset Forfeiture	44201 Interest From Investments	No Program	-	-	-	0	3	
3323 Asset Forfeiture	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**0**	**3**	
3323 Asset Forfeiture	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**37**	**-**	**-**	
3323 Asset Forfeiture	**Revenues Total Revenue**	**No Program**	**-**	**-**	**37**	**0**	**3**	
3323 Asset Forfeiture	60201 Miscellaneous Expense	No Program	-	-	-	0	160	
3323 Asset Forfeiture	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**-**	**0**	**160**	
3323 Asset Forfeiture	80111 Transfer Out - General	No Program	-	-	37	-	-	-

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3323 Asset Forfeiture	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**37**	**-**	**-**	
3323 Asset Forfeiture	**Expenses Total Expense**	**No Program**	**-**	**-**	**37**	**0**	**160**	
3323 Asset Forfeiture	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**0**	**157**	
3324 Sheriff Asset Forfeiture	44201 Interest From Investments	No Program	-	-	-	0	8	
3324 Sheriff Asset Forfeiture	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**0**	**8**	
3324 Sheriff Asset Forfeiture	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**9**	**-**	**-**	
3324 Sheriff Asset Forfeiture	**Revenues Total Revenue**	**No Program**	**-**	**-**	**9**	**0**	**8**	
3324 Sheriff Asset Forfeiture	60201 Miscellaneous Expense	No Program	-	-	-	0	35	
3324 Sheriff Asset Forfeiture	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**-**	**0**	**35**	
3324 Sheriff Asset Forfeiture	80111 Transfer Out - General	No Program	-	-	9	-	-	
3324 Sheriff Asset Forfeiture	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**9**	**-**	**-**	
3324 Sheriff Asset Forfeiture	**Expenses Total Expense**	**No Program**	**-**	**-**	**9**	**0**	**35**	
3324 Sheriff Asset Forfeiture	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**0**	**27**	
3327 Sheriff Asset Forfeiture (New)	44201 Interest From Investments	No Program	-	-	-	95	116	
3327 Sheriff Asset Forfeiture (New)	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**95**	**116**	
3327 Sheriff Asset Forfeiture (New)	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	7,242	
3327 Sheriff Asset Forfeiture (New)	48204 15% Special Fund	No Program	-	-	-	0	1,278	
3327 Sheriff Asset Forfeiture (New)	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**0**	**8,520**	
3327 Sheriff Asset Forfeiture (New)	49101 Transfer In - General	No Program	-	-	46	0	0	
3327 Sheriff Asset Forfeiture (New)	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**46**	**0**	**0**	
3327 Sheriff Asset Forfeiture (New)	**49999 Beginning Fund Balance**	**No Program**	**9,677**	**-**	**9,677**	**-**	**-**	
3327 Sheriff Asset Forfeiture (New)	**Revenues Total Revenue**	**No Program**	**9,677**	**-**	**9,723**	**95**	**8,636**	
3327 Sheriff Asset Forfeiture (New)	60201 Miscellaneous Expense	No Program	9,677	-	9,723	0	4,979	
3327 Sheriff Asset Forfeiture (New)	**E60000 Operating Expenses**	**No Program**	**9,677**	**-**	**9,723**	**0**	**4,979**	
3327 Sheriff Asset Forfeiture (New)	**Expenses Total Expense**	**No Program**	**9,677**	**-**	**9,723**	**0**	**4,979**	
3327 Sheriff Asset Forfeiture (New)	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**95**	**3,657**	
3329 SLESF Supplemental Law Enforcement Services Fund	44201 Interest From Investments	No Program	0	-	-	95	436	
3329 SLESF Supplemental Law Enforcement Services Fund	**R44000 Interest Revenues**	**No Program**	**0**	**-**	**-**	**95**	**436**	
3329 SLESF Supplemental Law Enforcement Services Fund	45291 SLESF Supplemental Law Enforcement Services - State	No Program	169,800	-	173,921	155,032	171,554	16
3329 SLESF Supplemental Law Enforcement Services Fund	**R45000 State Revenues**	**No Program**	**169,800**	**-**	**173,921**	**155,032**	**171,554**	**16**
3329 SLESF Supplemental Law Enforcement Services Fund	49101 Transfer In - General	No Program	-	-	-	0	0	
3329 SLESF Supplemental Law Enforcement Services Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	
3329 SLESF Supplemental Law Enforcement Services Fund	**49999 Beginning Fund Balance**	**No Program**	**0**	**-**	**68**	**-**	**-**	
3329 SLESF Supplemental Law Enforcement Services Fund	**Revenues Total Revenue**	**No Program**	**169,800**	**-**	**173,989**	**155,127**	**171,990**	**16**
3329 SLESF Supplemental Law Enforcement Services Fund	60201 Miscellaneous Expense	No Program	0	-	68	-	-	
3329 SLESF Supplemental Law Enforcement Services Fund	**E60000 Operating Expenses**	**No Program**	**0**	**-**	**68**	**-**	**-**	
3329 SLESF Supplemental Law Enforcement Services Fund	80111 Transfer Out - General	No Program	169,800	-	173,921	155,175	218,035	16
3329 SLESF Supplemental Law Enforcement Services Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**169,800**	**-**	**173,921**	**155,175**	**218,035**	**16**
3329 SLESF Supplemental Law Enforcement Services Fund	**Expenses Total Expense**	**No Program**	**169,800**	**-**	**173,989**	**155,175**	**218,035**	**16**
3329 SLESF Supplemental Law Enforcement Services Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**48**	**46,045**	
3353 RCCP Rural County Crime Prevention	44201 Interest From Investments	No Program	2,500	-	4,000	4,188	8,997	1
3353 RCCP Rural County Crime Prevention	**R44000 Interest Revenues**	**No Program**	**2,500**	**-**	**4,000**	**4,188**	**8,997**	**1**
3353 RCCP Rural County Crime Prevention	45301 State Law Enforcement - State	No Program	500,000	-	500,000	421,026	499,999	50
3353 RCCP Rural County Crime Prevention	**R45000 State Revenues**	**No Program**	**500,000**	**-**	**500,000**	**421,026**	**499,999**	**50**
3353 RCCP Rural County Crime Prevention	**49999 Beginning Fund Balance**	**No Program**	**250,000**	**-**	**456,661**	**-**	**-**	
3353 RCCP Rural County Crime Prevention	**Revenues Total Revenue**	**No Program**	**752,500**	**-**	**960,661**	**425,214**	**508,996**	**51**
3353 RCCP Rural County Crime Prevention	51111 Regular salaries and wages	No Program	335,266	-	422,496	225,196	141,740	16
3353 RCCP Rural County Crime Prevention	51112 Extra Help	No Program	45,000	-	45,000	3,786	21,852	6
3353 RCCP Rural County Crime Prevention	51115 Overtime	No Program	30,000	-	30,000	32,810	13,817	2
3353 RCCP Rural County Crime Prevention	51202 Longevity Pay	No Program	2,843	-	2,726	2,269	2,787	
3353 RCCP Rural County Crime Prevention	51208 Shift Differential	No Program	2,088	-	2,088	1,504	1,089	
3353 RCCP Rural County Crime Prevention	51211 Post Certificate Pay	No Program	4,738	-	4,543	4,518	2,900	2,188

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3353 RCCP Rural County Crime Prevention	51213 Uniform Allowance	No Program	4,550	-	5,550	3,245	1,746	
3353 RCCP Rural County Crime Prevention	52101 Retirement - Employer	No Program	59,024	-	68,771	40,586	28,839	2
3353 RCCP Rural County Crime Prevention	52102 Unfunded Liability Payment Total	No Program	32,691	-	28,705	29,137	23,857	
3353 RCCP Rural County Crime Prevention	52201 Medical - Active Employees	No Program	14,526	-	51,217	13,517	12,239	3
3353 RCCP Rural County Crime Prevention	52202 Dental - Active Employees	No Program	4,810	-	-	-	-	
3353 RCCP Rural County Crime Prevention	52203 Vision - Active Employees	No Program	698	-	-	-	-	
3353 RCCP Rural County Crime Prevention	52205 Life Insurance	No Program	181	-	181	131	112	
3353 RCCP Rural County Crime Prevention	52206 Cash Cafeteria Plan	No Program	29,695	-	29,830	21,655	14,094	
3353 RCCP Rural County Crime Prevention	52208 Medical Insurance Administrative Fee	No Program	33	-	-	-	-	
3353 RCCP Rural County Crime Prevention	52301 Social Security Total	No Program	25,568	-	31,079	18,501	11,120	1
3353 RCCP Rural County Crime Prevention	52302 Medicare Total	No Program	6,632	-	7,921	4,412	2,952	
3353 RCCP Rural County Crime Prevention	52303 SDI Total	No Program	4,575	-	4,973	3,118	1,766	
3353 RCCP Rural County Crime Prevention	52401 Accrued Benefits	No Program	-	-	-	4,742	3,078	
3353 RCCP Rural County Crime Prevention	**E50000 Salary and Benefit Expenses**	**No Program**	**602,918**	**-**	**735,080**	**409,127**	**283,988**	**34**
3353 RCCP Rural County Crime Prevention	60201 Miscellaneous Expense	No Program	145,488	-	212,543	1,962	209,378	12
3353 RCCP Rural County Crime Prevention	60431 Software	No Program	-	-	-	0	51,280	
3353 RCCP Rural County Crime Prevention	**E60000 Operating Expenses**	**No Program**	**145,488**	**-**	**212,543**	**1,962**	**260,658**	**12**
3353 RCCP Rural County Crime Prevention	70211 General Equipment	No Program	-	-	-	0	0	1
3353 RCCP Rural County Crime Prevention	70221 Technological Equipment	No Program	-	-	-	0	17,009	
3353 RCCP Rural County Crime Prevention	**E70000 Fixed Asset Expenses**	**No Program**	**-**	**-**	**-**	**0**	**17,009**	**1**
3353 RCCP Rural County Crime Prevention	80111 Transfer Out - General	No Program	-	-	-	0	33,421	
3353 RCCP Rural County Crime Prevention	80231 General Insurance	No Program	4,094	-	13,038	9,780	0	
3353 RCCP Rural County Crime Prevention	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**4,094**	**-**	**13,038**	**9,780**	**33,421**	
3353 RCCP Rural County Crime Prevention	**Expenses Total Expense**	**No Program**	**752,500**	**-**	**960,661**	**420,869**	**595,076**	**48**
3353 RCCP Rural County Crime Prevention	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**4,345**	**86,080**	**2**
3358 DNA Identification County Portion	43022 Insurance Violation PC1463.22(A)	No Program	-	-	7,500	2,804	7,227	
3358 DNA Identification County Portion	**R43000 Fines Forfeitures and Penalty Revenues**	**No Program**	**-**	**-**	**7,500**	**2,804**	**7,227**	
3358 DNA Identification County Portion	44201 Interest From Investments	No Program	500	-	200	416	695	
3358 DNA Identification County Portion	**R44000 Interest Revenues**	**No Program**	**500**	**-**	**200**	**416**	**695**	
3358 DNA Identification County Portion	**49999 Beginning Fund Balance**	**No Program**	**44,955**	**-**	**41,816**	**-**	**-**	
3358 DNA Identification County Portion	**Revenues Total Revenue**	**No Program**	**45,455**	**-**	**49,516**	**3,220**	**7,922**	
3358 DNA Identification County Portion	51112 Extra Help	No Program	-	-	-	0	0	
3358 DNA Identification County Portion	52302 Medicare Total	No Program	-	-	-	0	0	
3358 DNA Identification County Portion	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**-**	**0**	**0**	
3358 DNA Identification County Portion	60201 Miscellaneous Expense	No Program	45,455	-	-	97	61	
3358 DNA Identification County Portion	60421 Equipment	No Program	-	-	49,423	0	51	
3358 DNA Identification County Portion	**E60000 Operating Expenses**	**No Program**	**45,455**	**-**	**49,423**	**97**	**112**	
3358 DNA Identification County Portion	80231 General Insurance	No Program	-	-	93	69	120	
3358 DNA Identification County Portion	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**93**	**69**	**120**	
3358 DNA Identification County Portion	**Expenses Total Expense**	**No Program**	**45,455**	**-**	**49,516**	**166**	**232**	
3358 DNA Identification County Portion	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**3,054**	**7,690**	
3376 Finger Print Identification	43009 GC76000-Fingerprint ID	No Program	5,000	-	5,000	1,893	5,077	
3376 Finger Print Identification	**R43000 Fines Forfeitures and Penalty Revenues**	**No Program**	**5,000**	**-**	**5,000**	**1,893**	**5,077**	
3376 Finger Print Identification	**49999 Beginning Fund Balance**	**No Program**	**68,222**	**-**	**66,537**	**-**	**-**	
3376 Finger Print Identification	**Revenues Total Revenue**	**No Program**	**73,222**	**-**	**71,537**	**1,893**	**5,077**	
3376 Finger Print Identification	60201 Miscellaneous Expense	No Program	73,222	-	71,537	-	-	
3376 Finger Print Identification	**E60000 Operating Expenses**	**No Program**	**73,222**	**-**	**71,537**	**-**	**-**	
3376 Finger Print Identification	**Expenses Total Expense**	**No Program**	**73,222**	**-**	**71,537**	**-**	**-**	
3376 Finger Print Identification	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**1,893**	**5,077**	
3382 Public Administrator	44201 Interest From Investments	No Program	200	-	200	271	509	
3382 Public Administrator	**R44000 Interest Revenues**	**No Program**	**200**	**-**	**200**	**271**	**509**	
3382 Public Administrator	48189 Miscellaneous Revenue Account	No Program	4,000	-	4,000	6,474	0	0

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3382 Public Administrator	**R48000 Miscellaneous Revenues**	**No Program**	**4,000**	**-**	**4,000**	**6,474**	**0**	
3382 Public Administrator	**49999 Beginning Fund Balance**	**No Program**	**32,001**	**-**	**27,007**	**-**	**-**	
3382 Public Administrator	**Revenues Total Revenue**	**No Program**	**36,201**	**-**	**31,207**	**6,745**	**509**	
3382 Public Administrator	60201 Miscellaneous Expense	No Program	36,201	-	31,207	1,741	1,721	
3382 Public Administrator	**E60000 Operating Expenses**	**No Program**	**36,201**	**-**	**31,207**	**1,741**	**1,721**	
3382 Public Administrator	**Expenses Total Expense**	**No Program**	**36,201**	**-**	**31,207**	**1,741**	**1,721**	
3382 Public Administrator	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**5,004**	**1,212**	
3387 Criminal Lab H&S 11372.5	43012 PC1463.25 Alcohol Education	No Program	300	-	300	424	541	
3387 Criminal Lab H&S 11372.5	**R43000 Fines Forfeitures and Penalty Revenues**	**No Program**	**300**	**-**	**300**	**424**	**541**	
3387 Criminal Lab H&S 11372.5	**49999 Beginning Fund Balance**	**No Program**	**20,146**	**-**	**19,722**	**-**	**-**	
3387 Criminal Lab H&S 11372.5	**Revenues Total Revenue**	**No Program**	**20,446**	**-**	**20,022**	**424**	**541**	
3387 Criminal Lab H&S 11372.5	60201 Miscellaneous Expense	No Program	20,446	-	20,022	0	2,319	
3387 Criminal Lab H&S 11372.5	**E60000 Operating Expenses**	**No Program**	**20,446**	**-**	**20,022**	**0**	**2,319**	
3387 Criminal Lab H&S 11372.5	**Expenses Total Expense**	**No Program**	**20,446**	**-**	**20,022**	**0**	**2,319**	
3387 Criminal Lab H&S 11372.5	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**424**	**1,778**	
3409 Automated Warrant System	44201 Interest From Investments	No Program	200	-	200	338	610	
3409 Automated Warrant System	**R44000 Interest Revenues**	**No Program**	**200**	**-**	**200**	**338**	**610**	
3409 Automated Warrant System	47323 VC40508.5 & PC853.7(A)	No Program	4,000	-	4,000	741	2,106	
3409 Automated Warrant System	**R47000 Fees For Service Revenues**	**No Program**	**4,000**	**-**	**4,000**	**741**	**2,106**	
3409 Automated Warrant System	**49999 Beginning Fund Balance**	**No Program**	**35,457**	**-**	**34,605**	**-**	**-**	
3409 Automated Warrant System	**Revenues Total Revenue**	**No Program**	**39,657**	**-**	**38,805**	**1,079**	**2,716**	
3409 Automated Warrant System	60201 Miscellaneous Expense	No Program	39,657	-	38,805	-	-	
3409 Automated Warrant System	**E60000 Operating Expenses**	**No Program**	**39,657**	**-**	**38,805**	**-**	**-**	
3409 Automated Warrant System	**Expenses Total Expense**	**No Program**	**39,657**	**-**	**38,805**	**-**	**-**	
3409 Automated Warrant System	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**1,079**	**2,716**	
3413 Sheriff - Civil Matters	44201 Interest From Investments	No Program	100	-	100	20	61	
3413 Sheriff - Civil Matters	**R44000 Interest Revenues**	**No Program**	**100**	**-**	**100**	**20**	**61**	
3413 Sheriff - Civil Matters	45351 D/V Restructure Order Reimbursement - State	No Program	300	-	300	-	-	
3413 Sheriff - Civil Matters	**R45000 State Revenues**	**No Program**	**300**	**-**	**300**	**-**	**-**	
3413 Sheriff - Civil Matters	47352 Civil Fees - Sheriff	No Program	3,000	-	3,000	702	4,222	
3413 Sheriff - Civil Matters	**R47000 Fees For Service Revenues**	**No Program**	**3,000**	**-**	**3,000**	**702**	**4,222**	
3413 Sheriff - Civil Matters	**49999 Beginning Fund Balance**	**No Program**	**2,312**	**-**	**1,597**	**-**	**-**	
3413 Sheriff - Civil Matters	**Revenues Total Revenue**	**No Program**	**5,712**	**-**	**4,997**	**722**	**4,283**	
3413 Sheriff - Civil Matters	60431 Software	No Program	5,712	-	4,997	0	0	
3413 Sheriff - Civil Matters	**E60000 Operating Expenses**	**No Program**	**5,712**	**-**	**4,997**	**0**	**0**	
3413 Sheriff - Civil Matters	80111 Transfer Out - General	No Program	-	-	-	0	15,649	
3413 Sheriff - Civil Matters	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**-**	**0**	**15,649**	
3413 Sheriff - Civil Matters	**Expenses Total Expense**	**No Program**	**5,712**	**-**	**4,997**	**0**	**15,649**	
3413 Sheriff - Civil Matters	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**722**	**11,366**	
3423 Sheriff Civil GC26746	44201 Interest From Investments	No Program	100	-	100	9	70	
3423 Sheriff Civil GC26746	**R44000 Interest Revenues**	**No Program**	**100**	**-**	**100**	**9**	**70**	
3423 Sheriff Civil GC26746	47352 Civil Fees - Sheriff	No Program	600	-	600	240	1,032	
3423 Sheriff Civil GC26746	**R47000 Fees For Service Revenues**	**No Program**	**600**	**-**	**600**	**240**	**1,032**	
3423 Sheriff Civil GC26746	**49999 Beginning Fund Balance**	**No Program**	**1,015**	**-**	**768**	**-**	**-**	
3423 Sheriff Civil GC26746	**Revenues Total Revenue**	**No Program**	**1,715**	**-**	**1,468**	**249**	**1,102**	
3423 Sheriff Civil GC26746	60201 Miscellaneous Expense	No Program	1,715	-	1,468	-	-	
3423 Sheriff Civil GC26746	**E60000 Operating Expenses**	**No Program**	**1,715**	**-**	**1,468**	**-**	**-**	
3423 Sheriff Civil GC26746	80111 Transfer Out - General	No Program	-	-	-	0	13,296	
3423 Sheriff Civil GC26746	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**-**	**0**	**13,296**	
3423 Sheriff Civil GC26746	**Expenses Total Expense**	**No Program**	**1,715**	**-**	**1,468**	**0**	**13,296**	
3423 Sheriff Civil GC26746	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**249**	**12,194**	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	44201 Interest From Investments	No Program	200	-	200	148	563	642

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	**R44000 Interest Revenues**	**No Program**	**200**	**-**	**200**	**148**	**563**	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	45301 State Law Enforcement - State	No Program	122,600	-	122,600	103,624	123,061	12
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	**R45000 State Revenues**	**No Program**	**122,600**	**-**	**122,600**	**103,624**	**123,061**	**12**
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	**49999 Beginning Fund Balance**	**No Program**	**0**	**-**	**21,473**	**-**	**-**	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	**Revenues Total Revenue**	**No Program**	**122,800**	**-**	**144,273**	**103,772**	**123,624**	**12**
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	51111 Regular salaries and wages	No Program	75,348	-	73,987	55,149	71,394	6
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	51115 Overtime	No Program	4,237	-	15,000	6,799	10,268	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	51201 FLSA Adjustment	No Program	-	-	-	0	0	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	51208 Shift Differential	No Program	500	-	50	1,113	1,017	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	51211 Post Certificate Pay	No Program	1,884	-	1,850	1,548	2,828	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	51212 Field Training	No Program	0	-	-	54	25	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	51213 Uniform Allowance	No Program	1,000	-	1,000	747	972	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	52101 Retirement - Employer	No Program	16,147	-	15,817	12,033	14,367	1
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	52201 Medical - Active Employees	No Program	8,037	-	8,436	6,571	8,356	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	52202 Dental - Active Employees	No Program	553	-	-	-	-	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	52203 Vision - Active Employees	No Program	103	-	-	-	-	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	52205 Life Insurance	No Program	31	-	31	27	33	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	52206 Cash Cafeteria Plan	No Program	5,487	-	5,481	3,965	5,439	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	52208 Medical Insurance Administrative Fee	No Program	31	-	-	-	-	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	52301 Social Security Total	No Program	5,543	-	6,088	4,515	5,915	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	52302 Medicare Total	No Program	1,297	-	1,644	1,059	1,384	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	52303 SDI Total	No Program	1,016	-	974	742	917	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	52401 Accrued Benefits	No Program	-	-	-	2,793	2,699	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	**E50000 Salary and Benefit Expenses**	**No Program**	**121,214**	**-**	**130,358**	**97,115**	**125,614**	**11**
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	60201 Miscellaneous Expense	No Program	-	-	9,486	0	12,000	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**9,486**	**0**	**12,000**	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	80231 General Insurance	No Program	1,586	-	4,429	3,321	1,640	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**1,586**	**-**	**4,429**	**3,321**	**1,640**	
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	**Expenses Total Expense**	**No Program**	**122,800**	**-**	**144,273**	**100,436**	**139,254**	**11**
3436 Cal-MMET California Multi-Jurisdictional Methamphetamine Enforcement Team	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**3,336**	**15,630**	
3439 DEA Drug Enforcement Agency Grant	46103 DEA Grant - Investigations - Federal	No Program	35,000	-	35,000	65,212	5,614	
3439 DEA Drug Enforcement Agency Grant	**R46000 Federal Revenues**	**No Program**	**35,000**	**-**	**35,000**	**65,212**	**5,614**	
3439 DEA Drug Enforcement Agency Grant	**49999 Beginning Fund Balance**	**No Program**	**85,154**	**-**	**43,647**	**-**	**-**	
3439 DEA Drug Enforcement Agency Grant	**Revenues Total Revenue**	**No Program**	**120,154**	**-**	**78,647**	**65,212**	**5,614**	
3439 DEA Drug Enforcement Agency Grant	60308 Law Enforcement Services	No Program	120,154	-	63,647	3,705	14,465	2
3439 DEA Drug Enforcement Agency Grant	**E60000 Operating Expenses**	**No Program**	**120,154**	**-**	**63,647**	**3,705**	**14,465**	**2**
3439 DEA Drug Enforcement Agency Grant	80111 Transfer Out - General	No Program	-	-	15,000	0	15,000	
3439 DEA Drug Enforcement Agency Grant	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**15,000**	**0**	**15,000**	
3439 DEA Drug Enforcement Agency Grant	**Expenses Total Expense**	**No Program**	**120,154**	**-**	**78,647**	**3,705**	**29,465**	**2**
3439 DEA Drug Enforcement Agency Grant	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**61,507**	**23,851**	**2**
3445 OES/HSGP Office Of Emergency Services/Homeland Security Grant Program	46062 Office of Homeland Security(OHS) Grant - Federal	No Program	93,535	-	93,149	54,018	81,515	3
3445 OES/HSGP Office Of Emergency Services/Homeland Security Grant Program	**R46000 Federal Revenues**	**No Program**	**93,535**	**-**	**93,149**	**54,018**	**81,515**	**3**
3445 OES/HSGP Office Of Emergency Services/Homeland Security Grant Program	**49999 Beginning Fund Balance**	**No Program**	**72,249**	**-**	**60,175**	**-**	**-**	
3445 OES/HSGP Office Of Emergency Services/Homeland Security Grant Program	**Revenues Total Revenue**	**No Program**	**165,784**	**-**	**153,324**	**54,018**	**81,515**	**3**
3445 OES/HSGP Office Of Emergency Services/Homeland Security Grant Program	60103 Safety Equipment	No Program	145,784	-	133,324	41,944	44,907	
3445 OES/HSGP Office Of Emergency Services/Homeland Security Grant Program	**E60000 Operating Expenses**	**No Program**	**145,784**	**-**	**133,324**	**41,944**	**44,907**	
3445 OES/HSGP Office Of Emergency Services/Homeland Security Grant Program	80111 Transfer Out - General	No Program	20,000	-	20,000	0	20,000	2
3445 OES/HSGP Office Of Emergency Services/Homeland Security Grant Program	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**20,000**	**-**	**20,000**	**0**	**20,000**	**2**
3445 OES/HSGP Office Of Emergency Services/Homeland Security Grant Program	**Expenses Total Expense**	**No Program**	**165,784**	**-**	**153,324**	**41,944**	**64,907**	**2**
3445 OES/HSGP Office Of Emergency Services/Homeland Security Grant Program	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**12,074**	**16,608**	**1**
3452 Emergency Planning Grant	45206 Emergency Planning Grant - State	No Program	128,688	-	128,688	0	128,658	12
3452 Emergency Planning Grant	**R45000 State Revenues**	**No Program**	**128,688**	**-**	**128,688**	**0**	**128,658**	**128,658**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

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Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-20
3452 Emergency Planning Grant	49101 Transfer In - General	No Program	128,688	-	128,688	0	128,688	10
3452 Emergency Planning Grant	**R49000 Transfer In Revenues**	**No Program**	**128,688**	**-**	**128,688**	**0**	**128,688**	**10**
3452 Emergency Planning Grant	**49999 Beginning Fund Balance**	**No Program**	**5,000**	**-**	**4,555**	**-**	**-**	
3452 Emergency Planning Grant	**Revenues Total Revenue**	**No Program**	**262,376**	**-**	**261,931**	**0**	**257,346**	**23**
3452 Emergency Planning Grant	51111 Regular salaries and wages	No Program	94,752	-	93,042	54,132	108,110	12
3452 Emergency Planning Grant	51115 Overtime	No Program	20,000	-	20,000	9,512	20,332	
3452 Emergency Planning Grant	51201 FLSA Adjustment	No Program	-	-	-	0	0	
3452 Emergency Planning Grant	51202 Longevity Pay	No Program	2,843	-	2,791	1,909	3,284	
3452 Emergency Planning Grant	51211 Post Certificate Pay	No Program	7,106	-	6,978	4,773	8,211	
3452 Emergency Planning Grant	51213 Uniform Allowance	No Program	1,050	-	1,050	616	1,033	
3452 Emergency Planning Grant	52101 Retirement - Employer	No Program	25,074	-	24,588	14,306	24,035	2
3452 Emergency Planning Grant	52102 Unfunded Liability Payment Total	No Program	33,440	-	25,174	25,555	25,582	3
3452 Emergency Planning Grant	52201 Medical - Active Employees	No Program	16,192	-	662	4,564	6,886	1
3452 Emergency Planning Grant	52202 Dental - Active Employees	No Program	997	-	-	-	-	
3452 Emergency Planning Grant	52203 Vision - Active Employees	No Program	157	-	-	-	-	
3452 Emergency Planning Grant	52205 Life Insurance	No Program	80	-	80	49	91	
3452 Emergency Planning Grant	52206 Cash Cafeteria Plan	No Program	-	-	9,775	3,260	9,780	
3452 Emergency Planning Grant	52208 Medical Insurance Administrative Fee	No Program	31	-	-	-	-	
3452 Emergency Planning Grant	52301 Social Security Total	No Program	7,482	-	7,116	4,534	9,346	
3452 Emergency Planning Grant	52302 Medicare Total	No Program	1,750	-	1,954	1,062	2,257	
3452 Emergency Planning Grant	52303 SDI Total	No Program	1,284	-	1,136	799	1,363	
3452 Emergency Planning Grant	52401 Accrued Benefits	No Program	-	-	-	0	6,943	
3452 Emergency Planning Grant	**E50000 Salary and Benefit Expenses**	**No Program**	**212,238**	**-**	**194,346**	**125,071**	**227,253**	**23**
3452 Emergency Planning Grant	60152 Emergency Response Supplies	No Program	14,067	-	33,560	1,915	3,493	
3452 Emergency Planning Grant	60301 General Professional Services	No Program	8,000	-	7,934	0	2,500	
3452 Emergency Planning Grant	60392 Rents and Leases - Buildings	No Program	25,200	-	23,100	19,250	19,250	
3452 Emergency Planning Grant	**E60000 Operating Expenses**	**No Program**	**47,267**	**-**	**64,594**	**21,165**	**25,243**	
3452 Emergency Planning Grant	80231 General Insurance	No Program	2,871	-	2,991	2,244	0	
3452 Emergency Planning Grant	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**2,871**	**-**	**2,991**	**2,244**	**0**	
3452 Emergency Planning Grant	**Expenses Total Expense**	**No Program**	**262,376**	**-**	**261,931**	**148,480**	**252,496**	**23**
3452 Emergency Planning Grant	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**148,480**	**4,850**	
3453 Tobacco Law Enforcement	44201 Interest From Investments	No Program	-	-	-	269	302	
3453 Tobacco Law Enforcement	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**269**	**302**	
3453 Tobacco Law Enforcement	45301 State Law Enforcement - State	No Program	137,834	-	121,047	0	127,270	11
3453 Tobacco Law Enforcement	**R45000 State Revenues**	**No Program**	**137,834**	**-**	**121,047**	**0**	**127,270**	**11**
3453 Tobacco Law Enforcement	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**43,695**	**-**	**-**	
3453 Tobacco Law Enforcement	**Revenues Total Revenue**	**No Program**	**137,834**	**-**	**164,742**	**269**	**127,572**	**11**
3453 Tobacco Law Enforcement	51111 Regular salaries and wages	No Program	75,348	-	56,002	0	71,394	2
3453 Tobacco Law Enforcement	51115 Overtime	No Program	6,930	-	28,047	0	5,264	
3453 Tobacco Law Enforcement	51201 FLSA Adjustment	No Program	-	-	-	0	0	
3453 Tobacco Law Enforcement	51202 Longevity Pay	No Program	4,238	-	1,680	0	2,299	
3453 Tobacco Law Enforcement	51211 Post Certificate Pay	No Program	3,767	-	2,800	0	3,834	
3453 Tobacco Law Enforcement	51213 Uniform Allowance	No Program	1,000	-	757	0	996	
3453 Tobacco Law Enforcement	52101 Retirement - Employer	No Program	20,000	-	14,498	0	17,124	
3453 Tobacco Law Enforcement	52102 Unfunded Liability Payment Total	No Program	0	-	-	19,908	16,518	
3453 Tobacco Law Enforcement	52201 Medical - Active Employees	No Program	8,037	-	6,385	0	8,356	
3453 Tobacco Law Enforcement	52202 Dental - Active Employees	No Program	553	-	-	-	-	
3453 Tobacco Law Enforcement	52203 Vision - Active Employees	No Program	103	-	-	-	-	
3453 Tobacco Law Enforcement	52205 Life Insurance	No Program	31	-	23	0	33	
3453 Tobacco Law Enforcement	52206 Cash Cafeteria Plan	No Program	5,487	-	4,148	0	5,439	
3453 Tobacco Law Enforcement	52208 Medical Insurance Administrative Fee	No Program	31	-	-	-	-	
3453 Tobacco Law Enforcement	52301 Social Security Total	No Program	6,063	-	4,095	0	5,561	2,415

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3453 Tobacco Law Enforcement	52302 Medicare Total	No Program	1,417	-	958	0	1,301	
3453 Tobacco Law Enforcement	52303 SDI Total	No Program	1,090	-	654	0	891	
3453 Tobacco Law Enforcement	**E50000 Salary and Benefit Expenses**	**No Program**	**134,095**	**-**	**120,047**	**19,908**	**139,010**	**5**
3453 Tobacco Law Enforcement	60441 Fuel	No Program	2,000	-	1,000	402	4,128	
3453 Tobacco Law Enforcement	60621 County Vehicle Expense	No Program	0	-	-	0	1,370	
3453 Tobacco Law Enforcement	**E60000 Operating Expenses**	**No Program**	**2,000**	**-**	**1,000**	**402**	**5,498**	
3453 Tobacco Law Enforcement	80111 Transfer Out - General	No Program	-	-	43,695	-	-	
3453 Tobacco Law Enforcement	80231 General Insurance	No Program	1,739	-	-	-	-	
3453 Tobacco Law Enforcement	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**1,739**	**-**	**43,695**	**-**	**-**	
3453 Tobacco Law Enforcement	**Expenses Total Expense**	**No Program**	**137,834**	**-**	**164,742**	**20,310**	**144,508**	**5**
3453 Tobacco Law Enforcement	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**20,041**	**16,936**	**6**
3487 Cares Act	51111 Regular salaries and wages	No Program	-	-	76,192	0	284,962	
3487 Cares Act	51115 Overtime	No Program	-	-	-	0	25,510	
3487 Cares Act	51201 FLSA Adjustment	No Program	-	-	-	0	194	
3487 Cares Act	51202 Longevity Pay	No Program	-	-	-	0	10,292	
3487 Cares Act	51208 Shift Differential	No Program	-	-	-	0	1,967	
3487 Cares Act	51209 Out of Area Pay	No Program	-	-	-	0	133	
3487 Cares Act	51211 Post Certificate Pay	No Program	-	-	-	0	13,807	
3487 Cares Act	51212 Field Training	No Program	-	-	-	0	511	
3487 Cares Act	52101 Retirement - Employer	No Program	-	-	-	0	60,824	
3487 Cares Act	52201 Medical - Active Employees	No Program	-	-	-	0	41,113	
3487 Cares Act	52205 Life Insurance	No Program	-	-	-	0	162	
3487 Cares Act	52301 Social Security Total	No Program	-	-	-	0	20,107	
3487 Cares Act	52302 Medicare Total	No Program	-	-	-	0	4,702	
3487 Cares Act	52303 SDI Total	No Program	-	-	-	0	3,140	
3487 Cares Act	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**76,192**	**0**	**467,424**	
3487 Cares Act	**Expenses Total Expense**	**No Program**	**-**	**-**	**76,192**	**0**	**467,424**	
3487 Cares Act	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**76,192**	**0**	**467,424**	
Total Funds	**MPC_Net Balance**	**Total Program**	**(7,653,605)**	**-**	**(6,336,449)**	**(4,710,361)**	**(7,042,723)**	**(7,325**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Boating Safety / Sheriff-Coroner-Public Administrator **Budget Unit #: 1001-219**

Program Description:

The Boating Safety Unit provides law enforcement, water rescue services, water safety classes, and accident investigation services on the waterways in the County, which consist of Lake McClure, Lake McSwain, Lake Merced, and the Merced River.

The California Department of Parks and Recreation, Boating and Waterways provides funding for most of this program. The funding is equal to the division amount of boat taxes collected by the County and the agency shall be reimbursed in accordance with the reimbursement procedures set forth in Title 14, California Code of Regulations section 6593.9.

Accomplishments:

- Expanded training opportunities to Boating Safety Deputies to enhance skillsets in accident investigations and Boating. Programmatic maintenance of under the Influence enforcement.

Goals & Objectives:

- Continue to maintain a safe environment for fishermen and recreational boaters.
- Explore additional grant funding opportunities for the unit.

Requested Changes:

No changes of significance.

Recommended Changes:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	45231 Boating Safety - State	No Program	231,827	-	231,827	61,410	240,469	238,16
1001 General Fund	**R45000 State Revenues**	**No Program**	**231,827**	**-**	**231,827**	**61,410**	**240,469**	**238,16**
1001 General Fund	49101 Transfer In - General	No Program	4,900	-	-	-	-	
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**4,900**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**No Program**	**236,727**	**-**	**231,827**	**61,410**	**240,469**	**238,16**
1001 General Fund	51111 Regular salaries and wages	No Program	150,696	-	147,973	110,298	142,794	138,12
1001 General Fund	51115 Overtime	No Program	10,000	-	10,000	5,535	8,101	11,09
1001 General Fund	51202 Longevity Pay	No Program	2,260	-	2,220	1,738	4,525	4,47
1001 General Fund	51207 Standby Call Back Pay	No Program	-	-	-	0	0	12
1001 General Fund	51208 Shift Differential	No Program	-	-	-	0	0	10
1001 General Fund	51209 Out of Area Pay	No Program	-	-	-	0	1,200	1,20
1001 General Fund	51211 Post Certificate Pay	No Program	-	-	-	0	3,781	3,68
1001 General Fund	51212 Field Training	No Program	-	-	-	0	0	61
1001 General Fund	51213 Uniform Allowance	No Program	2,000	-	2,000	1,503	2,004	2,00
1001 General Fund	52101 Retirement - Employer	No Program	34,396	-	27,929	20,820	33,732	30,76
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	24,857	-	38,615	39,200	32,547	41,31
1001 General Fund	52201 Medical - Active Employees	No Program	21,963	-	23,853	18,084	30,595	30,25
1001 General Fund	52202 Dental - Active Employees	No Program	2,062	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	349	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	61	-	61	45	57	4
1001 General Fund	52206 Cash Cafeteria Plan	No Program	5,487	-	5,481	4,113	0	
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	61	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	10,149	-	9,988	7,500	9,283	9,24
1001 General Fund	52302 Medicare Total	No Program	2,374	-	2,336	1,754	2,172	2,16
1001 General Fund	52303 SDI Total	No Program	1,948	-	1,677	1,313	1,622	1,61
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	2,793	0	
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**268,663**	**-**	**272,133**	**214,696**	**272,413**	**276,80**
1001 General Fund	60101 Uniforms / Clothing	No Program	500	-	500	0	275	47
1001 General Fund	60111 Training and Seminars	No Program	4,000	-	2,000	0	2,390	5,44
1001 General Fund	60123 Mileage	No Program	-	-	1,000	-	-	
1001 General Fund	60131 Maintenance - Equipment	No Program	15,000	-	10,000	2,873	3,993	15,93
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	1,000	-	1,000	0	0	33
1001 General Fund	60152 Emergency Response Supplies	No Program	2,500	-	2,500	1,392	0	2,50
1001 General Fund	60153 Special Departmental Supplies	No Program	500	-	500	0	0	46.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	60155 Small Tools	No Program	500	-	500	0	57	53
1001 General Fund	60201 Miscellaneous Expense	No Program	2,000	-	1,000	1,596	0	47
1001 General Fund	60213 Office Supplies	No Program	500	-	500	0	0	39
1001 General Fund	60411 Telephone and Internet	No Program	1,000	-	1,000	370	356	39
1001 General Fund	60414 Electricity	No Program	3,000	-	3,000	630	1,157	3,00
1001 General Fund	60421 Equipment	No Program	1,000	-	1,000	0	205	
1001 General Fund	60441 Fuel	No Program	14,000	-	22,000	8,314	9,627	17,84
1001 General Fund	60621 County Vehicle Expense	No Program	-	-	15,100	15,816	11,593	10,09
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**45,500**	**-**	**61,600**	**30,991**	**29,653**	**57,91**
1001 General Fund	80231 General Insurance	No Program	5,049	-	6,130	3,952	4,355	4,01
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**5,049**	**-**	**6,130**	**3,952**	**4,355**	**4,01**
1001 General Fund	**Expenses Total Expense**	**No Program**	**319,212**	**-**	**339,863**	**249,639**	**306,421**	**338,73**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**82,485**	**-**	**108,036**	**188,229**	**65,952**	**100,57**
Total Funds	**MPC_Net Balance**	**Total Program**	**(82,485)**	**-**	**(108,036)**	**(188,229)**	**(65,952)**	**(100,57**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Jail / Sheriff-Coroner-Public-Administrator **Budget Unit #: 1001-220**

Program Description:

The Mariposa County Sheriff's Office Adult Detention Facility (Jail) is a 58-bed maximum security facility with both single cell and dormitory accommodations. The facility includes a medical examination room, full-service kitchen, program and administrative space and exercise space for male and female inmates.

The jail is operated under regulations promulgated by the State of California. The jail program also provides the central location for the registration of persons required to register under Section 290 P.C. for sex offenses, also arson and drug offenses. The program is also responsible for the collection of DNA samples of persons required to submit samples for the State of California Central DNA Data Bank.

The Jail provides housing for persons arrested by the Mariposa County Sheriff's Office and our surrounding law enforcement partners.

Accomplishments:

- The remodel of the medical examination room to facilitate better Medical Assisted Treatment (MAT) for withdrawals has been completed.
- Maintained a Covid-19 free environment for the inmate population.
- Partial camera and control room display upgrades have been completed.
- Transition of jail maintenance to the county Facilities Maintenance department.
- Replacement of old door lock mechanisms that were not functioning properly.
- Transition of 4 doors from mechanical or control room opening to utilization of a key fob mechanism.
- Inmate storage has been revamped to accommodate sealed storage containers to stop property to property contamination.
- Transition inmate phone services from Edovo to NCIC getting better service and revenue for Inmate Welfare.
- Increased Mental Health services for providing therapeutic treatment.
- Changes to the Jail Management System (JMS) for better tracking of inmate movement.

Goals & Objectives:

- Fill vacant staffing positions to facilitate normal staffing levels.
- Continue Adult Detention Facility roof maintenance. Get a new bid for room maintenance and complete the needed maintenance.
- Development of a permanent stand-alone auxiliary water storage source to support facility needs.
- Purchase and implementation of a contraband body scanner to provide additional safety for all on site.
- Continue to enhance video security system final phase.
- Install sealed food hatches on lockdown cell doors, rec yard doors and put food hatch doors on booking doors.
- Acquire equipment to begin building a Supervised Release program to allow for better control of the overall jail inmate population.
- Purchase of Guardian RFID inmate tracking system to more accurately document inmate movement and mitigate the split attention requirements on the control room officer.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Jail / Sheriff-Coroner-Public-Administrator **Budget Unit #: 1001-220**

Requested Changes:

Revenues remain relatively constant and are expected to meet projections. The large transfer in from the Jail Based Competency Treatment grant in FY21 did not continue into FY22 because the grant is winding down.

A request for multiple frozen positions created due to the COVID-19 Pandemic have been submitted to be re-instated.

Several General Fund expense lines were decreased in order to allow savings in the Mariposa County General Fund for FY20-21, these expense lines have been increased to show anticipated post COVID-19 expenditures. The Community Safety Services line that pays for extraditions of inmates has been increased to support an increase in out of state extraditions. The Inmate Food line has been increased to support the contract increases. A significant increase has been made to the medical line to support the contract increases.

Recommendation:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 220 - Adult Detention

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-201
1001 General Fund	45049 SSI Recoupment Program - State	No Program	2,000	-	5,000	400	2,600	4,
1001 General Fund	45125 MAT - State	No Program	0	-	-	5,000	47,196	
1001 General Fund	45301 State Law Enforcement - State	No Program	0	-	-	71,184	0	
1001 General Fund	**R45000 State Revenues**	**No Program**	**2,000**	**-**	**5,000**	**76,584**	**49,796**	**4,**
1001 General Fund	47354 Week-End Inmate Housing	No Program	1,000	-	1,000	0	640	
1001 General Fund	47355 Arts Council Services	No Program	2,500	-	2,500	0	1,263	
1001 General Fund	47356 Work Furlough	No Program	1,000	-	1,000	360	1,960	
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**4,500**	**-**	**4,500**	**360**	**3,863**	**1,**
1001 General Fund	48183 Other Revenue - General	No Program	-	-	-	20	76	
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	0	3,
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**20**	**76**	**3,**
1001 General Fund	49101 Transfer In - General	No Program	-	-	153,733	4,224	97,577	23,
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**153,733**	**4,224**	**97,577**	**23,**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**6,500**	**-**	**163,233**	**81,188**	**151,312**	**32,**
1001 General Fund	51111 Regular salaries and wages	No Program	1,304,297	-	1,208,505	890,690	1,096,533	1,162,
1001 General Fund	51115 Overtime	No Program	148,600	-	148,600	57,849	104,755	109,
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	471	2,748	17,
1001 General Fund	51202 Longevity Pay	No Program	33,259	-	32,457	23,601	31,184	21,
1001 General Fund	51208 Shift Differential	No Program	14,000	-	14,000	10,243	12,021	13,
1001 General Fund	51211 Post Certificate Pay	No Program	16,066	-	15,692	11,927	13,917	16,
1001 General Fund	51212 Field Training	No Program	4,000	-	4,000	3,320	4,347	4,
1001 General Fund	51213 Uniform Allowance	No Program	19,200	-	18,200	14,233	19,287	18,
1001 General Fund	52101 Retirement - Employer	No Program	262,140	-	246,823	180,660	213,834	213,
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	187,573	-	140,329	142,450	132,705	190,
1001 General Fund	52201 Medical - Active Employees	No Program	178,146	-	186,751	149,568	192,622	220,
1001 General Fund	52202 Dental - Active Employees	No Program	19,928	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	2,891	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	742	-	712	553	642	
1001 General Fund	52206 Cash Cafeteria Plan	No Program	81,180	-	76,587	57,962	66,947	50,
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	520	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	98,209	-	90,912	64,684	82,031	84,
1001 General Fund	52302 Medicare Total	No Program	22,969	-	21,262	15,129	19,184	19,
1001 General Fund	52303 SDI Total	No Program	17,602	-	14,910	11,409	13,484	14,
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	522	6,432	2,
1001 General Fund	52502 Group Health for Retirees	No Program	68,041	-	67,411	48,284	64,163	67,
1001 General Fund	52503 Unemployment	No Program	-	-	-	173	0	
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**2,479,363**	**-**	**2,287,151**	**1,683,728**	**2,076,836**	**2,229,**
1001 General Fund	60101 Uniforms / Clothing	No Program	10,000	-	10,000	1,163	9,076	8,
1001 General Fund	60102 Food	No Program	215,300	-	186,763	133,808	200,799	209,
1001 General Fund	60103 Safety Equipment	No Program	8,000	-	6,000	5,594	9,542	7,
1001 General Fund	60111 Training and Seminars	No Program	6,100	-	6,100	328	4,840	4,
1001 General Fund	60123 Mileage	No Program	0	-	-	0	579	

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 220 - Adult Detention

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-201
1001 General Fund	60131 Maintenance - Equipment	No Program	6,500	-	6,500	5,989	6,679	4,
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	80,000	-	65,000	27,449	57,902	28,
1001 General Fund	60153 Special Departmental Supplies	No Program	3,050	-	3,050	21,835	14,055	5,
1001 General Fund	60181 Medical and Laboratory Expenses	No Program	525,000	-	400,000	167,404	417,255	394,
1001 General Fund	60213 Office Supplies	No Program	-	-	-	0	241	
1001 General Fund	60215 Janitorial Supplies	No Program	26,000	-	26,000	19,113	25,531	30,
1001 General Fund	60411 Telephone and Internet	No Program	-	-	-	0	1,163	
1001 General Fund	60414 Electricity	No Program	137,550	-	149,550	119,032	173,125	168,
1001 General Fund	60421 Equipment	No Program	5,000	-	5,000	1,840	519	
1001 General Fund	60503 Client - Community Safety Services	No Program	15,000	-	5,000	12,120	10,062	10,
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**1,037,500**	**-**	**868,963**	**515,675**	**931,368**	**873,**
1001 General Fund	70211 General Equipment	No Program	-	-	14,215	14,215	0	138,
1001 General Fund	70221 Technological Equipment	No Program	-	-	-	0	0	
1001 General Fund	**E70000 Fixed Asset Expenses**	**No Program**	**-**	**-**	**14,215**	**14,215**	**0**	**138,**
1001 General Fund	80231 General Insurance	No Program	61,539	-	149,637	121,117	117,541	108,
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**61,539**	**-**	**149,637**	**121,117**	**117,541**	**108,**
1001 General Fund	**Expenses Total Expense**	**No Program**	**3,578,402**	**-**	**3,319,966**	**2,334,735**	**3,125,745**	**3,349,**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**3,571,902**	**-**	**3,156,733**	**2,253,547**	**2,974,433**	**3,316,**
3361 County Inmate Welfare Fund Duplicate Fund and Account	44201 Interest From Investments	No Program	-	-	400	734	1,151	
3361 County Inmate Welfare Fund Duplicate Fund and Account	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**400**	**734**	**1,151**	
3361 County Inmate Welfare Fund Duplicate Fund and Account	48188 County Inmate Welfare	No Program	25,000	-	25,000	32,913	33,857	37,
3361 County Inmate Welfare Fund Duplicate Fund and Account	**R48000 Miscellaneous Revenues**	**No Program**	**25,000**	**-**	**25,000**	**32,913**	**33,857**	**37,**
3361 County Inmate Welfare Fund Duplicate Fund and Account	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**70,041**	**-**	**-**	
3361 County Inmate Welfare Fund Duplicate Fund and Account	**Revenues Total Revenue**	**No Program**	**25,000**	**-**	**95,441**	**33,647**	**35,008**	**38,**
3361 County Inmate Welfare Fund Duplicate Fund and Account	51112 Extra Help	No Program	-	-	-	0	5,043	17,
3361 County Inmate Welfare Fund Duplicate Fund and Account	52302 Medicare Total	No Program	-	-	-	0	81	
3361 County Inmate Welfare Fund Duplicate Fund and Account	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**-**	**0**	**5,124**	**17,**
3361 County Inmate Welfare Fund Duplicate Fund and Account	60201 Miscellaneous Expense	No Program	24,888	-	95,086	7,604	5,950	7,
3361 County Inmate Welfare Fund Duplicate Fund and Account	**E60000 Operating Expenses**	**No Program**	**24,888**	**-**	**95,086**	**7,604**	**5,950**	**7,**
3361 County Inmate Welfare Fund Duplicate Fund and Account	70221 Technological Equipment	No Program	-	-	-	0	20,759	
3361 County Inmate Welfare Fund Duplicate Fund and Account	**E70000 Fixed Asset Expenses**	**No Program**	**-**	**-**	**-**	**0**	**20,759**	
3361 County Inmate Welfare Fund Duplicate Fund and Account	80231 General Insurance	No Program	112	-	355	267	348	
3361 County Inmate Welfare Fund Duplicate Fund and Account	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**112**	**-**	**355**	**267**	**348**	
3361 County Inmate Welfare Fund Duplicate Fund and Account	**Expenses Total Expense**	**No Program**	**25,000**	**-**	**95,441**	**7,871**	**32,181**	**25,**
3361 County Inmate Welfare Fund Duplicate Fund and Account	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**25,776**	**2,827**	**13,**
Total Funds	**MPC_Net Balance**	**Total Program**	**(3,571,902)**	**-**	**(3,156,733)**	**(2,227,771)**	**(3,179,763)**	**(3,303,5**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Probation Corrections / Probation **Budget Unit #: 1001-223**

Program Description:

The 4-bed Juvenile Hall is used for the detention of juvenile offenders for a period of up to 96 hours. The facility is staffed with on-call employees when a youth is detained. Youth requiring detention beyond 96 hours are transported to a full-service juvenile hall in another county. Mariposa County currently has housing contracts with Kern, Madera and Tuolumne County Probation Departments. Youth detained in any juvenile hall have access to counseling, mentoring, educational and other services as needed. The Chief Probation Officer is responsible for the operations of the facility.
The Probation Department also provides other programs that reduce the costs of incarcerating adult and juvenile offenders, while holding offenders accountable. These programs include Pre-trial Services, community service, electronic monitoring, Probation Works Program and SCRAM – an alcohol detection program. All of these programs support the expanded role of Probation since the implementation of the Public Safety Realignment Act of 2011.

Accomplishments:

- All juveniles detained were safely contained and no suicides or escapes from custody occurred.
- No Correction staff was injured during any incarcerated event.
- Installed safety equipment and enacted policies to minimize the risk of contracting/spreading COVID-19.
- No reported cases of COVID-19 inside the institution.
- Provided training to 4 Deputy Probation Officers so they can be utilized as institutional staff to supervise youth in custody.

Goals and Objectives for Fiscal Year:

- Continue to maintain current extra-help probation corrections officer employees.
- Continue to provide prevention and early intervention services to youth to deter delinquent behavior while holding youth accountable and protect the community.

Requested Changes:

There are no requested changes.

Recommended Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 223 - Juvenile Detention

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
1001 General Fund	47328 Electronic Monitor Fees	No Program	-	-	-	0	0	62
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	**62**
1001 General Fund	48199 Juvenile Hall Fees	No Program	-	-	-	0	3	
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**0**	**3**	
1001 General Fund	**Revenues Total Revenue**	**No Program**	**-**	**-**	**-**	**0**	**3**	**62**
1001 General Fund	51111 Regular salaries and wages	No Program	-	-	-	3	23,786	108,91
1001 General Fund	51112 Extra Help	No Program	45,000	-	45,000	12,553	33,126	28,06
1001 General Fund	51115 Overtime	No Program	1,000	-	1,000	0	0	12
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	0	0	46
1001 General Fund	51202 Longevity Pay	No Program	-	-	-	0	511	3,25
1001 General Fund	51207 Standby Call Back Pay	No Program	22,500	-	22,500	12,100	16,541	16,74
1001 General Fund	51213 Uniform Allowance	No Program	-	-	-	1	215	
1001 General Fund	52101 Retirement - Employer	No Program	-	-	-	1	3,264	18,84
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	-	-	-	0	13,632	18,04
1001 General Fund	52201 Medical - Active Employees	No Program	-	-	-	1	6,889	12,76
1001 General Fund	52205 Life Insurance	No Program	-	-	-	3	12	4
1001 General Fund	52206 Cash Cafeteria Plan	No Program	-	-	-	0	297	11,51
1001 General Fund	52301 Social Security Total	No Program	1,457	-	1,457	(2)	2,002	7,77
1001 General Fund	52302 Medicare Total	No Program	993	-	994	365	1,189	2,45
1001 General Fund	52303 SDI Total	No Program	-	-	235	3	250	1,25
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	0	7,369	
1001 General Fund	52502 Group Health for Retirees	No Program	10,741	-	10,763	7,680	9,581	6,02
1001 General Fund	52503 Unemployment	No Program	-	-	1,646	1,154	0	
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**81,691**	**-**	**83,595**	**33,862**	**118,664**	**236,28**
1001 General Fund	60101 Uniforms / Clothing	No Program	1,000	-	1,000	0	491	
1001 General Fund	60102 Food	No Program	750	-	750	-	-	
1001 General Fund	60106 Pre-Employment Expenses	No Program	1,000	-	1,000	-	-	
1001 General Fund	60111 Training and Seminars	No Program	4,000	-	4,000	0	1,920	1,89
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	2,000	-	2,000	458	5,894	71
1001 General Fund	60191 Memberships	No Program	150	-	150	-	-	
1001 General Fund	60213 Office Supplies	No Program	4,000	-	4,000	328	1,427	1,50
1001 General Fund	60215 Janitorial Supplies	No Program	1,250	-	1,250	397	958	72
1001 General Fund	60301 General Professional Services	No Program	6,000	-	6,000	600	3	2,24
1001 General Fund	60411 Telephone and Internet	No Program	5,000	-	5,000	2,575	3,854	4,53
1001 General Fund	60431 Software	No Program	1,000	-	1,000	791	777	1,01
1001 General Fund	60441 Fuel	No Program	2,500	-	2,500	244	1,479	1,43

Mariposa County

Lineitem Worksheet - 223 - Juvenile Detention

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	60518 Client - Clothing	No Program	200	-	200	0	745	30
1001 General Fund	60541 Client - Medical Professionals	No Program	2,000	-	2,000	-	-	
1001 General Fund	60542 Client - Board and Care	No Program	20,000	-	20,000	0	10,412	1,00
1001 General Fund	60621 County Vehicle Expense	No Program	5,500	-	5,500	2,714	4,321	3,54
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**56,350**	**-**	**56,350**	**8,107**	**32,281**	**18,91**
1001 General Fund	80231 General Insurance	No Program	1,437	-	3,277	2,457	2,568	2,07
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**1,437**	**-**	**3,277**	**2,457**	**2,568**	**2,07**
1001 General Fund	**Expenses Total Expense**	**No Program**	**139,478**	**-**	**143,222**	**44,426**	**153,513**	**257,28**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**139,478**	**-**	**143,222**	**44,426**	**153,510**	**256,65**
3432 Community Corrections AB 109	51111 Regular salaries and wages	No Program	61,589	-	-	-	-	
3432 Community Corrections AB 109	51213 Uniform Allowance	No Program	515	-	-	-	-	
3432 Community Corrections AB 109	52101 Retirement - Employer	No Program	8,087	-	-	-	-	
3432 Community Corrections AB 109	52201 Medical - Active Employees	No Program	13,926	-	-	-	-	
3432 Community Corrections AB 109	52202 Dental - Active Employees	No Program	1,508	-	-	-	-	
3432 Community Corrections AB 109	52203 Vision - Active Employees	No Program	246	-	-	-	-	
3432 Community Corrections AB 109	52205 Life Insurance	No Program	31	-	-	-	-	
3432 Community Corrections AB 109	52208 Medical Insurance Administrative Fee	No Program	31	-	-	-	-	
3432 Community Corrections AB 109	52301 Social Security Total	No Program	3,892	-	-	-	-	
3432 Community Corrections AB 109	52302 Medicare Total	No Program	910	-	-	-	-	
3432 Community Corrections AB 109	52303 SDI Total	No Program	754	-	-	-	-	
3432 Community Corrections AB 109	**E50000 Salary and Benefit Expenses**	**No Program**	**91,489**	**-**	**-**	**-**	**-**	
3432 Community Corrections AB 109	**Expenses Total Expense**	**No Program**	**91,489**	**-**	**-**	**-**	**-**	
3432 Community Corrections AB 109	**MPC_Budget Net Balance**	**No Program**	**91,489**	**-**	**-**	**-**	**-**	
Total Funds	**MPC_Net Balance**	**Total Program**	**(230,967)**	**-**	**(143,222)**	**(44,426)**	**(153,510)**	**(256,65**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Probation **Budget Unit #: 1001-224**

Program Description:

The Probation Department is a component of the criminal justice system, providing adult and juvenile court correctional services, and juvenile processing and detention services. The primary statutory responsibilities of the Probation Department are set forth in the Penal Code and the Welfare and Institution Codes of the State of California. The primary objective of Probation services is to reduce the incidence and impact of criminal behavior of juveniles and adults by: holding offenders accountable for criminal conduct; providing assistance to crime victims; providing investigation and enforcement services for the courts; building community safety by developing and operating local correction programs that provide for public protection, the prevention of crime, and redirection of offenders.

Accomplishments:

- Conducted over 150 pretrial assessments for the Court resulting in a decrease in failure to appear and alleviating jail overcrowding.
- Supervised over 60 pretrial release defendants for the Court resulting in a decrease in failure to appear and early engagement in rehabilitative services.
- Monitored over 40 participants in the Secure Continuous Remote Alcohol Monitoring (SCRAM) program resulting in over 3,000 sober days and a 98.9% success rate (no alcohol).
- Provided intensive rehabilitative and case management services to over 20 Behavioral Health Court participants. Had four participants successfully graduate the program.

Goals and Objectives for Fiscal Year:

- Continue to decrease probation violations by applying rehabilitative services and appropriate supervision levels targeted at criminogenic needs.
- Offer and expand evidence-based programing for long term jail inmates.
- Expand pretrial supervision services due to restructured bail guidelines.

Requested Changes:

Eliminated probation fee and electronic monitoring revenue due to changes in state law. Several positions continue to be funded in Probation's special revenue funds.

Recommended Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 224 - Probation

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-201
1001 General Fund	43004 Restitution Rebate	No Program	3,000	-	3,000	1,330	1,656	2,
1001 General Fund	**R43000 Fines Forfeitures and Penalty Revenues**	**No Program**	**3,000**	**-**	**3,000**	**1,330**	**1,656**	**2,**
1001 General Fund	45125 MAT - State	No Program	-	-	-	0	1,770	
1001 General Fund	45171 Juvenile Probations & Camps - State	No Program	30,000	-	30,000	28,463	31,495	30,
1001 General Fund	**R45000 State Revenues**	**No Program**	**30,000**	**-**	**30,000**	**28,463**	**33,265**	**30,**
1001 General Fund	47328 Electronic Monitor Fees	No Program	-	-	5,000	2,920	2,615	6,
1001 General Fund	47332 Probation Fees	No Program	-	-	20,000	9,941	12,702	13,
1001 General Fund	47353 Drug Test Fees	No Program	-	-	-	193	185	1,
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**-**	**-**	**25,000**	**13,054**	**15,502**	**20,**
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	36	
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**0**	**36**	
1001 General Fund	49101 Transfer In - General	No Program	59,149	-	58,543	(86)	51,632	53,
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**59,149**	**-**	**58,543**	**(86)**	**51,632**	**53,**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**92,149**	**-**	**116,543**	**42,761**	**102,091**	**106,**
1001 General Fund	51111 Regular salaries and wages	No Program	616,766	-	620,482	480,158	685,218	642,
1001 General Fund	51112 Extra Help	No Program	33,000	-	33,000	17,773	34,755	22,
1001 General Fund	51115 Overtime	No Program	7,000	-	7,000	1,708	3,868	1,
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	152	44	1,
1001 General Fund	51202 Longevity Pay	No Program	18,515	-	13,652	10,382	18,414	21,
1001 General Fund	51207 Standby Call Back Pay	No Program	12,500	-	12,500	6,410	8,912	8,
1001 General Fund	51211 Post Certificate Pay	No Program	12,360	-	12,046	8,995	11,484	9,
1001 General Fund	51213 Uniform Allowance	No Program	2,452	-	2,453	1,836	2,921	2,
1001 General Fund	52101 Retirement - Employer	No Program	131,853	-	128,035	96,874	136,630	125,
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	194,017	-	149,856	152,118	137,171	208,
1001 General Fund	52201 Medical - Active Employees	No Program	57,617	-	66,064	50,808	73,043	71,
1001 General Fund	52202 Dental - Active Employees	No Program	7,015	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	1,399	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	368	-	368	284	404	
1001 General Fund	52206 Cash Cafeteria Plan	No Program	32,821	-	33,423	26,163	42,427	42,
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	168	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	42,369	-	42,761	32,592	47,229	46,
1001 General Fund	52302 Medicare Total	No Program	10,484	-	10,586	7,981	11,573	11,
1001 General Fund	52303 SDI Total	No Program	6,348	-	5,508	4,451	6,301	6,
1001 General Fund	52401 Accrued Benefits	No Program	-	-	4,117	4,117	0	26,
1001 General Fund	52502 Group Health for Retirees	No Program	27,262	-	31,853	19,687	28,967	29,
1001 General Fund	52503 Unemployment	No Program	-	-	-	0	0	6,
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**1,214,314**	**-**	**1,173,704**	**922,489**	**1,249,361**	**1,283,**
1001 General Fund	60101 Uniforms / Clothing	No Program	150	-	150	-	-	
1001 General Fund	60103 Safety Equipment	No Program	5,000	-	5,000	1,351	3,354	5,
1001 General Fund	60106 Pre-Employment Expenses	No Program	500	-	500	26	77	
1001 General Fund	60111 Training and Seminars	No Program	3,000	-	3,000	188	6,058	6,
1001 General Fund	60123 Mileage	No Program	400	-	400	0	557	
1001 General Fund	60131 Maintenance - Equipment	No Program	100	-	100	0	323	
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	2,000	-	2,000	-	-	
1001 General Fund	60157 Ammunition	No Program	2,000	-	2,000	0	3,420	
1001 General Fund	60181 Medical and Laboratory Expenses	No Program	700	-	700	635	14,931	14,943

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 224 - Probation

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-201
Fund	Account	Program						
1001 General Fund	60191 Memberships	No Program	1,300	-	1,300	1,175	1,117	1,
1001 General Fund	60211 Copy Machine Expense	No Program	6,000	-	5,000	3,849	5,679	3,
1001 General Fund	60213 Office Supplies	No Program	5,000	-	5,000	2,816	8,552	8,
1001 General Fund	60301 General Professional Services	No Program	-	-	-	0	5,409	
1001 General Fund	60309 Emergency Operations Services	No Program	2,000	-	2,000	-	-	
1001 General Fund	60371 Bank Fees	No Program	-	-	-	0	0	
1001 General Fund	60411 Telephone and Internet	No Program	14,000	-	14,000	7,379	10,641	10,
1001 General Fund	60431 Software	No Program	18,000	-	18,000	13,389	16,333	14,
1001 General Fund	60441 Fuel	No Program	5,000	-	5,000	1,162	4,435	5,
1001 General Fund	60503 Client - Community Safety Services	No Program	2,000	-	2,000	200	1,486	
1001 General Fund	60508 Client - Community Education and Engagement	No Program	4,225	-	4,225	700	1,690	2,
1001 General Fund	60546 Client - Lab Data Monitoring Services	No Program	2,000	-	2,000	884	796	3,
1001 General Fund	60621 County Vehicle Expense	No Program	30,000	-	30,000	11,870	27,150	25,
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**103,375**	**-**	**102,375**	**45,624**	**112,008**	**102,**
1001 General Fund	80231 General Insurance	No Program	25,966	-	24,815	18,612	19,792	38,
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**25,966**	**-**	**24,815**	**18,612**	**19,792**	**38,**
1001 General Fund	**Expenses Total Expense**	**No Program**	**1,343,655**	**-**	**1,300,894**	**986,725**	**1,381,161**	**1,424,**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**1,251,506**	**-**	**1,184,351**	**943,964**	**1,279,070**	**1,317,**
3351 JJCPA Juvenile Justice Crime Prevention Act	44201 Interest From Investments	No Program	2,500	-	2,500	1,816	3,577	2,
3351 JJCPA Juvenile Justice Crime Prevention Act	**R44000 Interest Revenues**	**No Program**	**2,500**	**-**	**2,500**	**1,816**	**3,577**	**2,**
3351 JJCPA Juvenile Justice Crime Prevention Act	45291 SLESF Supplemental Law Enforcement Services - State	No Program	75,000	-	75,000	68,448	81,024	79,
3351 JJCPA Juvenile Justice Crime Prevention Act	**R45000 State Revenues**	**No Program**	**75,000**	**-**	**75,000**	**68,448**	**81,024**	**79,**
3351 JJCPA Juvenile Justice Crime Prevention Act	49101 Transfer In - General	No Program	-	-	-	0	722	12,
3351 JJCPA Juvenile Justice Crime Prevention Act	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**-**	**0**	**722**	**12,**
3351 JJCPA Juvenile Justice Crime Prevention Act	**49999 Beginning Fund Balance**	**No Program**	**111,072**	**-**	**178,981**	**-**	**-**	
3351 JJCPA Juvenile Justice Crime Prevention Act	**Revenues Total Revenue**	**No Program**	**188,572**	**-**	**256,481**	**70,264**	**85,323**	**94,**
3351 JJCPA Juvenile Justice Crime Prevention Act	60111 Training and Seminars	No Program	1,000	-	5,000	-	-	
3351 JJCPA Juvenile Justice Crime Prevention Act	60132 Maintenance - Buildings and Improvements	No Program	2,500	-	20,000	-	-	
3351 JJCPA Juvenile Justice Crime Prevention Act	60201 Miscellaneous Expense	No Program	2,423	-	5,990	0	1,869	1,
3351 JJCPA Juvenile Justice Crime Prevention Act	60301 General Professional Services	No Program	100,000	-	41,448	50,000	0	
3351 JJCPA Juvenile Justice Crime Prevention Act	60411 Telephone and Internet	No Program	1,500	-	1,500	560	496	
3351 JJCPA Juvenile Justice Crime Prevention Act	60421 Equipment	No Program	1,000	-	10,000	-	-	
3351 JJCPA Juvenile Justice Crime Prevention Act	60508 Client - Community Education and Engagement	No Program	3,000	-	25,000	0	0	
3351 JJCPA Juvenile Justice Crime Prevention Act	60519 Client - Contracted Program Costs	No Program	5,000	-	35,000	-	-	
3351 JJCPA Juvenile Justice Crime Prevention Act	60521 Client - Education	No Program	2,500	-	27,000	-	-	
3351 JJCPA Juvenile Justice Crime Prevention Act	60541 Client - Medical Professionals	No Program	2,500	-	30,000	-	-	
3351 JJCPA Juvenile Justice Crime Prevention Act	60542 Client - Board and Care	No Program	10,000	-	-	-	-	
3351 JJCPA Juvenile Justice Crime Prevention Act	**E60000 Operating Expenses**	**No Program**	**131,423**	**-**	**200,938**	**50,560**	**2,365**	**1,**
3351 JJCPA Juvenile Justice Crime Prevention Act	80111 Transfer Out - General	No Program	57,149	-	55,543	0	50,896	50,
3351 JJCPA Juvenile Justice Crime Prevention Act	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**57,149**	**-**	**55,543**	**0**	**50,896**	**50,**
3351 JJCPA Juvenile Justice Crime Prevention Act	**Expenses Total Expense**	**No Program**	**188,572**	**-**	**256,481**	**50,560**	**53,261**	**51,**
3351 JJCPA Juvenile Justice Crime Prevention Act	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**19,704**	**32,062**	**42,**
3360 Domestic Violence - Probation	43007 Domestic Violence Fines	No Program	300	-	500	2	265	
3360 Domestic Violence - Probation	43017 Domestic Violence-Courts	No Program	200	-	100	51	347	
3360 Domestic Violence - Probation	**R43000 Fines Forfeitures and Penalty Revenues**	**No Program**	**500**	**-**	**600**	**53**	**612**	
3360 Domestic Violence - Probation	44201 Interest From Investments	No Program	-	-	-	1	4	
3360 Domestic Violence - Probation	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**1**	**4**	
3360 Domestic Violence - Probation	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**23**	**-**	**-**	
3360 Domestic Violence - Probation	**Revenues Total Revenue**	**No Program**	**500**	**-**	**623**	**54**	**616**	
3360 Domestic Violence - Probation	60201 Miscellaneous Expense	No Program	500	-	623	0	613	758

Mariposa County

Lineitem Worksheet - 224 - Probation

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-201
Fund	**Account**	**Program**						
3360 Domestic Violence - Probation	**E60000 Operating Expenses**	**No Program**	**500**	**-**	**623**	**0**	**613**	
3360 Domestic Violence - Probation	**Expenses Total Expense**	**No Program**	**500**	**-**	**623**	**0**	**613**	
3360 Domestic Violence - Probation	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**54**	**3**	
3366 Probation Drug Program	43016 Probation-Drug Program/H&S11372.7	No Program	600	-	600	340	1,042	1,
3366 Probation Drug Program	**R43000 Fines Forfeitures and Penalty Revenues**	**No Program**	**600**	**-**	**600**	**340**	**1,042**	**1,**
3366 Probation Drug Program	44201 Interest From Investments	No Program	50	-	50	61	108	
3366 Probation Drug Program	**R44000 Interest Revenues**	**No Program**	**50**	**-**	**50**	**61**	**108**	
3366 Probation Drug Program	**49999 Beginning Fund Balance**	**No Program**	**6,130**	**-**	**6,150**	**-**	**-**	
3366 Probation Drug Program	**Revenues Total Revenue**	**No Program**	**6,780**	**-**	**6,800**	**401**	**1,150**	**1,**
3366 Probation Drug Program	60201 Miscellaneous Expense	No Program	6,780	-	6,800	0	500	
3366 Probation Drug Program	**E60000 Operating Expenses**	**No Program**	**6,780**	**-**	**6,800**	**0**	**500**	
3366 Probation Drug Program	**Expenses Total Expense**	**No Program**	**6,780**	**-**	**6,800**	**0**	**500**	
3366 Probation Drug Program	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**401**	**650**	**1,**
3401 STC Standards And Training For Corrections	44201 Interest From Investments	No Program	-	-	-	80	(16)	(
3401 STC Standards And Training For Corrections	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**80**	**(16)**	**(
3401 STC Standards And Training For Corrections	45261 STC - Probation - State	No Program	7,500	-	9,750	8,316	7,650	6,
3401 STC Standards And Training For Corrections	45262 STC - Jail - State	No Program	12,300	-	10,200	8,137	12,690	9,
3401 STC Standards And Training For Corrections	**R45000 State Revenues**	**No Program**	**19,800**	**-**	**19,950**	**16,453**	**20,340**	**16,**
3401 STC Standards And Training For Corrections	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**5,815**	**-**	**-**	
3401 STC Standards And Training For Corrections	**Revenues Total Revenue**	**No Program**	**19,800**	**-**	**25,765**	**16,533**	**20,324**	**16,**
3401 STC Standards And Training For Corrections	60115 STC Training - Probation	No Program	7,500	-	11,336	3,653	6,064	6,
3401 STC Standards And Training For Corrections	60116 STC Training - Jail	No Program	12,300	-	14,429	2,056	8,638	10,
3401 STC Standards And Training For Corrections	**E60000 Operating Expenses**	**No Program**	**19,800**	**-**	**25,765**	**5,709**	**14,702**	**17,**
3401 STC Standards And Training For Corrections	**Expenses Total Expense**	**No Program**	**19,800**	**-**	**25,765**	**5,709**	**14,702**	**17,**
3401 STC Standards And Training For Corrections	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**10,824**	**5,622**	**1,**
3416 Revenue And Recovery	45301 State Law Enforcement - State	No Program	2,000	-	2,000	1,318	1,894	2,
3416 Revenue And Recovery	**R45000 State Revenues**	**No Program**	**2,000**	**-**	**2,000**	**1,318**	**1,894**	**2,**
3416 Revenue And Recovery	47327 Collection Program Fees	No Program	65,000	-	75,000	35,766	63,789	74,
3416 Revenue And Recovery	**R47000 Fees For Service Revenues**	**No Program**	**65,000**	**-**	**75,000**	**35,766**	**63,789**	**74,**
3416 Revenue And Recovery	49101 Transfer In - General	No Program	40,000	-	30,000	0	15,000	1,
3416 Revenue And Recovery	**R49000 Transfer In Revenues**	**No Program**	**40,000**	**-**	**30,000**	**0**	**15,000**	**1,**
3416 Revenue And Recovery	**49999 Beginning Fund Balance**	**No Program**	**5,543**	**-**	**13,935**	**-**	**-**	
3416 Revenue And Recovery	**Revenues Total Revenue**	**No Program**	**112,543**	**-**	**120,935**	**37,084**	**80,683**	**78,**
3416 Revenue And Recovery	51111 Regular salaries and wages	No Program	54,867	-	53,016	39,608	39,050	45,
3416 Revenue And Recovery	52101 Retirement - Employer	No Program	5,816	-	5,880	4,396	4,372	5,
3416 Revenue And Recovery	52102 Unfunded Liability Payment Total	No Program	8,323	-	6,095	6,185	5,745	4,
3416 Revenue And Recovery	52201 Medical - Active Employees	No Program	8,037	-	9,543	7,251	9,465	6,
3416 Revenue And Recovery	52202 Dental - Active Employees	No Program	1,508	-	-	-	-	
3416 Revenue And Recovery	52203 Vision - Active Employees	No Program	246	-	-	-	-	
3416 Revenue And Recovery	52205 Life Insurance	No Program	31	-	31	27	33	
3416 Revenue And Recovery	52206 Cash Cafeteria Plan	No Program	544	-	653	450	658	2,
3416 Revenue And Recovery	52208 Medical Insurance Administrative Fee	No Program	31	-	-	-	-	
3416 Revenue And Recovery	52301 Social Security Total	No Program	3,476	-	3,361	2,511	2,487	2,
3416 Revenue And Recovery	52302 Medicare Total	No Program	813	-	786	586	581	
3416 Revenue And Recovery	52303 SDI Total	No Program	673	-	537	428	395	
3416 Revenue And Recovery	**E50000 Salary and Benefit Expenses**	**No Program**	**84,365**	**-**	**79,902**	**61,442**	**62,786**	**67,**
3416 Revenue And Recovery	60111 Training and Seminars	No Program	3,000	-	3,000	0	0	
3416 Revenue And Recovery	60123 Mileage	No Program	400	-	400	-	-	
3416 Revenue And Recovery	60201 Miscellaneous Expense	No Program	3,172	-	6,678	-	-	
3416 Revenue And Recovery	60213 Office Supplies	No Program	2,500	-	4,000	100	126	2,076

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-201
3416 Revenue And Recovery	60351 Fees and Permits	No Program	7,000	-	9,000	4,419	6,985	6,
3416 Revenue And Recovery	60371 Bank Fees	No Program	1,550	-	1,550	848	1,132	1,
3416 Revenue And Recovery	60411 Telephone and Internet	No Program	750	-	750	-	-	
3416 Revenue And Recovery	60431 Software	No Program	5,000	-	10,000	1,125	1,304	1,
3416 Revenue And Recovery	**E60000 Operating Expenses**	**No Program**	**23,372**	**-**	**35,378**	**6,492**	**9,547**	**11,**
3416 Revenue And Recovery	80211 Departmental Overhead Transfer	No Program	4,000	-	4,700	1,843	3,577	3,
3416 Revenue And Recovery	80231 General Insurance	No Program	806	-	955	717	852	
3416 Revenue And Recovery	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**4,806**	**-**	**5,655**	**2,560**	**4,429**	**4,**
3416 Revenue And Recovery	**Expenses Total Expense**	**No Program**	**112,543**	**-**	**120,935**	**70,494**	**76,762**	**83,**
3416 Revenue And Recovery	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**33,410**	**3,921**	**5,**
3417 Youthful Offender	45301 State Law Enforcement - State	No Program	117,000	-	117,000	92,976	117,001	117,
3417 Youthful Offender	**R45000 State Revenues**	**No Program**	**117,000**	**-**	**117,000**	**92,976**	**117,001**	**117,**
3417 Youthful Offender	49101 Transfer In - General	No Program	-	-	-	0	0	
3417 Youthful Offender	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	
3417 Youthful Offender	**49999 Beginning Fund Balance**	**No Program**	**146,757**	**-**	**128,016**	**-**	**-**	
3417 Youthful Offender	**Revenues Total Revenue**	**No Program**	**263,757**	**-**	**245,016**	**92,976**	**117,001**	**117,**
3417 Youthful Offender	51111 Regular salaries and wages	No Program	62,043	-	56,722	41,889	43,513	57,
3417 Youthful Offender	51112 Extra Help	No Program	15,000	-	15,000	-	-	
3417 Youthful Offender	51115 Overtime	No Program	1,000	-	1,000	0	156	
3417 Youthful Offender	51201 FLSA Adjustment	No Program	-	-	-	6	0	
3417 Youthful Offender	51213 Uniform Allowance	No Program	515	-	515	387	473	
3417 Youthful Offender	52101 Retirement - Employer	No Program	8,146	-	7,399	5,465	5,671	6,
3417 Youthful Offender	52201 Medical - Active Employees	No Program	-	-	662	643	648	
3417 Youthful Offender	52202 Dental - Active Employees	No Program	997	-	-	-	-	
3417 Youthful Offender	52203 Vision - Active Employees	No Program	103	-	-	-	-	
3417 Youthful Offender	52205 Life Insurance	No Program	31	-	31	27	27	
3417 Youthful Offender	52206 Cash Cafeteria Plan	No Program	7,968	-	7,968	5,976	7,680	7,
3417 Youthful Offender	52301 Social Security Total	No Program	4,481	-	4,145	3,023	3,241	3,
3417 Youthful Offender	52302 Medicare Total	No Program	1,266	-	1,188	705	758	
3417 Youthful Offender	52303 SDI Total	No Program	855	-	662	516	518	
3417 Youthful Offender	**E50000 Salary and Benefit Expenses**	**No Program**	**102,405**	**-**	**95,292**	**58,637**	**62,685**	**78,**
3417 Youthful Offender	60101 Uniforms / Clothing	No Program	4,000	-	4,000	-	-	
3417 Youthful Offender	60103 Safety Equipment	No Program	5,000	-	5,000	255	539	2,
3417 Youthful Offender	60111 Training and Seminars	No Program	6,000	-	6,000	0	945	
3417 Youthful Offender	60123 Mileage	No Program	300	-	300	-	-	
3417 Youthful Offender	60132 Maintenance - Buildings and Improvements	No Program	20,000	-	20,000	80	3,305	
3417 Youthful Offender	60157 Ammunition	No Program	3,000	-	3,000	-	-	
3417 Youthful Offender	60181 Medical and Laboratory Expenses	No Program	1,000	-	1,000	225	281	
3417 Youthful Offender	60201 Miscellaneous Expense	No Program	53,733	-	41,704	1,614	3,689	3,
3417 Youthful Offender	60213 Office Supplies	No Program	10,000	-	10,000	49	97	
3417 Youthful Offender	60301 General Professional Services	No Program	10,000	-	10,000	0	1	
3417 Youthful Offender	60411 Telephone and Internet	No Program	1,500	-	1,500	292	516	
3417 Youthful Offender	60421 Equipment	No Program	5,000	-	5,000	-	-	
3417 Youthful Offender	60431 Software	No Program	8,000	-	8,000	1,057	1,031	2,
3417 Youthful Offender	60441 Fuel	No Program	3,500	-	3,500	407	1,023	
3417 Youthful Offender	60503 Client - Community Safety Services	No Program	-	-	3,000	196	112	
3417 Youthful Offender	60508 Client - Community Education and Engagement	No Program	12,000	-	12,000	0	2,078	
3417 Youthful Offender	60546 Client - Lab Data Monitoring Services	No Program	3,000	-	-	-	-	
3417 Youthful Offender	60621 County Vehicle Expense	No Program	6,000	-	6,000	2,714	4,267	3,
3417 Youthful Offender	**E60000 Operating Expenses**	**No Program**	**152,033**	**-**	**140,004**	**6,889**	**17,884**	**13,375**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 224 - Probation

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-201
Fund	**Account**	**Program**						
3417 Youthful Offender	80111 Transfer Out - General	No Program	6,000	-	6,000	0	1,668	8,
3417 Youthful Offender	80211 Departmental Overhead Transfer	No Program	2,500	-	2,500	1,019	1,257	1,
3417 Youthful Offender	80231 General Insurance	No Program	819	-	1,220	915	1,224	1,
3417 Youthful Offender	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**9,319**	**-**	**9,720**	**1,934**	**4,149**	**11,**
3417 Youthful Offender	**Expenses Total Expense**	**No Program**	**263,757**	**-**	**245,016**	**67,460**	**84,718**	**102,**
3417 Youthful Offender	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**25,516**	**32,283**	**14,**
3432 Community Corrections AB 109	45172 AB109 CCP Planning Grant - State	No Program	100,000	-	100,000	100,000	100,000	100,
3432 Community Corrections AB 109	45173 Early PRCS Release - State	No Program	20,500	-	10,250	14,237	10,250	20,
3432 Community Corrections AB 109	45174 Community Correct Growth - State	No Program	-	-	103,596	0	113,240	
3432 Community Corrections AB 109	45282 AB109 Implement (AB118) - State	No Program	720,884	-	746,622	482,466	688,774	722,
3432 Community Corrections AB 109	**R45000 State Revenues**	**No Program**	**841,384**	**-**	**960,468**	**596,703**	**912,264**	**842,**
3432 Community Corrections AB 109	**49999 Beginning Fund Balance**	**No Program**	**1,985,426**	**-**	**1,908,837**	**-**	**-**	
3432 Community Corrections AB 109	**Revenues Total Revenue**	**No Program**	**2,826,810**	**-**	**2,869,305**	**596,703**	**912,264**	**842,**
3432 Community Corrections AB 109	51111 Regular salaries and wages	No Program	139,183	-	187,547	130,407	76,566	70,
3432 Community Corrections AB 109	51112 Extra Help	No Program	50,000	-	50,000	14,104	26,232	41,
3432 Community Corrections AB 109	51115 Overtime	No Program	25,000	-	25,000	0	326	1,
3432 Community Corrections AB 109	51201 FLSA Adjustment	No Program	-	-	-	0	2	
3432 Community Corrections AB 109	51202 Longevity Pay	No Program	7,273	-	5,841	4,001	4,610	4,
3432 Community Corrections AB 109	51207 Standby Call Back Pay	No Program	8,000	-	6,000	2,423	3,479	4,
3432 Community Corrections AB 109	51213 Uniform Allowance	No Program	1,030	-	1,030	1,074	516	
3432 Community Corrections AB 109	52101 Retirement - Employer	No Program	28,671	-	33,389	24,338	17,910	15,
3432 Community Corrections AB 109	52102 Unfunded Liability Payment Total	No Program	0	-	20,804	21,119	17,266	
3432 Community Corrections AB 109	52201 Medical - Active Employees	No Program	14,147	-	31,063	23,355	14,863	14,
3432 Community Corrections AB 109	52202 Dental - Active Employees	No Program	1,550	-	-	-	-	
3432 Community Corrections AB 109	52203 Vision - Active Employees	No Program	206	-	-	-	-	
3432 Community Corrections AB 109	52205 Life Insurance	No Program	56	-	86	62	33	
3432 Community Corrections AB 109	52206 Cash Cafeteria Plan	No Program	7,968	-	5,064	4,327	0	
3432 Community Corrections AB 109	52208 Medical Insurance Administrative Fee	No Program	31	-	-	-	-	
3432 Community Corrections AB 109	52301 Social Security Total	No Program	11,594	-	14,928	8,738	5,175	4,
3432 Community Corrections AB 109	52302 Medicare Total	No Program	3,437	-	4,047	2,248	1,677	1,
3432 Community Corrections AB 109	52303 SDI Total	No Program	1,887	-	2,305	1,528	856	
3432 Community Corrections AB 109	52503 Unemployment	No Program	-	-	-	507	0	
3432 Community Corrections AB 109	**E50000 Salary and Benefit Expenses**	**No Program**	**300,033**	**-**	**387,104**	**238,231**	**169,511**	**160,**
3432 Community Corrections AB 109	60102 Food	No Program	1,000	-	1,000	-	-	
3432 Community Corrections AB 109	60103 Safety Equipment	No Program	40,000	-	50,000	3,418	5,415	9,
3432 Community Corrections AB 109	60111 Training and Seminars	No Program	45,000	-	50,000	3,725	7,140	11,
3432 Community Corrections AB 109	60132 Maintenance - Buildings and Improvements	No Program	100,000	-	-	-	-	
3432 Community Corrections AB 109	60157 Ammunition	No Program	8,000	-	10,000	0	2,042	
3432 Community Corrections AB 109	60181 Medical and Laboratory Expenses	No Program	100,000	-	125,000	4,022	5,738	17,
3432 Community Corrections AB 109	60201 Miscellaneous Expense	No Program	249,554	-	206,011	2,065	8,514	8,
3432 Community Corrections AB 109	60213 Office Supplies	No Program	45,000	-	50,000	4,580	3,713	1,
3432 Community Corrections AB 109	60215 Janitorial Supplies	No Program	20,000	-	20,000	-	-	
3432 Community Corrections AB 109	60301 General Professional Services	No Program	150,000	-	165,500	1,400	305	13,
3432 Community Corrections AB 109	60308 Law Enforcement Services	No Program	150,000	-	100,000	-	-	
3432 Community Corrections AB 109	60309 Emergency Operations Services	No Program	40,000	-	50,000	-	-	
3432 Community Corrections AB 109	60318 Legal Services	No Program	20,000	-	25,000	-	-	
3432 Community Corrections AB 109	60392 Rents and Leases - Buildings	No Program	50,000	-	50,000	11,475	15,574	15,
3432 Community Corrections AB 109	60411 Telephone and Internet	No Program	20,000	-	25,000	3,794	6,036	4,
3432 Community Corrections AB 109	60414 Electricity	No Program	10,000	-	10,000	679	633	
3432 Community Corrections AB 109	60421 Equipment	No Program	60,000	-	75,000	0	0	7,908

Mariposa County

Lineitem Worksheet - 224 - Probation

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-201
Fund	**Account**	**Program**						
3432 Community Corrections AB 109	60431 Software	No Program	90,000	-	110,000	3,557	14,549	3,
3432 Community Corrections AB 109	60441 Fuel	No Program	20,000	-	25,000	2,979	2,098	1,
3432 Community Corrections AB 109	60503 Client - Community Safety Services	No Program	60,000	-	75,000	0	200	
3432 Community Corrections AB 109	60505 Client - Community Economic Development Contributions	No Program	50,000	-	65,000	-	-	
3432 Community Corrections AB 109	60507 Client - Community Partners Contributions	No Program	150,000	-	200,000	17,049	69,607	50,
3432 Community Corrections AB 109	60508 Client - Community Education and Engagement	No Program	20,000	-	20,000	-	-	
3432 Community Corrections AB 109	60517 Client - Incentives	No Program	20,000	-	20,000	25	1,717	2,
3432 Community Corrections AB 109	60528 Client - Work Program Expense	No Program	20,000	-	25,000	1,092	1,562	1,
3432 Community Corrections AB 109	60535 Client - Temporary Housing	No Program	50,000	-	50,000	0	2,218	1,
3432 Community Corrections AB 109	60541 Client - Medical Professionals	No Program	-	-	50,000	0	32,751	
3432 Community Corrections AB 109	60543 Client - Treatment Facilities	No Program	70,000	-	25,000	-	-	
3432 Community Corrections AB 109	60546 Client - Lab Data Monitoring Services	No Program	90,000	-	100,000	4,352	14,268	18,
3432 Community Corrections AB 109	60553 Client - Travel Transport	No Program	10,000	-	10,000	44	1,779	
3432 Community Corrections AB 109	60621 County Vehicle Expense	No Program	50,000	-	50,000	9,855	10,370	5,
3432 Community Corrections AB 109	**E60000 Operating Expenses**	**No Program**	**1,808,554**	**-**	**1,837,511**	**74,111**	**206,229**	**175,**
3432 Community Corrections AB 109	70131 Homelessness and Housing	No Program	-	-	-	0	0	104,
3432 Community Corrections AB 109	70331 Other Infrastructure	No Program	-	-	4,050	7,967	0	
3432 Community Corrections AB 109	70411 Staff Vehicles	No Program	60,000	-	60,000	0	32,376	106,
3432 Community Corrections AB 109	**E70000 Fixed Asset Expenses**	**No Program**	**60,000**	**-**	**64,050**	**7,967**	**32,376**	**210,**
3432 Community Corrections AB 109	80111 Transfer Out - General	No Program	363,500	-	358,500	178,150	382,442	331,
3432 Community Corrections AB 109	80211 Departmental Overhead Transfer	No Program	-	-	8,000	-	-	
3432 Community Corrections AB 109	80221 Cost Allocation Overhead Transfer	No Program	0	-	-	0	0	
3432 Community Corrections AB 109	80231 General Insurance	No Program	3,234	-	3,690	2,769	1,012	
3432 Community Corrections AB 109	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**366,734**	**-**	**370,190**	**180,919**	**383,454**	**332,**
3432 Community Corrections AB 109	92001 Contingency Designation	No Program	200,000	-	200,000	-	-	
3432 Community Corrections AB 109	**E90000 Appropriations for Reserves and Contingencies Expenses**	**No Program**	**200,000**	**-**	**200,000**	**-**	**-**	
3432 Community Corrections AB 109	**Expenses Total Expense**	**No Program**	**2,735,321**	**-**	**2,858,855**	**501,228**	**791,570**	**879,**
3432 Community Corrections AB 109	**MPC_Budget Net Balance**	**No Program**	**91,489**	**-**	**10,450**	**95,475**	**120,694**	**36,**
3434 Community Corrections SB 678	44201 Interest From Investments	No Program	4,000	-	4,000	2,743	5,888	6,
3434 Community Corrections SB 678	**R44000 Interest Revenues**	**No Program**	**4,000**	**-**	**4,000**	**2,743**	**5,888**	**6,**
3434 Community Corrections SB 678	45304 SB678 PC1233.6 (D) - State	No Program	200,000	-	275,698	100,000	200,000	200,
3434 Community Corrections SB 678	**R45000 State Revenues**	**No Program**	**200,000**	**-**	**275,698**	**100,000**	**200,000**	**200,**
3434 Community Corrections SB 678	49101 Transfer In - General	No Program	205,005	-	87,381	15,123	5,144	
3434 Community Corrections SB 678	**R49000 Transfer In Revenues**	**No Program**	**205,005**	**-**	**87,381**	**15,123**	**5,144**	
3434 Community Corrections SB 678	**49999 Beginning Fund Balance**	**No Program**	**385,675**	**-**	**334,651**	**-**	**-**	
3434 Community Corrections SB 678	**Revenues Total Revenue**	**No Program**	**794,680**	**-**	**701,730**	**117,866**	**211,032**	**206,**
3434 Community Corrections SB 678	51111 Regular salaries and wages	No Program	107,514	-	105,575	78,696	101,880	98,
3434 Community Corrections SB 678	51112 Extra Help	No Program	30,000	-	30,000	-	-	
3434 Community Corrections SB 678	51115 Overtime	No Program	20,000	-	20,000	1,101	3,482	2,
3434 Community Corrections SB 678	51201 FLSA Adjustment	No Program	-	-	-	0	41	
3434 Community Corrections SB 678	51202 Longevity Pay	No Program	3,584	-	3,167	2,394	3,160	3,
3434 Community Corrections SB 678	51207 Standby Call Back Pay	No Program	10,000	-	10,000	3,228	3,717	5,
3434 Community Corrections SB 678	51213 Uniform Allowance	No Program	772	-	773	576	768	
3434 Community Corrections SB 678	52101 Retirement - Employer	No Program	26,524	-	25,926	19,326	23,178	21,
3434 Community Corrections SB 678	52102 Unfunded Liability Payment Total	No Program	35,375	-	26,545	26,946	22,348	28,
3434 Community Corrections SB 678	52201 Medical - Active Employees	No Program	18,112	-	19,202	14,548	19,040	18,
3434 Community Corrections SB 678	52202 Dental - Active Employees	No Program	1,274	-	-	-	-	
3434 Community Corrections SB 678	52203 Vision - Active Employees	No Program	209	-	-	-	-	
3434 Community Corrections SB 678	52205 Life Insurance	No Program	43	-	43	36	44	
3434 Community Corrections SB 678	52206 Cash Cafeteria Plan	No Program	2,743	-	2,741	2,056	2,716	2,593

Mariposa County

Lineitem Worksheet - 224 - Probation

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-201
Fund	**Account**	**Program**						
3434 Community Corrections SB 678	52208 Medical Insurance Administrative Fee	No Program	46	-	-	-	-	
3434 Community Corrections SB 678	52301 Social Security Total	No Program	8,907	-	8,765	5,583	7,288	6,
3434 Community Corrections SB 678	52302 Medicare Total	No Program	2,518	-	2,485	1,304	1,704	1,
3434 Community Corrections SB 678	52303 SDI Total	No Program	1,391	-	1,423	940	1,157	1,
3434 Community Corrections SB 678	52401 Accrued Benefits	No Program	-	-	-	2,657	2,567	
3434 Community Corrections SB 678	**E50000 Salary and Benefit Expenses**	**No Program**	**269,012**	**-**	**256,645**	**159,391**	**193,090**	**190,**
3434 Community Corrections SB 678	60102 Food	No Program	2,000	-	2,000	-	-	
3434 Community Corrections SB 678	60103 Safety Equipment	No Program	10,000	-	10,000	255	232	3,
3434 Community Corrections SB 678	60111 Training and Seminars	No Program	15,000	-	15,000	75	2,755	2,
3434 Community Corrections SB 678	60157 Ammunition	No Program	5,000	-	5,000	-	-	
3434 Community Corrections SB 678	60181 Medical and Laboratory Expenses	No Program	20,000	-	30,000	1,814	100	
3434 Community Corrections SB 678	60201 Miscellaneous Expense	No Program	80,720	-	17,720	62	6,248	3,
3434 Community Corrections SB 678	60213 Office Supplies	No Program	10,000	-	10,000	680	553	
3434 Community Corrections SB 678	60215 Janitorial Supplies	No Program	5,000	-	3,000	-	-	
3434 Community Corrections SB 678	60301 General Professional Services	No Program	35,000	-	35,000	0	1	
3434 Community Corrections SB 678	60308 Law Enforcement Services	No Program	25,000	-	25,000	-	-	
3434 Community Corrections SB 678	60309 Emergency Operations Services	No Program	15,000	-	15,000	-	-	
3434 Community Corrections SB 678	60318 Legal Services	No Program	15,000	-	15,000	-	-	
3434 Community Corrections SB 678	60411 Telephone and Internet	No Program	5,000	-	5,000	292	516	
3434 Community Corrections SB 678	60421 Equipment	No Program	15,000	-	15,000	-	-	
3434 Community Corrections SB 678	60431 Software	No Program	40,000	-	60,000	23,882	14,075	26,
3434 Community Corrections SB 678	60441 Fuel	No Program	7,000	-	7,000	949	1,023	
3434 Community Corrections SB 678	60503 Client - Community Safety Services	No Program	22,000	-	22,000	0	1,023	
3434 Community Corrections SB 678	60505 Client - Community Economic Development Contributions	No Program	15,000	-	15,000	-	-	
3434 Community Corrections SB 678	60517 Client - Incentives	No Program	8,000	-	8,000	657	546	
3434 Community Corrections SB 678	60535 Client - Temporary Housing	No Program	10,000	-	10,000	406	574	1,
3434 Community Corrections SB 678	60541 Client - Medical Professionals	No Program	10,000	-	15,000	116	7,500	
3434 Community Corrections SB 678	60543 Client - Treatment Facilities	No Program	30,000	-	15,000	-	-	
3434 Community Corrections SB 678	60546 Client - Lab Data Monitoring Services	No Program	50,000	-	20,000	124	0	
3434 Community Corrections SB 678	60553 Client - Travel Transport	No Program	6,000	-	6,000	128	311	
3434 Community Corrections SB 678	60621 County Vehicle Expense	No Program	15,000	-	10,000	5,429	5,754	5,
3434 Community Corrections SB 678	**E60000 Operating Expenses**	**No Program**	**470,720**	**-**	**390,720**	**34,869**	**41,211**	**46,**
3434 Community Corrections SB 678	70411 Staff Vehicles	No Program	40,000	-	40,000	-	-	
3434 Community Corrections SB 678	**E70000 Fixed Asset Expenses**	**No Program**	**40,000**	**-**	**40,000**	**-**	**-**	
3434 Community Corrections SB 678	80111 Transfer Out - General	No Program	-	-	-	0	520	
3434 Community Corrections SB 678	80221 Cost Allocation Overhead Transfer	No Program	12,438	-	11,738	8,805	16,252	15,
3434 Community Corrections SB 678	80231 General Insurance	No Program	2,510	-	2,627	1,971	2,184	2,
3434 Community Corrections SB 678	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**14,948**	**-**	**14,365**	**10,776**	**18,956**	**17,**
3434 Community Corrections SB 678	**Expenses Total Expense**	**No Program**	**794,680**	**-**	**701,730**	**205,036**	**253,257**	**253,**
3434 Community Corrections SB 678	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**87,170**	**42,225**	**47,**
3435 DJJ Realignment SB823	45171 Juvenile Probations & Camps - State	No Program	250,000	-	-	-	-	
3435 DJJ Realignment SB823	**R45000 State Revenues**	**No Program**	**250,000**	**-**	**-**	**-**	**-**	
3435 DJJ Realignment SB823	**Revenues Total Revenue**	**No Program**	**250,000**	**-**	**-**	**-**	**-**	
3435 DJJ Realignment SB823	60201 Miscellaneous Expense	No Program	25,000	-	-	-	-	
3435 DJJ Realignment SB823	60301 General Professional Services	No Program	50,000	-	-	-	-	
3435 DJJ Realignment SB823	60541 Client - Medical Professionals	No Program	25,000	-	-	-	-	
3435 DJJ Realignment SB823	60542 Client - Board and Care	No Program	150,000	-	-	-	-	
3435 DJJ Realignment SB823	**E60000 Operating Expenses**	**No Program**	**250,000**	**-**	**-**	**-**	**-**	
3435 DJJ Realignment SB823	**Expenses Total Expense**	**No Program**	**250,000**	**-**	**-**	**-**	**-**	
3435 DJJ Realignment SB823	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**-**	**-**	**-**	**-**

Mariposa County

Lineitem Worksheet - 224 - Probation

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-201
3444 JAG Justice Assistance Grant Drug Task Force School Resource Officer	46133 JAG/Drug Task Probation - Federal	No Program	258,994	-	117,137	23,321	10,066	41,
3444 JAG Justice Assistance Grant Drug Task Force School Resource Officer	46134 JAG/Drug Task Sheriff - Federal	No Program	252,755	-	70,043	8,977	3,764	
3444 JAG Justice Assistance Grant Drug Task Force School Resource Officer	46135 JAG/Drug Task D.A. - Federal	No Program	145,317	-	64,925	40,487	16,272	
3444 JAG Justice Assistance Grant Drug Task Force School Resource Officer	**R46000 Federal Revenues**	**No Program**	**657,066**	**-**	**252,105**	**72,785**	**30,102**	**41,**
3444 JAG Justice Assistance Grant Drug Task Force School Resource Officer	**Revenues Total Revenue**	**No Program**	**657,066**	**-**	**252,105**	**72,785**	**30,102**	**41,**
3444 JAG Justice Assistance Grant Drug Task Force School Resource Officer	60111 Training and Seminars	No Program	23,632	-	9,518	0	4,922	
3444 JAG Justice Assistance Grant Drug Task Force School Resource Officer	60301 General Professional Services	No Program	30,357	-	20,238	0	0	9,
3444 JAG Justice Assistance Grant Drug Task Force School Resource Officer	60507 Client - Community Partners Contributions	No Program	-	-	-	0	0	29,
3444 JAG Justice Assistance Grant Drug Task Force School Resource Officer	**E60000 Operating Expenses**	**No Program**	**53,989**	**-**	**29,756**	**0**	**4,922**	**39,**
3444 JAG Justice Assistance Grant Drug Task Force School Resource Officer	80111 Transfer Out - General	No Program	603,077	-	222,349	50,938	25,180	8,
3444 JAG Justice Assistance Grant Drug Task Force School Resource Officer	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**603,077**	**-**	**222,349**	**50,938**	**25,180**	**8,**
3444 JAG Justice Assistance Grant Drug Task Force School Resource Officer	**Expenses Total Expense**	**No Program**	**657,066**	**-**	**252,105**	**50,938**	**30,102**	**47,**
3444 JAG Justice Assistance Grant Drug Task Force School Resource Officer	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**21,847**	**0**	**6,**
Total Funds	**MPC_Net Balance**	**Total Program**	**(1,160,017)**	**-**	**(1,173,901)**	**(890,723)**	**(1,126,060)**	**(1,355,8**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Fire **Budget Unit #: 1001-228**

Program Description:

The Mariposa County Fire Department consists of 13 volunteer companies directed by CAL FIRE to provide fire protection emergency services. The Fire Department provides clerical support, fire protection planning through the Fire Marshal, training, public education, and purchasing of volunteer company fixed assets. In addition, the department provides command coverage through agreement with CAL FIRE, participates in the California Fire Incident Reporting System, and is measured in part, by the Insurance Services Office Fire Rating System for insurance companies. Also included in the administrative function of the Fire Department is the monitoring of contracts that the County has with CAL FIRE for Command and Control, Amador, and Dispatch services. Also monitoring of the contract services with National Park Service, as well as fire protection agreement with Delaware North Tenaya Lodge. The volunteer companies respond to emergency incidents and provide various community services. In addition, each volunteer company conducts fundraisers to supply financial support not provided by the County.

Accomplishments:

- Established written expectations and approved job descriptions within the department.
- Updated policies/standard operating guidelines to meet todays needs within the department.
- Established health and wellness physicals policy for our members as well as our annual Employee Medical Questionnaire (EMQ's) in compliance with Respiratory Protection Program (RPP).
- Training and educational opportunities were offered and provided to all members with near 100% compliance.
- Maintained the fleet at an acceptable level, providing enhanced safety to Department members and citizens of Mariposa County.
- Successful in purchase of three Type III wildland style engines to help with diversity and addressing specific needs for our department.
- Implemented new training standards and academy structure to promote increased participation.
- Added 5 new members since 2020 while auditing overall roster to identify and remove inactive members.
- Through approved job descriptions through the board, allow for medical responder and support member positions to be re-established to help promote retention and options within the department.
- Provided and implementing a vehicle replacement plan in coordination with Fleet as well as identified need to change criteria for replacement from miles to time in service.
- Facility improvement being accomplished to include various minor repairs, roof replacement, painting.
- CWPP (Community Wildland Protection Plan) was updated, adopted, and currently being implemented.
- Increased interagency trainings have taken place with improved relationships and frequent trainings with Cal Fire.
- Improved relationships/communications between our different departments, recognizing each departments function and how we support each other.
- Increased Fire Marshal use with assisting in plan review and safety inspections have taken advantage and justified the addition of a Fire Inspector. This program will continue to grow.

Goals and Objectives for Fiscal Year:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Fire **Budget Unit #: 1001-228**

- As Covid restrictions allow, continue recruitment of volunteers to include adds in the papers, radio, as well as participating in local events.
- Evaluate and renegotiate as County deem appropriate the lease option at Spring Hill Facility for continued use as Headquarters and training facility.
- Improve internet/WIFI capability throughout the Spring Hill Facility to improve effectiveness for all locations/offices.
- Continue to support through additional training and experience our Fire Inspector Program.
- Apply for CCI (California Climate Investments) grant funding to purchase equipment to be utilized in coordination with Cal Fire on identified fuel reduction and fuel break projects.
- Apply for and obtain grant funding for PPE replacement, SCBA replacement, and personnel costs to support Extra Help program if approved.
- Continue working with Fleet on vehicle replacement priorities to include Water Tenders this next fiscal year
- Finalize the specs for Type VI engine replacement while continuing a Type II engine plan/concept for the future replacement of our larger Type I style engines.
- Prepare a replacement plan for our Departments SCBA (Self Contained Breathing Apparatus) safety gear.
- Continue participation and implementation of the County's CWPP.
- Work with Administration on vision/ability to provide immediate response capabilities within our department in key locations.
- Implement an Extra Help program within department to provide benefit to county citizens, department.
- Implement ability to purchase emergency logistical needs for our volunteers during emergency incidents.
- Establish and implement a Captain promotional process to evaluate capabilities of leadership and decision making that are critical elements and skills within a fire department.
- Improve implementation of Target Solutions for training-based support and documentation retention.

Requested Changes:

Revenues remain status quo. Previous year transfers reflected moving Measure M Transient Occupancy Tax funds into the General Fund. In FY22, Measure M funds will be recognized in the General Fund, so a transfer is not necessary. Expenses have been identified using the MEM - Measure M program code.

Working on contract/agreement renewal with CAL FIRE for one year during their bargaining negotiations with intent of three-year agreement after. Funded $120,000 into Extra Help line to support new program proposal. Increased facility maintenance - buildings and improvements to be consistent with monies set aside and utilized for maintenance and improvements. Fund $5000.00 into Emergency Response Supplies to support purchase of emergency logistical support. Fund $15,000 into Miscellaneous Expenses line for purchase of parts that do not qualify as small tools and decrease small tools line to $5000.00 for ease of purchasing and tracking. Decreased rents/lease to be consistent with lease agreement. Shifted $135,000 from Fire Equipment Replacement to the General Equipment fixed asset line due to the nature of the equipment needing to be replaced. Requested $550,000 fire response and staff vehicles to be purchased from the Fleet vehicle replacement fund. Anticipate spending $150,000 in capitol fire station improvements and an asphalt project in the Fire Station Improvement fund. Technological Equipment line item of $17,000 to improve internet/WIFI capability throughout the Spring Hill Facility for improve effectiveness at all locations/offices.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 228 - Fire

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
1001 General Fund	45543 Assistance By Hire - State	No Program	450,000	-	450,000	5,753	154,731	530,87
1001 General Fund	45544 VFA 12/13 - State	No Program	20,000	-	20,000	20,000	14,216	9,39
1001 General Fund	**R45000 State Revenues**	**No Program**	**470,000**	**-**	**470,000**	**25,753**	**168,947**	**540,27**
1001 General Fund	47206 Fire Warden Review	No Program	15,000	-	-	1,097	1,200	70
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**15,000**	**-**	**-**	**1,097**	**1,200**	**70**
1001 General Fund	48186 Fire Department Miscellaneous Revenue	No Program	-	-	-	0	825	1
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	0	25,55
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**0**	**825**	**25,56**
1001 General Fund	49101 Transfer In - General	No Program	-	-	947,340	0	981,197	
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**947,340**	**0**	**981,197**	
1001 General Fund	**Revenues Total Revenue**	**No Program**	**485,000**	**-**	**1,417,340**	**26,850**	**1,152,169**	**566,53**
1001 General Fund	51111 Regular salaries and wages	No Program	138,729	-	130,454	96,806	73,827	52,74
1001 General Fund	51112 Extra Help	No Program	120,000	-	-	0	0	
1001 General Fund	51114 Volunteer Fire Personnel	No Program	300,000	-	315,000	310,141	42,944	175,58
1001 General Fund	51115 Overtime	No Program	5,000	-	10,000	564	1,683	91
1001 General Fund	51116 Extra Straight Time Hours	No Program	22	-	-	70	145	
1001 General Fund	51201 FLSA Adjustment	No Program	2	-	-	2	2	
1001 General Fund	51202 Longevity Pay	No Program	600	-	600	450	50	50
1001 General Fund	51211 Post Certificate Pay	No Program	-	-	-	0	0	
1001 General Fund	51213 Uniform Allowance	No Program	-	-	-	0	0	
1001 General Fund	52101 Retirement - Employer	No Program	14,769	-	14,535	10,783	8,268	5,90
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	22,287	-	16,659	16,929	7,512	5,62
1001 General Fund	52201 Medical - Active Employees	No Program	34,652	-	36,689	27,853	18,753	12,51
1001 General Fund	52202 Dental - Active Employees	No Program	2,548	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	418	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	92	-	92	72	47	2
1001 General Fund	52206 Cash Cafeteria Plan	No Program	1,642	-	1,761	1,283	1,285	
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	92	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	8,250	-	8,103	5,565	4,294	2,90
1001 General Fund	52302 Medicare Total	No Program	3,670	-	2,620	5,995	1,472	3,40
1001 General Fund	52303 SDI Total	No Program	1,712	-	1,428	1,060	774	54
1001 General Fund	52502 Group Health for Retirees	No Program	35,209	-	34,315	24,744	32,297	31,64
1001 General Fund	52503 Unemployment	No Program	-	-	4,511	1,470	420	38
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**689,694**	**-**	**576,767**	**503,787**	**193,773**	**292,69**

Mariposa County

Lineitem Worksheet - 228 - Fire

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	60101 Uniforms / Clothing	No Program	50,000	-	50,700	6,709	47,859	51,57
1001 General Fund	60102 Food	No Program	1,500	-	1,500	4	101	1,20
1001 General Fund	60104 Volunteer Stipend	No Program	40,000	-	50,000	31,460	36,280	37,11
1001 General Fund	60105 Employee Appreciation	No Program	2,500	-	2,500	0	2,334	2,03
1001 General Fund	60111 Training and Seminars	No Program	15,000	-	15,500	4,152	5,422	10,63
1001 General Fund	60123 Mileage	No Program	500	-	500	-	-	
1001 General Fund	60131 Maintenance - Equipment	No Program	57,000	-	57,500	8,159	12,119	44,74
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	71,600	-	5,000	24,285	54,852	28,25
1001 General Fund	60152 Emergency Response Supplies	No Program	5,000	-	-	96	0	97
1001 General Fund	60153 Special Departmental Supplies	No Program	0	-	4,600	924	710	23
1001 General Fund	60155 Small Tools	No Program	5,000	-	20,000	12,945	15,865	19,81
1001 General Fund	60191 Memberships	No Program	2,000	-	1,500	1,763	1,495	1,63
1001 General Fund	60201 Miscellaneous Expense	No Program	15,000	-	-	0	25	
1001 General Fund	60211 Copy Machine Expense	No Program	4,800	-	4,800	3,150	4,652	2,53
1001 General Fund	60213 Office Supplies	No Program	7,000	-	8,000	2,973	5,774	8,05
1001 General Fund	60301 General Professional Services	No Program	40,000	-	47,900	3,198	15,530	
1001 General Fund	60304 Fire Management (CalFire)	MEM Measure M Program	906,772	-	-	-	-	
1001 General Fund	60304 Fire Management (CalFire)	No Program	494,000	-	1,428,147	421,254	1,412,883	1,035,52
1001 General Fund	60392 Rents and Leases - Buildings	No Program	1,300	-	22,900	0	1,300	22,30
1001 General Fund	60411 Telephone and Internet	No Program	28,500	-	28,500	16,107	22,822	24,86
1001 General Fund	60414 Electricity	No Program	50,000	-	50,000	34,256	46,264	41,99
1001 General Fund	60421 Equipment	No Program	12,000	-	15,000	10,918	4,042	19,20
1001 General Fund	60431 Software	No Program	2,000	-	2,500	819	1,293	1,96
1001 General Fund	60441 Fuel	No Program	40,000	-	40,000	20,742	34,817	38,46
1001 General Fund	60508 Client - Community Education and Engagement	No Program	2,000	-	2,000	342	1,979	77
1001 General Fund	60621 County Vehicle Expense	No Program	200,000	-	200,000	146,909	240,159	151,17
1001 General Fund	60623 Fire Equipment Replacement	No Program	115,000	-	238,000	178,326	230,437	223,33
1001 General Fund	60701 Prior Period Adjustments	No Program	-	-	-	0	0	(1,55
1001 General Fund	**E60000 Operating Expenses**	**MEM Measure M Program**	**906,772**	**-**	**-**	**-**	**-**	
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**1,261,700**	**-**	**2,297,047**	**929,491**	**2,199,014**	**1,766,84**
1001 General Fund	70111 Community and Office Buildings	No Program	-	-	-	0	6,500	
1001 General Fund	70211 General Equipment	No Program	135,000	-	-	-	-	
1001 General Fund	70221 Technological Equipment	No Program	17,000	-	-	0	7,397	
1001 General Fund	**E70000 Fixed Asset Expenses**	**No Program**	**152,000**	**-**	**-**	**0**	**13,897**	
1001 General Fund	80231 General Insurance	No Program	216,917	-	266,277	199,707	240,080	233,18
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**216,917**	**-**	**266,277**	**199,707**	**240,080**	**233,18**
1001 General Fund	**Expenses Total Expense**	**MEM Measure M Program**	**906,772**	**-**	**-**	**-**	**-**	

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 228 - Fire

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	Account	Program						
1001 General Fund	Expenses Total Expense	No Program	2,320,311	-	3,140,091	1,632,985	2,646,764	2,292,72
1001 General Fund	MPC_Budget Net Balance	MEM Measure M Program	906,772	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	No Program	1,835,311	-	1,722,751	1,606,135	1,494,595	1,726,19
Total Funds	MPC_Net Balance	Total Program	(2,742,083)	-	(1,722,751)	(1,606,135)	(1,494,595)	(1,726,19

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Planning **Budget Unit #: 1001-249**

Program Description:

Planning: The Planning Department provides administrative support to the Planning Commission and Board of Supervisors in the performance of their quasi-judicial and legislative functions in the areas of administration of the General Plan and application of land use and development regulations. In addition to handling normal planning functions and project review, the department is responsible for environmental review procedures under the California Environmental Quality Act (CEQA). The Department also performs Community Design and Development Planning work, for special county projects. This budget reflects the cost of operation for the Planning Department and Commission functions.

SDA Camp Wawona EIR: This fund was established to track revenue and expenditures associated with the Environmental Impact Report (EIR) for the SDA Camp Project.

Accomplishments:

- Continued work with consultant on Development Code Update, to implement General Plan and State laws.
- Applied for and received $230K grant for the Integrated Mobility and Housing Strategy to better integrate new multi-family housing initiatives with regional transportation investments for YNP employees.
- Assisted with acquisition of the Fiske and Hulbert properties and the Pfremmer properties to extend the Mariposa Creek Parkway.
- Applied for and received $4.5M grant to develop Phase III of the Mariposa Creek Parkway and the 11th Street Paseo Project.
- Applied for and received $415K grant for habitat restoration activities in Phases II and III of the Mariposa Creek Parkway.
- Continued work using National Endowment for the Arts (NEA) Our Town Program Grant ($75,000) to develop the Creative Placemaking Master Plan working with advisory committee.
- Renewed partnership with NPS Rivers, Trails and Conservation Assistance (RTCA) Program for technical assistance with Merced River Trail (MRT) project. Continued work with the Merced River Trail Community Working Group on stakeholder engagement and technical topics related to the master plan. Implemented EPA grant for Phase I study of Miller Gulch property.
- Completed required General Plan Annual Review.
- Worked cooperatively with other departments to process housing projects (42-unit affordable apartment complex and acquisition/rehabilitation of Mariposa Oaks).
- Headed Detwiler Fire Displaced Residents Task Force to assist 5 remaining displaced residents occupying RVs.
- Worked cooperatively with other departments regarding code compliance cases, including illegal cannabis compliance and eradication program.
- Completed package of comprehensive code amendments for Administrative Citations and Nuisance Abatement to make code compliance efforts more effective; project denied by Board.
- Worked cooperatively with County Fire and Mariposa County Fire Advisory Committee (MCFAC) on Countywide Comprehensive Wildfire Protection Plan (CCWPP); project approved by Board.
- Completed code amendments to permanently prohibit industrial hemp until state law is compliant with federal law.
- Completed extensive public engagement program, worked with committee and consultant to complete the Recreation and Resiliency Maser Plan. Plan approved by Board.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Planning **Budget Unit #: 1001-249**

- Developed and commenced processing of code amendments for special event venues.
- Implementing $100K grant to determine Greenhouse Gas (GHG) carbon sequestration values of County's agricultural lands, and to model GHG reduction strategies countywide (TerraCount Project).
- Implementing $245K grant to develop the Mariposa County Agricultural Working Landscape Conservation Plan (Sustainable Ag Lands Conservation program).
- Completed PAC recommended Midpines Plan.
- Completed processing of the Brown Bear Lodge and Yosemite Conference Center and Housing Project.
- Launched the public-facing COVID-19 Dashboard to display various metrics related to the pandemic. Developed the County's COVID contact tracing system.

Goals and Objectives for Fiscal Year:

- Continue work on housing programs implementation.
- Complete processing of the Midpines Community Plan, including environmental review and public hearings.
- Make substantial progress and possibly complete Development Code Updates to implement General Plan and state laws.
- Continue work on Mariposa Creek Parkway planning and implementation projects, including the two grant funded projects.
- Complete Creative Placemaking Master Plan.
- Continue work with Merced River Trail (MRT) Working Group to develop recommendations for the MRT Plan.
- Continue to seek funding for Mariposa Creek Parkway, Merced River Trail, and Fire Adaptation Planning work.
- Continue work on the Integrated Mobility and Housing Strategy (IMHS) project.
- Continue work on the Terracount and SALC grant funded projects.
- Assist county team with 2021 Redistricting Project.
- Establish Code Compliance Advisory Committee and commence meetings.
- Continue working on system integrations and automation between MegaByte, GIS and Office 365/Sharepoint.
- Continue to support emergency response and evacuation GIS applications.

Requested Changes:

Salaries and benefits and software costs overall went down because the Geographic Information Systems (GIS) staff and overhead costs have been pulled into a separate division of the Planning department. In this way, expenses can be tracked and potentially distributed across the County, given the application of the GIS software across most departments and functions. Funding is requested for frozen vacant Planner III position.

Funding is requested to continue work with the consultant on the Development Code update, a project which has been on-going and is required for General Plan implementation and state law compliance.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Planning **Budget Unit #: 1001-249**

Recommended Changes:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 249 - Planning

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-201
Fund	**Account**	**Program**						
1001 General Fund	47211 Permitting System	No Program	55,000	-	53,000	40,136	28,563	22,
1001 General Fund	47212 Planning Fees	No Program	100,000	-	100,000	61,986	82,785	78,
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**155,000**	**-**	**153,000**	**102,122**	**111,348**	**101,**
1001 General Fund	48183 Other Revenue - General	No Program	-	-	46,500	0	0	8,
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**46,500**	**0**	**0**	**8,**
1001 General Fund	49101 Transfer In - General	No Program	-	-	-	0	0	58,
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	**58,**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**155,000**	**-**	**199,500**	**102,122**	**111,348**	**167,**
1001 General Fund	51111 Regular salaries and wages	No Program	801,991	-	895,010	637,660	868,991	740,
1001 General Fund	51112 Extra Help	No Program	35,000	-	42,751	27,355	31,149	25,
1001 General Fund	51115 Overtime	No Program	-	-	-	64	100	
1001 General Fund	51116 Extra Straight Time Hours	No Program	-	-	-	54	0	
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	1	1	
1001 General Fund	51202 Longevity Pay	No Program	1,471	-	1,367	921	300	1,
1001 General Fund	52101 Retirement - Employer	No Program	85,167	-	99,417	70,823	97,272	82,
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	130,547	-	112,587	114,273	97,729	86,
1001 General Fund	52201 Medical - Active Employees	No Program	126,357	-	138,556	96,882	143,065	122,
1001 General Fund	52202 Dental - Active Employees	No Program	8,957	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	1,484	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	498	-	515	370	524	
1001 General Fund	52206 Cash Cafeteria Plan	No Program	2,304	-	8,165	6,102	9,982	10,
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	314	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	47,707	-	53,690	38,294	52,399	45,
1001 General Fund	52302 Medicare Total	No Program	11,665	-	12,557	9,379	12,700	10,
1001 General Fund	52303 SDI Total	No Program	8,068	-	8,401	5,780	7,449	6,
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	920	45	3,
1001 General Fund	52502 Group Health for Retirees	No Program	45,196	-	49,768	34,104	47,398	48,
1001 General Fund	52503 Unemployment	No Program	-	-	6,266	5,586	0	
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**1,306,726**	**-**	**1,429,050**	**1,048,568**	**1,369,104**	**1,184,**
1001 General Fund	60111 Training and Seminars	GPS General Planning Services	-	-	1,500	0	4,521	3,
1001 General Fund	60111 Training and Seminars	No Program	10,840	-	3,340	120	3,541	3,
1001 General Fund	60123 Mileage	GPS General Planning Services	-	-	600	0	529	
1001 General Fund	60123 Mileage	No Program	1,100	-	500	0	12	
1001 General Fund	60153 Special Departmental Supplies	No Program	360	-	355	18	99	
1001 General Fund	60191 Memberships	No Program	2,600	-	2,597	1,028	1,128	
1001 General Fund	60201 Miscellaneous Expense	No Program	-	-	-	0	50	1,
1001 General Fund	60211 Copy Machine Expense	GPS General Planning Services	-	-	-	0	0	1,
1001 General Fund	60211 Copy Machine Expense	No Program	11,000	-	10,197	7,190	10,073	11,
1001 General Fund	60213 Office Supplies	GPS General Planning Services	-	-	-	0	0	1,
1001 General Fund	60213 Office Supplies	No Program	6,800	-	6,790	4,053	8,707	11,
1001 General Fund	60216 Storage - File, Furniture, and Equipment	No Program	4,440	-	4,440	2,683	2,297	1,

Mariposa County

Lineitem Worksheet - 249 - Planning

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-201
1001 General Fund	60301 General Professional Services	GPS General Planning Services	-	-	120,000	42,333	110,991	58,
1001 General Fund	60301 General Professional Services	No Program	128,600	-	21,500	7,854	7,466	13,
1001 General Fund	60351 Fees and Permits	No Program	5,926	-	2,414	0	2,355	
1001 General Fund	60371 Bank Fees	No Program	-	-	-	0	20	
1001 General Fund	60381 Publications and Legal Notices	GPS General Planning Services	-	-	8,900	5,351	8,557	8,
1001 General Fund	60381 Publications and Legal Notices	No Program	11,920	-	3,020	1,228	1,993	2,
1001 General Fund	60411 Telephone and Internet	No Program	2,750	-	2,745	2,003	2,794	2,
1001 General Fund	60431 Software	GPS General Planning Services	-	-	1,000	1,000	1,000	1,
1001 General Fund	60431 Software	No Program	16,500	-	41,619	29,497	21,431	17,
1001 General Fund	60441 Fuel	No Program	2,255	-	2,255	539	1,824	1,
1001 General Fund	60509 Client - Advisory Board and Commission Expenses	GPS General Planning Services	-	-	2,325	949	1,232	2,
1001 General Fund	60509 Client - Advisory Board and Commission Expenses	No Program	7,110	-	4,230	1,605	2,603	1,
1001 General Fund	60621 County Vehicle Expense	GPS General Planning Services	-	-	160	-	-	
1001 General Fund	60621 County Vehicle Expense	No Program	5,920	-	5,760	2,711	4,756	4,
1001 General Fund	**E60000 Operating Expenses**	**GPS General Planning Services**	**-**	**-**	**134,485**	**49,633**	**126,830**	**76,**
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**218,121**	**-**	**111,762**	**60,529**	**71,149**	**73,**
1001 General Fund	80231 General Insurance	No Program	161,402	-	114,492	85,869	27,056	16,
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**161,402**	**-**	**114,492**	**85,869**	**27,056**	**16,**
1001 General Fund	**Expenses Total Expense**	**GPS General Planning Services**	**-**	**-**	**134,485**	**49,633**	**126,830**	**76,**
1001 General Fund	**Expenses Total Expense**	**No Program**	**1,686,249**	**-**	**1,655,304**	**1,194,966**	**1,467,309**	**1,274,**
1001 General Fund	**MPC_Budget Net Balance**	**GPS General Planning Services**	**-**	**-**	**134,485**	**49,633**	**126,830**	**76,**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**1,531,249**	**-**	**1,455,804**	**1,092,844**	**1,355,961**	**1,106,**
3370 LAFCO Local Agency Formation Commission	44201 Interest From Investments	No Program	-	-	-	(32)	(29)	
3370 LAFCO Local Agency Formation Commission	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(32)**	**(29)**	
3370 LAFCO Local Agency Formation Commission	49101 Transfer In - General	No Program	62,856	-	30,178	0	0	1,
3370 LAFCO Local Agency Formation Commission	**R49000 Transfer In Revenues**	**No Program**	**62,856**	**-**	**30,178**	**0**	**0**	**1,**
3370 LAFCO Local Agency Formation Commission	**49999 Beginning Fund Balance**	**No Program**	**26,394**	**-**	**(2,503)**	**-**	**-**	
3370 LAFCO Local Agency Formation Commission	**Revenues Total Revenue**	**No Program**	**89,250**	**-**	**27,675**	**32**	**29**	
3370 LAFCO Local Agency Formation Commission	60111 Training and Seminars	No Program	3,000	-	-	0	1,944	
3370 LAFCO Local Agency Formation Commission	60191 Memberships	No Program	1,250	-	1,075	1,249	1,075	
3370 LAFCO Local Agency Formation Commission	60213 Office Supplies	No Program	100	-	100	-	-	
3370 LAFCO Local Agency Formation Commission	60301 General Professional Services	No Program	83,400	-	-	-	-	
3370 LAFCO Local Agency Formation Commission	60302 Design, Architectural, Engineering	No Program	-	-	324	-	-	
3370 LAFCO Local Agency Formation Commission	60381 Publications and Legal Notices	No Program	500	-	500	0	0	
3370 LAFCO Local Agency Formation Commission	60509 Client - Advisory Board and Commission Expenses	No Program	1,000	-	1,000	-	-	
3370 LAFCO Local Agency Formation Commission	**E60000 Operating Expenses**	**No Program**	**89,250**	**-**	**2,999**	**1,249**	**3,019**	**1,**
3370 LAFCO Local Agency Formation Commission	**Expenses Total Expense**	**No Program**	**89,250**	**-**	**2,999**	**1,249**	**3,019**	**1,**
3370 LAFCO Local Agency Formation Commission	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**24,676**	**1,281**	**3,048**	
3460 Creative Placemaking MPSA	46162 Creative Placemaking - Federal	No Program	-	-	31,208	31,208	43,792	
3460 Creative Placemaking MPSA	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**31,208**	**31,208**	**43,792**	
3460 Creative Placemaking MPSA	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	1,100	
3460 Creative Placemaking MPSA	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**0**	**1,100**	
3460 Creative Placemaking MPSA	**Revenues Total Revenue**	**No Program**	**-**	**-**	**31,208**	**31,208**	**44,892**	

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Mariposa County

Lineitem Worksheet - 249 - Planning

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-201
3460 Creative Placemaking MPSA	60301 General Professional Services	No Program	-	-	31,208	31,208	44,892	
3460 Creative Placemaking MPSA	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**31,208**	**31,208**	**44,892**	
3460 Creative Placemaking MPSA	**Expenses Total Expense**	**No Program**	**-**	**-**	**31,208**	**31,208**	**44,892**	
3460 Creative Placemaking MPSA	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**0**	**0**	
3488 Terra Count	45549 TERRA Count - State	No Program	100,000	-	100,000	9,173	0	
3488 Terra Count	**R45000 State Revenues**	**No Program**	**100,000**	**-**	**100,000**	**9,173**	**0**	
3488 Terra Count	**Revenues Total Revenue**	**No Program**	**100,000**	**-**	**100,000**	**9,173**	**0**	
3488 Terra Count	60301 General Professional Services	No Program	100,000	-	100,000	9,173	0	
3488 Terra Count	**E60000 Operating Expenses**	**No Program**	**100,000**	**-**	**100,000**	**9,173**	**0**	
3488 Terra Count	**Expenses Total Expense**	**No Program**	**100,000**	**-**	**100,000**	**9,173**	**0**	
3488 Terra Count	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**0**	**0**	
3489 SALC Sustainable Agricultural Lands Conservation Program	45551 SALC Grant - State	No Program	257,921	-	245,639	-	-	
3489 SALC Sustainable Agricultural Lands Conservation Program	**R45000 State Revenues**	**No Program**	**257,921**	**-**	**245,639**	**-**	**-**	
3489 SALC Sustainable Agricultural Lands Conservation Program	49101 Transfer In - General	No Program	-	-	12,282	-	-	
3489 SALC Sustainable Agricultural Lands Conservation Program	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**12,282**	**-**	**-**	
3489 SALC Sustainable Agricultural Lands Conservation Program	**Revenues Total Revenue**	**No Program**	**257,921**	**-**	**257,921**	**-**	**-**	
3489 SALC Sustainable Agricultural Lands Conservation Program	60301 General Professional Services	No Program	257,921	-	257,921	-	-	
3489 SALC Sustainable Agricultural Lands Conservation Program	**E60000 Operating Expenses**	**No Program**	**257,921**	**-**	**257,921**	**-**	**-**	
3489 SALC Sustainable Agricultural Lands Conservation Program	**Expenses Total Expense**	**No Program**	**257,921**	**-**	**257,921**	**-**	**-**	
3489 SALC Sustainable Agricultural Lands Conservation Program	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**-**	**-**	
5527 Mariposa Creek Parkway Restore	**49999 Beginning Fund Balance**	**No Program**	**415,000**	**-**	**-**	**-**	**-**	
5527 Mariposa Creek Parkway Restore	**Revenues Total Revenue**	**No Program**	**415,000**	**-**	**-**	**-**	**-**	
5527 Mariposa Creek Parkway Restore	60301 General Professional Services	No Program	415,000	-	-	-	-	
5527 Mariposa Creek Parkway Restore	**E60000 Operating Expenses**	**No Program**	**415,000**	**-**	**-**	**-**	**-**	
5527 Mariposa Creek Parkway Restore	**Expenses Total Expense**	**No Program**	**415,000**	**-**	**-**	**-**	**-**	
5527 Mariposa Creek Parkway Restore	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**-**	**-**	**-**	
Total Funds	**MPC_Net Balance**	**Total Program**	**(1,531,249)**	**-**	**(1,565,613)**	**(1,143,758)**	**(1,485,839)**	**(1,182,8**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Planning **Budget Unit #: 1001-249**

Program Description:

The Mariposa County GIS program provides mapping assistance, spatial analysis, database query, application development and training to staff county-wide. Based out of the Planning Department, the GIS program supports the day-to-day operations of planning, including maintaining the Planning Department Web Mapping Application and providing technical support for staff.

GIS program staff works closely with other departments. Including: Health & Human Services Agency, Public Works, Sheriff's Office, Building Department, Assessor's Office, Environmental Health, Ag. Commissioner, County Fire, District Attorney's Office, and Economic Development.

The majority of GIS 'users' in Mariposa County belong to Health & Human Services Agency staff and the Sheriff's Department.

The use of specialized GIS applications during the COVID-19 pandemic have proven to be beneficial for the county in helping to compile and orchestrate critical information so that it is readily accessible for those departments that need it. The software used in the GIS program is from Esri, the global leader in GIS software. Currently Mariposa County is in year 3 of a 3-year contract "Small Government Enterprise License Agreement". The annual cost is $25,000 for these contract services. Currently there are 97 GIS county users. Since entering this agreement, the county has positioned itself in a more prepared manner when it comes to local emergency services and getting the GIS tools into the hands of the right people.

Future goals for the GIS program are to develop and maintain a public data portal where the public will be able to use similar interactive web maps that county staff currently have access to.

Requested Changes:

This is a new division of the Planning department. While the function has existed within Mariposa County for some time, the expense associated has not been tracked separately. The application can support most if not all County functions. By separating the expense, it can be applied to all functions using the cost allocation plan in future years.

Recommended Changes:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 250 - GIS

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
1001 General Fund	51111 Regular salaries and wages	No Program	162,266	-	-	-	-	-
1001 General Fund	52101 Retirement - Employer	No Program	17,200	-	-	-	-	-
1001 General Fund	52201 Medical - Active Employees	No Program	13,760	-	-	-	-	-
1001 General Fund	52202 Dental - Active Employees	No Program	1,106	-	-	-	-	-
1001 General Fund	52203 Vision - Active Employees	No Program	206	-	-	-	-	-
1001 General Fund	52205 Life Insurance	No Program	49	-	-	-	-	-
1001 General Fund	52206 Cash Cafeteria Plan	No Program	5,598	-	-	-	-	-
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	61	-	-	-	-	-
1001 General Fund	52301 Social Security Total	No Program	10,512	-	-	-	-	-
1001 General Fund	52302 Medicare Total	No Program	2,459	-	-	-	-	-
1001 General Fund	52303 SDI Total	No Program	2,038	-	-	-	-	-
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**215,255**	**-**	**-**	**-**	**-**	**-**
1001 General Fund	60431 Software	No Program	25,000	-	-	-	-	-
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**25,000**	**-**	**-**	**-**	**-**	**-**
1001 General Fund	**Expenses Total Expense**	**No Program**	**240,255**	**-**	**-**	**-**	**-**	**-**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**240,255**	**-**	**-**	**-**	**-**	**-**
Total Funds	**MPC_Net Balance**	**Total Program**	**(240,255)**	**-**	**-**	**-**	**-**	**-**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Roads / Public Works **Budget Unit #: 3300-300**

Program Description:

Road construction and maintenance activities include paving, overlays, grading of unpaved roads, patching, sealing, snow removal, storm damage repairs, cleaning and upgrading ditches and culverts, bridge repairs, installing and replacing road signs, and weed abatement. It is the goal of the Road Division to maintain and improve county roads.

Accomplishments:

- While under COVID-19 restrictions, we continued to serve the public with our consistent level road and bridge maintenance activities.
- Assisted various local and state agencies during the pandemic and helped with many programs including food deliveries, COVID-19 testing sites, assisted the local hospital with traffic control.
- Proactively prepared and assisted with many disasters including the Moccasin Creek Fire, The Mono wind event, and the January snowstorm where we assisted the Park Service, County Fire and PG&E.
- Completed the Countywide Weed Spraying Program for County Roads with the application of pre-emergent.
- Implemented a dirt road stabilization pilot project by applying a soil stabilizer on approximately 4 miles of unpaved roads. Our goal is to reduce maintenance cost by eliminating constant regrading and minimizing dust.
- With emphasis on customer service, we respond to service requests within 24 hours and we inform the requestor of the work completion and/or inform them of our plan and schedule to do the work.
- Adhered to our Employee Safety Training Program to reduce injury and Workers Compensation claims. We achieved ZERO Lost Days due to Injury Again This Past Year.
- Replaced vehicles and equipment that has reached their economic lifecycle and as needed.

Goals and Objectives for Fiscal Year:

- Continue our routine road and bridge maintenance tasks.
- Continue our employee safety and training.
- Continue assisting other agencies when needed.
- Evaluate the Countywide Weed Spraying Program and brainstorm ideas for better weed abatement solutions.
- Evaluate the dirt road stabilization pilot project in July and if the results are desirable, we would expand the project to include 10 additional miles to receive the soil stabilizer Perma-Zyme. Our goal is to reduce maintenance cost by eliminating constant regrading and minimizing dust.
- With emphasis on customer service, we shall continue to respond to service requests within 24 hours and informing inform the requestor of the work completion and/or inform them of our plan and schedule to do the work.
- Apply applicable seals (fog, slurry, chip) to existing road surfaces to prolong the life of the road.
- Secure an Asset Management software that would assist the Road Division and the PW Department with pavement and asset management that would include work order and reporting platforms as well as mobile citizen engagement ability.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Roads / Public Works **Budget Unit #: 3300-300**

- Continue to upgrade vehicles and equipment as they become due in order to maintain cost of maintenance efficiency and reliability and complete the purchase of equipment utilizing SC1 Funding..
- Continue improvement efforts related to drainage ditch maintenance along all paved County Roads.
- Take appropriate actions to mitigate dead and dying trees along County roadways and critical infrastructure.
- Continue Bridge Maintenance Program efforts.
- Contract for roadway centerline and fog line striping.

Requested Changes:

The Roads fund is out of balance and incorrect as currently presented. Expenses need to be reduced by $426,456 to balance the fund.

Recommended Changes:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 300 - Roads

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3300 Roads Fund	43001 PC1463.001 Criminal Fines	No Program	100,000	-	100,000	31,265	85,591	98,97
3300 Roads Fund	**R43000 Fines Forfeitures and Penalty Revenues**	**No Program**	**100,000**	**-**	**100,000**	**31,265**	**85,591**	**98,97**
3300 Roads Fund	44201 Interest From Investments	No Program	3,000	-	21,500	18,354	33,793	34,79
3300 Roads Fund	**R44000 Interest Revenues**	**No Program**	**3,000**	**-**	**21,500**	**18,354**	**33,793**	**34,79**
3300 Roads Fund	45011 Highway User's Tax/Section 2104 - State	No Program	525,500	-	550,798	387,235	525,603	546,46
3300 Roads Fund	45012 Gas Tax/Section 2106 - State	No Program	125,911	-	132,319	84,021	113,024	125,69
3300 Roads Fund	45013 Prop 111/Section 2105 - State	No Program	489,564	-	489,357	325,433	434,369	465,81
3300 Roads Fund	45014 Huta Section 2103 - State	No Program	813,893	-	817,900	482,705	636,076	307,24
3300 Roads Fund	45251 RSTP Regional Service Transportation Exchange - State	No Program	350,000	-	336,600	354,580	345,953	332,46
3300 Roads Fund	45252 SB1 - State	No Program	1,800,708	-	1,700,000	978,423	1,701,446	1,789,49
3300 Roads Fund	45254 Tree Mortality - State	No Program	0	-	-	0	(12,252)	
3300 Roads Fund	**R45000 State Revenues**	**No Program**	**4,105,576**	**-**	**4,026,974**	**2,612,397**	**3,744,219**	**3,567,16**
3300 Roads Fund	46052 General Revenue - Federal	No Program	-	-	-	0	12,252	12,25
3300 Roads Fund	46063 FEMA Hazard Mitigation - Federal	No Program	-	-	-	0	146,783	
3300 Roads Fund	46071 Forest Reserve - Federal	No Program	50,000	-	50,000	0	98,512	94,17
3300 Roads Fund	**R46000 Federal Revenues**	**No Program**	**50,000**	**-**	**50,000**	**0**	**257,547**	**106,42**
3300 Roads Fund	48101 Rent	No Program	23,098	-	29,770	0	17,534	59,67
3300 Roads Fund	48189 Miscellaneous Revenue Account	No Program	2,090	-	-	2,090	24,093	13,48
3300 Roads Fund	48192 Transportation Permits	No Program	3,000	-	3,000	3,797	3,924	3,92
3300 Roads Fund	48251 Gain On Sale Of Fixed Assets	No Program	-	-	-	18,650	35,683	53,66
3300 Roads Fund	48271 Fleet Vehicle Replacement	No Program	-	-	70,000	45,661	70,523	72,00
3300 Roads Fund	48272 Vehicle Depreciation	No Program	-	-	95,000	96,665	178,028	81,64
3300 Roads Fund	**R48000 Miscellaneous Revenues**	**No Program**	**28,188**	**-**	**197,770**	**166,863**	**329,785**	**284,39**
3300 Roads Fund	49101 Transfer In - General	MEM Measure M Program	426,456	-	-	-	-	
3300 Roads Fund	49101 Transfer In - General	No Program	234,156	-	762,045	0	722,854	664,07
3300 Roads Fund	49162 Interdepartmental Services Revenue	No Program	-	-	55,000	61,215	73,226	12,50
3300 Roads Fund	**R49000 Transfer In Revenues**	**MEM Measure M Program**	**426,456**	**-**	**-**	**-**	**-**	
3300 Roads Fund	**R49000 Transfer In Revenues**	**No Program**	**234,156**	**-**	**817,045**	**61,215**	**796,080**	**676,57**
3300 Roads Fund	**49999 Beginning Fund Balance**	**No Program**	**1,331,386**	**-**	**2,015,099**	**-**	**-**	
3300 Roads Fund	**Revenues Total Revenue**	**MEM Measure M Program**	**426,456**	**-**	**-**	**-**	**-**	
3300 Roads Fund	**Revenues Total Revenue**	**No Program**	**5,852,306**	**-**	**7,228,388**	**2,890,094**	**5,247,015**	**4,768,33**
3300 Roads Fund	51111 Regular salaries and wages	No Program	1,138,284	-	1,302,526	847,490	1,166,166	1,069,71
3300 Roads Fund	51112 Extra Help	No Program	160,000	-	53,303	16,820	39,283	3,05
3300 Roads Fund	51115 Overtime	No Program	35,000	-	35,000	24,202	14,304	38,56

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 300 - Roads

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3300 Roads Fund	51116 Extra Straight Time Hours	No Program	536	-	-	687	1,234	
3300 Roads Fund	51201 FLSA Adjustment	No Program	170	-	-	414	96	
3300 Roads Fund	51202 Longevity Pay	No Program	4,912	-	4,986	5,811	30,031	28,41
3300 Roads Fund	51205 Out of Class Pay	No Program	2,000	-	2,000	1,443	1,737	76
3300 Roads Fund	51207 Standby Call Back Pay	No Program	20,000	-	25,000	12,016	27,996	27,14
3300 Roads Fund	51208 Shift Differential	No Program	300	-	300	188	0	4
3300 Roads Fund	51214 Professional Engineer Certificate Incentive Pay	No Program	2,457	-	-	-	-	
3300 Roads Fund	51215 Incentive Pay - PERS	No Program	-	-	2,374	1,730	5,500	5,38
3300 Roads Fund	52101 Retirement - Employer	No Program	121,439	-	146,504	82,032	129,918	122,78
3300 Roads Fund	52102 Unfunded Liability Payment Total	No Program	173,785	-	161,461	163,878	146,212	134,85
3300 Roads Fund	52201 Medical - Active Employees	No Program	149,457	-	243,446	116,767	188,974	196,66
3300 Roads Fund	52202 Dental - Active Employees	No Program	14,612	-	-	-	-	
3300 Roads Fund	52203 Vision - Active Employees	No Program	2,227	-	-	-	-	
3300 Roads Fund	52205 Life Insurance	No Program	641	-	543	454	676	61
3300 Roads Fund	52206 Cash Cafeteria Plan	No Program	45,636	-	37,578	32,818	43,188	38,04
3300 Roads Fund	52208 Medical Insurance Administrative Fee	No Program	444	-	-	-	-	
3300 Roads Fund	52301 Social Security Total	No Program	76,454	-	94,036	56,968	77,804	72,83
3300 Roads Fund	52302 Medicare Total	No Program	20,201	-	24,014	13,649	18,965	17,07
3300 Roads Fund	52303 SDI Total	No Program	13,604	-	14,924	9,263	12,766	12,08
3300 Roads Fund	52401 Accrued Benefits	No Program	40,000	-	32,035	35,702	13,904	2,28
3300 Roads Fund	52502 Group Health for Retirees	No Program	166,269	-	108,363	111,834	104,278	113,01
3300 Roads Fund	52503 Unemployment	No Program	-	-	-	943	871	23
3300 Roads Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**2,188,428**	**-**	**2,288,393**	**1,535,109**	**2,023,903**	**1,883,55**
3300 Roads Fund	60101 Uniforms / Clothing	No Program	10,000	-	10,000	4,277	6,981	7,19
3300 Roads Fund	60102 Food	No Program	2,500	-	2,500	1,483	1,490	1,29
3300 Roads Fund	60103 Safety Equipment	No Program	15,000	-	15,000	4,354	8,396	10,32
3300 Roads Fund	60111 Training and Seminars	No Program	10,000	-	15,000	27	4,522	2,63
3300 Roads Fund	60123 Mileage	No Program	0	-	500	0	45	8
3300 Roads Fund	60131 Maintenance - Equipment	No Program	10,000	-	10,000	25,927	4,354	8,33
3300 Roads Fund	60132 Maintenance - Buildings and Improvements	No Program	7,000	-	6,000	24,262	9,956	3,64
3300 Roads Fund	60153 Special Departmental Supplies	No Program	10,000	-	7,000	0	2,325	1,16
3300 Roads Fund	60155 Small Tools	No Program	15,000	-	10,000	3,537	4,021	4,44
3300 Roads Fund	60156 Materials	No Program	585,109	-	413,112	194,719	320,430	330,92
3300 Roads Fund	60181 Medical and Laboratory Expenses	No Program	5,000	-	5,000	3,544	3,979	4,02
3300 Roads Fund	60191 Memberships	No Program	1,500	-	1,000	531	170	24
3300 Roads Fund	60201 Miscellaneous Expense	No Program	40,000	-	-	0	87	
3300 Roads Fund	60213 Office Supplies	No Program	2,000	-	3,000	1,520	1,929	2,12

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 300 - Roads

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3300 Roads Fund	60215 Janitorial Supplies	No Program	3,000	-	3,000	1,064	1,532	1,56
3300 Roads Fund	60301 General Professional Services	No Program	500,000	-	113,406	84,177	117,003	52,75
3300 Roads Fund	60304 Fire Management (CalFire)	No Program	25,000	-	25,000	1,123	112	5,44
3300 Roads Fund	60309 Emergency Operations Services	No Program	40,000	-	40,000	2,055	14,610	25,60
3300 Roads Fund	60351 Fees and Permits	No Program	-	-	-	0	0	
3300 Roads Fund	60381 Publications and Legal Notices	No Program	2,000	-	2,000	2,603	461	1,11
3300 Roads Fund	60391 Rents and Leases - Equipment	No Program	30,000	-	30,000	7,662	93,623	21,99
3300 Roads Fund	60411 Telephone and Internet	No Program	7,000	-	7,000	4,036	6,605	5,20
3300 Roads Fund	60413 Water and Sewer	No Program	10,000	-	15,000	2,695	6,968	4,59
3300 Roads Fund	60414 Electricity	No Program	45,000	-	40,000	26,387	22,539	18,89
3300 Roads Fund	60421 Equipment	No Program	20,000	-	30,000	0	0	13,48
3300 Roads Fund	60431 Software	No Program	1,200	-	1,200	0	0	58
3300 Roads Fund	60441 Fuel	No Program	200,000	-	185,691	62,690	149,557	157,24
3300 Roads Fund	60621 County Vehicle Expense	No Program	475,000	-	630,000	408,486	711,255	545,24
3300 Roads Fund	**E60000 Operating Expenses**	**No Program**	**2,071,309**	**-**	**1,620,409**	**867,159**	**1,492,950**	**1,230,14**
3300 Roads Fund	70311 Roads and Bridges	No Program	-	-	6,552	6,551	0	
3300 Roads Fund	70411 Staff Vehicles	No Program	630,000	-	606,239	246,039	687,294	124,77
3300 Roads Fund	70421 Heavy Equipment Vehicles	No Program	-	-	715,000	0	76,945	342,77
3300 Roads Fund	70701 Depreciation	No Program	-	-	-	0	184,169	151,93
3300 Roads Fund	70901 Fixed Asset Clearing	No Program	-	-	-	0	(764,239)	(467,54
3300 Roads Fund	**E70000 Fixed Asset Expenses**	**No Program**	**630,000**	**-**	**1,327,791**	**252,590**	**184,169**	**151,93**
3300 Roads Fund	80111 Transfer Out - General	No Program	8,512	-	1,340,000	0	416,980	786,33
3300 Roads Fund	80211 Departmental Overhead Transfer	No Program	75,948	-	60,841	40,009	70,874	73,77
3300 Roads Fund	80221 Cost Allocation Overhead Transfer	No Program	180,868	-	166,528	124,896	271,660	205,87
3300 Roads Fund	80231 General Insurance	No Program	587,194	-	424,426	318,321	227,208	132,92
3300 Roads Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**852,522**	**-**	**1,991,795**	**483,226**	**986,722**	**1,198,91**
3300 Roads Fund	91001 Reserve Designation	No Program	962,959	-	-	-	-	
3300 Roads Fund	**E90000 Appropriations for Reserves and Contingencies Expenses**	**No Program**	**962,959**	**-**	**-**	**-**	**-**	
3300 Roads Fund	**Expenses Total Expense**	**No Program**	**6,705,218**	**-**	**7,228,388**	**3,138,084**	**4,687,744**	**4,464,55**
3300 Roads Fund	**MPC_Budget Net Balance**	**MEM Measure M Program**	**426,456**	**-**	**-**	**-**	**-**	
3300 Roads Fund	**MPC_Budget Net Balance**	**No Program**	**852,912**	**-**	**0**	**247,990**	**559,271**	**303,78**
Total Funds	**MPC_Net Balance**	**Total Program**	**(426,456)**	**-**	**0**	**(247,990)**	**559,271**	**303,78**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Public Works Administration **Budget Unit #: 1001-304**

Program Description:

The Public Works Department plans, designs, constructs, operates, and maintains the County's infrastructure including roads, bridges, wastewater treatment facilities, airport, parks, buildings, public water facilities, grounds, vehicle fleet, capital improvements, and solid waste disposal facilities. The Department is administered by the Public Works Director who acts as the County Engineer, Road Commissioner, and Executive Director of the Local Transportation Commission.
This budget supports the Director and support staff while departmental activities are divided among the Facility Maintenance, Roads, Engineer/Surveyor, Plant Operator, Transportation Planning, Solid Waste and Recycling, Fleet, Parks & Recreation, Capital Improvements, and Special District budgets.

Accomplishments:

- Developed, monitored and managed/co-managed 60 budgets totaling $48 million.
- Provided fiscal and administrative support to all Department divisions.
- Processed approximately 10,000 invoices with 99% accuracy.
- Administered the refunds for Yosemite West utility customers.
- Staff supported and served on several ERP committees: 1) Chart of Accounts; 2) Budgets; 3) Procurement; 4) Inventory; 5) Asset Management; 6) Payroll; 7) Accounts Payable.
- Kept the doors to Public Works Admin building open with service to the public within all health and safety modification protocols throughout the pandemic.

Goals and Objectives for Fiscal Year:

- Actively participate in professional associations as in CSMFO and GFOA.
- Assimilate Public Works Division managers into the new ERP system.
- Provide professional development training and opportunities for staff.
- Obtain one or more of the positions vacated.
- Increase Public Works' divisions cost allocation by $22,000 from $227,726 to $293,124 (Public Works Services).

Requested Changes:

There are no changes of significance in this budget.

Recommended Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Public Works Administration **Budget Unit #: 1001-304**

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 304 - Public Works Administration

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
1001 General Fund	46051 Highway Bridge Program - Federal	No Program	2,500	-	24,000	7,910	26,175	17,02
1001 General Fund	**R46000 Federal Revenues**	**No Program**	**2,500**	**-**	**24,000**	**7,910**	**26,175**	**17,02**
1001 General Fund	47213 Public Works Review Fees	No Program	-	-	-	0	0	
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	-	-	-	171	5,014	45
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**171**	**5,014**	**45**
1001 General Fund	49101 Transfer In - General	No Program	32,919	-	-	-	-	
1001 General Fund	49161 Departmental Overhead Revenue	No Program	216,893	-	227,726	153,051	253,659	235,58
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**249,812**	**-**	**227,726**	**153,051**	**253,659**	**235,58**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**252,312**	**-**	**251,726**	**161,132**	**284,848**	**253,06**
1001 General Fund	51111 Regular salaries and wages	No Program	309,003	-	317,960	228,388	705,483	635,12
1001 General Fund	51112 Extra Help	No Program	-	-	-	0	0	17,95
1001 General Fund	51115 Overtime	No Program	-	-	-	0	68	19
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	0	13	
1001 General Fund	51202 Longevity Pay	No Program	756	-	600	251	784	2,75
1001 General Fund	51205 Out of Class Pay	No Program	-	-	-	0	0	30
1001 General Fund	52101 Retirement - Employer	No Program	32,835	-	32,795	24,244	75,478	70,47
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	46,987	-	49,643	50,385	81,916	70,61
1001 General Fund	52201 Medical - Active Employees	No Program	42,442	-	49,790	34,769	93,055	88,50
1001 General Fund	52202 Dental - Active Employees	No Program	3,210	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	516	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	221	-	220	160	495	45
1001 General Fund	52206 Cash Cafeteria Plan	No Program	19,682	-	16,611	13,672	25,672	25,27
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	153	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	20,392	-	20,056	15,163	44,908	41,30
1001 General Fund	52302 Medicare Total	No Program	4,769	-	4,690	3,547	10,630	10,01
1001 General Fund	52303 SDI Total	No Program	3,998	-	3,222	2,580	5,849	5,37
1001 General Fund	52401 Accrued Benefits	No Program	-	-	1,950	1,950	7,580	7,23
1001 General Fund	52502 Group Health for Retirees	No Program	64,821	-	48,205	44,092	48,596	42,88
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**549,785**	**-**	**545,742**	**419,201**	**1,100,527**	**1,018,46**
1001 General Fund	60102 Food	No Program	1,000	-	1,000	405	799	1,24
1001 General Fund	60111 Training and Seminars	No Program	4,500	-	3,500	150	12,207	12,89
1001 General Fund	60123 Mileage	No Program	500	-	500	0	371	34
1001 General Fund	60131 Maintenance - Equipment	No Program	300	-	300	0	0	39
1001 General Fund	60191 Memberships	No Program	550	-	540	520	520	1,48
1001 General Fund	60201 Miscellaneous Expense	No Program	-	-	-	100	0	

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			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
1001 General Fund	60211 Copy Machine Expense	No Program	7,000	-	8,000	2,646	5,387	6,81
1001 General Fund	60213 Office Supplies	No Program	9,000	-	10,000	2,608	10,731	8,54
1001 General Fund	60301 General Professional Services	No Program	2,500	-	2,500	155	8,303	2
1001 General Fund	60371 Bank Fees	No Program	-	-	-	0	0	
1001 General Fund	60381 Publications and Legal Notices	No Program	-	-	-	0	39	2,92
1001 General Fund	60392 Rents and Leases - Buildings	No Program	3,325	-	8,218	0	7,000	14,70
1001 General Fund	60411 Telephone and Internet	No Program	5,500	-	5,500	3,500	5,168	5,63
1001 General Fund	60421 Equipment	No Program	2,000	-	2,000	35	5,331	2,43
1001 General Fund	60431 Software	No Program	26,500	-	25,300	17,568	23,069	22,03
1001 General Fund	60441 Fuel	No Program	300	-	300	177	1,350	1,38
1001 General Fund	60621 County Vehicle Expense	No Program	1,000	-	3,000	207	4,765	5,19
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**63,975**	**-**	**70,658**	**28,071**	**85,040**	**86,02**
1001 General Fund	80231 General Insurance	No Program	13,365	-	14,865	11,148	24,620	12,34
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**13,365**	**-**	**14,865**	**11,148**	**24,620**	**12,34**
1001 General Fund	**Expenses Total Expense**	**No Program**	**627,125**	**-**	**631,265**	**458,420**	**1,210,187**	**1,116,84**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**374,813**	**-**	**379,539**	**297,288**	**925,339**	**863,77**
3313 Coulterville Lighting	41104 Timber Tax	No Program	5	-	5	2	8	1
3313 Coulterville Lighting	41111 Current Secured	No Program	9,000	-	8,500	5,932	9,891	9,08
3313 Coulterville Lighting	41112 Current Unsecured	No Program	500	-	500	574	627	61
3313 Coulterville Lighting	41113 Delinquent Secured	No Program	250	-	350	146	161	28
3313 Coulterville Lighting	41114 Delinquent Unsecured	No Program	15	-	12	11	16	2
3313 Coulterville Lighting	41115 Supplemental	No Program	150	-	150	123	174	44
3313 Coulterville Lighting	**R41000 Tax Revenues**	**No Program**	**9,920**	**-**	**9,517**	**6,788**	**10,877**	**10,45**
3313 Coulterville Lighting	44201 Interest From Investments	No Program	1,700	-	1,500	1,138	2,050	2,32
3313 Coulterville Lighting	**R44000 Interest Revenues**	**No Program**	**1,700**	**-**	**1,500**	**1,138**	**2,050**	**2,32**
3313 Coulterville Lighting	45213 Property Tax Relief Disaster - State	No Program	-	-	-	0	72	
3313 Coulterville Lighting	45216 Homeowners' Exemption - State	No Program	110	-	110	50	109	10
3313 Coulterville Lighting	**R45000 State Revenues**	**No Program**	**110**	**-**	**110**	**50**	**181**	**10**
3313 Coulterville Lighting	46073 PILT Payment In-Lieu of Taxes - Federal	No Program	-	-	-	0	1	
3313 Coulterville Lighting	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**-**	**0**	**1**	
3313 Coulterville Lighting	**49999 Beginning Fund Balance**	**No Program**	**50,901**	**-**	**45,466**	**-**	**-**	
3313 Coulterville Lighting	**Revenues Total Revenue**	**No Program**	**62,631**	**-**	**56,593**	**7,976**	**13,109**	**12,88**
3313 Coulterville Lighting	60301 General Professional Services	No Program	56,624	-	52,593	1,312	0	
3313 Coulterville Lighting	60351 Fees and Permits	No Program	100	-	100	-	-	
3313 Coulterville Lighting	60414 Electricity	No Program	4,500	-	3,900	2,929	3,848	3,82
3313 Coulterville Lighting	**E60000 Operating Expenses**	**No Program**	**61,224**	**-**	**56,593**	**4,241**	**3,848**	**3,82**
3313 Coulterville Lighting	80111 Transfer Out - General	No Program	-	-	-	0	0	38,26
3313 Coulterville Lighting	80211 Departmental Overhead Transfer	No Program	1,407	-	-	-	-	
3313 Coulterville Lighting	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**1,407**	**-**	**-**	**0**	**0**	**38,26**
3313 Coulterville Lighting	**Expenses Total Expense**	**No Program**	**62,631**	**-**	**56,593**	**4,241**	**3,848**	**42,09**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 304 - Public Works Administration

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
3313 Coulterville Lighting	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**3,735**	**9,261**	**29,20**
3315 Don Pedro Equestrian Trails	44201 Interest From Investments	No Program	500	-	500	312	588	45
3315 Don Pedro Equestrian Trails	**R44000 Interest Revenues**	**No Program**	**500**	**-**	**500**	**312**	**588**	**45**
3315 Don Pedro Equestrian Trails	48189 Miscellaneous Revenue Account	No Program	5,200	-	5,200	0	5,200	5,20
3315 Don Pedro Equestrian Trails	**R48000 Miscellaneous Revenues**	**No Program**	**5,200**	**-**	**5,200**	**0**	**5,200**	**5,20**
3315 Don Pedro Equestrian Trails	**49999 Beginning Fund Balance**	**No Program**	**36,051**	**-**	**32,651**	**-**	**-**	
3315 Don Pedro Equestrian Trails	**Revenues Total Revenue**	**No Program**	**41,751**	**-**	**38,351**	**312**	**5,788**	**5,65**
3315 Don Pedro Equestrian Trails	60201 Miscellaneous Expense	No Program	38,254	-	35,763	-	-	
3315 Don Pedro Equestrian Trails	60301 General Professional Services	No Program	2,000	-	2,088	600	0	
3315 Don Pedro Equestrian Trails	60361 General Taxes and Assessments	No Program	300	-	300	243	235	23
3315 Don Pedro Equestrian Trails	60381 Publications and Legal Notices	No Program	200	-	200	0	149	
3315 Don Pedro Equestrian Trails	**E60000 Operating Expenses**	**No Program**	**40,754**	**-**	**38,351**	**843**	**384**	**23**
3315 Don Pedro Equestrian Trails	80111 Transfer Out - General	No Program	997	-	-	-	-	
3315 Don Pedro Equestrian Trails	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**997**	**-**	**-**	**-**	**-**	
3315 Don Pedro Equestrian Trails	**Expenses Total Expense**	**No Program**	**41,751**	**-**	**38,351**	**843**	**384**	**23**
3315 Don Pedro Equestrian Trails	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**531**	**5,404**	**5,42**
3317 Hornitos Lighting	41104 Timber Tax	No Program	2	-	2	1	3	
3317 Hornitos Lighting	41111 Current Secured	No Program	3,700	-	3,700	2,562	4,049	3,93
3317 Hornitos Lighting	41112 Current Unsecured	No Program	200	-	120	228	232	24
3317 Hornitos Lighting	41113 Delinquent Secured	No Program	100	-	130	58	61	11
3317 Hornitos Lighting	41114 Delinquent Unsecured	No Program	5	-	5	4	6	
3317 Hornitos Lighting	41115 Supplemental	No Program	50	-	50	49	64	17
3317 Hornitos Lighting	**R41000 Tax Revenues**	**No Program**	**4,057**	**-**	**4,007**	**2,902**	**4,415**	**4,47**
3317 Hornitos Lighting	44201 Interest From Investments	No Program	600	-	500	506	941	81
3317 Hornitos Lighting	**R44000 Interest Revenues**	**No Program**	**600**	**-**	**500**	**506**	**941**	**81**
3317 Hornitos Lighting	45213 Property Tax Relief Disaster - State	No Program	-	-	-	0	28	
3317 Hornitos Lighting	45216 Homeowners' Exemption - State	No Program	40	-	43	20	40	4
3317 Hornitos Lighting	**R45000 State Revenues**	**No Program**	**40**	**-**	**43**	**20**	**68**	**4**
3317 Hornitos Lighting	46073 PILT Payment In-Lieu of Taxes - Federal	No Program	-	-	-	0	0	
3317 Hornitos Lighting	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	
3317 Hornitos Lighting	**49999 Beginning Fund Balance**	**No Program**	**39,441**	**-**	**35,626**	**-**	**-**	
3317 Hornitos Lighting	**Revenues Total Revenue**	**No Program**	**44,138**	**-**	**40,176**	**3,428**	**5,424**	**5,32**
3317 Hornitos Lighting	60301 General Professional Services	No Program	40,897	-	38,376	1,048	2,112	
3317 Hornitos Lighting	60414 Electricity	No Program	1,600	-	1,800	853	1,128	1,32
3317 Hornitos Lighting	**E60000 Operating Expenses**	**No Program**	**42,497**	**-**	**40,176**	**1,901**	**3,240**	**1,32**
3317 Hornitos Lighting	80211 Departmental Overhead Transfer	No Program	1,641	-	-	-	-	
3317 Hornitos Lighting	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**1,641**	**-**	**-**	**-**	**-**	
3317 Hornitos Lighting	**Expenses Total Expense**	**No Program**	**44,138**	**-**	**40,176**	**1,901**	**3,240**	**1,32**
3317 Hornitos Lighting	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**1,527**	**2,184**	**3,99**
3318 Mariposa Lighting	41104 Timber Tax	No Program	40	-	25	13	44	6

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			Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
Fund	Account	Program						
3318 Mariposa Lighting	41111 Current Secured	No Program	49,000	-	48,000	34,374	52,451	49,70
3318 Mariposa Lighting	41112 Current Unsecured	No Program	3,000	-	2,000	3,547	3,554	3,60
3318 Mariposa Lighting	41113 Delinquent Secured	No Program	1,300	-	1,500	900	916	1,69
3318 Mariposa Lighting	41114 Delinquent Unsecured	No Program	80	-	80	67	86	12
3318 Mariposa Lighting	41115 Supplemental	No Program	800	-	600	763	982	2,60
3318 Mariposa Lighting	**R41000 Tax Revenues**	**No Program**	**54,220**	**-**	**52,205**	**39,664**	**58,033**	**57,79**
3318 Mariposa Lighting	44201 Interest From Investments	No Program	8,000	-	8,000	6,213	11,856	10,28
3318 Mariposa Lighting	**R44000 Interest Revenues**	**No Program**	**8,000**	**-**	**8,000**	**6,213**	**11,856**	**10,28**
3318 Mariposa Lighting	45213 Property Tax Relief Disaster - State	No Program	-	-	-	0	428	
3318 Mariposa Lighting	45216 Homeowners' Exemption - State	No Program	650	-	650	311	624	64
3318 Mariposa Lighting	**R45000 State Revenues**	**No Program**	**650**	**-**	**650**	**311**	**1,052**	**64**
3318 Mariposa Lighting	46073 PILT Payment In-Lieu of Taxes - Federal	No Program	-	-	-	0	3	1
3318 Mariposa Lighting	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**-**	**0**	**3**	**1**
3318 Mariposa Lighting	**49999 Beginning Fund Balance**	**No Program**	**432,670**	**-**	**448,110**	**-**	**-**	
3318 Mariposa Lighting	**Revenues Total Revenue**	**No Program**	**495,540**	**-**	**508,965**	**46,188**	**70,944**	**68,73**
3318 Mariposa Lighting	60131 Maintenance - Equipment	No Program	2,500	-	2,500	-	-	
3318 Mariposa Lighting	60301 General Professional Services	No Program	469,517	-	419,465	1,160	2,364	
3318 Mariposa Lighting	60391 Rents and Leases - Equipment	No Program	7,500	-	7,500	-	-	
3318 Mariposa Lighting	60414 Electricity	No Program	14,000	-	14,500	8,833	11,785	13,21
3318 Mariposa Lighting	**E60000 Operating Expenses**	**No Program**	**493,517**	**-**	**443,965**	**9,993**	**14,149**	**13,21**
3318 Mariposa Lighting	70321 Utility Infrastructure	No Program	-	-	65,000	0	59,586	
3318 Mariposa Lighting	**E70000 Fixed Asset Expenses**	**No Program**	**-**	**-**	**65,000**	**0**	**59,586**	
3318 Mariposa Lighting	80211 Departmental Overhead Transfer	No Program	2,023	-	-	-	-	
3318 Mariposa Lighting	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**2,023**	**-**	**-**	**-**	**-**	
3318 Mariposa Lighting	**Expenses Total Expense**	**No Program**	**495,540**	**-**	**508,965**	**9,993**	**73,735**	**13,21**
3318 Mariposa Lighting	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**36,195**	**2,791**	**55,52**
3319 Mariposa Parking	41104 Timber Tax	No Program	3	-	3	2	5	
3319 Mariposa Parking	41111 Current Secured	No Program	5,500	-	5,500	3,958	5,964	5,73
3319 Mariposa Parking	41112 Current Unsecured	No Program	400	-	240	408	404	41
3319 Mariposa Parking	41113 Delinquent Secured	No Program	150	-	230	103	103	19
3319 Mariposa Parking	41114 Delinquent Unsecured	No Program	8	-	8	8	11	1
3319 Mariposa Parking	41115 Supplemental	No Program	120	-	120	88	111	30
3319 Mariposa Parking	**R41000 Tax Revenues**	**No Program**	**6,181**	**-**	**6,101**	**4,567**	**6,598**	**6,66**
3319 Mariposa Parking	44201 Interest From Investments	No Program	300	-	300	273	(8)	60
3319 Mariposa Parking	**R44000 Interest Revenues**	**No Program**	**300**	**-**	**300**	**273**	**(8)**	**60**
3319 Mariposa Parking	45213 Property Tax Relief Disaster - State	No Program	-	-	-	0	49	
3319 Mariposa Parking	45216 Homeowners' Exemption - State	No Program	70	-	70	36	71	7
3319 Mariposa Parking	**R45000 State Revenues**	**No Program**	**70**	**-**	**70**	**36**	**120**	**7**
3319 Mariposa Parking	46073 PILT Payment In-Lieu of Taxes - Federal	No Program	-	-	-	0	0	
3319 Mariposa Parking	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	

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			Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
Fund	Account	Program						
3319 Mariposa Parking	**49999 Beginning Fund Balance**	**No Program**	**24,132**	**-**	**24,014**	**-**	**-**	
3319 Mariposa Parking	**Revenues Total Revenue**	**No Program**	**30,683**	**-**	**30,485**	**4,876**	**6,710**	**7,34**
3319 Mariposa Parking	60131 Maintenance - Equipment	No Program	1,000	-	1,000	0	0	13
3319 Mariposa Parking	60132 Maintenance - Buildings and Improvements	No Program	-	-	-	0	1	
3319 Mariposa Parking	60213 Office Supplies	No Program	-	-	18	0	0	
3319 Mariposa Parking	60301 General Professional Services	No Program	25,805	-	26,854	4,031	8,368	5,61
3319 Mariposa Parking	60391 Rents and Leases - Equipment	No Program	1,000	-	1,000	-	-	
3319 Mariposa Parking	60392 Rents and Leases - Buildings	No Program	1,600	-	1,600	1,500	1,500	1,50
3319 Mariposa Parking	**E60000 Operating Expenses**	**No Program**	**29,405**	**-**	**30,472**	**5,531**	**9,869**	**7,26**
3319 Mariposa Parking	80211 Departmental Overhead Transfer	No Program	1,260	-	-	-	-	
3319 Mariposa Parking	80231 General Insurance	No Program	18	-	13	9	12	1
3319 Mariposa Parking	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**1,278**	**-**	**13**	**9**	**12**	**1**
3319 Mariposa Parking	**Expenses Total Expense**	**No Program**	**30,683**	**-**	**30,485**	**5,540**	**9,881**	**7,27**
3319 Mariposa Parking	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**664**	**3,171**	**7**
3321 Wawona Service Area	44201 Interest From Investments	No Program	100	-	100	76	460	65
3321 Wawona Service Area	**R44000 Interest Revenues**	**No Program**	**100**	**-**	**100**	**76**	**460**	**65**
3321 Wawona Service Area	47151 Residential Garbage Fees	No Program	100,000	-	121,512	59,131	103,876	96,29
3321 Wawona Service Area	47153 Delinquent Garbage Fees	No Program	1,000	-	1,000	690	1,154	1,50
3321 Wawona Service Area	47161 Commercial Garbage Fees	No Program	6,000	-	6,700	2,948	6,468	5,88
3321 Wawona Service Area	**R47000 Fees For Service Revenues**	**No Program**	**107,000**	**-**	**129,212**	**62,769**	**111,498**	**103,68**
3321 Wawona Service Area	**49999 Beginning Fund Balance**	**No Program**	**11,451**	**-**	**23,767**	**-**	**-**	
3321 Wawona Service Area	**Revenues Total Revenue**	**No Program**	**118,551**	**-**	**153,079**	**62,845**	**111,958**	**104,34**
3321 Wawona Service Area	60213 Office Supplies	No Program	750	-	750	228	503	63
3321 Wawona Service Area	60301 General Professional Services	No Program	110,325	-	140,944	71,990	110,021	102,37
3321 Wawona Service Area	60371 Bank Fees	No Program	-	-	-	10	10	
3321 Wawona Service Area	60391 Rents and Leases - Equipment	No Program	-	-	4,000	0	0	3,82
3321 Wawona Service Area	60431 Software	No Program	1,000	-	1,000	980	879	55
3321 Wawona Service Area	60441 Fuel	No Program	-	-	-	0	536	58
3321 Wawona Service Area	**E60000 Operating Expenses**	**No Program**	**112,075**	**-**	**146,694**	**73,208**	**111,949**	**107,97**
3321 Wawona Service Area	80211 Departmental Overhead Transfer	No Program	6,476	-	6,184	4,120	3,636	5,26
3321 Wawona Service Area	80231 General Insurance	No Program	-	-	201	150	164	10
3321 Wawona Service Area	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**6,476**	**-**	**6,385**	**4,270**	**3,800**	**5,37**
3321 Wawona Service Area	**Expenses Total Expense**	**No Program**	**118,551**	**-**	**153,079**	**77,478**	**115,749**	**113,34**
3321 Wawona Service Area	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**14,633**	**3,791**	**8,99**
3420 Hazardous Material Clean Up	**49999 Beginning Fund Balance**	**No Program**	**1,746**	**-**	**1,746**	**-**	**-**	
3420 Hazardous Material Clean Up	**Revenues Total Revenue**	**No Program**	**1,746**	**-**	**1,746**	**-**	**-**	
3420 Hazardous Material Clean Up	60201 Miscellaneous Expense	No Program	1,746	-	1,746	-	-	
3420 Hazardous Material Clean Up	**E60000 Operating Expenses**	**No Program**	**1,746**	**-**	**1,746**	**-**	**-**	
3420 Hazardous Material Clean Up	**Expenses Total Expense**	**No Program**	**1,746**	**-**	**1,746**	**-**	**-**	
3420 Hazardous Material Clean Up	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**-**	**-**	

Mariposa County

Lineitem Worksheet - 304 - Public Works Administration

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
Total Funds	MPC_Net Balance	Total Program	(374,813)	-	(379,539)	(271,659)	(918,243)	(836,95

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Transportation Planning / Public Works **Budget Unit #: 3033-307**

Program Description:

The Transportation Planning Division prepares the Regional Transportation Improvement Plan (RTIP), and Regional Transportation Plan (RTP); conducts planning studies to support the RTP; participates in the Yosemite Area Regional Transportation System (YARTS), and provides administrative support for the Local Transportation Commission (LTC). This program is funded by a combination of state subvention, local transportation funds, and federal grants.

Goals and Objectives for Fiscal Year:

Continue to seek additional funding resources for transportation purposes.

Requested Changes:

Salaries and benefits decreased to reflect actual experience in FY21 now that we have someone fulfilling that role. General professional services expense account serves as a placeholder to balance the fund and it increased by $40k as a reflection of higher revenue and lower expenses than in FY21. All other fund revenue adjustments reflect current information on state funding levels anticipated in FY22.

Recommended Changes:

This budget is recommended as submitted.

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

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Lineitem Worksheet - 307 - Local Transportation

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3031 Local Transportation Fund	44201 Interest From Investments	No Program	300	-	1,500	1,797	7,184	
3031 Local Transportation Fund	**R44000 Interest Revenues**	**No Program**	**300**	**-**	**1,500**	**1,797**	**7,184**	
3031 Local Transportation Fund	45353 Local Transportation - State	No Program	450,000	-	450,000	281,470	505,970	53
3031 Local Transportation Fund	**R45000 State Revenues**	**No Program**	**450,000**	**-**	**450,000**	**281,470**	**505,970**	**53**
3031 Local Transportation Fund	49101 Transfer In - General	No Program	-	-	-	0	0	1
3031 Local Transportation Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	**1**
3031 Local Transportation Fund	**49999 Beginning Fund Balance**	**No Program**	**100**	**-**	**100,333**	**-**	**-**	
3031 Local Transportation Fund	**Revenues Total Revenue**	**No Program**	**450,400**	**-**	**551,833**	**283,267**	**513,154**	**55**
3031 Local Transportation Fund	52102 Unfunded Liability Payment Total	No Program	0	-	-	-	-	
3031 Local Transportation Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**0**	**-**	**-**	**-**	**-**	
3031 Local Transportation Fund	80111 Transfer Out - General	No Program	450,400	-	551,833	0	635,705	45
3031 Local Transportation Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**450,400**	**-**	**551,833**	**0**	**635,705**	**45**
3031 Local Transportation Fund	**Expenses Total Expense**	**No Program**	**450,400**	**-**	**551,833**	**0**	**635,705**	**45**
3031 Local Transportation Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**283,267**	**122,551**	**9**
3032 State Transit Assistance Fund	44201 Interest From Investments	No Program	400	-	400	793	1,771	
3032 State Transit Assistance Fund	**R44000 Interest Revenues**	**No Program**	**400**	**-**	**400**	**793**	**1,771**	
3032 State Transit Assistance Fund	45461 State Of Good Repair (STAP) - State	No Program	23,112	-	25,727	15,409	25,292	
3032 State Transit Assistance Fund	45504 FTA Mariposa Transit - State	No Program	124,178	-	160,809	62,089	155,638	15
3032 State Transit Assistance Fund	**R45000 State Revenues**	**No Program**	**147,290**	**-**	**186,536**	**77,498**	**180,930**	**16**
3032 State Transit Assistance Fund	**49999 Beginning Fund Balance**	**No Program**	**68,593**	**-**	**68,593**	**-**	**-**	
3032 State Transit Assistance Fund	**Revenues Total Revenue**	**No Program**	**216,283**	**-**	**255,529**	**78,291**	**182,701**	**16**
3032 State Transit Assistance Fund	60201 Miscellaneous Expense	No Program	31,283	-	68,993	-	-	
3032 State Transit Assistance Fund	**E60000 Operating Expenses**	**No Program**	**31,283**	**-**	**68,993**	**-**	**-**	
3032 State Transit Assistance Fund	80111 Transfer Out - General	No Program	185,000	-	186,536	0	181,586	12
3032 State Transit Assistance Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**185,000**	**-**	**186,536**	**0**	**181,586**	**12**
3032 State Transit Assistance Fund	**Expenses Total Expense**	**No Program**	**216,283**	**-**	**255,529**	**0**	**181,586**	**12**
3032 State Transit Assistance Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**78,291**	**1,115**	**3**
3033 Transportation Planning Fund	44201 Interest From Investments	No Program	2,000	-	3,000	1,861	423	
3033 Transportation Planning Fund	**R44000 Interest Revenues**	**No Program**	**2,000**	**-**	**3,000**	**1,861**	**423**	
3033 Transportation Planning Fund	45352 SRPA - State	No Program	158,000	-	158,000	104,678	413,649	27
3033 Transportation Planning Fund	45354 STIP-PPM - State	No Program	35,000	-	35,000	28,568	185	5
3033 Transportation Planning Fund	45461 State Of Good Repair (STAP) - State	No Program	-	-	-	0	4,113	2
3033 Transportation Planning Fund	45503 Transit Assistance - State	No Program	115,000	-	104,387	-	-	
3033 Transportation Planning Fund	**R45000 State Revenues**	**No Program**	**308,000**	**-**	**297,387**	**133,246**	**417,947**	**34**
3033 Transportation Planning Fund	46051 Highway Bridge Program - Federal	No Program	-	-	-	3,771	0	
3033 Transportation Planning Fund	46151 CMAQ - Federal	No Program	-	-	-	0	0	10
3033 Transportation Planning Fund	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**-**	**3,771**	**0**	**10**
3033 Transportation Planning Fund	49101 Transfer In - General	No Program	5,000	-	5,000	0	130,000	5
3033 Transportation Planning Fund	**R49000 Transfer In Revenues**	**No Program**	**5,000**	**-**	**5,000**	**0**	**130,000**	**5**
3033 Transportation Planning Fund	**49999 Beginning Fund Balance**	**No Program**	**183,919**	**-**	**201,239**	**-**	**-**	
3033 Transportation Planning Fund	**Revenues Total Revenue**	**No Program**	**498,919**	**-**	**506,626**	**138,878**	**548,370**	**49**
3033 Transportation Planning Fund	51111 Regular salaries and wages	No Program	54,867	-	68,497	55,043	74,356	7
3033 Transportation Planning Fund	51202 Longevity Pay	No Program	-	-	-	12	355	
3033 Transportation Planning Fund	51205 Out of Class Pay	No Program	5,179	-	-	7,771	0	
3033 Transportation Planning Fund	52101 Retirement - Employer	No Program	5,816	-	5,811	4,444	8,364	
3033 Transportation Planning Fund	52102 Unfunded Liability Payment Total	No Program	8,323	-	8,939	9,075	8,841	
3033 Transportation Planning Fund	52104 GASB 68 Net Pension Liability Expense	No Program	-	-	-	0	0	
3033 Transportation Planning Fund	52201 Medical - Active Employees	No Program	9,181	-	10,030	9,483	8,805	
3033 Transportation Planning Fund	52202 Dental - Active Employees	No Program	997	-	-	-	-	

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 307 - Local Transportation

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3033 Transportation Planning Fund	52203 Vision - Active Employees	No Program	157	-	-	-	-	
3033 Transportation Planning Fund	52205 Life Insurance	No Program	31	-	31	25	33	
3033 Transportation Planning Fund	52206 Cash Cafeteria Plan	No Program	0	-	167	95	1,323	1
3033 Transportation Planning Fund	52207 GASB 75 Net OPEB Liability	No Program	-	-	-	0	0	
3033 Transportation Planning Fund	52208 Medical Insurance Administrative Fee	No Program	31	-	-	-	-	
3033 Transportation Planning Fund	52301 Social Security Total	No Program	3,679	-	3,220	4,808	4,939	4
3033 Transportation Planning Fund	52302 Medicare Total	No Program	860	-	753	1,124	1,152	1
3033 Transportation Planning Fund	52303 SDI Total	No Program	666	-	526	661	760	
3033 Transportation Planning Fund	52401 Accrued Benefits	No Program	-	-	14,874	14,874	2,890	
3033 Transportation Planning Fund	52502 Group Health for Retirees	No Program	7,561	-	7,200	4,108	0	
3033 Transportation Planning Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**97,348**	**-**	**120,048**	**111,523**	**111,818**	**10**
3033 Transportation Planning Fund	60111 Training and Seminars	No Program	1,000	-	1,000	-	-	
3033 Transportation Planning Fund	60123 Mileage	No Program	200	-	200	-	-	
3033 Transportation Planning Fund	60191 Memberships	No Program	4,100	-	4,100	4,035	4,035	4
3033 Transportation Planning Fund	60213 Office Supplies	No Program	1,500	-	1,770	690	1,096	2
3033 Transportation Planning Fund	60301 General Professional Services	No Program	316,821	-	274,237	0	148,623	41
3033 Transportation Planning Fund	60311 Transportation Services	No Program	45,374	-	68,786	-	-	
3033 Transportation Planning Fund	60316 Regulatory Services	No Program	-	-	-	0	2,355	
3033 Transportation Planning Fund	60381 Publications and Legal Notices	No Program	2,500	-	2,500	2,109	1,029	3
3033 Transportation Planning Fund	60392 Rents and Leases - Buildings	No Program	2,439	-	1,950	0	1,453	5
3033 Transportation Planning Fund	60411 Telephone and Internet	No Program	-	-	-	0	336	
3033 Transportation Planning Fund	60421 Equipment	No Program	3,000	-	3,000	0	0	
3033 Transportation Planning Fund	60431 Software	No Program	-	-	-	1,934	0	
3033 Transportation Planning Fund	**E60000 Operating Expenses**	**No Program**	**376,934**	**-**	**357,543**	**8,768**	**158,927**	**43**
3033 Transportation Planning Fund	80111 Transfer Out - General	No Program	-	-	4,700	0	4,700	4
3033 Transportation Planning Fund	80211 Departmental Overhead Transfer	No Program	5,540	-	13,300	7,360	13,200	5
3033 Transportation Planning Fund	80221 Cost Allocation Overhead Transfer	No Program	17,375	-	8,773	6,579	6,156	5
3033 Transportation Planning Fund	80231 General Insurance	No Program	1,722	-	2,262	1,698	228	
3033 Transportation Planning Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**24,637**	**-**	**29,035**	**15,637**	**24,284**	**1**
3033 Transportation Planning Fund	**Expenses Total Expense**	**No Program**	**498,919**	**-**	**506,626**	**135,928**	**295,029**	**55**
3033 Transportation Planning Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**2,950**	**253,341**	**5**
3034 Pedestrian Bikeway Fund	44201 Interest From Investments	No Program	2,000	-	2,000	1,521	2,719	2
3034 Pedestrian Bikeway Fund	**R44000 Interest Revenues**	**No Program**	**2,000**	**-**	**2,000**	**1,521**	**2,719**	**2**
3034 Pedestrian Bikeway Fund	49101 Transfer In - General	No Program	8,000	-	8,000	0	8,000	8
3034 Pedestrian Bikeway Fund	**R49000 Transfer In Revenues**	**No Program**	**8,000**	**-**	**8,000**	**0**	**8,000**	**8**
3034 Pedestrian Bikeway Fund	**49999 Beginning Fund Balance**	**No Program**	**166,960**	**-**	**156,960**	**-**	**-**	
3034 Pedestrian Bikeway Fund	**Revenues Total Revenue**	**No Program**	**176,960**	**-**	**166,960**	**1,521**	**10,719**	**1**
3034 Pedestrian Bikeway Fund	70331 Other Infrastructure	No Program	176,960	-	166,960	-	-	
3034 Pedestrian Bikeway Fund	**E70000 Fixed Asset Expenses**	**No Program**	**176,960**	**-**	**166,960**	**-**	**-**	
3034 Pedestrian Bikeway Fund	**Expenses Total Expense**	**No Program**	**176,960**	**-**	**166,960**	**-**	**-**	
3034 Pedestrian Bikeway Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**1,521**	**10,719**	**1**
5507 PTMISEA Public Transportation Modernization Improvement And Service Enhancement	44201 Interest From Investments	No Program	500	-	1,700	2,990	7,157	2
5507 PTMISEA Public Transportation Modernization Improvement And Service Enhancement	**R44000 Interest Revenues**	**No Program**	**500**	**-**	**1,700**	**2,990**	**7,157**	**2**
5507 PTMISEA Public Transportation Modernization Improvement And Service Enhancement	45541 PTMISA Revenue - State	No Program	-	-	-	0	0	35
5507 PTMISEA Public Transportation Modernization Improvement And Service Enhancement	**R45000 State Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	**35**
5507 PTMISEA Public Transportation Modernization Improvement And Service Enhancement	**49999 Beginning Fund Balance**	**No Program**	**120,138**	**-**	**392,491**	**-**	**-**	
5507 PTMISEA Public Transportation Modernization Improvement And Service Enhancement	**Revenues Total Revenue**	**No Program**	**120,638**	**-**	**394,191**	**2,990**	**7,157**	**35**
5507 PTMISEA Public Transportation Modernization Improvement And Service Enhancement	70331 Other Infrastructure	No Program	120,638	-	394,191	275,353	0	
5507 PTMISEA Public Transportation Modernization Improvement And Service Enhancement	**E70000 Fixed Asset Expenses**	**No Program**	**120,638**	**-**	**394,191**	**275,353**	**0**	
5507 PTMISEA Public Transportation Modernization Improvement And Service Enhancement	**Expenses Total Expense**	**No Program**	**120,638**	**-**	**394,191**	**275,353**	**0**	
5507 PTMISEA Public Transportation Modernization Improvement And Service Enhancement	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**272,363**	**7,157**	**35**
Total Funds	**MPC_Net Balance**	**Total Program**	**0**	**-**	**0**	**93,666**	**149,781**	**45**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Public Works Executive / Public Works **Budget Unit #: 1001-313**

Program Description:

Provides management direction and budget oversight throughout the Department.

Goals and Objectives for Fiscal Year:

Continue to deliver quality customer service at efficient cost while also providing a safe, healthy and harmonious work environment for all employees to achieve their professional goals

Requested Changes:

Other operating expenses increased by $14,000 due primarily to increases in training and seminars $6k and county vehicle expense $7k.

Recommended Changes:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 313 - Public Works Executive

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
1001 General Fund	49162 Interdepartmental Services Revenue	No Program	-	-	2,500	819	0	0
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**2,500**	**819**	**0**	**0**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**-**	**-**	**2,500**	**819**	**0**	**0**
1001 General Fund	51111 Regular salaries and wages	No Program	271,423	-	256,783	185,692	0	0
1001 General Fund	51115 Overtime	No Program	1,000	-	500	1,909	0	0
1001 General Fund	51202 Longevity Pay	No Program	1,450	-	1,150	788	0	0
1001 General Fund	52101 Retirement - Employer	No Program	28,925	-	30,911	25,099	0	0
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	41,392	-	37,008	37,562	0	0
1001 General Fund	52201 Medical - Active Employees	No Program	28,066	-	30,102	24,220	0	0
1001 General Fund	52202 Dental - Active Employees	No Program	2,560	-	-	-	-	-
1001 General Fund	52203 Vision - Active Employees	No Program	428	-	-	-	-	-
1001 General Fund	52205 Life Insurance	No Program	169	-	-	-	-	-
1001 General Fund	52206 Cash Cafeteria Plan	No Program	2,815	-	-	-	-	-
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	77	-	-	-	-	-
1001 General Fund	52301 Social Security Total	No Program	16,840	-	15,524	12,775	0	0
1001 General Fund	52302 Medicare Total	No Program	3,939	-	3,718	3,060	0	0
1001 General Fund	52303 SDI Total	No Program	2,402	-	1,868	1,443	0	0
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**401,486**	**-**	**377,564**	**292,548**	**0**	**0**
1001 General Fund	60102 Food	No Program	600	-	-	0	0	0
1001 General Fund	60111 Training and Seminars	No Program	10,000	-	4,400	168	0	0
1001 General Fund	60131 Maintenance - Equipment	No Program	300	-	300	-	-	-
1001 General Fund	60191 Memberships	No Program	1,000	-	1,000	483	0	0
1001 General Fund	60213 Office Supplies	No Program	2,500	-	1,500	1,092	0	0
1001 General Fund	60392 Rents and Leases - Buildings	No Program	2,100	-	3,522	-	-	-
1001 General Fund	60411 Telephone and Internet	No Program	600	-	600	331	0	0
1001 General Fund	60421 Equipment	No Program	1,000	-	1,000	-	-	-
1001 General Fund	60441 Fuel	No Program	2,000	-	1,000	673	0	0

Mariposa County

Lineitem Worksheet - 313 - Public Works Executive

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
1001 General Fund	60621 County Vehicle Expense	No Program	10,230	-	3,000	4,901	0	0
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**30,330**	**-**	**16,322**	**7,648**	**0**	**0**
1001 General Fund	**Expenses Total Expense**	**No Program**	**431,816**	**-**	**393,886**	**300,196**	**0**	**0**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**431,816**	**-**	**391,386**	**299,377**	**0**	**0**
Total Funds	**MPC_Net Balance**	**Total Program**	**(431,816)**	**-**	**(391,386)**	**(299,377)**	**0**	**0**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Public Works Surveyor / Public Works **Budget Unit #: 1001-317**

Program Description:

The Surveyor Division performs activities on behalf of the public and other County Departments. Common activities include: Surveying for County departments, such as layout of the Landfill fill sequence, crime scene documentation for law enforcement and District Attorney; surveys of County owned lands, rights-of-way and public easements; Review and advise Roads Division on the status of County maintained road easements to determine the need for Right of Entry for maintenance activities; Assist Engineering with preparation and/or review of documentation to acquire easements for construction projects; professional review and approval of development projects for compliance with County and State regulations, including Application for Land Division, Lot Line Adjustment, Certificate of Compliance, Design Review, Zoning Changes; review and approval of all survey maps submitted for filing in the Mariposa County Records, as required by State regulations, participate as a Public Works representative on committees relative to all of the above.

Accomplishments FY20-21:

- Maintained Public service throughout COVID-19 restrictions. Continued in office of operations and increased the distribution of public documents when requested due to the demand created by the closure of County facilities to the public.
- Transfer of Encroachment Permitting back to Engineering but maintained support of the encroachment permit process.
- Support of County Disaster Mitigation which included ownership verification of County owned property, roads and rights-of-way for damage assessment, and documentation.
- Close out of Tree Mortality Mitigation enabling Survey to focus on other tasks.
- Review of several large development projects, Self Help Creekside Terrace, Brown Bear Lane, multiple projects within Yosemite West.
- Support of the County bridge program, Darrah at Snow Creek, Dogtown (2), Buckeye, Oak Road and Indian Gulch.
- Team member of group, Co. Fire, Admin, Mariposa Co. RCD and Public Works, which proposed, applied and processing the application of 2 grants for 4 large water storage tanks for Hazard Mitigation. The tanks are to be located at Bootjack Fire Station, Hornitos area, Red Cloud Park and Woodland Park.
- Participated as the Public Works representative to the committee to determine the Land Management permitting needs of the County.
- Participated on the MCFAC – Mariposa County Fire Advisory Committee and the review of the CWPP.
- Participated as the Public Works rep for the Development Committee.
- Continued participation in CSAC, CEAC, SJVRCE, NCSA.
- Continued support of the Roads division in the right of entry process.

Goals and Objectives for Fiscal Year:

- Support Public requests in a timely fashion.
- Continue to support the requests of other Divisions and Departments.
- Maintain a realistic turnaround on review of submitted development applications, documents and maps. A dedicated Office Assistant position shared by Survey/Engineering/Roads/Utilities is a significant component to make this happen. The loss of the Survey Technician position has greatly impacted the workload and management of tasks and projects.
- Complete the necessary documentation for the Supervisorial Re-Districting as defined by the current census.
- Continue to review the inventory of County owned parcels and support the evaluation of potential County land, assess potential, marketability and usability.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Public Works Surveyor / Public Works **Budget Unit #: 1001-317**

- Implement the Monument Preservation Fund - Fee has been approved in the latest fee schedule.

Requested Changes:

- Re-establish the Survey Technician position at least to part time, to manage projects and daily needs.
- Utilize an Office Assistant to organize intake and tracking of projects, could be a shared position with Roads, Engineering and Utilities.
- There are no significant changes in the Requested budget. The two items above are requested to be included in the Recommended budget.

Recommended Changes:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 317 - Surveyor

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
1001 General Fund	47219 Surveyor Review Fees	No Program	10,000	-	5,000	5,993	0	0
1001 General Fund	47221 LDA/LLA Revenue	No Program	5,000	-	12,000	5,405	0	0
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**15,000**	**-**	**17,000**	**11,398**	**0**	**0**
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	5,000	-	3,000	56	0	0
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**5,000**	**-**	**3,000**	**56**	**0**	**0**
1001 General Fund	49162 Interdepartmental Services Revenue	No Program	-	-	5,000	6,032	0	0
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**5,000**	**6,032**	**0**	**0**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**20,000**	**-**	**25,000**	**17,486**	**0**	**0**
1001 General Fund	51111 Regular salaries and wages	No Program	118,698	-	114,690	66,682	0	0
1001 General Fund	51112 Extra Help	No Program	10,000	-	3,000	-	-	-
1001 General Fund	51115 Overtime	No Program	-	-	500	-	-	-
1001 General Fund	52101 Retirement - Employer	No Program	12,582	-	16,418	9,499	0	0
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	18,005	-	-	-	-	-
1001 General Fund	52201 Medical - Active Employees	No Program	11,446	-	12,032	7,220	0	0
1001 General Fund	52202 Dental - Active Employees	No Program	997	-	-	-	-	-
1001 General Fund	52203 Vision - Active Employees	No Program	157	-	-	-	-	-
1001 General Fund	52205 Life Insurance	No Program	80	-	-	-	-	-
1001 General Fund	52206 Cash Cafeteria Plan	No Program	3,460	-	-	-	-	-
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	31	-	-	-	-	-
1001 General Fund	52301 Social Security Total	No Program	7,662	-	7,439	4,333	0	0
1001 General Fund	52302 Medicare Total	No Program	1,937	-	1,784	1,007	0	0
1001 General Fund	52303 SDI Total	No Program	1,483	-	1,188	746	0	0
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**186,538**	**-**	**157,051**	**89,487**	**0**	**0**
1001 General Fund	60101 Uniforms / Clothing	No Program	150	-	150	-	-	-
1001 General Fund	60102 Food	No Program	200	-	200	-	-	-
1001 General Fund	60103 Safety Equipment	No Program	300	-	300	-	-	-
1001 General Fund	60111 Training and Seminars	No Program	2,500	-	1,500	-	-	-

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Mariposa County

Lineitem Worksheet - 317 - Surveyor

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
1001 General Fund	60123 Mileage	No Program	200	-	200	-	-	-
1001 General Fund	60155 Small Tools	No Program	400	-	200	-	-	-
1001 General Fund	60156 Materials	No Program	500	-	400	20	0	0
1001 General Fund	60191 Memberships	No Program	500	-	400	436	0	0
1001 General Fund	60211 Copy Machine Expense	No Program	3,000	-	3,500	745	0	0
1001 General Fund	60213 Office Supplies	No Program	2,000	-	2,500	896	0	0
1001 General Fund	60301 General Professional Services	No Program	10,000	-	3,500	-	-	-
1001 General Fund	60381 Publications and Legal Notices	No Program	500	-	500	-	-	-
1001 General Fund	60392 Rents and Leases - Buildings	No Program	2,439	-	4,392	-	-	-
1001 General Fund	60411 Telephone and Internet	No Program	1,000	-	900	89	0	0
1001 General Fund	60421 Equipment	No Program	1,000	-	1,000	-	-	-
1001 General Fund	60431 Software	No Program	1,500	-	3,300	0	0	0
1001 General Fund	60441 Fuel	No Program	2,500	-	3,000	321	0	0
1001 General Fund	60621 County Vehicle Expense	No Program	2,755	-	5,000	1,200	0	0
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**31,444**	**-**	**30,942**	**3,707**	**0**	**0**
1001 General Fund	**Expenses Total Expense**	**No Program**	**217,982**	**-**	**187,993**	**93,194**	**0**	**0**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**197,982**	**-**	**162,993**	**75,708**	**0**	**0**
Total Funds	**MPC_Net Balance**	**Total Program**	**(197,982)**	**-**	**(162,993)**	**(75,708)**	**0**	**0**

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Organization: Engineering / Public Works **Budget Unit #: 1001-350**

Program Description:
The Engineering Division provides a wide variety of technical and professional services to the public through its support of public works and countywide projects including: Roads and Bridges, Facility and Infrastructure Improvements; Analysis and Review of Issues; Management of the Zone of Benefits system of communities; and the Review and Plan Check of Encroachments, Special Events, Subdivisions, and Commercial Projects. The work performed often includes plans, specifications and estimates that are utilized for assessments, bidding and construction. Engineering oversees and manages work performed by consultants and contractors. It ensures that appropriate funding is available for the particular task(s) or project(s) and prepares all necessary documentation and submittals to respective public agencies - for example, Caltrans, FHWA, EDA, DFW, CalOES, and FEMA.

Roads and Bridges
Engineering works with the Roads and Bridges division to determine system needs and helps to develop the necessary documentation for the various funding agencies. It works closely with Caltrans and FHWA to determine which systems to prioritize, the funding source, and the matching requirements.

Facility and Infrastructure Improvements
Engineering works with the facilities division of public works to identify areas of concern, and performs needs assessments that are used to justify funding for future projects.

Airport
Through collaboration with the needs of the airport and the FAA, projects are planned based on the $150k annual funding contribution by the FAA. A 10-year plan is revised every 3 years that best allocates the available funding to meet and exceed the airport's needs and concerns.

Analysis and Review of Issues
Engineering provides both in-house technical resources and provides resources through its contracting with consultants to solve problems and analyze existing systems. The needs range from ADA American Disabilities Act accessibility of buildings, streets and sidewalks; to needs evolving from new community problems or complaints that require review and assessment.

Management of the Zone of Benefits
Engineering is responsible for the overall management of the county Zone of Benefits. The work includes the regular inspection of roads and shoulders to ensure the integrity of the road system to safely convey vehicles and direct runoff to the appropriate drainage outfall locations.

Review and Plan Check of Encroachments, Special Events, Subdivisions, and Commercial Projects
Engineering is responsible for the review and inspection of encroachments to county roads and facilities. This review includes close collaboration with the building, planning and fire departments, and communication with the public about what is important to them. Engineering is responsible for plan check review of all commercial and residential development projects that affect the county roads by an increase in the Average Daily Traffic.

Accomplishments:

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Organization: Engineering / Public Works **Budget Unit #: 1001-350**

- Engineered, Bid and Inspected the new modular steel truss for the Interim Indian Gulch Bridge project.
- Completed the Ben Hur Storm Disaster Project which included preliminary engineering, environmental and construction. Caltrans allowed the environmental work to be prepared during (and after) construction in order to expedite the road and drainage repair that was essential to the local community.
- Through coordination and collaboration with several county staff the EDA awarded Mariposa County with a $6.1 million grant for improvements throughout the Town of Mariposa.
- Pavement Improvement STIP Project Ben Hur Road.
- Completed all remaining storm and fire disaster projects.
- Roadway Striping Project along various roads in the county
- Prepared plans, specifications and estimates for (2) new Emergency Water Tank Grants that is managed by the Mariposa County Resource Conservation District
- Completed the Airport Apron Rehabilitation project which resurfaced approximately 11,000 square feet of pavement - including restriping and anchors for parked airplanes.
- Completed the PTMISEA project Rehabilitation of the Mariposa County Maintenance Yard - which resurfaced the entrance, internal roadway, and area surrounding the Facilities building. This project helps to ensure that future areawide disasters can utilize the Maintenance Yard by parking their vehicles as needed.

Goals and Objectives for Fiscal Year:

- Projects we want to complete in the next budget year (FY21-22) are: Mariposa Downtown Revitalization Project, Darrah Road Bridge Project, Triangle Road STIP project, Triangle Road Edgeline Striping Project, and the Mariposa Tennis Courts and Pool Rehabilitation Project.
- Completion of the preliminary engineering phases of several HBP Highway Bridge Program projects including: Oak Road, Buckeye Road, the (2) Dogtown Road Bridges, and Incline Road.
- Completion of the engineering phase of the BPMP Bridge Preventative Maintenance Projects for Phase 1.
- Completion of the Engineer's Reports for all county Zone of Benefits that are paved and do not currently satisfy the requirements of Proposition 218.
- Begin preliminary engineering for the CMAQ project that will convert an unpaved reach of Leonard Road to pavement.
- Begin preliminary engineering for the ATP project Safe Routes to School - which will provide new sidewalk and minor road and drainage rehabilitation along Bullion Street and several lateral streets connecting to the Mariposa Elementary School Campus.
- Review and facilitate the preparation of the LRSP Local Roadway Safety Plan through a contract with the selected consultants.

Requested Changes:

Revenue decreased primarily due to elimination of Interdepartmental services revenue (received when services are provided to other County departments). In FY21, the budget was $25K, and historically Engineering receives $30K-$40K a year.

Salaries and benefits decreased primarily due to a $20K drop in the unfunded liability payment. General insurance increased by $14K, but other operating expenses in total dropped by ~$14K balancing out the difference.

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Organization: Engineering / Public Works **Budget Unit #: 1001-350**

Overall Engineering net county cost was unchanged from FY21 to FY22.

Recommended Changes:

Final Budget Changes:

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Mariposa County

Lineitem Worksheet - 350 - Engineering

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-201
1001 General Fund	45253 STIP - State	No Program	20,000	-	20,000	-	-	
1001 General Fund	**R45000 State Revenues**	**No Program**	**20,000**	**-**	**20,000**	**-**	**-**	
1001 General Fund	46051 Highway Bridge Program - Federal	No Program	25,000	-	12,500	29,016	41,393	42,
1001 General Fund	46055 BPMP - Federal	No Program	15,000	-	15,000	-	-	
1001 General Fund	46163 Downtown Revitalization Initiative Grant - Federal	No Program	0	-	-	0	0	
1001 General Fund	**R46000 Federal Revenues**	**No Program**	**40,000**	**-**	**27,500**	**29,016**	**41,393**	**42,**
1001 General Fund	47205 Engineering Review Fees	No Program	5,000	-	31,500	48,574	42,158	23,
1001 General Fund	47208 Land Development/Lot Line Adjustment	No Program	500	-	-	1,047	3,327	14,
1001 General Fund	47223 Encroachment	No Program	25,000	-	14,500	2,850	0	
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**30,500**	**-**	**46,000**	**52,471**	**45,485**	**37,**
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	7,500	-	9,202	7,707	428	
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**7,500**	**-**	**9,202**	**7,707**	**428**	
1001 General Fund	49162 Interdepartmental Services Revenue	No Program	-	-	25,000	14,631	40,628	29,
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**25,000**	**14,631**	**40,628**	**29,**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**98,000**	**-**	**127,702**	**103,825**	**127,934**	**110,**
1001 General Fund	51111 Regular salaries and wages	No Program	349,072	-	345,443	279,377	486,175	401,
1001 General Fund	51112 Extra Help	No Program	0	-	12,000	0	27,941	
1001 General Fund	51115 Overtime	No Program	2,300	-	3,000	831	1,120	2,
1001 General Fund	51116 Extra Straight Time Hours	No Program	0	-	-	65	0	
1001 General Fund	51201 FLSA Adjustment	No Program	4	-	-	6	4	
1001 General Fund	51202 Longevity Pay	No Program	600	-	600	450	100	
1001 General Fund	51214 Professional Engineer Certificate Incentive Pay	No Program	12,053	-	11,109	8,197	9,500	
1001 General Fund	51215 Incentive Pay - PERS	No Program	-	-	-	0	0	1,
1001 General Fund	52101 Retirement - Employer	No Program	38,042	-	38,349	30,684	55,046	44,
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	54,440	-	74,712	75,830	74,020	61,
1001 General Fund	52201 Medical - Active Employees	No Program	16,074	-	21,599	18,628	44,043	41,
1001 General Fund	52202 Dental - Active Employees	No Program	3,168	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	556	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	154	-	153	127	247	
1001 General Fund	52206 Cash Cafeteria Plan	No Program	19,137	-	19,176	15,015	21,952	15,
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	61	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	24,025	-	23,932	19,405	32,376	26,
1001 General Fund	52302 Medicare Total	No Program	5,618	-	5,597	4,538	8,027	6,
1001 General Fund	52303 SDI Total	No Program	4,485	-	3,656	3,135	5,054	4,
1001 General Fund	52401 Accrued Benefits	No Program	4,625	-	5,929	5,929	1,772	1,
1001 General Fund	52502 Group Health for Retirees	No Program	31,043	-	35,823	22,333	34,830	37,
1001 General Fund	52503 Unemployment	No Program	-	-	-	0	0	2,
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**565,457**	**-**	**601,078**	**484,550**	**802,207**	**648,**
1001 General Fund	60101 Uniforms / Clothing	No Program	-	-	-	0	65	
1001 General Fund	60102 Food	No Program	585	-	750	282	904	
1001 General Fund	60103 Safety Equipment	No Program	780	-	1,000	0	291	221

Mariposa County

Lineitem Worksheet - 350 - Engineering

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-201
1001 General Fund	60111 Training and Seminars	No Program	2,750	-	3,500	620	6,865	2,
1001 General Fund	60123 Mileage	No Program	400	-	500	0	0	
1001 General Fund	60155 Small Tools	No Program	400	-	500	0	8	
1001 General Fund	60156 Materials	No Program	585	-	750	0	356	
1001 General Fund	60191 Memberships	No Program	975	-	1,250	484	1,511	
1001 General Fund	60211 Copy Machine Expense	No Program	6,500	-	6,500	3,928	7,499	9,
1001 General Fund	60213 Office Supplies	No Program	2,750	-	3,500	774	3,357	3,
1001 General Fund	60301 General Professional Services	No Program	20,000	-	28,202	10,668	24,374	9,
1001 General Fund	60381 Publications and Legal Notices	No Program	2,500	-	2,500	1,565	7,646	4,
1001 General Fund	60392 Rents and Leases - Buildings	No Program	9,749	-	12,500	0	7,265	32,
1001 General Fund	60411 Telephone and Internet	No Program	1,950	-	2,500	1,342	1,930	1,
1001 General Fund	60421 Equipment	No Program	1,200	-	1,500	34	7,104	
1001 General Fund	60431 Software	No Program	1,550	-	1,981	699	4,600	3,
1001 General Fund	60441 Fuel	No Program	4,400	-	2,500	1,789	4,353	4,
1001 General Fund	60621 County Vehicle Expense	No Program	11,995	-	15,000	8,329	17,899	17,
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**69,069**	**-**	**84,933**	**30,514**	**96,027**	**90,**
1001 General Fund	80111 Transfer Out - General	No Program	-	-	-	0	807	
1001 General Fund	80231 General Insurance	No Program	24,026	-	9,374	7,032	22,936	22,
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**24,026**	**-**	**9,374**	**7,032**	**23,743**	**22,**
1001 General Fund	**Expenses Total Expense**	**No Program**	**658,552**	**-**	**695,385**	**522,096**	**921,977**	**761,**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**560,552**	**-**	**567,683**	**418,271**	**794,043**	**650,**
5501 Capital Improvement Fund	45255 Funded Projects - State	No Program	-	-	411,269	-	-	
5501 Capital Improvement Fund	**R45000 State Revenues**	**No Program**	**-**	**-**	**411,269**	**-**	**-**	
5501 Capital Improvement Fund	46056 SRTS - Federal	No Program	-	-	303,354	-	-	
5501 Capital Improvement Fund	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**303,354**	**-**	**-**	
5501 Capital Improvement Fund	49101 Transfer In - General	No Program	-	-	61,000	0	14,544	150,
5501 Capital Improvement Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**61,000**	**0**	**14,544**	**150,**
5501 Capital Improvement Fund	**49999 Beginning Fund Balance**	**No Program**	**110,793**	**-**	**381,158**	**-**	**-**	
5501 Capital Improvement Fund	**Revenues Total Revenue**	**No Program**	**110,793**	**-**	**1,156,781**	**0**	**14,544**	**150,**
5501 Capital Improvement Fund	70111 Community and Office Buildings	No Program	110,793	-	25,000	0	3,252	392,
5501 Capital Improvement Fund	70121 Fire Stations and Improvements	No Program	-	-	214,631	17,915	5,013	36,
5501 Capital Improvement Fund	70311 Roads and Bridges	No Program	-	-	55,360	0	0	
5501 Capital Improvement Fund	70321 Utility Infrastructure	No Program	-	-	-	0	0	35,
5501 Capital Improvement Fund	70331 Other Infrastructure	No Program	-	-	833,631	23	0	91,
5501 Capital Improvement Fund	**E70000 Fixed Asset Expenses**	**No Program**	**110,793**	**-**	**1,128,622**	**17,938**	**8,265**	**555,**
5501 Capital Improvement Fund	80111 Transfer Out - General	No Program	-	-	10,221	-	-	
5501 Capital Improvement Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**10,221**	**-**	**-**	
5501 Capital Improvement Fund	**Expenses Total Expense**	**No Program**	**110,793**	**-**	**1,138,843**	**17,938**	**8,265**	**555,**
5501 Capital Improvement Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**17,938**	**17,938**	**6,279**	**404,**
5502 Courthouse Construction	43002 Fines Forfeitures and Penalties	No Program	25,000	-	55,000	17,238	45,205	53,
5502 Courthouse Construction	43003 Traffic School VC42007(B)(1)	No Program	500	-	500	277	580	
5502 Courthouse Construction	**R43000 Fines Forfeitures and Penalty Revenues**	**No Program**	**25,500**	**-**	**55,500**	**17,515**	**45,785**	**53,**
5502 Courthouse Construction	44201 Interest From Investments	No Program	3,500	-	1,500	2,833	3,103	1,
5502 Courthouse Construction	**R44000 Interest Revenues**	**No Program**	**3,500**	**-**	**1,500**	**2,833**	**3,103**	**1,**
5502 Courthouse Construction	49101 Transfer In - General	No Program	-	-	-	0	119,937	0

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Mariposa County

Lineitem Worksheet - 350 - Engineering

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-201
5502 Courthouse Construction	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**-**	**0**	**119,937**	
5502 Courthouse Construction	**49999 Beginning Fund Balance**	**No Program**	**314,714**	**-**	**285,714**	**-**	**-**	
5502 Courthouse Construction	**Revenues Total Revenue**	**No Program**	**343,714**	**-**	**342,714**	**20,348**	**168,825**	**55,**
5502 Courthouse Construction	70111 Community and Office Buildings	No Program	343,714	-	342,714	-	-	
5502 Courthouse Construction	**E70000 Fixed Asset Expenses**	**No Program**	**343,714**	**-**	**342,714**	**-**	**-**	
5502 Courthouse Construction	**Expenses Total Expense**	**No Program**	**343,714**	**-**	**342,714**	**-**	**-**	
5502 Courthouse Construction	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**20,348**	**168,825**	**55,**
5503 MCCJF Construction	43002 Fines Forfeitures and Penalties	No Program	5,000	-	10,000	3,816	10,067	11,
5503 MCCJF Construction	43003 Traffic School VC42007(B)(1)	No Program	500	-	500	277	580	
5503 MCCJF Construction	**R43000 Fines Forfeitures and Penalty Revenues**	**No Program**	**5,500**	**-**	**10,500**	**4,093**	**10,647**	**12,**
5503 MCCJF Construction	44201 Interest From Investments	No Program	1,200	-	1,000	935	1,628	1,
5503 MCCJF Construction	**R44000 Interest Revenues**	**No Program**	**1,200**	**-**	**1,000**	**935**	**1,628**	**1,**
5503 MCCJF Construction	**49999 Beginning Fund Balance**	**No Program**	**101,547**	**-**	**94,847**	**-**	**-**	
5503 MCCJF Construction	**Revenues Total Revenue**	**No Program**	**108,247**	**-**	**106,347**	**5,028**	**12,275**	**13,**
5503 MCCJF Construction	70111 Community and Office Buildings	No Program	108,247	-	106,347	-	-	
5503 MCCJF Construction	**E70000 Fixed Asset Expenses**	**No Program**	**108,247**	**-**	**106,347**	**-**	**-**	
5503 MCCJF Construction	**Expenses Total Expense**	**No Program**	**108,247**	**-**	**106,347**	**-**	**-**	
5503 MCCJF Construction	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**5,028**	**12,275**	**13,**
5511 STIP - State Transportation Improvement Program	45253 STIP - State	No Program	830,000	-	1,371,605	0	1,334,638	717,
5511 STIP - State Transportation Improvement Program	**R45000 State Revenues**	**No Program**	**830,000**	**-**	**1,371,605**	**0**	**1,334,638**	**717,**
5511 STIP - State Transportation Improvement Program	**49999 Beginning Fund Balance**	**No Program**	**0**	**-**	**(146,605)**	**-**	**-**	
5511 STIP - State Transportation Improvement Program	**Revenues Total Revenue**	**No Program**	**830,000**	**-**	**1,225,000**	**0**	**1,334,638**	**717,**
5511 STIP - State Transportation Improvement Program	70311 Roads and Bridges	No Program	830,000	-	1,225,000	1,046,183	220	1,215,
5511 STIP - State Transportation Improvement Program	**E70000 Fixed Asset Expenses**	**No Program**	**830,000**	**-**	**1,225,000**	**1,046,183**	**220**	**1,215,**
5511 STIP - State Transportation Improvement Program	**Expenses Total Expense**	**No Program**	**830,000**	**-**	**1,225,000**	**1,046,183**	**220**	**1,215,**
5511 STIP - State Transportation Improvement Program	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**1,046,183**	**1,334,418**	**498,**
5512 Caltrans as Highway Bridge Program	46053 Bridge Replacement and Repair - Federal	No Program	3,986,611	-	5,105,746	772,136	572,164	558,
5512 Caltrans as Highway Bridge Program	**R46000 Federal Revenues**	**No Program**	**3,986,611**	**-**	**5,105,746**	**772,136**	**572,164**	**558,**
5512 Caltrans as Highway Bridge Program	49101 Transfer In - General	No Program	-	-	-	0	11,470	
5512 Caltrans as Highway Bridge Program	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**-**	**0**	**11,470**	
5512 Caltrans as Highway Bridge Program	**49999 Beginning Fund Balance**	**No Program**	**(715,262)**	**-**	**(373,097)**	**-**	**-**	
5512 Caltrans as Highway Bridge Program	**Revenues Total Revenue**	**No Program**	**3,271,349**	**-**	**4,732,649**	**772,136**	**583,634**	**558,**
5512 Caltrans as Highway Bridge Program	70311 Roads and Bridges	No Program	3,271,349	-	4,732,649	749,611	649,340	777,
5512 Caltrans as Highway Bridge Program	**E70000 Fixed Asset Expenses**	**No Program**	**3,271,349**	**-**	**4,732,649**	**749,611**	**649,340**	**777,**
5512 Caltrans as Highway Bridge Program	**Expenses Total Expense**	**No Program**	**3,271,349**	**-**	**4,732,649**	**749,611**	**649,340**	**777,**
5512 Caltrans as Highway Bridge Program	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**22,525**	**65,706**	**219,**
5522 Bridge Preventative Maintenance Program	46054 Bridge Maintenance - Federal	No Program	-	-	-	14,922	68,050	148,
5522 Bridge Preventative Maintenance Program	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**-**	**14,922**	**68,050**	**148,**
5522 Bridge Preventative Maintenance Program	49101 Transfer In - General	No Program	-	-	-	0	0	51,
5522 Bridge Preventative Maintenance Program	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	**51,**
5522 Bridge Preventative Maintenance Program	**49999 Beginning Fund Balance**	**No Program**	**103,644**	**-**	**138,742**	**-**	**-**	
5522 Bridge Preventative Maintenance Program	**Revenues Total Revenue**	**No Program**	**103,644**	**-**	**138,742**	**14,922**	**68,050**	**200,**
5522 Bridge Preventative Maintenance Program	70311 Roads and Bridges	No Program	103,644	-	138,742	27,934	48,350	67,
5522 Bridge Preventative Maintenance Program	**E70000 Fixed Asset Expenses**	**No Program**	**103,644**	**-**	**138,742**	**27,934**	**48,350**	**67,**
5522 Bridge Preventative Maintenance Program	**Expenses Total Expense**	**No Program**	**103,644**	**-**	**138,742**	**27,934**	**48,350**	**67,**

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Mariposa County

Lineitem Worksheet - 350 - Engineering

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-201
5522 Bridge Preventative Maintenance Program	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**13,012**	**19,700**	**133,**
5524 Disaster Capital Fund	45201 CDAA California Disaster Assistance Act - State	No Program	-	-	551,367	0	2,972,761	2,359,
5524 Disaster Capital Fund	45218 Bull Creek - State	No Program	-	-	75,803	-	-	
5524 Disaster Capital Fund	**R45000 State Revenues**	**No Program**	**-**	**-**	**627,170**	**0**	**2,972,761**	**2,359,**
5524 Disaster Capital Fund	46065 Ben Hur Road - Federal	No Program	-	-	827,064	-	-	
5524 Disaster Capital Fund	46066 Bull Creek - Federal	No Program	-	-	315,844	-	-	
5524 Disaster Capital Fund	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**1,142,908**	**-**	**-**	
5524 Disaster Capital Fund	49101 Transfer In - General	No Program	8,512	-	1,300,000	0	507,598	907,
5524 Disaster Capital Fund	**R49000 Transfer In Revenues**	**No Program**	**8,512**	**-**	**1,300,000**	**0**	**507,598**	**907,**
5524 Disaster Capital Fund	**49999 Beginning Fund Balance**	**No Program**	**(8,512)**	**-**	**(554,387)**	**-**	**-**	
5524 Disaster Capital Fund	**Revenues Total Revenue**	**No Program**	**0**	**-**	**2,515,691**	**0**	**3,480,359**	**3,266,**
5524 Disaster Capital Fund	70011 Land	No Program	-	-	-	0	0	194,
5524 Disaster Capital Fund	70311 Roads and Bridges	No Program	-	-	2,515,691	1,767,586	2,676,541	2,760,
5524 Disaster Capital Fund	70331 Other Infrastructure	No Program	-	-	-	0	16,200	1,
5524 Disaster Capital Fund	**E70000 Fixed Asset Expenses**	**No Program**	**-**	**-**	**2,515,691**	**1,767,586**	**2,692,741**	**2,957,**
5524 Disaster Capital Fund	80111 Transfer Out - General	No Program	-	-	-	0	4,693	5,
5524 Disaster Capital Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**-**	**0**	**4,693**	**5,**
5524 Disaster Capital Fund	**Expenses Total Expense**	**No Program**	**-**	**-**	**2,515,691**	**1,767,586**	**2,697,434**	**2,962,**
5524 Disaster Capital Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**1,767,586**	**782,925**	**303,**
5536 Downtown Revitalization	46052 General Revenue - Federal	No Program	6,296,347	-	6,296,347	-	-	
5536 Downtown Revitalization	**R46000 Federal Revenues**	**No Program**	**6,296,347**	**-**	**6,296,347**	**-**	**-**	
5536 Downtown Revitalization	**49999 Beginning Fund Balance**	**No Program**	**(2,418)**	**-**	**(2,418)**	**-**	**-**	
5536 Downtown Revitalization	**Revenues Total Revenue**	**No Program**	**6,293,929**	**-**	**6,293,929**	**-**	**-**	
5536 Downtown Revitalization	60201 Miscellaneous Expense	No Program	22,582	-	22,582	-	-	
5536 Downtown Revitalization	60301 General Professional Services	No Program	-	-	-	0	2,418	
5536 Downtown Revitalization	60381 Publications and Legal Notices	No Program	5,000	-	5,000	215	0	
5536 Downtown Revitalization	**E60000 Operating Expenses**	**No Program**	**27,582**	**-**	**27,582**	**215**	**2,418**	
5536 Downtown Revitalization	70331 Other Infrastructure	No Program	6,266,347	-	6,264,847	95,649	0	
5536 Downtown Revitalization	**E70000 Fixed Asset Expenses**	**No Program**	**6,266,347**	**-**	**6,264,847**	**95,649**	**0**	
5536 Downtown Revitalization	80211 Departmental Overhead Transfer	No Program	-	-	1,500	-	-	
5536 Downtown Revitalization	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**1,500**	**-**	**-**	
5536 Downtown Revitalization	**Expenses Total Expense**	**No Program**	**6,293,929**	**-**	**6,293,929**	**95,864**	**2,418**	
5536 Downtown Revitalization	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**95,864**	**2,418**	
5574 Water Storage Tanks	49101 Transfer In - General	No Program	-	-	234,000	-	-	
5574 Water Storage Tanks	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**234,000**	**-**	**-**	
5574 Water Storage Tanks	**49999 Beginning Fund Balance**	**No Program**	**234,000**	**-**	**-**	**-**	**-**	
5574 Water Storage Tanks	**Revenues Total Revenue**	**No Program**	**234,000**	**-**	**234,000**	**-**	**-**	
5574 Water Storage Tanks	70331 Other Infrastructure	No Program	234,000	-	47,375	169	0	
5574 Water Storage Tanks	**E70000 Fixed Asset Expenses**	**No Program**	**234,000**	**-**	**47,375**	**169**	**0**	
5574 Water Storage Tanks	**Expenses Total Expense**	**No Program**	**234,000**	**-**	**47,375**	**169**	**0**	
5574 Water Storage Tanks	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**186,625**	**169**	**0**	
Total Funds	**MPC_Net Balance**	**Total Program**	**(560,552)**	**-**	**(363,120)**	**(3,311,122)**	**1,342,318**	**(1,231,7**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Public Health / Health and Human Services Agency **Budget Unit #: 1001-401**

Program Description:

The Public Health Division of the Health and Human Services Agency is responsible for providing the core public health services required to reduce the burden of disease on individuals and the community whether due to infection or chronic medical conditions. Several of these programs are mandated by current state law and regulations and may be supported by federal or state grants. The general fund programs conducted by the public health division include the following:

- Communicable disease control including tuberculosis control and rabies control programs.
- Clinical services provided include family planning and sexually transmitted disease clinic,
- Well child CHDP exams,
- Mariposa County pre-employment examinations
- Childhood and adult immunizations.

Community Health Programs: Maternal-Child Adolescent Health/Perinatal Outreach, Child Health Disability Prevention (CHDP), Health Care Program for Children in Foster Care (HCPCFC), the Childhood Lead Poisoning Prevention Program Grant (CLPPP) and California Oral Health Program Grant (COHP), California Children's Services (CSS), Public Health Emergency Preparedness and Response (PHEPR), and Emergency Medical Services (EMS). Communicable disease control including tuberculosis control and rabies control programs. Clinical services provided include family planning and sexually transmitted disease clinic, CHDP exams, nurse home visit, pre-employment examinations, and childhood and adult immunization.

Health Education: Tobacco use reduction and protecting residents from second-hand smoke exposure, SNAP Ed nutrition-based education, County Medical Services Program (CMSP) Wellness and Prevention Pilot Project, Mariposa County Health and Wellness coalition engagement.

Accomplishments:

- Essential to the County's COVID response including case identification, contact tracing, isolation and quarantine, and mass vaccination efforts.
- Accreditation process continues. Work continues on a divisional strategic plan and work force development plan.
- Provided county wide influenza immunization clinics.
- Coordinated with both the Animal Control Officers and the National Park Service on rabies control, identifying rabies infected wildlife and recommended rabies vaccination clinics for at risk pets.
- Provided clinic services: Family Planning, County Pre-employment exams, Sexually Transmitted diseases, childhood and some adult immunizations.
- Provided case management for community members with identified reportable diseases ensuring access to care and providing health prevention education

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Goals and Objectives for Fiscal Year:

- Continue the accreditation process by completing a second Community Health Improvement Plan, the Departmental Strategic Plan, and the Workforce Development Plan over the next fiscal year.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Public Health / Health and Human Services Agency **Budget Unit #: 1001-401**

- Continue collaboration with MCUSD on the mobile clinic including collaboration with Camarena Health.
- Improve health and behavioral health integration through the clinic consolidation efforts.
- Improve access to care through participation in activities to promote tele-health services throughout the community.
- Continue collaboration with community health and dental health providers in addressing access to care issues.
- Participate in the development of an Adult and Children's System of Care throughout the Agency and community.
- Continue to Collaborate with Behavioral Health and Connections Program in providing health screening and referrals to health care services when need is identified.

Requested Changes:

Special revenue funds have been established to track grants and state and federal funding sources. The transfer in from those funds covers the entire cost of the Community Health expense - $0 net county cost.

Salaries and benefit costs have increased due to raises, staff additions, and increased salary and benefits costs. Adjustments in FTE allocations have been adjusted appropriately.

Recommended Changes:

Final Budget Changes:

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			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-20
1001 General Fund	43005 VC27360.6(C)60% Education	No Program	-	-	-	0	145	
1001 General Fund	43006 VC 27360.6(C) 25% Admin	No Program	-	-	-	0	60	
1001 General Fund	**R43000 Fines Forfeitures and Penalty Revenues**	**No Program**	**-**	**-**	**-**	**0**	**205**	
1001 General Fund	45041 Public Assistance Programs - State	No Program	-	-	25,181	25,408	95,282	9
1001 General Fund	45111 SNAP-Ed - State	No Program	-	-	37,562	37,562	127,998	16
1001 General Fund	45112 COHP - State	No Program	-	-	58,191	58,191	123,317	12
1001 General Fund	45113 CLPPP - State	No Program	-	-	6,647	6,647	28,991	1
1001 General Fund	45115 CHDP Contract - Health - State	No Program	-	-	37,274	5,398	78,270	5
1001 General Fund	45116 Immunization Program - State	No Program	-	-	2,177	2,177	36,766	3
1001 General Fund	45117 Aids Block Grant - State	No Program	-	-	-	4,489	0	
1001 General Fund	45118 Air Pollution - Health - State	No Program	-	-	-	0	39,388	5
1001 General Fund	45119 CUPA (UST) - State	No Program	-	-	-	0	60,000	6
1001 General Fund	45121 MCH Grant - Health - State	No Program	-	-	8,110	8,110	55,064	8
1001 General Fund	45122 Woodsmoke Reduction - State	No Program	-	-	-	0	109,668	9
1001 General Fund	45547 One-Time State Grants - State	No Program	-	-	-	0	2,160	
1001 General Fund	**R45000 State Revenues**	**No Program**	**-**	**-**	**175,142**	**147,982**	**756,904**	**78**
1001 General Fund	46082 National Association of County and City Health Officials (NACCHO) - Federal	No Program	-	-	-	0	0	
1001 General Fund	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	
1001 General Fund	47201 Air Pollution Operating Fees	No Program	-	-	-	27,009	36,419	3
1001 General Fund	47204 CUPA Fees	No Program	-	-	-	337	48,475	5
1001 General Fund	47207 Food Facility Inspection/Permit	No Program	-	-	-	0	39,874	4
1001 General Fund	47215 Septic System Permit/Fees	No Program	-	-	-	22,158	62,826	6
1001 General Fund	47218 Well Inspection/Permit	No Program	-	-	-	1,957	8,070	
1001 General Fund	47272 Miscellaneous Health Fees	No Program	-	-	-	0	20	
1001 General Fund	47273 Recreation Fees - Health	No Program	-	-	-	0	10,260	1
1001 General Fund	47281 Personal Health Fees	No Program	-	-	-	0	0	
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**-**	**-**	**-**	**51,461**	**205,944**	**21**
1001 General Fund	48121 Donations	No Program	-	-	10,077	0	327	
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	-	-	-	10,077	419	2
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**10,077**	**10,077**	**746**	**3**
1001 General Fund	49101 Transfer In - General	No Program	1,129,225	-	918,561	0	1,531,646	1,80
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**1,129,225**	**-**	**918,561**	**0**	**1,531,646**	**1,80**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**1,129,225**	**-**	**1,103,780**	**209,520**	**2,495,445**	**2,84**
1001 General Fund	51111 Regular salaries and wages	No Program	458,215	-	415,889	202,370	1,222,292	1,38
1001 General Fund	51112 Extra Help	No Program	93,681	-	92,438	13,992	14,527	7
1001 General Fund	51115 Overtime	No Program	-	-	386	889	166	
1001 General Fund	51116 Extra Straight Time Hours	No Program	-	-	165	168	210	
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	11	7	145	
1001 General Fund	51202 Longevity Pay	No Program	261	-	273	100	1,751	
1001 General Fund	51205 Out of Class Pay	No Program	-	-	1,476	852	855	
1001 General Fund	51206 Acting Assignment Pay	No Program	-	-	19	19	0	
1001 General Fund	51207 Standby Call Back Pay	No Program	-	-	1,147	1,146	181	
1001 General Fund	51215 Incentive Pay - PERS	No Program	-	-	-	0	13,591	1
1001 General Fund	52101 Retirement - Employer	No Program	48,553	-	51,904	21,762	137,425	15
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	145,694	-	129,962	58,910	164,903	15
1001 General Fund	52201 Medical - Active Employees	No Program	55,714	-	56,082	24,238	148,574	17
1001 General Fund	52202 Dental - Active Employees	No Program	4,514	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	716	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	240	-	282	128	780	
1001 General Fund	52206 Cash Cafeteria Plan	No Program	16,305	-	20,056	11,226	55,878	48,611

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			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-20
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	154	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	29,458	-	30,711	13,796	80,176	8(
1001 General Fund	52302 Medicare Total	No Program	8,247	-	7,725	3,441	19,231	2:
1001 General Fund	52303 SDI Total	No Program	5,657	-	4,863	2,318	12,601	1:
1001 General Fund	52401 Accrued Benefits	No Program	-	-	11,568	8,351	15,526	5
1001 General Fund	52502 Group Health for Retirees	No Program	61,780	-	72,120	54,364	68,895	6-
1001 General Fund	52503 Unemployment	No Program	-	-	9,282	2,741	405	
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**929,189**	**-**	**906,359**	**420,818**	**1,958,112**	**2,19**
1001 General Fund	60111 Training and Seminars	No Program	8,000	-	8,000	349	6,397	
1001 General Fund	60123 Mileage	No Program	2,000	-	2,000	0	259	
1001 General Fund	60131 Maintenance - Equipment	No Program	1,500	-	1,500	0	0	
1001 General Fund	60153 Special Departmental Supplies	No Program	-	-	-	0	94,102	12-
1001 General Fund	60181 Medical and Laboratory Expenses	No Program	18,000	-	18,000	2,637	8,015	1:
1001 General Fund	60191 Memberships	No Program	4,496	-	4,840	4,840	4,561	-
1001 General Fund	60201 Miscellaneous Expense	No Program	-	-	-	75	116,125	17:
1001 General Fund	60211 Copy Machine Expense	No Program	8,400	-	7,784	6,797	6,840	5
1001 General Fund	60213 Office Supplies	No Program	12,600	-	12,600	4,982	17,276	1:
1001 General Fund	60301 General Professional Services	No Program	34,600	-	83,463	11,585	26,722	6-
1001 General Fund	60309 Emergency Operations Services	No Program	27,000	-	27,000	7,949	22,950	1:
1001 General Fund	60321 Hazardous Material Disposal Services	No Program	4,025	-	4,025	3,081	3,367	
1001 General Fund	60371 Bank Fees	No Program	-	-	-	0	30	
1001 General Fund	60411 Telephone and Internet	No Program	5,800	-	5,849	1,749	4,318	
1001 General Fund	60414 Electricity	No Program	-	-	-	0	3,818	
1001 General Fund	60421 Equipment	No Program	1,000	-	1,000	261	467	
1001 General Fund	60431 Software	No Program	14,234	-	13,687	13,687	19,602	1(
1001 General Fund	60441 Fuel	No Program	8,291	-	2,791	394	2,649	
1001 General Fund	60535 Client - Temporary Housing	No Program	-	-	-	0	81,695	7(
1001 General Fund	60541 Client - Medical Professionals	No Program	1,000	-	1,000	0	31,890	6:
1001 General Fund	60621 County Vehicle Expense	No Program	13,250	-	13,246	1,626	14,572	2:
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**164,196**	**-**	**206,785**	**60,012**	**465,655**	**61-**
1001 General Fund	80111 Transfer Out - General	No Program	-	-	(50)	-	-	
1001 General Fund	80221 Cost Allocation Overhead Transfer	No Program	3,314	-	-	-	-	
1001 General Fund	80231 General Insurance	No Program	32,526	-	43,063	33,534	74,575	5:
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**35,840**	**-**	**43,013**	**33,534**	**74,575**	**5:**
1001 General Fund	**Expenses Total Expense**	**No Program**	**1,129,225**	**-**	**1,156,157**	**514,364**	**2,498,342**	**2,86:**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**52,377**	**304,844**	**2,897**	**1**
3378 Emergency Medical Service	43003 Traffic School VC42007(B)(1)	No Program	4,816	-	7,709	3,396	7,011	(
3378 Emergency Medical Service	43012 PC1463.25 Alcohol Education	No Program	5,063	-	11,048	3,792	10,107	1:
3378 Emergency Medical Service	**R43000 Fines Forfeitures and Penalty Revenues**	**No Program**	**9,879**	**-**	**18,757**	**7,188**	**17,118**	**1**
3378 Emergency Medical Service	44201 Interest From Investments	No Program	1,085	-	1,364	1,052	1,869	
3378 Emergency Medical Service	**R44000 Interest Revenues**	**No Program**	**1,085**	**-**	**1,364**	**1,052**	**1,869**	
3378 Emergency Medical Service	**49999 Beginning Fund Balance**	**No Program**	**110,108**	**-**	**105,199**	**-**	**-**	
3378 Emergency Medical Service	**Revenues Total Revenue**	**No Program**	**121,072**	**-**	**125,320**	**8,240**	**18,987**	**1**
3378 Emergency Medical Service	60507 Client - Community Partners Contributions	No Program	115,072	-	4,000	0	4,000	-
3378 Emergency Medical Service	60541 Client - Medical Professionals	No Program	4,000	-	119,320	-	-	
3378 Emergency Medical Service	**E60000 Operating Expenses**	**No Program**	**119,072**	**-**	**123,320**	**0**	**4,000**	-
3378 Emergency Medical Service	80111 Transfer Out - General	No Program	2,000	-	2,000	0	2,000	
3378 Emergency Medical Service	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**2,000**	**-**	**2,000**	**0**	**2,000**	
3378 Emergency Medical Service	**Expenses Total Expense**	**No Program**	**121,072**	**-**	**125,320**	**0**	**6,000**	
3378 Emergency Medical Service	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**8,240**	**12,987**	**1**
3385 Tobacco Cessation-Health	44201 Interest From Investments	No Program	-	-	-	345	856	
3385 Tobacco Cessation-Health	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**345**	**856**	
3385 Tobacco Cessation-Health	45471 Tobacco Cessation - State	No Program	159,896	-	150,000	75,000	150,000	150,000
3385 Tobacco Cessation-Health	**R45000 State Revenues**	**No Program**	**159,896**	**-**	**150,000**	**75,000**	**150,000**	**150,000**

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			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-20
3385 Tobacco Cessation-Health	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**47,341**	**-**	**-**	
3385 Tobacco Cessation-Health	**Revenues Total Revenue**	**No Program**	**159,896**	**-**	**197,341**	**75,345**	**150,856**	**15**
3385 Tobacco Cessation-Health	51111 Regular salaries and wages	No Program	72,108	-	85,173	14,043	0	
3385 Tobacco Cessation-Health	51116 Extra Straight Time Hours	No Program	-	-	-	48	0	
3385 Tobacco Cessation-Health	51201 FLSA Adjustment	No Program	-	-	-	1	0	
3385 Tobacco Cessation-Health	51205 Out of Class Pay	No Program	-	-	-	762	0	
3385 Tobacco Cessation-Health	52101 Retirement - Employer	No Program	7,643	-	14,094	1,558	0	
3385 Tobacco Cessation-Health	52102 Unfunded Liability Payment Total	No Program	10,938	-	-	8,033	0	
3385 Tobacco Cessation-Health	52201 Medical - Active Employees	No Program	14,536	-	9,356	2,450	0	
3385 Tobacco Cessation-Health	52202 Dental - Active Employees	No Program	476	-	-	-	-	
3385 Tobacco Cessation-Health	52203 Vision - Active Employees	No Program	83	-	-	-	-	
3385 Tobacco Cessation-Health	52205 Life Insurance	No Program	43	-	51	8	0	
3385 Tobacco Cessation-Health	52206 Cash Cafeteria Plan	No Program	862	-	4,004	718	0	
3385 Tobacco Cessation-Health	52208 Medical Insurance Administrative Fee	No Program	35	-	-	-	-	
3385 Tobacco Cessation-Health	52301 Social Security Total	No Program	4,565	-	4,709	968	0	
3385 Tobacco Cessation-Health	52302 Medicare Total	No Program	1,068	-	1,101	227	0	
3385 Tobacco Cessation-Health	52303 SDI Total	No Program	886	-	754	170	0	
3385 Tobacco Cessation-Health	52401 Accrued Benefits	No Program	-	-	-	47	0	
3385 Tobacco Cessation-Health	**E50000 Salary and Benefit Expenses**	**No Program**	**113,243**	**-**	**119,242**	**29,033**	**0**	
3385 Tobacco Cessation-Health	60111 Training and Seminars	No Program	1,845	-	375	271	0	
3385 Tobacco Cessation-Health	60191 Memberships	No Program	408	-	330	260	0	
3385 Tobacco Cessation-Health	60201 Miscellaneous Expense	No Program	-	-	5,489	-	-	
3385 Tobacco Cessation-Health	60211 Copy Machine Expense	No Program	-	-	1,113	385	0	
3385 Tobacco Cessation-Health	60212 Printing Expenses	No Program	338	-	-	-	-	
3385 Tobacco Cessation-Health	60213 Office Supplies	No Program	854	-	2,679	505	0	
3385 Tobacco Cessation-Health	60301 General Professional Services	No Program	10,920	-	17,777	1,562	0	
3385 Tobacco Cessation-Health	60392 Rents and Leases - Buildings	No Program	-	-	5,394	3,810	0	
3385 Tobacco Cessation-Health	60411 Telephone and Internet	No Program	-	-	931	217	0	
3385 Tobacco Cessation-Health	60414 Electricity	No Program	-	-	-	213	0	
3385 Tobacco Cessation-Health	60421 Equipment	No Program	-	-	6,642	-	-	
3385 Tobacco Cessation-Health	60431 Software	No Program	-	-	-	371	0	
3385 Tobacco Cessation-Health	60508 Client - Community Education and Engagement	No Program	8,187	-	18,955	11,992	0	
3385 Tobacco Cessation-Health	**E60000 Operating Expenses**	**No Program**	**22,552**	**-**	**59,685**	**19,586**	**0**	
3385 Tobacco Cessation-Health	80111 Transfer Out - General	No Program	24,101	-	24,322	0	121,979	19
3385 Tobacco Cessation-Health	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**24,101**	**-**	**24,322**	**0**	**121,979**	**19**
3385 Tobacco Cessation-Health	**Expenses Total Expense**	**No Program**	**159,896**	**-**	**203,249**	**48,619**	**121,979**	**19**
3385 Tobacco Cessation-Health	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**5,908**	**26,726**	**28,877**	**4**
3392 1991 Health Realignment	45101 Realignment For Health Services - State	No Program	79,098	-	-	-	-	
3392 1991 Health Realignment	45361 Health 2011 Equal to VLF - State	No Program	754,482	-	650,949	564,576	673,647	65
3392 1991 Health Realignment	**R45000 State Revenues**	**No Program**	**833,580**	**-**	**650,949**	**564,576**	**673,647**	**65**
3392 1991 Health Realignment	**49999 Beginning Fund Balance**	**No Program**	**51,671**	**-**	**106,297**	**-**	**-**	
3392 1991 Health Realignment	**Revenues Total Revenue**	**No Program**	**885,251**	**-**	**757,246**	**564,576**	**673,647**	**65**
3392 1991 Health Realignment	60201 Miscellaneous Expense	No Program	-	-	210,333	-	-	
3392 1991 Health Realignment	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**210,333**	**-**	**-**	
3392 1991 Health Realignment	80111 Transfer Out - General	No Program	885,251	-	626,011	0	1,032,974	1,18
3392 1991 Health Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**885,251**	**-**	**626,011**	**0**	**1,032,974**	**1,18**
3392 1991 Health Realignment	**Expenses Total Expense**	**No Program**	**885,251**	**-**	**836,344**	**0**	**1,032,974**	**1,18**
3392 1991 Health Realignment	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**79,098**	**564,576**	**359,327**	**52**
3402 Public Health Emergency Program Fund	44201 Interest From Investments	No Program	-	-	-	(42)	468	
3402 Public Health Emergency Program Fund	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(42)**	**468**	
3402 Public Health Emergency Program Fund	45135 Public Health Emergency - State	No Program	115,736	-	154,931	62,008	133,724	6
3402 Public Health Emergency Program Fund	**R45000 State Revenues**	**No Program**	**115,736**	**-**	**154,931**	**62,008**	**133,724**	**6**
3402 Public Health Emergency Program Fund	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**586**	**-**	**-**	
3402 Public Health Emergency Program Fund	**Revenues Total Revenue**	**No Program**	**115,736**	**-**	**155,517**	**61,966**	**134,192**	**60,383**

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			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-20
3402 Public Health Emergency Program Fund	51111 Regular salaries and wages	No Program	60,997	-	44,669	31,128	0	
3402 Public Health Emergency Program Fund	51112 Extra Help	No Program	2,995	-	21,069	-	-	
3402 Public Health Emergency Program Fund	51115 Overtime	No Program	-	-	-	28	0	
3402 Public Health Emergency Program Fund	51116 Extra Straight Time Hours	No Program	-	-	-	258	0	
3402 Public Health Emergency Program Fund	51206 Acting Assignment Pay	No Program	-	-	-	170	0	
3402 Public Health Emergency Program Fund	51207 Standby Call Back Pay	No Program	-	-	-	109	0	
3402 Public Health Emergency Program Fund	52101 Retirement - Employer	No Program	6,059	-	6,205	2,104	0	
3402 Public Health Emergency Program Fund	52102 Unfunded Liability Payment Total	No Program	0	-	-	7,085	0	
3402 Public Health Emergency Program Fund	52201 Medical - Active Employees	No Program	9,446	-	9,740	1,343	0	
3402 Public Health Emergency Program Fund	52202 Dental - Active Employees	No Program	112	-	-	-	-	
3402 Public Health Emergency Program Fund	52203 Vision - Active Employees	No Program	19	-	-	-	-	
3402 Public Health Emergency Program Fund	52205 Life Insurance	No Program	10	-	10	10	0	
3402 Public Health Emergency Program Fund	52206 Cash Cafeteria Plan	No Program	775	-	769	683	0	
3402 Public Health Emergency Program Fund	52208 Medical Insurance Administrative Fee	No Program	20	-	-	-	-	
3402 Public Health Emergency Program Fund	52301 Social Security Total	No Program	3,867	-	4,286	1,992	0	
3402 Public Health Emergency Program Fund	52302 Medicare Total	No Program	947	-	1,116	517	0	
3402 Public Health Emergency Program Fund	52303 SDI Total	No Program	637	-	599	275	0	
3402 Public Health Emergency Program Fund	52401 Accrued Benefits	No Program	-	-	3,064	3,178	0	
3402 Public Health Emergency Program Fund	52503 Unemployment	No Program	-	-	-	161	0	
3402 Public Health Emergency Program Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**85,884**	**-**	**91,527**	**49,041**	**0**	
3402 Public Health Emergency Program Fund	60111 Training and Seminars	No Program	4,549	-	3,780	-	-	
3402 Public Health Emergency Program Fund	60131 Maintenance - Equipment	No Program	-	-	-	315	0	
3402 Public Health Emergency Program Fund	60201 Miscellaneous Expense	No Program	-	-	1,618	-	-	
3402 Public Health Emergency Program Fund	60211 Copy Machine Expense	No Program	1,110	-	610	418	0	
3402 Public Health Emergency Program Fund	60213 Office Supplies	No Program	1,864	-	1,254	-	-	
3402 Public Health Emergency Program Fund	60411 Telephone and Internet	No Program	1,800	-	2,652	1,858	0	
3402 Public Health Emergency Program Fund	**E60000 Operating Expenses**	**No Program**	**9,323**	**-**	**9,914**	**2,591**	**0**	
3402 Public Health Emergency Program Fund	80111 Transfer Out - General	No Program	20,529	-	54,076	0	133,626	7
3402 Public Health Emergency Program Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**20,529**	**-**	**54,076**	**0**	**133,626**	**7**
3402 Public Health Emergency Program Fund	**Expenses Total Expense**	**No Program**	**115,736**	**-**	**155,517**	**51,632**	**133,626**	**7**
3402 Public Health Emergency Program Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**10,334**	**566**	**1**
3406 First 5 Visiting Public Health Nurse	44201 Interest From Investments	No Program	-	-	-	0	3	
3406 First 5 Visiting Public Health Nurse	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**0**	**3**	
3406 First 5 Visiting Public Health Nurse	48142 First Five Dental	No Program	-	-	-	0	0	2
3406 First 5 Visiting Public Health Nurse	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	**2**
3406 First 5 Visiting Public Health Nurse	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**3**	**-**	**-**	
3406 First 5 Visiting Public Health Nurse	**Revenues Total Revenue**	**No Program**	**-**	**-**	**3**	**0**	**3**	**2**
3406 First 5 Visiting Public Health Nurse	80111 Transfer Out - General	No Program	-	-	3	0	341	2
3406 First 5 Visiting Public Health Nurse	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**3**	**0**	**341**	**2**
3406 First 5 Visiting Public Health Nurse	**Expenses Total Expense**	**No Program**	**-**	**-**	**3**	**0**	**341**	**2**
3406 First 5 Visiting Public Health Nurse	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**0**	**338**	
3414 HRSA Health Resources And Services Administration Bio-Terrorism	44201 Interest From Investments	No Program	-	-	-	0	0	
3414 HRSA Health Resources And Services Administration Bio-Terrorism	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	
3414 HRSA Health Resources And Services Administration Bio-Terrorism	**Revenues Total Revenue**	**No Program**	**-**	**-**	**-**	**0**	**0**	
3414 HRSA Health Resources And Services Administration Bio-Terrorism	80111 Transfer Out - General	No Program	-	-	-	0	0	
3414 HRSA Health Resources And Services Administration Bio-Terrorism	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**-**	**0**	**0**	
3414 HRSA Health Resources And Services Administration Bio-Terrorism	**Expenses Total Expense**	**No Program**	**-**	**-**	**-**	**0**	**0**	
3414 HRSA Health Resources And Services Administration Bio-Terrorism	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**-**	**0**	**0**	
3426 CMSP County Medical Services Wellness Program	45127 CMSP Wellness - State	No Program	-	-	-	0	0	
3426 CMSP County Medical Services Wellness Program	**R45000 State Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	
3426 CMSP County Medical Services Wellness Program	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**358**	**-**	**-**	
3426 CMSP County Medical Services Wellness Program	**Revenues Total Revenue**	**No Program**	**-**	**-**	**358**	**0**	**0**	
3426 CMSP County Medical Services Wellness Program	60201 Miscellaneous Expense	No Program	-	-	-	0	9,540	
3426 CMSP County Medical Services Wellness Program	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**-**	**0**	**9,540**	**0**

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3426 CMSP County Medical Services Wellness Program	80111 Transfer Out - General	No Program	-	-	358	0	0	4(
3426 CMSP County Medical Services Wellness Program	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**358**	**0**	**0**	**4(**
3426 CMSP County Medical Services Wellness Program	**Expenses Total Expense**	**No Program**	**-**	**-**	**358**	**0**	**9,540**	**4(**
3426 CMSP County Medical Services Wellness Program	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**0**	**9,540**	**4(**
3427 Prop 56 Tobacco Tax	45114 Prop 56 - State	No Program	150,000	-	152,416	75,000	203,463	11
3427 Prop 56 Tobacco Tax	**R45000 State Revenues**	**No Program**	**150,000**	**-**	**152,416**	**75,000**	**203,463**	**11**
3427 Prop 56 Tobacco Tax	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**61,941**	**-**	**-**	
3427 Prop 56 Tobacco Tax	**Revenues Total Revenue**	**No Program**	**150,000**	**-**	**214,357**	**75,000**	**203,463**	**11**
3427 Prop 56 Tobacco Tax	51111 Regular salaries and wages	No Program	72,108	-	86,547	11,879	0	
3427 Prop 56 Tobacco Tax	51116 Extra Straight Time Hours	No Program	0	-	-	48	0	
3427 Prop 56 Tobacco Tax	51201 FLSA Adjustment	No Program	-	-	-	1	0	
3427 Prop 56 Tobacco Tax	51205 Out of Class Pay	No Program	0	-	-	762	0	
3427 Prop 56 Tobacco Tax	52101 Retirement - Employer	No Program	7,643	-	14,644	1,318	0	
3427 Prop 56 Tobacco Tax	52102 Unfunded Liability Payment Total	No Program	0	-	-	8,162	0	
3427 Prop 56 Tobacco Tax	52201 Medical - Active Employees	No Program	14,536	-	9,356	2,059	0	
3427 Prop 56 Tobacco Tax	52202 Dental - Active Employees	No Program	476	-	-	-	-	
3427 Prop 56 Tobacco Tax	52203 Vision - Active Employees	No Program	83	-	-	-	-	
3427 Prop 56 Tobacco Tax	52205 Life Insurance	No Program	43	-	51	7	0	
3427 Prop 56 Tobacco Tax	52206 Cash Cafeteria Plan	No Program	862	-	4,004	642	0	
3427 Prop 56 Tobacco Tax	52208 Medical Insurance Administrative Fee	No Program	35	-	-	-	-	
3427 Prop 56 Tobacco Tax	52301 Social Security Total	No Program	4,565	-	4,709	828	0	
3427 Prop 56 Tobacco Tax	52302 Medicare Total	No Program	1,068	-	1,101	194	0	
3427 Prop 56 Tobacco Tax	52303 SDI Total	No Program	886	-	754	147	0	
3427 Prop 56 Tobacco Tax	52401 Accrued Benefits	No Program	-	-	-	47	0	
3427 Prop 56 Tobacco Tax	**E50000 Salary and Benefit Expenses**	**No Program**	**102,305**	**-**	**121,166**	**26,094**	**0**	
3427 Prop 56 Tobacco Tax	60111 Training and Seminars	No Program	1,845	-	381	275	0	
3427 Prop 56 Tobacco Tax	60191 Memberships	No Program	408	-	335	265	0	
3427 Prop 56 Tobacco Tax	60201 Miscellaneous Expense	No Program	1,041	-	5,971	-	-	
3427 Prop 56 Tobacco Tax	60211 Copy Machine Expense	No Program	-	-	1,132	390	0	
3427 Prop 56 Tobacco Tax	60212 Printing Expenses	No Program	338	-	341	-	-	
3427 Prop 56 Tobacco Tax	60213 Office Supplies	No Program	855	-	2,420	513	0	
3427 Prop 56 Tobacco Tax	60301 General Professional Services	No Program	10,920	-	18,063	1,588	0	
3427 Prop 56 Tobacco Tax	60392 Rents and Leases - Buildings	No Program	-	-	5,481	3,870	0	
3427 Prop 56 Tobacco Tax	60411 Telephone and Internet	No Program	-	-	403	221	0	
3427 Prop 56 Tobacco Tax	60414 Electricity	No Program	-	-	-	217	0	
3427 Prop 56 Tobacco Tax	60421 Equipment	No Program	-	-	120	-	-	
3427 Prop 56 Tobacco Tax	60431 Software	No Program	-	-	-	376	0	
3427 Prop 56 Tobacco Tax	60508 Client - Community Education and Engagement	No Program	8,187	-	33,598	12,145	0	
3427 Prop 56 Tobacco Tax	**E60000 Operating Expenses**	**No Program**	**23,594**	**-**	**68,245**	**19,860**	**0**	
3427 Prop 56 Tobacco Tax	80111 Transfer Out - General	No Program	24,101	-	24,320	0	146,887	18(
3427 Prop 56 Tobacco Tax	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**24,101**	**-**	**24,320**	**0**	**146,887**	**18(**
3427 Prop 56 Tobacco Tax	**Expenses Total Expense**	**No Program**	**150,000**	**-**	**213,731**	**45,954**	**146,887**	**18(**
3427 Prop 56 Tobacco Tax	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**626**	**29,046**	**56,576**	**6**
3428 Pandemic Influenza State	44201 Interest From Investments	No Program	-	-	-	(17)	47	
3428 Pandemic Influenza State	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(17)**	**47**	
3428 Pandemic Influenza State	45124 Pandemic Influenza - State	No Program	60,945	-	77,347	31,906	58,576	4
3428 Pandemic Influenza State	**R45000 State Revenues**	**No Program**	**60,945**	**-**	**77,347**	**31,906**	**58,576**	**4**
3428 Pandemic Influenza State	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**1,317**	**-**	**-**	
3428 Pandemic Influenza State	**Revenues Total Revenue**	**No Program**	**60,945**	**-**	**78,664**	**31,889**	**58,623**	**4**
3428 Pandemic Influenza State	51111 Regular salaries and wages	No Program	30,360	-	28,451	14,943	0	
3428 Pandemic Influenza State	51112 Extra Help	No Program	2,054	-	5,382	-	-	
3428 Pandemic Influenza State	51115 Overtime	No Program	-	-	-	6	0	
3428 Pandemic Influenza State	51116 Extra Straight Time Hours	No Program	-	-	-	129	0	
3428 Pandemic Influenza State	51206 Acting Assignment Pay	No Program	-	-	-	84	0	0

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			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-20
3428 Pandemic Influenza State	51207 Standby Call Back Pay	No Program	-	-	-	82	0	
3428 Pandemic Influenza State	52101 Retirement - Employer	No Program	3,015	-	1,973	984	0	
3428 Pandemic Influenza State	52102 Unfunded Liability Payment Total	No Program	0	-	-	3,565	0	
3428 Pandemic Influenza State	52201 Medical - Active Employees	No Program	4,562	-	3,820	563	0	
3428 Pandemic Influenza State	52202 Dental - Active Employees	No Program	63	-	-	-	-	
3428 Pandemic Influenza State	52203 Vision - Active Employees	No Program	11	-	-	-	-	
3428 Pandemic Influenza State	52205 Life Insurance	No Program	4	-	4	1	0	
3428 Pandemic Influenza State	52206 Cash Cafeteria Plan	No Program	342	-	282	275	0	
3428 Pandemic Influenza State	52208 Medical Insurance Administrative Fee	No Program	9	-	-	-	-	
3428 Pandemic Influenza State	52301 Social Security Total	No Program	1,922	-	2,044	951	0	
3428 Pandemic Influenza State	52302 Medicare Total	No Program	480	-	551	248	0	
3428 Pandemic Influenza State	52303 SDI Total	No Program	317	-	284	131	0	
3428 Pandemic Influenza State	52401 Accrued Benefits	No Program	-	-	1,532	1,532	0	
3428 Pandemic Influenza State	52503 Unemployment	No Program	-	-	-	81	0	
3428 Pandemic Influenza State	**E50000 Salary and Benefit Expenses**	**No Program**	**43,139**	**-**	**44,323**	**23,575**	**0**	
3428 Pandemic Influenza State	60201 Miscellaneous Expense	No Program	1,835	-	1,317	-	-	
3428 Pandemic Influenza State	60508 Client - Community Education and Engagement	No Program	-	-	1,811	-	-	
3428 Pandemic Influenza State	60541 Client - Medical Professionals	No Program	5,276	-	3,466	555	0	
3428 Pandemic Influenza State	**E60000 Operating Expenses**	**No Program**	**7,111**	**-**	**6,594**	**555**	**0**	
3428 Pandemic Influenza State	80111 Transfer Out - General	No Program	10,695	-	27,747	0	57,306	6
3428 Pandemic Influenza State	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**10,695**	**-**	**27,747**	**0**	**57,306**	**6**
3428 Pandemic Influenza State	**Expenses Total Expense**	**No Program**	**60,945**	**-**	**78,664**	**24,130**	**57,306**	**6**
3428 Pandemic Influenza State	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**7,759**	**1,317**	**2**
3463 AIDS/HIV Surveillance	44201 Interest From Investments	No Program	-	-	-	(10)	0	
3463 AIDS/HIV Surveillance	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(10)**	**0**	
3463 AIDS/HIV Surveillance	45117 Aids Block Grant - State	No Program	3,000	-	3,000	-	-	
3463 AIDS/HIV Surveillance	**R45000 State Revenues**	**No Program**	**3,000**	**-**	**3,000**	**-**	**-**	
3463 AIDS/HIV Surveillance	**Revenues Total Revenue**	**No Program**	**3,000**	**-**	**3,000**	**10**	**0**	
3463 AIDS/HIV Surveillance	51111 Regular salaries and wages	No Program	2,324	-	2,323	1,625	0	
3463 AIDS/HIV Surveillance	51115 Overtime	No Program	-	-	-	13	0	
3463 AIDS/HIV Surveillance	51202 Longevity Pay	No Program	3	-	3	0	0	
3463 AIDS/HIV Surveillance	51207 Standby Call Back Pay	No Program	-	-	-	64	0	
3463 AIDS/HIV Surveillance	52101 Retirement - Employer	No Program	247	-	258	176	0	
3463 AIDS/HIV Surveillance	52102 Unfunded Liability Payment Total	No Program	0	-	-	274	0	
3463 AIDS/HIV Surveillance	52201 Medical - Active Employees	No Program	70	-	104	37	0	
3463 AIDS/HIV Surveillance	52202 Dental - Active Employees	No Program	22	-	-	-	-	
3463 AIDS/HIV Surveillance	52203 Vision - Active Employees	No Program	4	-	-	-	-	
3463 AIDS/HIV Surveillance	52205 Life Insurance	No Program	1	-	1	0	0	
3463 AIDS/HIV Surveillance	52206 Cash Cafeteria Plan	No Program	95	-	95	72	0	
3463 AIDS/HIV Surveillance	52208 Medical Insurance Administrative Fee	No Program	0	-	-	-	-	
3463 AIDS/HIV Surveillance	52301 Social Security Total	No Program	151	-	151	108	0	
3463 AIDS/HIV Surveillance	52302 Medicare Total	No Program	35	-	35	26	0	
3463 AIDS/HIV Surveillance	52303 SDI Total	No Program	29	-	24	18	0	
3463 AIDS/HIV Surveillance	**E50000 Salary and Benefit Expenses**	**No Program**	**2,981**	**-**	**2,994**	**2,413**	**0**	
3463 AIDS/HIV Surveillance	60201 Miscellaneous Expense	No Program	-	-	6	-	-	
3463 AIDS/HIV Surveillance	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**6**	**-**	**-**	
3463 AIDS/HIV Surveillance	80111 Transfer Out - General	No Program	19	-	-	-	-	
3463 AIDS/HIV Surveillance	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**19**	**-**	**-**	**-**	**-**	
3463 AIDS/HIV Surveillance	**Expenses Total Expense**	**No Program**	**3,000**	**-**	**3,000**	**2,413**	**0**	
3463 AIDS/HIV Surveillance	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**2,423**	**0**	
3464 CCS California Children's Services	44201 Interest From Investments	No Program	-	-	-	(151)	0	
3464 CCS California Children's Services	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(151)**	**0**	
3464 CCS California Children's Services	45134 CCS - State	No Program	113,937	-	101,913	27,491	0	
3464 CCS California Children's Services	**R45000 State Revenues**	**No Program**	**113,937**	**-**	**101,913**	**27,491**	**0**	**0**

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Mariposa County

Lineitem Worksheet - 401 - Health Division

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3464 CCS California Children's Services	49101 Transfer In - General	No Program	-	-	19,217	-	-	
3464 CCS California Children's Services	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**19,217**	**-**	**-**	
3464 CCS California Children's Services	**Revenues Total Revenue**	**No Program**	**113,937**	**-**	**121,130**	**27,340**	**0**	
3464 CCS California Children's Services	51111 Regular salaries and wages	No Program	50,890	-	50,583	16,954	0	
3464 CCS California Children's Services	51115 Overtime	No Program	-	-	-	229	0	
3464 CCS California Children's Services	51116 Extra Straight Time Hours	No Program	-	-	-	48	0	
3464 CCS California Children's Services	51202 Longevity Pay	No Program	63	-	12	18	0	
3464 CCS California Children's Services	51206 Acting Assignment Pay	No Program	-	-	-	43	0	
3464 CCS California Children's Services	52101 Retirement - Employer	No Program	5,299	-	3,468	1,238	0	
3464 CCS California Children's Services	52102 Unfunded Liability Payment Total	No Program	0	-	-	3,760	0	
3464 CCS California Children's Services	52201 Medical - Active Employees	No Program	8,024	-	12,805	2,255	0	
3464 CCS California Children's Services	52202 Dental - Active Employees	No Program	652	-	-	-	-	
3464 CCS California Children's Services	52203 Vision - Active Employees	No Program	98	-	-	-	-	
3464 CCS California Children's Services	52205 Life Insurance	No Program	33	-	8	(20)	0	
3464 CCS California Children's Services	52206 Cash Cafeteria Plan	No Program	1,230	-	491	470	0	
3464 CCS California Children's Services	52208 Medical Insurance Administrative Fee	No Program	24	-	-	-	-	
3464 CCS California Children's Services	52301 Social Security Total	No Program	3,169	-	2,600	1,364	0	
3464 CCS California Children's Services	52302 Medicare Total	No Program	741	-	621	331	0	
3464 CCS California Children's Services	52303 SDI Total	No Program	604	-	354	172	0	
3464 CCS California Children's Services	52401 Accrued Benefits	No Program	-	-	5,236	5,314	0	
3464 CCS California Children's Services	52503 Unemployment	No Program	-	-	-	40	0	
3464 CCS California Children's Services	**E50000 Salary and Benefit Expenses**	**No Program**	**70,827**	**-**	**76,178**	**32,216**	**0**	
3464 CCS California Children's Services	60111 Training and Seminars	No Program	603	-	-	-	-	
3464 CCS California Children's Services	60211 Copy Machine Expense	No Program	700	-	700	334	0	
3464 CCS California Children's Services	60213 Office Supplies	No Program	1,395	-	1,998	57	0	
3464 CCS California Children's Services	60411 Telephone and Internet	No Program	493	-	493	72	0	
3464 CCS California Children's Services	60522 Client - Emergency Support	No Program	3,500	-	-	-	-	
3464 CCS California Children's Services	60541 Client - Medical Professionals	No Program	19,217	-	19,217	-	-	
3464 CCS California Children's Services	60551 Client - Mileage Transport	No Program	-	-	3,500	722	0	
3464 CCS California Children's Services	**E60000 Operating Expenses**	**No Program**	**25,908**	**-**	**25,908**	**1,185**	**0**	
3464 CCS California Children's Services	80111 Transfer Out - General	No Program	17,202	-	19,044	-	-	
3464 CCS California Children's Services	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**17,202**	**-**	**19,044**	**-**	**-**	
3464 CCS California Children's Services	**Expenses Total Expense**	**No Program**	**113,937**	**-**	**121,130**	**33,401**	**0**	
3464 CCS California Children's Services	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**6,061**	**0**	
3466 Chdp Child Health And Disability Prevention	44201 Interest From Investments	No Program	-	-	-	(85)	0	
3466 Chdp Child Health And Disability Prevention	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(85)**	**0**	
3466 Chdp Child Health And Disability Prevention	45115 CHDP Contract - Health - State	No Program	68,829	-	67,065	5,700	0	
3466 Chdp Child Health And Disability Prevention	**R45000 State Revenues**	**No Program**	**68,829**	**-**	**67,065**	**5,700**	**0**	
3466 Chdp Child Health And Disability Prevention	**Revenues Total Revenue**	**No Program**	**68,829**	**-**	**67,065**	**5,615**	**0**	
3466 Chdp Child Health And Disability Prevention	51111 Regular salaries and wages	No Program	37,782	-	35,605	8,099	0	
3466 Chdp Child Health And Disability Prevention	51115 Overtime	No Program	-	-	-	288	0	
3466 Chdp Child Health And Disability Prevention	51202 Longevity Pay	No Program	72	-	72	17	0	
3466 Chdp Child Health And Disability Prevention	51206 Acting Assignment Pay	No Program	-	-	-	2	0	
3466 Chdp Child Health And Disability Prevention	52101 Retirement - Employer	No Program	4,007	-	4,580	896	0	
3466 Chdp Child Health And Disability Prevention	52102 Unfunded Liability Payment Total	No Program	0	-	-	4,473	0	
3466 Chdp Child Health And Disability Prevention	52201 Medical - Active Employees	No Program	5,612	-	4,644	1,135	0	
3466 Chdp Child Health And Disability Prevention	52202 Dental - Active Employees	No Program	245	-	-	-	-	
3466 Chdp Child Health And Disability Prevention	52203 Vision - Active Employees	No Program	32	-	-	-	-	
3466 Chdp Child Health And Disability Prevention	52205 Life Insurance	No Program	15	-	15	5	0	
3466 Chdp Child Health And Disability Prevention	52206 Cash Cafeteria Plan	No Program	415	-	415	315	0	
3466 Chdp Child Health And Disability Prevention	52208 Medical Insurance Administrative Fee	No Program	11	-	-	-	-	
3466 Chdp Child Health And Disability Prevention	52301 Social Security Total	No Program	2,351	-	2,565	514	0	
3466 Chdp Child Health And Disability Prevention	52302 Medicare Total	No Program	550	-	601	123	0	
3466 Chdp Child Health And Disability Prevention	52303 SDI Total	No Program	460	-	414	92	0	0

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3466 Chdp Child Health And Disability Prevention	52401 Accrued Benefits	No Program	-	-	-	78	0	
3466 Chdp Child Health And Disability Prevention	52503 Unemployment	No Program	-	-	-	3	0	
3466 Chdp Child Health And Disability Prevention	**E50000 Salary and Benefit Expenses**	**No Program**	**51,552**	**-**	**48,911**	**16,040**	**0**	
3466 Chdp Child Health And Disability Prevention	60111 Training and Seminars	No Program	1,500	-	1,500	-	-	
3466 Chdp Child Health And Disability Prevention	60211 Copy Machine Expense	No Program	900	-	900	268	0	
3466 Chdp Child Health And Disability Prevention	60213 Office Supplies	No Program	591	-	591	-	-	
3466 Chdp Child Health And Disability Prevention	60411 Telephone and Internet	No Program	200	-	400	43	0	
3466 Chdp Child Health And Disability Prevention	60421 Equipment	No Program	-	-	-	20,825	0	
3466 Chdp Child Health And Disability Prevention	60508 Client - Community Education and Engagement	No Program	1,641	-	1,641	-	-	
3466 Chdp Child Health And Disability Prevention	**E60000 Operating Expenses**	**No Program**	**4,832**	**-**	**5,032**	**21,136**	**0**	
3466 Chdp Child Health And Disability Prevention	80111 Transfer Out - General	No Program	12,445	-	13,122	-	-	
3466 Chdp Child Health And Disability Prevention	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**12,445**	**-**	**13,122**	**-**	**-**	
3466 Chdp Child Health And Disability Prevention	**Expenses Total Expense**	**No Program**	**68,829**	**-**	**67,065**	**37,176**	**0**	
3466 Chdp Child Health And Disability Prevention	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**31,561**	**0**	
3467 MCAH Maternal Child And Adolescent Health	44201 Interest From Investments	No Program	-	-	-	(222)	0	
3467 MCAH Maternal Child And Adolescent Health	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(222)**	**0**	
3467 MCAH Maternal Child And Adolescent Health	45121 MCH Grant - Health - State	No Program	106,980	-	109,212	-	-	
3467 MCAH Maternal Child And Adolescent Health	**R45000 State Revenues**	**No Program**	**106,980**	**-**	**109,212**	**-**	**-**	
3467 MCAH Maternal Child And Adolescent Health	**Revenues Total Revenue**	**No Program**	**106,980**	**-**	**109,212**	**222**	**0**	
3467 MCAH Maternal Child And Adolescent Health	51111 Regular salaries and wages	No Program	57,870	-	55,829	19,754	0	
3467 MCAH Maternal Child And Adolescent Health	51115 Overtime	No Program	-	-	-	816	0	
3467 MCAH Maternal Child And Adolescent Health	51116 Extra Straight Time Hours	No Program	-	-	-	2	0	
3467 MCAH Maternal Child And Adolescent Health	51201 FLSA Adjustment	No Program	-	-	-	0	0	
3467 MCAH Maternal Child And Adolescent Health	51202 Longevity Pay	No Program	200	-	200	49	0	
3467 MCAH Maternal Child And Adolescent Health	51207 Standby Call Back Pay	No Program	0	-	-	207	0	
3467 MCAH Maternal Child And Adolescent Health	52101 Retirement - Employer	No Program	6,155	-	6,214	2,196	0	
3467 MCAH Maternal Child And Adolescent Health	52102 Unfunded Liability Payment Total	No Program	0	-	-	6,048	0	
3467 MCAH Maternal Child And Adolescent Health	52201 Medical - Active Employees	No Program	6,197	-	6,664	2,242	0	
3467 MCAH Maternal Child And Adolescent Health	52202 Dental - Active Employees	No Program	556	-	-	-	-	
3467 MCAH Maternal Child And Adolescent Health	52203 Vision - Active Employees	No Program	83	-	-	-	-	
3467 MCAH Maternal Child And Adolescent Health	52205 Life Insurance	No Program	37	-	37	12	0	
3467 MCAH Maternal Child And Adolescent Health	52206 Cash Cafeteria Plan	No Program	847	-	854	639	0	
3467 MCAH Maternal Child And Adolescent Health	52208 Medical Insurance Administrative Fee	No Program	14	-	-	-	-	
3467 MCAH Maternal Child And Adolescent Health	52301 Social Security Total	No Program	3,593	-	3,474	1,292	0	
3467 MCAH Maternal Child And Adolescent Health	52302 Medicare Total	No Program	840	-	812	307	0	
3467 MCAH Maternal Child And Adolescent Health	52303 SDI Total	No Program	707	-	563	229	0	
3467 MCAH Maternal Child And Adolescent Health	52401 Accrued Benefits	No Program	-	-	-	86	0	
3467 MCAH Maternal Child And Adolescent Health	**E50000 Salary and Benefit Expenses**	**No Program**	**77,099**	**-**	**74,647**	**33,879**	**0**	
3467 MCAH Maternal Child And Adolescent Health	60111 Training and Seminars	No Program	3,500	-	3,500	-	-	
3467 MCAH Maternal Child And Adolescent Health	60191 Memberships	No Program	1,600	-	1,550	1,600	0	
3467 MCAH Maternal Child And Adolescent Health	60201 Miscellaneous Expense	No Program	-	-	110	-	-	
3467 MCAH Maternal Child And Adolescent Health	60211 Copy Machine Expense	No Program	788	-	788	280	0	
3467 MCAH Maternal Child And Adolescent Health	60213 Office Supplies	No Program	1,000	-	4,377	316	0	
3467 MCAH Maternal Child And Adolescent Health	60411 Telephone and Internet	No Program	1,300	-	1,300	676	0	
3467 MCAH Maternal Child And Adolescent Health	60508 Client - Community Education and Engagement	No Program	2,074	-	2,074	-	-	
3467 MCAH Maternal Child And Adolescent Health	**E60000 Operating Expenses**	**No Program**	**10,262**	**-**	**13,699**	**2,872**	**0**	
3467 MCAH Maternal Child And Adolescent Health	80111 Transfer Out - General	No Program	19,619	-	19,125	-	-	
3467 MCAH Maternal Child And Adolescent Health	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**19,619**	**-**	**19,125**	**-**	**-**	
3467 MCAH Maternal Child And Adolescent Health	**Expenses Total Expense**	**No Program**	**106,980**	**-**	**107,471**	**36,751**	**0**	
3467 MCAH Maternal Child And Adolescent Health	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**1,741**	**36,973**	**0**	
3468 IAP Immunization Assistance Program	44201 Interest From Investments	No Program	-	-	-	(87)	0	
3468 IAP Immunization Assistance Program	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(87)**	**0**	
3468 IAP Immunization Assistance Program	45116 Immunization Program - State	No Program	34,075	-	52,079	-	-	
3468 IAP Immunization Assistance Program	**R45000 State Revenues**	**No Program**	**34,075**	**-**	**52,079**	**-**	**-**	**-**

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Lineitem Worksheet - 401 - Health Division

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3468 IAP Immunization Assistance Program	**Revenues Total Revenue**	**No Program**	**34,075**	**-**	**52,079**	**87**	**0**	
3468 IAP Immunization Assistance Program	51111 Regular salaries and wages	No Program	15,917	-	17,143	16,970	0	
3468 IAP Immunization Assistance Program	51115 Overtime	No Program	-	-	-	232	0	
3468 IAP Immunization Assistance Program	51116 Extra Straight Time Hours	No Program	-	-	-	2	0	
3468 IAP Immunization Assistance Program	51201 FLSA Adjustment	No Program	-	-	-	0	0	
3468 IAP Immunization Assistance Program	51202 Longevity Pay	No Program	30	-	42	39	0	
3468 IAP Immunization Assistance Program	52101 Retirement - Employer	No Program	1,690	-	1,882	1,866	0	
3468 IAP Immunization Assistance Program	52102 Unfunded Liability Payment Total	No Program	0	-	-	2,097	0	
3468 IAP Immunization Assistance Program	52201 Medical - Active Employees	No Program	1,870	-	1,981	2,319	0	
3468 IAP Immunization Assistance Program	52202 Dental - Active Employees	No Program	179	-	-	-	-	
3468 IAP Immunization Assistance Program	52203 Vision - Active Employees	No Program	25	-	-	-	-	
3468 IAP Immunization Assistance Program	52205 Life Insurance	No Program	10	-	10	11	0	
3468 IAP Immunization Assistance Program	52206 Cash Cafeteria Plan	No Program	439	-	478	214	0	
3468 IAP Immunization Assistance Program	52208 Medical Insurance Administrative Fee	No Program	4	-	-	-	-	
3468 IAP Immunization Assistance Program	52301 Social Security Total	No Program	1,003	-	1,095	1,080	0	
3468 IAP Immunization Assistance Program	52302 Medicare Total	No Program	235	-	256	252	0	
3468 IAP Immunization Assistance Program	52303 SDI Total	No Program	198	-	175	169	0	
3468 IAP Immunization Assistance Program	52401 Accrued Benefits	No Program	-	-	233	360	0	
3468 IAP Immunization Assistance Program	**E50000 Salary and Benefit Expenses**	**No Program**	**21,600**	**-**	**23,295**	**25,611**	**0**	
3468 IAP Immunization Assistance Program	60111 Training and Seminars	No Program	750	-	750	-	-	
3468 IAP Immunization Assistance Program	60151 Medical Supplies	No Program	600	-	600	-	-	
3468 IAP Immunization Assistance Program	60211 Copy Machine Expense	No Program	150	-	150	117	0	
3468 IAP Immunization Assistance Program	60213 Office Supplies	No Program	-	-	1,675	78	0	
3468 IAP Immunization Assistance Program	60301 General Professional Services	No Program	3,099	-	14,317	-	-	
3468 IAP Immunization Assistance Program	60411 Telephone and Internet	No Program	330	-	330	212	0	
3468 IAP Immunization Assistance Program	60421 Equipment	No Program	1,560	-	1,560	-	-	
3468 IAP Immunization Assistance Program	**E60000 Operating Expenses**	**No Program**	**6,489**	**-**	**19,382**	**407**	**0**	
3468 IAP Immunization Assistance Program	80111 Transfer Out - General	No Program	5,986	-	9,402	-	-	
3468 IAP Immunization Assistance Program	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**5,986**	**-**	**9,402**	**-**	**-**	
3468 IAP Immunization Assistance Program	**Expenses Total Expense**	**No Program**	**34,075**	**-**	**52,079**	**26,018**	**0**	
3468 IAP Immunization Assistance Program	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**26,105**	**0**	
3470 Cal-Fresh Healthy Living	44201 Interest From Investments	No Program	-	-	-	(317)	0	
3470 Cal-Fresh Healthy Living	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(317)**	**0**	
3470 Cal-Fresh Healthy Living	45021 Public Assistance Administration - State	No Program	150,000	-	-	-	-	
3470 Cal-Fresh Healthy Living	**R45000 State Revenues**	**No Program**	**150,000**	**-**	**-**	**-**	**-**	
3470 Cal-Fresh Healthy Living	**Revenues Total Revenue**	**No Program**	**150,000**	**-**	**-**	**317**	**0**	
3470 Cal-Fresh Healthy Living	51111 Regular salaries and wages	No Program	77,384	-	78,595	15,129	0	
3470 Cal-Fresh Healthy Living	52101 Retirement - Employer	No Program	8,203	-	8,717	1,682	0	
3470 Cal-Fresh Healthy Living	52102 Unfunded Liability Payment Total	No Program	0	-	-	9,031	0	
3470 Cal-Fresh Healthy Living	52201 Medical - Active Employees	No Program	15,587	-	15,273	2,813	0	
3470 Cal-Fresh Healthy Living	52202 Dental - Active Employees	No Program	1,390	-	-	-	-	
3470 Cal-Fresh Healthy Living	52203 Vision - Active Employees	No Program	235	-	-	-	-	
3470 Cal-Fresh Healthy Living	52205 Life Insurance	No Program	57	-	52	8	0	
3470 Cal-Fresh Healthy Living	52206 Cash Cafeteria Plan	No Program	972	-	1,583	315	0	
3470 Cal-Fresh Healthy Living	52208 Medical Insurance Administrative Fee	No Program	56	-	-	-	-	
3470 Cal-Fresh Healthy Living	52301 Social Security Total	No Program	4,913	-	5,021	1,032	0	
3470 Cal-Fresh Healthy Living	52302 Medicare Total	No Program	1,149	-	1,174	243	0	
3470 Cal-Fresh Healthy Living	52303 SDI Total	No Program	951	-	802	185	0	
3470 Cal-Fresh Healthy Living	52401 Accrued Benefits	No Program	-	-	-	1,013	0	
3470 Cal-Fresh Healthy Living	**E50000 Salary and Benefit Expenses**	**No Program**	**110,897**	**-**	**111,217**	**31,451**	**0**	
3470 Cal-Fresh Healthy Living	60111 Training and Seminars	No Program	1,330	-	1,330	-	-	
3470 Cal-Fresh Healthy Living	60123 Mileage	No Program	-	-	-	1,851	0	
3470 Cal-Fresh Healthy Living	60211 Copy Machine Expense	No Program	1,360	-	1,359	431	0	
3470 Cal-Fresh Healthy Living	60213 Office Supplies	No Program	1,163	-	1,163	-	-	

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3470 Cal-Fresh Healthy Living	60392 Rents and Leases - Buildings	No Program	0	-	5,184	4,320	0	
3470 Cal-Fresh Healthy Living	60411 Telephone and Internet	No Program	394	-	394	263	0	
3470 Cal-Fresh Healthy Living	60414 Electricity	No Program	-	-	436	244	0	
3470 Cal-Fresh Healthy Living	60508 Client - Community Education and Engagement	No Program	7,170	-	1,115	32	0	
3470 Cal-Fresh Healthy Living	**E60000 Operating Expenses**	**No Program**	**11,417**	**-**	**10,981**	**7,141**	**0**	
3470 Cal-Fresh Healthy Living	80111 Transfer Out - General	No Program	27,686	-	27,802	-	-	
3470 Cal-Fresh Healthy Living	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**27,686**	**-**	**27,802**	**-**	**-**	
3470 Cal-Fresh Healthy Living	**Expenses Total Expense**	**No Program**	**150,000**	**-**	**150,000**	**38,592**	**0**	
3470 Cal-Fresh Healthy Living	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**150,000**	**38,909**	**0**	
3471 COHP California Oral Health Plan	44201 Interest From Investments	No Program	-	-	-	(252)	0	
3471 COHP California Oral Health Plan	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(252)**	**0**	
3471 COHP California Oral Health Plan	45112 COHP - State	No Program	144,088	-	160,736	-	-	
3471 COHP California Oral Health Plan	**R45000 State Revenues**	**No Program**	**144,088**	**-**	**160,736**	**-**	**-**	
3471 COHP California Oral Health Plan	**Revenues Total Revenue**	**No Program**	**144,088**	**-**	**160,736**	**252**	**0**	
3471 COHP California Oral Health Plan	51111 Regular salaries and wages	No Program	26,950	-	28,673	31,942	0	
3471 COHP California Oral Health Plan	51112 Extra Help	No Program	60,396	-	57,754	22,231	0	
3471 COHP California Oral Health Plan	51115 Overtime	No Program	-	-	-	411	0	
3471 COHP California Oral Health Plan	51116 Extra Straight Time Hours	No Program	-	-	-	7	0	
3471 COHP California Oral Health Plan	51201 FLSA Adjustment	No Program	-	-	-	0	0	
3471 COHP California Oral Health Plan	51202 Longevity Pay	No Program	42	-	60	18	0	
3471 COHP California Oral Health Plan	52101 Retirement - Employer	No Program	2,861	-	12,859	3,546	0	
3471 COHP California Oral Health Plan	52102 Unfunded Liability Payment Total	No Program	0	-	-	2,169	0	
3471 COHP California Oral Health Plan	52201 Medical - Active Employees	No Program	3,693	-	12,455	4,547	0	
3471 COHP California Oral Health Plan	52202 Dental - Active Employees	No Program	364	-	-	-	-	
3471 COHP California Oral Health Plan	52203 Vision - Active Employees	No Program	49	-	-	-	-	
3471 COHP California Oral Health Plan	52205 Life Insurance	No Program	19	-	41	20	0	
3471 COHP California Oral Health Plan	52206 Cash Cafeteria Plan	No Program	903	-	3,186	1,676	0	
3471 COHP California Oral Health Plan	52208 Medical Insurance Administrative Fee	No Program	10	-	-	-	-	
3471 COHP California Oral Health Plan	52301 Social Security Total	No Program	1,700	-	4,043	2,139	0	
3471 COHP California Oral Health Plan	52302 Medicare Total	No Program	1,274	-	946	825	0	
3471 COHP California Oral Health Plan	52303 SDI Total	No Program	337	-	652	362	0	
3471 COHP California Oral Health Plan	52401 Accrued Benefits	No Program	-	-	-	963	0	
3471 COHP California Oral Health Plan	**E50000 Salary and Benefit Expenses**	**No Program**	**98,598**	**-**	**120,669**	**70,856**	**0**	
3471 COHP California Oral Health Plan	60111 Training and Seminars	No Program	3,130	-	-	-	-	
3471 COHP California Oral Health Plan	60201 Miscellaneous Expense	No Program	-	-	18,000	-	-	
3471 COHP California Oral Health Plan	60211 Copy Machine Expense	No Program	400	-	200	118	0	
3471 COHP California Oral Health Plan	60212 Printing Expenses	No Program	2,500	-	1,500	-	-	
3471 COHP California Oral Health Plan	60213 Office Supplies	No Program	4,096	-	1,504	-	-	
3471 COHP California Oral Health Plan	60301 General Professional Services	No Program	0	-	-	-	-	
3471 COHP California Oral Health Plan	60411 Telephone and Internet	No Program	600	-	50	20	0	
3471 COHP California Oral Health Plan	60508 Client - Community Education and Engagement	No Program	10,346	-	6,146	491	0	
3471 COHP California Oral Health Plan	**E60000 Operating Expenses**	**No Program**	**21,072**	**-**	**27,400**	**629**	**0**	
3471 COHP California Oral Health Plan	80111 Transfer Out - General	No Program	24,418	-	21,077	-	-	
3471 COHP California Oral Health Plan	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**24,418**	**-**	**21,077**	**-**	**-**	
3471 COHP California Oral Health Plan	**Expenses Total Expense**	**No Program**	**144,088**	**-**	**169,146**	**71,485**	**0**	
3471 COHP California Oral Health Plan	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**8,410**	**71,737**	**0**	
3472 CLPPP Childhood Lead Poisoning Prevention Program	44201 Interest From Investments	No Program	-	-	-	(154)	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(154)**	**0**	
3472 CLPPP Childhood Lead Poisoning Prevention Program	45113 CLPPP - State	No Program	72,499	-	71,305	4,781	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	**R45000 State Revenues**	**No Program**	**72,499**	**-**	**71,305**	**4,781**	**0**	
3472 CLPPP Childhood Lead Poisoning Prevention Program	**Revenues Total Revenue**	**No Program**	**72,499**	**-**	**71,305**	**4,627**	**0**	
3472 CLPPP Childhood Lead Poisoning Prevention Program	51111 Regular salaries and wages	No Program	39,846	-	39,769	17,050	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	51115 Overtime	No Program	-	-	-	229	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	51116 Extra Straight Time Hours	No Program	-	-	-	1	0	0

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Mariposa County

Lineitem Worksheet - 401 - Health Division

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3472 CLPPP Childhood Lead Poisoning Prevention Program	51201 FLSA Adjustment	No Program	-	-	-	1	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	51202 Longevity Pay	No Program	48	-	42	8	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	51215 Incentive Pay - PERS	No Program	72	-	-	-	-	
3472 CLPPP Childhood Lead Poisoning Prevention Program	52101 Retirement - Employer	No Program	4,236	-	4,415	1,892	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	52102 Unfunded Liability Payment Total	No Program	0	-	-	4,840	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	52201 Medical - Active Employees	No Program	5,848	-	1,722	2,282	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	52202 Dental - Active Employees	No Program	311	-	-	-	-	
3472 CLPPP Childhood Lead Poisoning Prevention Program	52203 Vision - Active Employees	No Program	54	-	-	-	-	
3472 CLPPP Childhood Lead Poisoning Prevention Program	52205 Life Insurance	No Program	21	-	22	11	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	52206 Cash Cafeteria Plan	No Program	593	-	2,295	559	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	52208 Medical Insurance Administrative Fee	No Program	12	-	-	-	-	
3472 CLPPP Childhood Lead Poisoning Prevention Program	52301 Social Security Total	No Program	2,523	-	2,623	1,099	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	52302 Medicare Total	No Program	590	-	613	257	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	52303 SDI Total	No Program	491	-	420	193	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	52401 Accrued Benefits	No Program	-	-	-	434	0	
3472 CLPPP Childhood Lead Poisoning Prevention Program	**E50000 Salary and Benefit Expenses**	**No Program**	**54,645**	**-**	**51,921**	**28,856**	**0**	
3472 CLPPP Childhood Lead Poisoning Prevention Program	60111 Training and Seminars	No Program	2,540	-	1,000	-	-	
3472 CLPPP Childhood Lead Poisoning Prevention Program	60213 Office Supplies	No Program	1,513	-	1,797	-	-	
3472 CLPPP Childhood Lead Poisoning Prevention Program	60301 General Professional Services	No Program	-	-	2,806	-	-	
3472 CLPPP Childhood Lead Poisoning Prevention Program	60421 Equipment	No Program	-	-	100	-	-	
3472 CLPPP Childhood Lead Poisoning Prevention Program	60508 Client - Community Education and Engagement	No Program	500	-	-	-	-	
3472 CLPPP Childhood Lead Poisoning Prevention Program	**E60000 Operating Expenses**	**No Program**	**4,553**	**-**	**5,703**	**-**	**-**	
3472 CLPPP Childhood Lead Poisoning Prevention Program	80111 Transfer Out - General	No Program	13,301	-	13,681	-	-	
3472 CLPPP Childhood Lead Poisoning Prevention Program	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**13,301**	**-**	**13,681**	**-**	**-**	
3472 CLPPP Childhood Lead Poisoning Prevention Program	**Expenses Total Expense**	**No Program**	**72,499**	**-**	**71,305**	**28,856**	**0**	
3472 CLPPP Childhood Lead Poisoning Prevention Program	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**24,229**	**0**	
3475 HCPCFC Health Care Program For Children In Foster Care	44201 Interest From Investments	No Program	-	-	-	(38)	0	
3475 HCPCFC Health Care Program For Children In Foster Care	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(38)**	**0**	
3475 HCPCFC Health Care Program For Children In Foster Care	45034 HCPCFC - State	No Program	35,552	-	37,124	1,206	0	
3475 HCPCFC Health Care Program For Children In Foster Care	**R45000 State Revenues**	**No Program**	**35,552**	**-**	**37,124**	**1,206**	**0**	
3475 HCPCFC Health Care Program For Children In Foster Care	**Revenues Total Revenue**	**No Program**	**35,552**	**-**	**37,124**	**1,168**	**0**	
3475 HCPCFC Health Care Program For Children In Foster Care	51111 Regular salaries and wages	No Program	21,035	-	22,120	2,005	0	
3475 HCPCFC Health Care Program For Children In Foster Care	51115 Overtime	No Program	-	-	-	178	0	
3475 HCPCFC Health Care Program For Children In Foster Care	51202 Longevity Pay	No Program	45	-	45	(2)	0	
3475 HCPCFC Health Care Program For Children In Foster Care	52101 Retirement - Employer	No Program	2,234	-	2,458	225	0	
3475 HCPCFC Health Care Program For Children In Foster Care	52102 Unfunded Liability Payment Total	No Program	0	-	-	2,343	0	
3475 HCPCFC Health Care Program For Children In Foster Care	52201 Medical - Active Employees	No Program	3,427	-	3,783	286	0	
3475 HCPCFC Health Care Program For Children In Foster Care	52202 Dental - Active Employees	No Program	74	-	-	-	-	
3475 HCPCFC Health Care Program For Children In Foster Care	52203 Vision - Active Employees	No Program	12	-	-	-	-	
3475 HCPCFC Health Care Program For Children In Foster Care	52205 Life Insurance	No Program	6	-	5	5	0	
3475 HCPCFC Health Care Program For Children In Foster Care	52206 Cash Cafeteria Plan	No Program	0	-	-	-	-	
3475 HCPCFC Health Care Program For Children In Foster Care	52208 Medical Insurance Administrative Fee	No Program	7	-	-	-	-	
3475 HCPCFC Health Care Program For Children In Foster Care	52301 Social Security Total	No Program	1,305	-	1,373	134	0	
3475 HCPCFC Health Care Program For Children In Foster Care	52302 Medicare Total	No Program	305	-	320	(5)	0	
3475 HCPCFC Health Care Program For Children In Foster Care	52303 SDI Total	No Program	254	-	220	26	0	
3475 HCPCFC Health Care Program For Children In Foster Care	**E50000 Salary and Benefit Expenses**	**No Program**	**28,704**	**-**	**30,324**	**5,195**	**0**	
3475 HCPCFC Health Care Program For Children In Foster Care	80111 Transfer Out - General	No Program	6,848	-	6,800	-	-	
3475 HCPCFC Health Care Program For Children In Foster Care	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**6,848**	**-**	**6,800**	**-**	**-**	
3475 HCPCFC Health Care Program For Children In Foster Care	**Expenses Total Expense**	**No Program**	**35,552**	**-**	**37,124**	**5,195**	**0**	
3475 HCPCFC Health Care Program For Children In Foster Care	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**4,027**	**0**	
3478 SAFE Grant	44201 Interest From Investments	No Program	-	-	-	(72)	0	
3478 SAFE Grant	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(72)**	**0**	
3478 SAFE Grant	49101 Transfer In - General	No Program	20,000	-	20,000	-	-	
3478 SAFE Grant	**R49000 Transfer In Revenues**	**No Program**	**20,000**	**-**	**20,000**	**-**	**-**	**-**

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Mariposa County

Lineitem Worksheet - 401 - Health Division

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3478 SAFE Grant	**Revenues Total Revenue**	**No Program**	**20,000**	**-**	**20,000**	**72**	**0**	
3478 SAFE Grant	51111 Regular salaries and wages	No Program	15,145	-	15,059	12,037	0	
3478 SAFE Grant	51207 Standby Call Back Pay	No Program	-	-	-	327	0	
3478 SAFE Grant	52101 Retirement - Employer	No Program	1,605	-	1,670	1,335	0	
3478 SAFE Grant	52102 Unfunded Liability Payment Total	No Program	0	-	-	1,764	0	
3478 SAFE Grant	52201 Medical - Active Employees	No Program	713	-	936	710	0	
3478 SAFE Grant	52202 Dental - Active Employees	No Program	208	-	-	-	-	
3478 SAFE Grant	52203 Vision - Active Employees	No Program	29	-	-	-	-	
3478 SAFE Grant	52205 Life Insurance	No Program	10	-	10	9	0	
3478 SAFE Grant	52206 Cash Cafeteria Plan	No Program	867	-	891	666	0	
3478 SAFE Grant	52208 Medical Insurance Administrative Fee	No Program	2	-	-	-	-	
3478 SAFE Grant	52301 Social Security Total	No Program	983	-	979	806	0	
3478 SAFE Grant	52302 Medicare Total	No Program	230	-	229	188	0	
3478 SAFE Grant	52303 SDI Total	No Program	194	-	160	139	0	
3478 SAFE Grant	52401 Accrued Benefits	No Program	-	-	-	78	0	
3478 SAFE Grant	**E50000 Salary and Benefit Expenses**	**No Program**	**19,986**	**-**	**19,934**	**18,059**	**0**	
3478 SAFE Grant	60213 Office Supplies	No Program	14	-	66	-	-	
3478 SAFE Grant	**E60000 Operating Expenses**	**No Program**	**14**	**-**	**66**	**-**	**-**	
3478 SAFE Grant	**Expenses Total Expense**	**No Program**	**20,000**	**-**	**20,000**	**18,059**	**0**	
3478 SAFE Grant	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**18,131**	**0**	
3479 Covid-19 CDSS California Department Of Social Services	45208 Covid-19 CDSS - State	No Program	-	-	208,000	0	416,000	
3479 Covid-19 CDSS California Department Of Social Services	**R45000 State Revenues**	**No Program**	**-**	**-**	**208,000**	**0**	**416,000**	
3479 Covid-19 CDSS California Department Of Social Services	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**(175,660)**	**-**	**-**	
3479 Covid-19 CDSS California Department Of Social Services	**Revenues Total Revenue**	**No Program**	**-**	**-**	**32,340**	**0**	**416,000**	
3479 Covid-19 CDSS California Department Of Social Services	60392 Rents and Leases - Buildings	No Program	-	-	32,340	32,340	383,660	
3479 Covid-19 CDSS California Department Of Social Services	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**32,340**	**32,340**	**383,660**	
3479 Covid-19 CDSS California Department Of Social Services	**Expenses Total Expense**	**No Program**	**-**	**-**	**32,340**	**32,340**	**383,660**	
3479 Covid-19 CDSS California Department Of Social Services	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**32,340**	**32,340**	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	45209 Covid-19 HHAP/COC - State	No Program	-	-	13,926	13,927	38,000	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	**R45000 State Revenues**	**No Program**	**-**	**-**	**13,926**	**13,927**	**38,000**	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**(11,565)**	**-**	**-**	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	**Revenues Total Revenue**	**No Program**	**-**	**-**	**2,361**	**13,927**	**38,000**	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	51112 Extra Help	No Program	-	-	-	0	4,086	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	52302 Medicare Total	No Program	-	-	-	0	59	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**-**	**0**	**4,145**	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	60132 Maintenance - Buildings and Improvements	No Program	-	-	-	0	7,993	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	60151 Medical Supplies	No Program	-	-	-	0	271	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	60152 Emergency Response Supplies	No Program	-	-	2,361	2,362	25,402	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	60215 Janitorial Supplies	No Program	-	-	-	0	239	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	60391 Rents and Leases - Equipment	No Program	-	-	-	0	3,552	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	60392 Rents and Leases - Buildings	No Program	-	-	-	0	7,432	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	60441 Fuel	No Program	-	-	-	0	136	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	60621 County Vehicle Expense	No Program	-	-	-	0	395	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**2,361**	**2,362**	**45,420**	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	**Expenses Total Expense**	**No Program**	**-**	**-**	**2,361**	**2,362**	**49,565**	
3480 Covid-19 HHAP/COC Homeless Housing Assistance And Prevention Program	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**11,565**	**11,565**	
3481 Covid-19 CMSP	45207 Covid-19 CMSP - State	No Program	-	-	100,000	90,000	0	
3481 Covid-19 CMSP	**R45000 State Revenues**	**No Program**	**-**	**-**	**100,000**	**90,000**	**0**	
3481 Covid-19 CMSP	**Revenues Total Revenue**	**No Program**	**-**	**-**	**100,000**	**90,000**	**0**	
3481 Covid-19 CMSP	51111 Regular salaries and wages	No Program	-	-	40,957	-	-	
3481 Covid-19 CMSP	51112 Extra Help	No Program	-	-	1,820	-	-	
3481 Covid-19 CMSP	51115 Overtime	No Program	-	-	40	-	-	
3481 Covid-19 CMSP	51202 Longevity Pay	No Program	-	-	10	-	-	
3481 Covid-19 CMSP	52101 Retirement - Employer	No Program	-	-	3,807	-	-	

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3481 Covid-19 CMSP	52201 Medical - Active Employees	No Program	-	-	1,417	-	-	
3481 Covid-19 CMSP	52205 Life Insurance	No Program	-	-	22	-	-	
3481 Covid-19 CMSP	52206 Cash Cafeteria Plan	No Program	-	-	1,364	-	-	
3481 Covid-19 CMSP	52301 Social Security Total	No Program	-	-	2,207	-	-	
3481 Covid-19 CMSP	52302 Medicare Total	No Program	-	-	555	-	-	
3481 Covid-19 CMSP	52303 SDI Total	No Program	-	-	348	-	-	
3481 Covid-19 CMSP	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**52,547**	**-**	**-**	
3481 Covid-19 CMSP	60153 Special Departmental Supplies	No Program	-	-	234,000	14,748	0	
3481 Covid-19 CMSP	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**234,000**	**14,748**	**0**	
3481 Covid-19 CMSP	80111 Transfer Out - General	No Program	-	-	50	1,572	0	
3481 Covid-19 CMSP	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**50**	**1,572**	**0**	
3481 Covid-19 CMSP	**Expenses Total Expense**	**No Program**	**-**	**-**	**286,597**	**16,320**	**0**	
3481 Covid-19 CMSP	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**186,597**	**73,680**	**0**	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	45211 Covid-19 CDPH/PHEP - State	No Program	-	-	-	0	314,865	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	**R45000 State Revenues**	**No Program**	**-**	**-**	**-**	**0**	**314,865**	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	48189 Miscellaneous Revenue Account	No Program	-	-	9,822	-	-	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**9,822**	**-**	**-**	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**167,158**	**-**	**-**	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	**Revenues Total Revenue**	**No Program**	**-**	**-**	**176,980**	**0**	**314,865**	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	51112 Extra Help	No Program	-	-	-	(5,501)	24,110	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	51115 Overtime	No Program	-	-	-	(4,223)	5,672	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	52302 Medicare Total	No Program	-	-	-	(100)	390	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**-**	**(9,824)**	**30,172**	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	60123 Mileage	No Program	-	-	-	0	49	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	60132 Maintenance - Buildings and Improvements	No Program	-	-	70,000	11,362	39,559	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	60151 Medical Supplies	No Program	-	-	10,000	809	4,906	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	60152 Emergency Response Supplies	No Program	-	-	10,000	(98)	3,863	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	60153 Special Departmental Supplies	No Program	-	-	10,000	64,986	16,759	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	60213 Office Supplies	No Program	-	-	-	0	262	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	60215 Janitorial Supplies	No Program	-	-	1,000	74	460	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	60301 General Professional Services	No Program	-	-	-	0	25,000	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	60391 Rents and Leases - Equipment	No Program	-	-	24,103	59,381	22,207	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	60392 Rents and Leases - Buildings	No Program	-	-	51,877	40,459	3,265	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	60441 Fuel	No Program	-	-	-	0	24	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	60621 County Vehicle Expense	No Program	-	-	-	0	1,181	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**176,980**	**176,973**	**117,535**	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	80231 General Insurance	No Program	0	-	-	-	-	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**0**	**-**	**-**	**-**	**-**	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	**Expenses Total Expense**	**No Program**	**0**	**-**	**176,980**	**167,149**	**147,707**	
3482 Covid-19 CDHP/PHEP Public Health Emergency Preparedness	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**167,149**	**167,158**	
3483 IDP Infectious Disease Program	44201 Interest From Investments	No Program	-	-	-	(58)	0	
3483 IDP Infectious Disease Program	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(58)**	**0**	
3483 IDP Infectious Disease Program	45129 Infectious Disease (IDP) - State	No Program	21,635	-	30,309	-	-	
3483 IDP Infectious Disease Program	**R45000 State Revenues**	**No Program**	**21,635**	**-**	**30,309**	**-**	**-**	
3483 IDP Infectious Disease Program	**Revenues Total Revenue**	**No Program**	**21,635**	**-**	**30,309**	**58**	**0**	
3483 IDP Infectious Disease Program	51111 Regular salaries and wages	No Program	10,282	-	14,430	10,655	0	
3483 IDP Infectious Disease Program	51115 Overtime	No Program	-	-	-	84	0	
3483 IDP Infectious Disease Program	51202 Longevity Pay	No Program	12	-	18	5	0	
3483 IDP Infectious Disease Program	51207 Standby Call Back Pay	No Program	-	-	-	123	0	
3483 IDP Infectious Disease Program	52101 Retirement - Employer	No Program	1,091	-	1,602	1,181	0	
3483 IDP Infectious Disease Program	52102 Unfunded Liability Payment Total	No Program	1,562	-	-	-	-	
3483 IDP Infectious Disease Program	52201 Medical - Active Employees	No Program	726	-	1,343	1,011	0	
3483 IDP Infectious Disease Program	52202 Dental - Active Employees	No Program	133	-	-	-	-	
3483 IDP Infectious Disease Program	52203 Vision - Active Employees	No Program	18	-	-	-	-	-

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3483 IDP Infectious Disease Program	52205 Life Insurance	No Program	7	-	10	9	0	
3483 IDP Infectious Disease Program	52206 Cash Cafeteria Plan	No Program	481	-	655	479	0	
3483 IDP Infectious Disease Program	52208 Medical Insurance Administrative Fee	No Program	2	-	-	-	-	
3483 IDP Infectious Disease Program	52301 Social Security Total	No Program	659	-	924	700	0	
3483 IDP Infectious Disease Program	52302 Medicare Total	No Program	154	-	216	163	0	
3483 IDP Infectious Disease Program	52303 SDI Total	No Program	130	-	151	119	0	
3483 IDP Infectious Disease Program	52401 Accrued Benefits	No Program	-	-	-	119	0	
3483 IDP Infectious Disease Program	**E50000 Salary and Benefit Expenses**	**No Program**	**15,257**	**-**	**19,349**	**14,648**	**0**	
3483 IDP Infectious Disease Program	60111 Training and Seminars	No Program	-	-	2,876	-	-	
3483 IDP Infectious Disease Program	60213 Office Supplies	No Program	250	-	519	-	-	
3483 IDP Infectious Disease Program	60421 Equipment	No Program	1,352	-	1,352	161	0	
3483 IDP Infectious Disease Program	60431 Software	No Program	1,352	-	1,352	-	-	
3483 IDP Infectious Disease Program	**E60000 Operating Expenses**	**No Program**	**2,954**	**-**	**6,099**	**161**	**0**	
3483 IDP Infectious Disease Program	80111 Transfer Out - General	No Program	3,424	-	4,861	-	-	
3483 IDP Infectious Disease Program	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**3,424**	**-**	**4,861**	**-**	**-**	
3483 IDP Infectious Disease Program	**Expenses Total Expense**	**No Program**	**21,635**	**-**	**30,309**	**14,809**	**0**	
3483 IDP Infectious Disease Program	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**14,867**	**0**	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	44201 Interest From Investments	No Program	-	-	-	1,911	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**1,911**	**0**	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	45067 ELC Enhancing Detection - State	No Program	-	-	1,606,172	401,543	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	**R45000 State Revenues**	**No Program**	**-**	**-**	**1,606,172**	**401,543**	**0**	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	**Revenues Total Revenue**	**No Program**	**-**	**-**	**1,606,172**	**403,454**	**0**	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	51111 Regular salaries and wages	No Program	-	-	933,935	278,931	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	51112 Extra Help	No Program	-	-	70,991	41,161	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	51115 Overtime	No Program	-	-	5,000	9,208	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	51116 Extra Straight Time Hours	No Program	-	-	-	110	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	51201 FLSA Adjustment	No Program	-	-	-	24	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	51202 Longevity Pay	No Program	-	-	1,200	420	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	51205 Out of Class Pay	No Program	-	-	-	2,544	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	51206 Acting Assignment Pay	No Program	-	-	-	348	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	51215 Incentive Pay - PERS	No Program	-	-	-	1,891	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	52101 Retirement - Employer	No Program	-	-	86,909	29,833	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	52201 Medical - Active Employees	No Program	-	-	83,822	37,289	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	52205 Life Insurance	No Program	-	-	496	222	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	52206 Cash Cafeteria Plan	No Program	-	-	31,148	10,331	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	52301 Social Security Total	No Program	-	-	50,390	18,414	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	52302 Medicare Total	No Program	-	-	13,103	5,243	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	52303 SDI Total	No Program	-	-	7,943	2,786	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	52401 Accrued Benefits	No Program	-	-	-	537	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**1,284,937**	**439,292**	**0**	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	60132 Maintenance - Buildings and Improvements	No Program	-	-	-	14,044	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	60153 Special Departmental Supplies	No Program	-	-	224,864	167,130	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	60301 General Professional Services	No Program	-	-	96,371	36,489	0	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**321,235**	**217,663**	**0**	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	**Expenses Total Expense**	**No Program**	**-**	**-**	**1,606,172**	**656,955**	**0**	
3490 ELC Epidemiology And Laboratory Capacity For Enhancing Detection	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**253,501**	**0**	
3491 ELC Cares	45041 Public Assistance Programs - State	No Program	-	-	158,948	-	-	
3491 ELC Cares	**R45000 State Revenues**	**No Program**	**-**	**-**	**158,948**	**-**	**-**	
3491 ELC Cares	**Revenues Total Revenue**	**No Program**	**-**	**-**	**158,948**	**-**	**-**	
3491 ELC Cares	51111 Regular salaries and wages	No Program	-	-	54,141	55,025	0	
3491 ELC Cares	51112 Extra Help	No Program	-	-	17,747	17,747	0	
3491 ELC Cares	51115 Overtime	No Program	-	-	-	0	0	
3491 ELC Cares	51202 Longevity Pay	No Program	-	-	45	-	-	
3491 ELC Cares	52101 Retirement - Employer	No Program	-	-	5,265	4,201	0	0

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 401 - Health Division

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-20
3491 ELC Cares	52201 Medical - Active Employees	No Program	-	-	4,158	4,198	0	
3491 ELC Cares	52205 Life Insurance	No Program	-	-	45	39	0	
3491 ELC Cares	52206 Cash Cafeteria Plan	No Program	-	-	3,709	4,140	0	
3491 ELC Cares	52301 Social Security Total	No Program	-	-	3,195	2,530	0	
3491 ELC Cares	52302 Medicare Total	No Program	-	-	1,103	1,059	0	
3491 ELC Cares	52303 SDI Total	No Program	-	-	409	404	0	
3491 ELC Cares	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**89,817**	**89,343**	**0**	
3491 ELC Cares	60201 Miscellaneous Expense	No Program	-	-	21,861	12,912	0	
3491 ELC Cares	60301 General Professional Services	No Program	-	-	47,270	56,210	0	
3491 ELC Cares	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**69,131**	**69,122**	**0**	
3491 ELC Cares	**Expenses Total Expense**	**No Program**	**-**	**-**	**158,948**	**158,465**	**0**	
3491 ELC Cares	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**158,465**	**0**	
Total Funds	**MPC_Net Balance**	**Total Program**	**0**	**-**	**(250,925)**	**(366,994)**	**(251,188)**	**(644**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Behavioral Health / Health and Human Services Agency **Budget Unit #: 1001-402**

Program Description:

Behavioral Health offers short-term individual and group counseling and treatment to children, families, and adults. Case management and medication services are provided to the severely mentally ill and are built on the Recovery Model. Services are offered in the town of Mariposa with satellite offices in Coulterville and Yosemite National Park. The mental health programs are funded with State and Federal dollars, except for a minimum County match requirement. In addition, this division is a recipient of federal dollars to support an American Indian mental health program administered by a community-based organization.

Accomplishments:

- Transitioned the Housing Services and Supports Team to assist individuals transitioning from homelessness into permanent housing to the Human Services Division.
- Provided a homeless shelter for the community and contracted the shelter oversight and operations to Alliance for Community Transformations.
- Increased mental health transitional housing slots and services.
- Increased professional training for clinical staff including the recovery model.
- Increased activities and hours provided to the community provided through the Wellness Center.
- Expanded the Quality Assurance Team to oversee compliance, monitor quality of services, and increase the use of data to effectively manage and guide programs and oversee contracts.
- Improved collaboration with the Sheriff, Probation, the school district, John C Fremont Hospital, and Child Welfare Services in order to more effectively serve children in the Dependency System as per new state requirements (CCR).
- Developed a Restoration of Competency Program for misdemeanants and felons.
- Obtained a tele-health grant through USDA to expand access to care.
- Developed protocols and entered into a contract to provide Medication Assisted Treatment for Opioid and Benzodiazepine Dependence.
- Hired a part-time Nurse Practitioner to support psychiatric medication management.

Goals and Objectives for Fiscal Year:

- Continue to enhance and strengthen integration with health services through Agency consolidation and partnerships in the community.
- Participate in the development of Adult's and Children's System of Care to support wraparound services throughout the community.
- Continue to Strengthen the Quality Assurance unit to increase oversight of compliance, quality services, data utilization, and effective administration of MHSA programs and planning processes.
- Enhance collaboration with schools to ensure easy access to care for children in the community.
- Further refine a continuum of care for offenders in need of mental health services.
- Expand tele-health options in the northern areas of the county, in the jail, and in the schools.
- Provide new supportive services for local veterans and isolated older adults.
- Enhance strategies for community education, outreach and stigma reduction.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Behavioral Health / Health and Human Services Agency **Budget Unit #: 1001-402**

Requested Changes:

Medi-Cal Revenue and Medicare is increased based on increased production of billable service hours from the Staff and Psychiatrists, and the Federal Financial Participation rates were increased due to the COVID-19 emergency. Transfer In from Mental Health Realignment is based on revenue projections from the State and fund 393 reserves in an amount to meet anticipated service demands.

Salaries and benefits expenses have increased because of negotiated raises, step increases, staff additions, and increased salary and benefits costs.

The remainder of the program revenue and expense lines, as a whole, remain stable and substantially unchanged from FY20/21. The net County cost represents the State-mandated contribution.

Recommended Changes:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 402 - Behavioral Health

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
1001 General Fund	45042 EPSDT Medi-Cal - State	No Program	214,000	-	214,000	105,720	398,153	221,4
1001 General Fund	45071 CSOC-CMSH - State	No Program	-	-	-	0	0	20,(
1001 General Fund	45072 SAMHSA - State	No Program	248,468	-	248,468	182,764	366,861	54,7
1001 General Fund	45073 State Path Grant - State	No Program	16,606	-	16,606	23,484	8,751	10,2
1001 General Fund	45074 Prior Year Revenue - State	No Program	882,961	-	882,961	1,429,208	416,855	5,5
1001 General Fund	45075 HMIOT (Homeless Mh) - State	No Program	-	-	-	0	0	100,(
1001 General Fund	45082 Medi-Cal FFP - State	No Program	4,830,712	-	3,027,369	2,751,961	2,589,128	1,761,(
1001 General Fund	45083 Medicare - State	No Program	37,800	-	37,800	2,880	36,817	26,3
1001 General Fund	**R45000 State Revenues**	**No Program**	**6,230,547**	**-**	**4,427,204**	**4,496,017**	**3,816,565**	**2,200,(**
1001 General Fund	47271 Patient Fees	No Program	14,686	-	14,686	10,526	11,113	13,3
1001 General Fund	47276 Other Insurance	No Program	40,200	-	40,200	4,903	26,424	34,(
1001 General Fund	47277 Other Mental Health Rev	No Program	-	-	-	0	7,598	
1001 General Fund	47278 Conservator Reimbursement	No Program	55,984	-	86,802	51,737	112,431	110,3
1001 General Fund	47279 Jail Services	No Program	8,000	-	8,000	0	0	15,5
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**118,870**	**-**	**149,688**	**67,166**	**157,566**	**173,(**
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	3,611	-	3,611	32,582	15,017	1,8
1001 General Fund	48251 Gain On Sale Of Fixed Assets	No Program	-	-	-	1,700	1,800	
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**3,611**	**-**	**3,611**	**34,282**	**16,817**	**1,8**
1001 General Fund	49101 Transfer In - General	No Program	768,397	-	954,654	(35,763)	1,220,586	3,275,(
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**768,397**	**-**	**954,654**	**(35,763)**	**1,220,586**	**3,275,(**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**7,121,425**	**-**	**5,535,157**	**4,561,702**	**5,211,534**	**5,652,(**
1001 General Fund	51111 Regular salaries and wages	No Program	1,825,404	-	1,463,138	924,682	968,450	914,2
1001 General Fund	51112 Extra Help	No Program	250,000	-	226,360	161,893	271,033	341,(
1001 General Fund	51115 Overtime	No Program	15,000	-	23,007	12,571	15,753	28,4
1001 General Fund	51116 Extra Straight Time Hours	No Program	2,200	-	-	1,714	242	
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	155	66	
1001 General Fund	51202 Longevity Pay	No Program	544	-	866	433	112	3
1001 General Fund	51205 Out of Class Pay	No Program	0	-	-	319	55	8
1001 General Fund	51207 Standby Call Back Pay	No Program	-	-	-	6,737	5,730	1,7
1001 General Fund	51215 Incentive Pay - PERS	No Program	59,040	-	52,920	41,806	53,369	55,(
1001 General Fund	52101 Retirement - Employer	No Program	193,377	-	168,242	107,236	114,483	107,5
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	276,731	-	180,268	182,966	169,636	160,2
1001 General Fund	52201 Medical - Active Employees	No Program	298,208	-	247,628	139,439	151,849	149,9
1001 General Fund	52202 Dental - Active Employees	No Program	19,438	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	3,126	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	767	-	647	521	586	5
1001 General Fund	52206 Cash Cafeteria Plan	No Program	37,854	-	39,128	28,664	36,477	32,7
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	782	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	116,372	-	96,633	62,186	66,208	63,(
1001 General Fund	52302 Medicare Total	No Program	31,561	-	25,883	16,997	19,439	19,7
1001 General Fund	52303 SDI Total	No Program	23,004	-	15,773	10,863	10,785	10,2
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	5,635	6,035	15,(
1001 General Fund	52502 Group Health for Retirees	No Program	9,334	-	4,756	4,773	4,601	4,248

Mariposa County

Lineitem Worksheet - 402 - Behavioral Health

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	52503 Unemployment	No Program	-	-	-	16,803	12,214	10,2
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**3,162,742**	**-**	**2,545,249**	**1,726,393**	**1,907,123**	**1,916,3**
1001 General Fund	60102 Food	No Program	100	-	500	-	-	
1001 General Fund	60111 Training and Seminars	No Program	-	-	15,300	1,875	13,206	12,8
1001 General Fund	60123 Mileage	No Program	-	-	5,000	0	570	1,5
1001 General Fund	60131 Maintenance - Equipment	No Program	100	-	100	-	-	
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	7,945	-	100	5,848	0	1,0
1001 General Fund	60151 Medical Supplies	No Program	-	-	-	18	186	
1001 General Fund	60153 Special Departmental Supplies	No Program	100	-	100	83	32	1,5
1001 General Fund	60191 Memberships	No Program	4,500	-	4,500	3,638	3,826	2,7
1001 General Fund	60201 Miscellaneous Expense	No Program	300	-	300	219	0	
1001 General Fund	60213 Office Supplies	No Program	4,576	-	12,593	4,314	11,359	12,8
1001 General Fund	60214 Postage	No Program	2,000	-	2,000	1,445	3,501	2,8
1001 General Fund	60301 General Professional Services	No Program	625,000	-	141,312	435,478	691,977	416,4
1001 General Fund	60318 Legal Services	No Program	1,000	-	6,000	-	-	
1001 General Fund	60371 Bank Fees	No Program	-	-	-	0	10	
1001 General Fund	60381 Publications and Legal Notices	No Program	500	-	500	1,449	359	1,4
1001 General Fund	60391 Rents and Leases - Equipment	No Program	-	-	500	-	-	
1001 General Fund	60392 Rents and Leases - Buildings	No Program	83,175	-	1,298	61,203	1,267	2,2
1001 General Fund	60411 Telephone and Internet	No Program	21,388	-	8,808	11,530	24,314	20,3
1001 General Fund	60421 Equipment	No Program	1,633	-	5,000	30,032	6,583	5
1001 General Fund	60431 Software	No Program	70,506	-	72,506	56,479	126,586	115,4
1001 General Fund	60441 Fuel	No Program	-	-	4,990	2,339	3,708	4,4
1001 General Fund	60502 Client - Overpayment Refunds	No Program	-	-	500	0	0	
1001 General Fund	60509 Client - Advisory Board and Commission Expenses	No Program	2,500	-	3,000	747	1,327	2,9
1001 General Fund	60513 Client - Respite Care	No Program	500	-	-	-	-	
1001 General Fund	60517 Client - Incentives	No Program	5,705	-	5,705	25,342	9,274	7,7
1001 General Fund	60519 Client - Contracted Program Costs	No Program	84,881	-	84,881	77,525	94,754	94,7
1001 General Fund	60535 Client - Temporary Housing	No Program	500	-	500	-	-	
1001 General Fund	60541 Client - Medical Professionals	No Program	518,000	-	806,165	418,353	1,077,122	1,712,0
1001 General Fund	60542 Client - Board and Care	No Program	38,955	-	-	-	-	
1001 General Fund	60543 Client - Treatment Facilities	No Program	543,720	-	-	-	-	
1001 General Fund	60544 Client - IMD Facilities	No Program	20,000	-	26,383	16,060	29,280	59,8
1001 General Fund	60545 Client - Medications	No Program	200	-	200	946	817	3
1001 General Fund	60551 Client - Mileage Transport	No Program	-	-	2,500	-	-	
1001 General Fund	60621 County Vehicle Expense	No Program	8,500	-	8,500	7,186	5,366	10,8
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**2,046,284**	**-**	**1,219,741**	**1,162,109**	**2,105,424**	**2,485,4**
1001 General Fund	80211 Departmental Overhead Transfer	No Program	1,580,793	-	1,573,800	769,578	1,055,380	1,163,0
1001 General Fund	80221 Cost Allocation Overhead Transfer	No Program	287,747	-	237,941	178,455	166,429	142,7
1001 General Fund	80231 General Insurance	No Program	43,859	-	53,790	41,580	82,295	45,3
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**1,912,399**	**-**	**1,865,531**	**989,613**	**1,304,104**	**1,351,7**
1001 General Fund	**Expenses Total Expense**	**No Program**	**7,121,425**	**-**	**5,630,521**	**3,878,115**	**5,316,651**	**5,753,5**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**95,364**	**683,587**	**105,117**	**101,5**
3334 Community Energy Grants	46042 LIHEAP WX/Energy - Federal	No Program	481,003	-	481,003	304,477	516,269	502,8
3334 Community Energy Grants	**R46000 Federal Revenues**	**No Program**	**481,003**	**-**	**481,003**	**304,477**	**516,269**	**502,8**
3334 Community Energy Grants	**49999 Beginning Fund Balance**	**No Program**	**51,863**	**-**	**51,863**	**-**	**-**	
3334 Community Energy Grants	**Revenues Total Revenue**	**No Program**	**532,866**	**-**	**532,866**	**304,477**	**516,269**	**502,858**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 402 - Behavioral Health

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3334 Community Energy Grants	51111 Regular salaries and wages	No Program	127,044	-	130,368	89,345	151,510	130,2
3334 Community Energy Grants	51115 Overtime	No Program	920	-	2,000	4,201	1,195	2,8
3334 Community Energy Grants	51116 Extra Straight Time Hours	No Program	920	-	-	792	282	
3334 Community Energy Grants	51201 FLSA Adjustment	No Program	-	-	-	12	6	
3334 Community Energy Grants	51202 Longevity Pay	No Program	360	-	480	350	420	
3334 Community Energy Grants	52101 Retirement - Employer	No Program	13,505	-	13,950	9,385	17,001	14,5
3334 Community Energy Grants	52102 Unfunded Liability Payment Total	No Program	19,326	-	15,597	15,832	16,177	14,0
3334 Community Energy Grants	52201 Medical - Active Employees	No Program	24,149	-	30,773	19,256	34,114	29,0
3334 Community Energy Grants	52202 Dental - Active Employees	No Program	2,039	-	-	-	-	
3334 Community Energy Grants	52203 Vision - Active Employees	No Program	408	-	-	-	-	
3334 Community Energy Grants	52205 Life Insurance	No Program	75	-	61	49	112	
3334 Community Energy Grants	52206 Cash Cafeteria Plan	No Program	2,783	-	2,032	1,743	1,543	1,2
3334 Community Energy Grants	52208 Medical Insurance Administrative Fee	No Program	78	-	-	-	-	
3334 Community Energy Grants	52301 Social Security Total	No Program	8,169	-	8,457	6,196	9,330	7,9
3334 Community Energy Grants	52302 Medicare Total	No Program	1,911	-	1,978	1,449	2,183	1,8
3334 Community Energy Grants	52303 SDI Total	No Program	1,581	-	1,348	1,029	1,674	1,3
3334 Community Energy Grants	52401 Accrued Benefits	No Program	-	-	2,257	4,079	1,760	
3334 Community Energy Grants	**E50000 Salary and Benefit Expenses**	**No Program**	**203,268**	**-**	**209,301**	**153,718**	**237,307**	**204,0**
3334 Community Energy Grants	60111 Training and Seminars	No Program	750	-	5,400	300	1,332	1,2
3334 Community Energy Grants	60123 Mileage	No Program	500	-	1,200	0	378	2
3334 Community Energy Grants	60131 Maintenance - Equipment	No Program	500	-	1,422	0	1,731	1,7
3334 Community Energy Grants	60132 Maintenance - Buildings and Improvements	No Program	250	-	-	0	0	(
3334 Community Energy Grants	60155 Small Tools	No Program	250	-	1,650	45	445	1,5
3334 Community Energy Grants	60201 Miscellaneous Expense	No Program	-	-	171	0	386	
3334 Community Energy Grants	60213 Office Supplies	No Program	100	-	750	0	24	
3334 Community Energy Grants	60214 Postage	No Program	375	-	-	-	-	
3334 Community Energy Grants	60216 Storage - File, Furniture, and Equipment	No Program	-	-	500	-	-	
3334 Community Energy Grants	60301 General Professional Services	No Program	1,425	-	-	0	0	3,0
3334 Community Energy Grants	60392 Rents and Leases - Buildings	No Program	2,143	-	-	1,425	1,425	
3334 Community Energy Grants	60411 Telephone and Internet	No Program	2,143	-	1,197	1,681	1,786	1,2
3334 Community Energy Grants	60421 Equipment	No Program	-	-	735	-	-	
3334 Community Energy Grants	60431 Software	No Program	10,000	-	7,896	5,299	9,192	9,8
3334 Community Energy Grants	60441 Fuel	No Program	6,500	-	2,410	3,202	4,765	6,3
3334 Community Energy Grants	60501 Client - Assistance Payments	No Program	229,346	-	268,506	107,563	206,754	267,8
3334 Community Energy Grants	60517 Client - Incentives	No Program	0	-	436	103	80	2
3334 Community Energy Grants	60519 Client - Contracted Program Costs	No Program	39,249	-	-	-	-	
3334 Community Energy Grants	60532 Client - Home Repairs	No Program	436	-	-	-	-	
3334 Community Energy Grants	60621 County Vehicle Expense	No Program	10,000	-	4,950	7,110	913	6,7
3334 Community Energy Grants	60701 Prior Period Adjustments	No Program	-	-	-	0	344	2
3334 Community Energy Grants	**E60000 Operating Expenses**	**No Program**	**303,967**	**-**	**297,223**	**126,728**	**229,555**	**300,7**
3334 Community Energy Grants	80221 Cost Allocation Overhead Transfer	No Program	25,631	-	23,014	17,262	18,540	16,4
3334 Community Energy Grants	80231 General Insurance	No Program	-	-	3,328	2,496	3,016	7,4
3334 Community Energy Grants	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**25,631**	**-**	**26,342**	**19,758**	**21,556**	**23,8**
3334 Community Energy Grants	**Expenses Total Expense**	**No Program**	**532,866**	**-**	**532,866**	**300,204**	**488,418**	**528,7**
3334 Community Energy Grants	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**4,273**	**27,851**	**25,8**
3335 CSBG Community Services Block Grants	48207 CSBG/CALA/MPSA Miscellaneous Revenue	No Program	-	-	40,000	54,765	0	
3335 CSBG Community Services Block Grants	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**40,000**	**54,765**	**0**	**0**

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3335 CSBG Community Services Block Grants	**Revenues Total Revenue**	**No Program**	**-**	**-**	**40,000**	**54,765**	**0**	
3335 CSBG Community Services Block Grants	51111 Regular salaries and wages	No Program	-	-	26,652	41,596	0	
3335 CSBG Community Services Block Grants	51115 Overtime	No Program	-	-	130	-	-	
3335 CSBG Community Services Block Grants	51201 FLSA Adjustment	No Program	-	-	15	6	0	
3335 CSBG Community Services Block Grants	51202 Longevity Pay	No Program	-	-	301	436	0	
3335 CSBG Community Services Block Grants	52101 Retirement - Employer	No Program	-	-	3,006	4,658	0	
3335 CSBG Community Services Block Grants	52201 Medical - Active Employees	No Program	-	-	7,764	11,698	0	
3335 CSBG Community Services Block Grants	52205 Life Insurance	No Program	-	-	15	24	0	
3335 CSBG Community Services Block Grants	52301 Social Security Total	No Program	-	-	1,496	2,307	0	
3335 CSBG Community Services Block Grants	52302 Medicare Total	No Program	-	-	350	542	0	
3335 CSBG Community Services Block Grants	52303 SDI Total	No Program	-	-	271	449	0	
3335 CSBG Community Services Block Grants	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**40,000**	**61,716**	**0**	
3335 CSBG Community Services Block Grants	**Expenses Total Expense**	**No Program**	**-**	**-**	**40,000**	**61,716**	**0**	
3335 CSBG Community Services Block Grants	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**6,951**	**0**	
3352 HUD Housing And Urban Development Continuum Of Care	46081 Mental Health Grants - Federal	No Program	65,126	-	62,240	52,161	55,615	54,8
3352 HUD Housing And Urban Development Continuum Of Care	**R46000 Federal Revenues**	**No Program**	**65,126**	**-**	**62,240**	**52,161**	**55,615**	**54,8**
3352 HUD Housing And Urban Development Continuum Of Care	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**(4,375)**	**-**	**-**	
3352 HUD Housing And Urban Development Continuum Of Care	**Revenues Total Revenue**	**No Program**	**65,126**	**-**	**57,865**	**52,161**	**55,615**	**54,8**
3352 HUD Housing And Urban Development Continuum Of Care	60201 Miscellaneous Expense	No Program	-	-	-	20	0	
3352 HUD Housing And Urban Development Continuum Of Care	60301 General Professional Services	No Program	62,626	-	55,365	41,419	52,307	60,0
3352 HUD Housing And Urban Development Continuum Of Care	**E60000 Operating Expenses**	**No Program**	**62,626**	**-**	**55,365**	**41,439**	**52,307**	**60,0**
3352 HUD Housing And Urban Development Continuum Of Care	80111 Transfer Out - General	No Program	-	-	2,500	2,500	2,500	2,5
3352 HUD Housing And Urban Development Continuum Of Care	80211 Departmental Overhead Transfer	No Program	2,500	-	-	-	-	
3352 HUD Housing And Urban Development Continuum Of Care	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**2,500**	**-**	**2,500**	**2,500**	**2,500**	**2,5**
3352 HUD Housing And Urban Development Continuum Of Care	**Expenses Total Expense**	**No Program**	**65,126**	**-**	**57,865**	**43,939**	**54,807**	**62,5**
3352 HUD Housing And Urban Development Continuum Of Care	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**8,222**	**808**	**7,0**
3393 1991 Mental Health Realignment	45091 Sales Tax 17601 - State	No Program	635,190	-	635,190	486,851	639,037	660,0
3393 1991 Mental Health Realignment	45092 2011 Realignment - Mental Health - State	No Program	-	-	898,243	669,790	1,096,614	1,071,3
3393 1991 Mental Health Realignment	45361 Health 2011 Equal to VLF - State	No Program	27,000	-	27,000	4,400	4,400	41,4
3393 1991 Mental Health Realignment	**R45000 State Revenues**	**No Program**	**662,190**	**-**	**1,560,433**	**1,161,041**	**1,740,051**	**1,773,2**
3393 1991 Mental Health Realignment	49101 Transfer In - General	No Program	0	-	-	-	-	
3393 1991 Mental Health Realignment	**R49000 Transfer In Revenues**	**No Program**	**0**	**-**	**-**	**-**	**-**	
3393 1991 Mental Health Realignment	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**633,105**	**-**	**-**	
3393 1991 Mental Health Realignment	**Revenues Total Revenue**	**No Program**	**662,190**	**-**	**2,193,538**	**1,161,041**	**1,740,051**	**1,773,2**
3393 1991 Mental Health Realignment	60201 Miscellaneous Expense	No Program	-	-	118,835	-	-	
3393 1991 Mental Health Realignment	60541 Client - Medical Professionals	No Program	51,781	-	42,044	17,553	21,773	22,4
3393 1991 Mental Health Realignment	**E60000 Operating Expenses**	**No Program**	**51,781**	**-**	**160,879**	**17,553**	**21,773**	**22,4**
3393 1991 Mental Health Realignment	80111 Transfer Out - General	No Program	610,409	-	2,032,659	0	1,473,709	3,775,3
3393 1991 Mental Health Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**610,409**	**-**	**2,032,659**	**0**	**1,473,709**	**3,775,3**
3393 1991 Mental Health Realignment	**Expenses Total Expense**	**No Program**	**662,190**	**-**	**2,193,538**	**17,553**	**1,495,482**	**3,797,8**
3393 1991 Mental Health Realignment	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**1,143,488**	**244,569**	**2,024,0**
3435 DJJ Realignment SB823	45092 2011 Realignment - Mental Health - State	No Program	1,050,620	-	-	-	-	
3435 DJJ Realignment SB823	**R45000 State Revenues**	**No Program**	**1,050,620**	**-**	**-**	**-**	**-**	
3435 DJJ Realignment SB823	**Revenues Total Revenue**	**No Program**	**1,050,620**	**-**	**-**	**-**	**-**	
3435 DJJ Realignment SB823	80111 Transfer Out - General	No Program	1,050,620	-	-	-	-	
3435 DJJ Realignment SB823	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**1,050,620**	**-**	**-**	**-**	**-**	
3435 DJJ Realignment SB823	**Expenses Total Expense**	**No Program**	**1,050,620**	**-**	**-**	**-**	**-**	**-**

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3435 DJJ Realignment SB823	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**-**	**-**	**-**	
3449 Whole Person Care Fund	45062 Whole Person Care - State	No Program	29,837	-	973,530	436,843	525,557	370,7
3449 Whole Person Care Fund	**R45000 State Revenues**	**No Program**	**29,837**	**-**	**973,530**	**436,843**	**525,557**	**370,7**
3449 Whole Person Care Fund	47277 Other Mental Health Rev	No Program	-	-	-	50,000	0	
3449 Whole Person Care Fund	**R47000 Fees For Service Revenues**	**No Program**	**-**	**-**	**-**	**50,000**	**0**	
3449 Whole Person Care Fund	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	536	
3449 Whole Person Care Fund	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**0**	**536**	
3449 Whole Person Care Fund	49101 Transfer In - General	No Program	-	-	40,562	0	40,562	40,5
3449 Whole Person Care Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**40,562**	**0**	**40,562**	**40,5**
3449 Whole Person Care Fund	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**(43,904)**	**-**	**-**	
3449 Whole Person Care Fund	**Revenues Total Revenue**	**No Program**	**29,837**	**-**	**970,188**	**486,843**	**566,655**	**411,3**
3449 Whole Person Care Fund	51111 Regular salaries and wages	No Program	-	-	347,147	135,631	245,167	175,2
3449 Whole Person Care Fund	51112 Extra Help	No Program	-	-	4,631	0	307	2,(
3449 Whole Person Care Fund	51115 Overtime	No Program	-	-	-	802	1,078	1,3
3449 Whole Person Care Fund	51116 Extra Straight Time Hours	No Program	-	-	-	263	28	
3449 Whole Person Care Fund	51201 FLSA Adjustment	No Program	-	-	-	11	13	
3449 Whole Person Care Fund	51202 Longevity Pay	No Program	-	-	480	315	345	2
3449 Whole Person Care Fund	51205 Out of Class Pay	No Program	-	-	-	1,605	437	(
3449 Whole Person Care Fund	51207 Standby Call Back Pay	No Program	-	-	-	716	165	
3449 Whole Person Care Fund	51215 Incentive Pay - PERS	No Program	-	-	900	225	1,064	2,(
3449 Whole Person Care Fund	52101 Retirement - Employer	No Program	-	-	38,656	15,102	27,372	19,7
3449 Whole Person Care Fund	52102 Unfunded Liability Payment Total	No Program	-	-	37,713	38,278	23,278	24,3
3449 Whole Person Care Fund	52201 Medical - Active Employees	No Program	-	-	76,514	24,527	40,265	25,3
3449 Whole Person Care Fund	52205 Life Insurance	No Program	-	-	142	87	142	1
3449 Whole Person Care Fund	52206 Cash Cafeteria Plan	No Program	-	-	6,256	3,624	9,167	7,2
3449 Whole Person Care Fund	52301 Social Security Total	No Program	-	-	21,864	8,877	15,775	11,5
3449 Whole Person Care Fund	52302 Medicare Total	No Program	-	-	5,193	2,077	3,710	2,7
3449 Whole Person Care Fund	52303 SDI Total	No Program	-	-	3,468	1,518	2,488	1,7
3449 Whole Person Care Fund	52401 Accrued Benefits	No Program	-	-	-	855	494	7
3449 Whole Person Care Fund	52502 Group Health for Retirees	No Program	2,529	-	2,530	1,809	2,588	
3449 Whole Person Care Fund	52503 Unemployment	No Program	-	-	-	1,474	2,568	
3449 Whole Person Care Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**2,529**	**-**	**545,494**	**237,796**	**376,451**	**275,(**
3449 Whole Person Care Fund	60111 Training and Seminars	No Program	-	-	25,000	0	12,560	15,4
3449 Whole Person Care Fund	60123 Mileage	No Program	-	-	5,000	0	2,251	3
3449 Whole Person Care Fund	60151 Medical Supplies	No Program	-	-	-	35	66	
3449 Whole Person Care Fund	60153 Special Departmental Supplies	No Program	-	-	3,515	1,200	395	1
3449 Whole Person Care Fund	60201 Miscellaneous Expense	No Program	-	-	-	0	0	
3449 Whole Person Care Fund	60213 Office Supplies	No Program	-	-	-	12	0	
3449 Whole Person Care Fund	60214 Postage	No Program	-	-	-	19	0	
3449 Whole Person Care Fund	60301 General Professional Services	No Program	-	-	215,983	25,935	104,421	218,(
3449 Whole Person Care Fund	60392 Rents and Leases - Buildings	No Program	-	-	-	0	0	8
3449 Whole Person Care Fund	60411 Telephone and Internet	No Program	-	-	6,442	1,789	3,432	2,5
3449 Whole Person Care Fund	60421 Equipment	No Program	-	-	6,020	13,558	0	(
3449 Whole Person Care Fund	60431 Software	No Program	-	-	80,881	-	-	
3449 Whole Person Care Fund	60441 Fuel	No Program	-	-	-	274	2,195	1,(
3449 Whole Person Care Fund	60513 Client - Respite Care	No Program	-	-	-	1,263	919	8
3449 Whole Person Care Fund	60517 Client - Incentives	No Program	-	-	30,000	267	1,239	939

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3449 Whole Person Care Fund	60541 Client - Medical Professionals	No Program	-	-	-	0	37	
3449 Whole Person Care Fund	60545 Client - Medications	No Program	-	-	-	0	562	
3449 Whole Person Care Fund	60551 Client - Mileage Transport	No Program	-	-	-	12	0	
3449 Whole Person Care Fund	60621 County Vehicle Expense	No Program	-	-	-	1,298	2,158	4,(
3449 Whole Person Care Fund	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**372,841**	**45,662**	**130,235**	**246,**
3449 Whole Person Care Fund	80111 Transfer Out - General	No Program	-	-	29,642	0	29,642	29,(
3449 Whole Person Care Fund	80221 Cost Allocation Overhead Transfer	No Program	22,392	-	17,920	13,440	0	
3449 Whole Person Care Fund	80231 General Insurance	No Program	4,916	-	4,291	3,219	0	
3449 Whole Person Care Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**27,308**	**-**	**51,853**	**16,659**	**29,642**	**29,(**
3449 Whole Person Care Fund	**Expenses Total Expense**	**No Program**	**29,837**	**-**	**970,188**	**300,117**	**536,328**	**551,(**
3449 Whole Person Care Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**186,726**	**30,327**	**140,**
3454 JBCT Jail Based Competency Treatment	44201 Interest From Investments	No Program	-	-	-	1,487	1,492	(
3454 JBCT Jail Based Competency Treatment	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**1,487**	**1,492**	**(
3454 JBCT Jail Based Competency Treatment	45079 JBCT Grant - State	No Program	70,412	-	271,345	84,400	164,274	89,:
3454 JBCT Jail Based Competency Treatment	**R45000 State Revenues**	**No Program**	**70,412**	**-**	**271,345**	**84,400**	**164,274**	**89,**
3454 JBCT Jail Based Competency Treatment	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**139,093**	**-**	**-**	
3454 JBCT Jail Based Competency Treatment	**Revenues Total Revenue**	**No Program**	**70,412**	**-**	**410,438**	**85,887**	**165,766**	**89,**
3454 JBCT Jail Based Competency Treatment	51111 Regular salaries and wages	No Program	44,396	-	29,266	17,597	29,735	17,7
3454 JBCT Jail Based Competency Treatment	51115 Overtime	No Program	-	-	-	14	67	
3454 JBCT Jail Based Competency Treatment	51116 Extra Straight Time Hours	No Program	-	-	-	2	0	
3454 JBCT Jail Based Competency Treatment	51201 FLSA Adjustment	No Program	-	-	-	0	0	
3454 JBCT Jail Based Competency Treatment	51202 Longevity Pay	No Program	119	-	60	45	37	
3454 JBCT Jail Based Competency Treatment	51205 Out of Class Pay	No Program	-	-	-	203	55	
3454 JBCT Jail Based Competency Treatment	51207 Standby Call Back Pay	No Program	-	-	-	25	22	
3454 JBCT Jail Based Competency Treatment	51215 Incentive Pay - PERS	No Program	1,800	-	840	318	1,660	1,:
3454 JBCT Jail Based Competency Treatment	52101 Retirement - Employer	No Program	4,909	-	3,346	1,992	3,516	2,:
3454 JBCT Jail Based Competency Treatment	52102 Unfunded Liability Payment Total	No Program	7,025	-	4,271	4,334	1,770	
3454 JBCT Jail Based Competency Treatment	52201 Medical - Active Employees	No Program	5,988	-	4,120	2,367	4,180	2,(
3454 JBCT Jail Based Competency Treatment	52202 Dental - Active Employees	No Program	394	-	-	-	-	
3454 JBCT Jail Based Competency Treatment	52203 Vision - Active Employees	No Program	64	-	-	-	-	
3454 JBCT Jail Based Competency Treatment	52205 Life Insurance	No Program	24	-	16	9	16	
3454 JBCT Jail Based Competency Treatment	52206 Cash Cafeteria Plan	No Program	903	-	789	624	854	4
3454 JBCT Jail Based Competency Treatment	52208 Medical Insurance Administrative Fee	No Program	17	-	-	-	-	
3454 JBCT Jail Based Competency Treatment	52301 Social Security Total	No Program	2,736	-	1,934	1,180	2,051	1,:
3454 JBCT Jail Based Competency Treatment	52302 Medicare Total	No Program	679	-	452	276	480	:
3454 JBCT Jail Based Competency Treatment	52303 SDI Total	No Program	573	-	310	202	322	:
3454 JBCT Jail Based Competency Treatment	52401 Accrued Benefits	No Program	-	-	-	86	550	
3454 JBCT Jail Based Competency Treatment	52503 Unemployment	No Program	-	-	-	306	0	
3454 JBCT Jail Based Competency Treatment	**E50000 Salary and Benefit Expenses**	**No Program**	**69,627**	**-**	**45,404**	**29,580**	**45,315**	**25,**
3454 JBCT Jail Based Competency Treatment	60111 Training and Seminars	No Program	-	-	3,925	0	0	1,(
3454 JBCT Jail Based Competency Treatment	60123 Mileage	No Program	-	-	-	0	0	:
3454 JBCT Jail Based Competency Treatment	60201 Miscellaneous Expense	No Program	-	-	145,093	-	-	
3454 JBCT Jail Based Competency Treatment	60213 Office Supplies	No Program	-	-	3,925	-	-	
3454 JBCT Jail Based Competency Treatment	60301 General Professional Services	No Program	-	-	82,662	1,791	36,262	7,:
3454 JBCT Jail Based Competency Treatment	60421 Equipment	No Program	-	-	3,925	-	-	
3454 JBCT Jail Based Competency Treatment	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**239,530**	**1,791**	**36,262**	**8,**
3454 JBCT Jail Based Competency Treatment	80111 Transfer Out - General	No Program	-	-	125,125	-	-	-

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3454 JBCT Jail Based Competency Treatment	80221 Cost Allocation Overhead Transfer	No Program	785	-	-	-	-	
3454 JBCT Jail Based Competency Treatment	80231 General Insurance	No Program	-	-	379	285	0	
3454 JBCT Jail Based Competency Treatment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**785**	**-**	**125,504**	**285**	**0**	
3454 JBCT Jail Based Competency Treatment	**Expenses Total Expense**	**No Program**	**70,412**	**-**	**410,438**	**31,656**	**81,577**	**34,**
3454 JBCT Jail Based Competency Treatment	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**54,231**	**84,189**	**54,**
3457 CMSP County Medical Services Program Grant	45126 CMSP Grant Revenue - State	No Program	135,402	-	164,140	96,000	78,000	
3457 CMSP County Medical Services Program Grant	**R45000 State Revenues**	**No Program**	**135,402**	**-**	**164,140**	**96,000**	**78,000**	
3457 CMSP County Medical Services Program Grant	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**(44,140)**	**-**	**-**	
3457 CMSP County Medical Services Program Grant	**Revenues Total Revenue**	**No Program**	**135,402**	**-**	**120,000**	**96,000**	**78,000**	
3457 CMSP County Medical Services Program Grant	51111 Regular salaries and wages	No Program	73,705	-	71,215	53,206	61,932	
3457 CMSP County Medical Services Program Grant	51202 Longevity Pay	No Program	396	-	-	297	0	
3457 CMSP County Medical Services Program Grant	51207 Standby Call Back Pay	No Program	-	-	-	762	0	
3457 CMSP County Medical Services Program Grant	51215 Incentive Pay - PERS	No Program	0	-	-	-	-	
3457 CMSP County Medical Services Program Grant	52101 Retirement - Employer	No Program	7,855	-	7,942	5,933	6,930	
3457 CMSP County Medical Services Program Grant	52102 Unfunded Liability Payment Total	No Program	11,240	-	-	9,357	0	
3457 CMSP County Medical Services Program Grant	52201 Medical - Active Employees	No Program	7,437	-	7,664	5,827	7,872	
3457 CMSP County Medical Services Program Grant	52202 Dental - Active Employees	No Program	365	-	-	-	-	
3457 CMSP County Medical Services Program Grant	52203 Vision - Active Employees	No Program	68	-	-	-	-	
3457 CMSP County Medical Services Program Grant	52205 Life Insurance	No Program	53	-	53	36	59	
3457 CMSP County Medical Services Program Grant	52206 Cash Cafeteria Plan	No Program	2,730	-	2,665	2,022	5,003	
3457 CMSP County Medical Services Program Grant	52208 Medical Insurance Administrative Fee	No Program	20	-	-	-	-	
3457 CMSP County Medical Services Program Grant	52301 Social Security Total	No Program	4,819	-	4,633	3,512	4,380	
3457 CMSP County Medical Services Program Grant	52302 Medicare Total	No Program	1,127	-	1,084	821	981	
3457 CMSP County Medical Services Program Grant	52303 SDI Total	No Program	933	-	743	600	670	
3457 CMSP County Medical Services Program Grant	**E50000 Salary and Benefit Expenses**	**No Program**	**110,748**	**-**	**95,999**	**82,373**	**87,827**	
3457 CMSP County Medical Services Program Grant	60111 Training and Seminars	No Program	-	-	1,567	0	213	
3457 CMSP County Medical Services Program Grant	60123 Mileage	No Program	-	-	200	-	-	
3457 CMSP County Medical Services Program Grant	60301 General Professional Services	No Program	5,500	-	4,234	5,500	16,100	
3457 CMSP County Medical Services Program Grant	**E60000 Operating Expenses**	**No Program**	**5,500**	**-**	**6,001**	**5,500**	**16,313**	
3457 CMSP County Medical Services Program Grant	80111 Transfer Out - General	No Program	-	-	18,000	0	18,000	
3457 CMSP County Medical Services Program Grant	80211 Departmental Overhead Transfer	No Program	18,000	-	-	-	-	
3457 CMSP County Medical Services Program Grant	80231 General Insurance	No Program	1,154	-	-	-	-	
3457 CMSP County Medical Services Program Grant	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**19,154**	**-**	**18,000**	**0**	**18,000**	
3457 CMSP County Medical Services Program Grant	**Expenses Total Expense**	**No Program**	**135,402**	**-**	**120,000**	**87,873**	**122,140**	
3457 CMSP County Medical Services Program Grant	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**8,127**	**44,140**	
3459 Homeless Emergncy Aid Program	48181 Homeless Emergency Aid Pro	No Program	-	-	-	0	227,412	75,(
3459 Homeless Emergncy Aid Program	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**0**	**227,412**	**75,(**
3459 Homeless Emergncy Aid Program	**Revenues Total Revenue**	**No Program**	**-**	**-**	**-**	**0**	**227,412**	**75,(**
3459 Homeless Emergncy Aid Program	60301 General Professional Services	No Program	-	-	-	0	302,412	
3459 Homeless Emergncy Aid Program	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**-**	**0**	**302,412**	
3459 Homeless Emergncy Aid Program	**Expenses Total Expense**	**No Program**	**-**	**-**	**-**	**0**	**302,412**	
3459 Homeless Emergncy Aid Program	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**-**	**0**	**75,000**	**75,(**
3461 Homeless Housing - Whole Person Care	44201 Interest From Investments	No Program	-	-	2,725	9,848	11,912	
3461 Homeless Housing - Whole Person Care	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**2,725**	**9,848**	**11,912**	
3461 Homeless Housing - Whole Person Care	45066 Homeless Housing - WPC - State	No Program	-	-	-	0	1,033,636	
3461 Homeless Housing - Whole Person Care	**R45000 State Revenues**	**No Program**	**-**	**-**	**-**	**0**	**1,033,636**	
3461 Homeless Housing - Whole Person Care	**49999 Beginning Fund Balance**	**No Program**	**118,893**	**-**	**1,018,286**	**-**	**-**	**-**

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3461 Homeless Housing - Whole Person Care	**Revenues Total Revenue**	**No Program**	**118,893**	**-**	**1,021,011**	**9,848**	**1,045,548**	
3461 Homeless Housing - Whole Person Care	60301 General Professional Services	No Program	118,893	-	1,021,011	4,241	27,262	
3461 Homeless Housing - Whole Person Care	**E60000 Operating Expenses**	**No Program**	**118,893**	**-**	**1,021,011**	**4,241**	**27,262**	
3461 Homeless Housing - Whole Person Care	**Expenses Total Expense**	**No Program**	**118,893**	**-**	**1,021,011**	**4,241**	**27,262**	
3461 Homeless Housing - Whole Person Care	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**5,607**	**1,018,286**	
3464 CCS California Children's Services	52102 Unfunded Liability Payment Total	No Program	0	-	-	-	-	
3464 CCS California Children's Services	**E50000 Salary and Benefit Expenses**	**No Program**	**0**	**-**	**-**	**-**	**-**	
3464 CCS California Children's Services	**Expenses Total Expense**	**No Program**	**0**	**-**	**-**	**-**	**-**	
3464 CCS California Children's Services	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**-**	**-**	**-**	
3492 Targeted Case Management	46085 Targeted Case Management Program	No Program	469,582	-	-	-	-	
3492 Targeted Case Management	**R46000 Federal Revenues**	**No Program**	**469,582**	**-**	**-**	**-**	**-**	
3492 Targeted Case Management	**Revenues Total Revenue**	**No Program**	**469,582**	**-**	**-**	**-**	**-**	
3492 Targeted Case Management	51111 Regular salaries and wages	No Program	202,790	-	-	-	-	
3492 Targeted Case Management	51202 Longevity Pay	No Program	529	-	-	-	-	
3492 Targeted Case Management	51215 Incentive Pay - PERS	No Program	0	-	-	-	-	
3492 Targeted Case Management	52101 Retirement - Employer	No Program	21,552	-	-	-	-	
3492 Targeted Case Management	52102 Unfunded Liability Payment Total	No Program	30,842	-	-	-	-	
3492 Targeted Case Management	52201 Medical - Active Employees	No Program	25,889	-	-	-	-	
3492 Targeted Case Management	52202 Dental - Active Employees	No Program	1,804	-	-	-	-	
3492 Targeted Case Management	52203 Vision - Active Employees	No Program	309	-	-	-	-	
3492 Targeted Case Management	52205 Life Insurance	No Program	116	-	-	-	-	
3492 Targeted Case Management	52206 Cash Cafeteria Plan	No Program	6,018	-	-	-	-	
3492 Targeted Case Management	52208 Medical Insurance Administrative Fee	No Program	84	-	-	-	-	
3492 Targeted Case Management	52301 Social Security Total	No Program	13,130	-	-	-	-	
3492 Targeted Case Management	52302 Medicare Total	No Program	3,071	-	-	-	-	
3492 Targeted Case Management	52303 SDI Total	No Program	2,541	-	-	-	-	
3492 Targeted Case Management	**E50000 Salary and Benefit Expenses**	**No Program**	**308,675**	**-**	**-**	**-**	**-**	
3492 Targeted Case Management	80211 Departmental Overhead Transfer	No Program	160,907	-	-	-	-	
3492 Targeted Case Management	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**160,907**	**-**	**-**	**-**	**-**	
3492 Targeted Case Management	**Expenses Total Expense**	**No Program**	**469,582**	**-**	**-**	**-**	**-**	
3492 Targeted Case Management	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**-**	**-**	**-**	
3458 Distance Learning and Tele Medicine	46043 Distance Learning & Tele Med - Federal	No Program	-	-	1,022,915	223,832	0	
3458 Distance Learning and Tele Medicine	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**1,022,915**	**223,832**	**0**	
3458 Distance Learning and Tele Medicine	**Revenues Total Revenue**	**No Program**	**-**	**-**	**1,022,915**	**223,832**	**0**	
3458 Distance Learning and Tele Medicine	60301 General Professional Services	No Program	-	-	1,022,915	223,832	0	
3458 Distance Learning and Tele Medicine	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**1,022,915**	**223,832**	**0**	
3458 Distance Learning and Tele Medicine	**Expenses Total Expense**	**No Program**	**-**	**-**	**1,022,915**	**223,832**	**0**	
3458 Distance Learning and Tele Medicine	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**0**	**0**	
3536 MHSA Mental Health Services Act Fund	44201 Interest From Investments	No Program	-	-	4,422	(24,019)	(23,518)	
3536 MHSA Mental Health Services Act Fund	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**4,422**	**(24,019)**	**(23,518)**	
3536 MHSA Mental Health Services Act Fund	45076 MHSA - State	No Program	2,763,748	-	3,144,509	1,299,159	1,143,507	1,405,8
3536 MHSA Mental Health Services Act Fund	45082 Medi-Cal FFP - State	No Program	200,000	-	984,111	77,895	150,536	222,3
3536 MHSA Mental Health Services Act Fund	**R45000 State Revenues**	**No Program**	**2,963,748**	**-**	**4,128,620**	**1,377,054**	**1,294,043**	**1,628,1**
3536 MHSA Mental Health Services Act Fund	48189 Miscellaneous Revenue Account	No Program	-	-	898	2,902	11,136	4,1
3536 MHSA Mental Health Services Act Fund	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**898**	**2,902**	**11,136**	**4,1**
3536 MHSA Mental Health Services Act Fund	49101 Transfer In - General	No Program	180,024	-	911,705	145,000	197,159	215,0
3536 MHSA Mental Health Services Act Fund	**R49000 Transfer In Revenues**	**No Program**	**180,024**	**-**	**911,705**	**145,000**	**197,159**	**215,035**

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3536 MHSA Mental Health Services Act Fund	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**(1,740,840)**	**-**	**-**	
3536 MHSA Mental Health Services Act Fund	**Revenues Total Revenue**	**No Program**	**3,143,772**	**-**	**3,304,805**	**1,500,937**	**1,478,820**	**1,847,**
3536 MHSA Mental Health Services Act Fund	51111 Regular salaries and wages	No Program	1,041,839	-	1,056,592	561,429	955,044	619,
3536 MHSA Mental Health Services Act Fund	51112 Extra Help	No Program	18,653	-	33,516	15,720	23,948	24,
3536 MHSA Mental Health Services Act Fund	51115 Overtime	No Program	7,116	-	18,500	5,646	9,496	18,
3536 MHSA Mental Health Services Act Fund	51116 Extra Straight Time Hours	No Program	-	-	-	1,198	217	
3536 MHSA Mental Health Services Act Fund	51201 FLSA Adjustment	No Program	-	-	-	64	35	
3536 MHSA Mental Health Services Act Fund	51202 Longevity Pay	No Program	760	-	1,412	644	260	
3536 MHSA Mental Health Services Act Fund	51205 Out of Class Pay	No Program	-	-	-	1,669	328	
3536 MHSA Mental Health Services Act Fund	51207 Standby Call Back Pay	No Program	-	-	-	3,069	2,971	1,
3536 MHSA Mental Health Services Act Fund	51215 Incentive Pay - PERS	No Program	18,960	-	30,720	21,154	44,524	33,
3536 MHSA Mental Health Services Act Fund	52101 Retirement - Employer	No Program	108,258	-	120,751	64,693	110,909	72,
3536 MHSA Mental Health Services Act Fund	52102 Unfunded Liability Payment Total	No Program	154,922	-	136,900	138,950	134,677	79,
3536 MHSA Mental Health Services Act Fund	52103 Retirement - Employee	No Program	-	-	-	0	0	
3536 MHSA Mental Health Services Act Fund	52201 Medical - Active Employees	No Program	181,236	-	194,764	84,910	139,310	101,
3536 MHSA Mental Health Services Act Fund	52202 Dental - Active Employees	No Program	11,377	-	-	-	-	
3536 MHSA Mental Health Services Act Fund	52203 Vision - Active Employees	No Program	1,874	-	-	-	-	
3536 MHSA Mental Health Services Act Fund	52205 Life Insurance	No Program	402	-	437	328	563	
3536 MHSA Mental Health Services Act Fund	52206 Cash Cafeteria Plan	No Program	23,786	-	23,346	18,898	35,915	22,
3536 MHSA Mental Health Services Act Fund	52208 Medical Insurance Administrative Fee	No Program	464	-	-	-	-	
3536 MHSA Mental Health Services Act Fund	52301 Social Security Total	No Program	63,485	-	69,567	37,779	64,213	42,
3536 MHSA Mental Health Services Act Fund	52302 Medicare Total	No Program	16,051	-	16,756	9,079	15,355	10,
3536 MHSA Mental Health Services Act Fund	52303 SDI Total	No Program	13,177	-	11,306	6,539	10,460	6,
3536 MHSA Mental Health Services Act Fund	52401 Accrued Benefits	No Program	-	-	-	1,612	6,657	4,
3536 MHSA Mental Health Services Act Fund	52502 Group Health for Retirees	No Program	10,491	-	1,581	5,152	1,612	
3536 MHSA Mental Health Services Act Fund	52503 Unemployment	No Program	-	-	-	8,540	4,872	4,
3536 MHSA Mental Health Services Act Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**1,672,851**	**-**	**1,716,148**	**987,073**	**1,561,366**	**1,043,**
3536 MHSA Mental Health Services Act Fund	60102 Food	No Program	-	-	1,500	-	-	
3536 MHSA Mental Health Services Act Fund	60111 Training and Seminars	No Program	5,000	-	26,202	12	10,362	9,
3536 MHSA Mental Health Services Act Fund	60123 Mileage	No Program	-	-	2,350	0	1,104	1,
3536 MHSA Mental Health Services Act Fund	60132 Maintenance - Buildings and Improvements	No Program	2,613	-	3,880	3,105	2,061	
3536 MHSA Mental Health Services Act Fund	60153 Special Departmental Supplies	No Program	733	-	2,000	483	6,020	4,
3536 MHSA Mental Health Services Act Fund	60191 Memberships	No Program	6,436	-	2,500	6,436	6,705	4,
3536 MHSA Mental Health Services Act Fund	60201 Miscellaneous Expense	No Program	-	-	-	0	0	
3536 MHSA Mental Health Services Act Fund	60213 Office Supplies	No Program	120	-	8,173	79	735	1,
3536 MHSA Mental Health Services Act Fund	60214 Postage	No Program	100	-	100	-	-	
3536 MHSA Mental Health Services Act Fund	60215 Janitorial Supplies	No Program	-	-	500	0	32	
3536 MHSA Mental Health Services Act Fund	60301 General Professional Services	No Program	72,800	-	162,355	48,029	161,850	75,
3536 MHSA Mental Health Services Act Fund	60381 Publications and Legal Notices	No Program	-	-	1,000	0	1,606	
3536 MHSA Mental Health Services Act Fund	60392 Rents and Leases - Buildings	No Program	25,100	-	50,000	12,896	22,021	22,
3536 MHSA Mental Health Services Act Fund	60411 Telephone and Internet	No Program	7,712	-	5,100	5,809	9,209	6,
3536 MHSA Mental Health Services Act Fund	60414 Electricity	No Program	4,450	-	5,205	5,926	9,147	2,
3536 MHSA Mental Health Services Act Fund	60421 Equipment	No Program	966	-	4,700	638	3,902	2,
3536 MHSA Mental Health Services Act Fund	60431 Software	No Program	34,500	-	44,254	30,925	103,564	41,
3536 MHSA Mental Health Services Act Fund	60441 Fuel	No Program	2,000	-	9,500	1,588	10,927	18,
3536 MHSA Mental Health Services Act Fund	60513 Client - Respite Care	No Program	-	-	400	0	107	
3536 MHSA Mental Health Services Act Fund	60517 Client - Incentives	No Program	3,200	-	11,527	1,061	3,198	7,383

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3536 MHSA Mental Health Services Act Fund	60518 Client - Clothing	No Program	-	-	17,000	1,727	3,447	2,(
3536 MHSA Mental Health Services Act Fund	60522 Client - Emergency Support	No Program	3,500	-	-	-	-	
3536 MHSA Mental Health Services Act Fund	60533 Client - Utilities	No Program	4,050	-	-	-	-	
3536 MHSA Mental Health Services Act Fund	60535 Client - Temporary Housing	No Program	500	-	4,000	317	0	
3536 MHSA Mental Health Services Act Fund	60541 Client - Medical Professionals	No Program	18,405	-	70,363	13,186	31,058	49,(
3536 MHSA Mental Health Services Act Fund	60545 Client - Medications	No Program	100	-	200	19	85	
3536 MHSA Mental Health Services Act Fund	60621 County Vehicle Expense	No Program	16,000	-	16,000	3,573	16,550	37,(
3536 MHSA Mental Health Services Act Fund	**E60000 Operating Expenses**	**No Program**	**208,285**	**-**	**448,809**	**135,809**	**403,690**	**288,**
3536 MHSA Mental Health Services Act Fund	80111 Transfer Out - General	No Program	-	-	957,142	542,337	1,099,365	680,(
3536 MHSA Mental Health Services Act Fund	80211 Departmental Overhead Transfer	No Program	976,887	-	-	-	-	
3536 MHSA Mental Health Services Act Fund	80221 Cost Allocation Overhead Transfer	No Program	249,145	-	152,082	114,063	130,749	109,
3536 MHSA Mental Health Services Act Fund	80231 General Insurance	No Program	36,604	-	30,624	28,599	29,284	56,(
3536 MHSA Mental Health Services Act Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**1,262,636**	**-**	**1,139,848**	**684,999**	**1,259,398**	**847,**
3536 MHSA Mental Health Services Act Fund	**Expenses Total Expense**	**No Program**	**3,143,772**	**-**	**3,304,805**	**1,807,881**	**3,224,454**	**2,179,**
3536 MHSA Mental Health Services Act Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**306,944**	**1,745,634**	**331,**
3537 MHSA Prevention and Early Intervention	44201 Interest From Investments	No Program	-	-	200	-	-	
3537 MHSA Prevention and Early Intervention	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**200**	**-**	**-**	
3537 MHSA Prevention and Early Intervention	45077 MHSA Project PEI - State	No Program	473,564	-	1,897,739	346,442	521,510	737,(
3537 MHSA Prevention and Early Intervention	**R45000 State Revenues**	**No Program**	**473,564**	**-**	**1,897,739**	**346,442**	**521,510**	**737,**
3537 MHSA Prevention and Early Intervention	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**(757,915)**	**-**	**-**	
3537 MHSA Prevention and Early Intervention	**Revenues Total Revenue**	**No Program**	**473,564**	**-**	**1,140,024**	**346,442**	**521,510**	**737,**
3537 MHSA Prevention and Early Intervention	51111 Regular salaries and wages	No Program	82,112	-	88,207	57,750	122,604	37,(
3537 MHSA Prevention and Early Intervention	51112 Extra Help	No Program	-	-	3,472	0	614	2,(
3537 MHSA Prevention and Early Intervention	51115 Overtime	No Program	-	-	150	92	1,643	
3537 MHSA Prevention and Early Intervention	51116 Extra Straight Time Hours	No Program	-	-	-	38	26	
3537 MHSA Prevention and Early Intervention	51201 FLSA Adjustment	No Program	-	-	-	0	13	
3537 MHSA Prevention and Early Intervention	51202 Longevity Pay	No Program	153	-	120	90	70	
3537 MHSA Prevention and Early Intervention	51205 Out of Class Pay	No Program	-	-	-	401	110	
3537 MHSA Prevention and Early Intervention	51207 Standby Call Back Pay	No Program	-	-	-	443	299	
3537 MHSA Prevention and Early Intervention	51215 Incentive Pay - PERS	No Program	840	-	960	1,560	2,671	1,(
3537 MHSA Prevention and Early Intervention	52101 Retirement - Employer	No Program	8,809	-	9,903	6,588	14,027	4,(
3537 MHSA Prevention and Early Intervention	52102 Unfunded Liability Payment Total	No Program	12,606	-	22,046	22,375	11,662	3,(
3537 MHSA Prevention and Early Intervention	52201 Medical - Active Employees	No Program	10,175	-	12,153	7,868	18,042	3,(
3537 MHSA Prevention and Early Intervention	52202 Dental - Active Employees	No Program	861	-	-	-	-	
3537 MHSA Prevention and Early Intervention	52203 Vision - Active Employees	No Program	133	-	-	-	-	
3537 MHSA Prevention and Early Intervention	52205 Life Insurance	No Program	38	-	47	42	81	
3537 MHSA Prevention and Early Intervention	52206 Cash Cafeteria Plan	No Program	2,345	-	2,828	2,267	5,869	2,(
3537 MHSA Prevention and Early Intervention	52208 Medical Insurance Administrative Fee	No Program	31	-	-	-	-	
3537 MHSA Prevention and Early Intervention	52301 Social Security Total	No Program	5,336	-	5,710	3,883	8,323	2,(
3537 MHSA Prevention and Early Intervention	52302 Medicare Total	No Program	1,248	-	1,385	909	1,956	(
3537 MHSA Prevention and Early Intervention	52303 SDI Total	No Program	1,037	-	923	673	1,334	(
3537 MHSA Prevention and Early Intervention	52401 Accrued Benefits	No Program	-	-	-	173	762	(
3537 MHSA Prevention and Early Intervention	52502 Group Health for Retirees	No Program	1,896	-	1,897	1,359	1,942	
3537 MHSA Prevention and Early Intervention	52503 Unemployment	No Program	-	-	-	1,865	695	(
3537 MHSA Prevention and Early Intervention	**E50000 Salary and Benefit Expenses**	**No Program**	**127,620**	**-**	**149,801**	**108,376**	**192,743**	**59,(
3537 MHSA Prevention and Early Intervention	60102 Food	No Program	-	-	500	-	-	
3537 MHSA Prevention and Early Intervention	60111 Training and Seminars	No Program	-	-	21,431	2,000	3,129	1,929

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3537 MHSA Prevention and Early Intervention	60123 Mileage	No Program	-	-	500	0	400	
3537 MHSA Prevention and Early Intervention	60153 Special Departmental Supplies	No Program	-	-	-	0	963	
3537 MHSA Prevention and Early Intervention	60191 Memberships	No Program	6,910	-	-	6,909	0	
3537 MHSA Prevention and Early Intervention	60213 Office Supplies	No Program	-	-	218	0	350	
3537 MHSA Prevention and Early Intervention	60214 Postage	No Program	-	-	-	0	0	
3537 MHSA Prevention and Early Intervention	60301 General Professional Services	No Program	266,403	-	744,140	39,788	510,131	650,
3537 MHSA Prevention and Early Intervention	60411 Telephone and Internet	No Program	-	-	50	0	0	
3537 MHSA Prevention and Early Intervention	60431 Software	No Program	2,000	-	5,575	1,290	27,555	
3537 MHSA Prevention and Early Intervention	60441 Fuel	No Program	-	-	900	-	-	
3537 MHSA Prevention and Early Intervention	60517 Client - Incentives	No Program	-	-	5,000	0	7,033	1,(
3537 MHSA Prevention and Early Intervention	60621 County Vehicle Expense	No Program	1,800	-	1,800	-	-	
3537 MHSA Prevention and Early Intervention	**E60000 Operating Expenses**	**No Program**	**277,113**	**-**	**780,114**	**49,987**	**549,561**	**654,**
3537 MHSA Prevention and Early Intervention	80111 Transfer Out - General	No Program	-	-	204,540	115,839	89,139	22,
3537 MHSA Prevention and Early Intervention	80211 Departmental Overhead Transfer	No Program	65,305	-	-	-	-	
3537 MHSA Prevention and Early Intervention	80231 General Insurance	No Program	3,526	-	5,569	1,586	1,424	1,(
3537 MHSA Prevention and Early Intervention	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**68,831**	**-**	**210,109**	**117,425**	**90,563**	**23,**
3537 MHSA Prevention and Early Intervention	**Expenses Total Expense**	**No Program**	**473,564**	**-**	**1,140,024**	**275,788**	**832,867**	**737,**
3537 MHSA Prevention and Early Intervention	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**70,654**	**311,357**	
3538 MHSA Workforce Education and Training	45078 MHSA Project Wetmic - State	No Program	-	-	43,732	0	23,249	120,
3538 MHSA Workforce Education and Training	**R45000 State Revenues**	**No Program**	**-**	**-**	**43,732**	**0**	**23,249**	**120,**
3538 MHSA Workforce Education and Training	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**(43,732)**	**-**	**-**	
3538 MHSA Workforce Education and Training	**Revenues Total Revenue**	**No Program**	**-**	**-**	**0**	**0**	**23,249**	**120,**
3538 MHSA Workforce Education and Training	60111 Training and Seminars	No Program	-	-	-	0	668	2,
3538 MHSA Workforce Education and Training	60201 Miscellaneous Expense	No Program	-	-	-	0	0	5,
3538 MHSA Workforce Education and Training	60301 General Professional Services	No Program	-	-	-	0	22,389	31,
3538 MHSA Workforce Education and Training	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**-**	**0**	**23,057**	**39,**
3538 MHSA Workforce Education and Training	80231 General Insurance	No Program	0	-	-	0	192	
3538 MHSA Workforce Education and Training	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**0**	**-**	**-**	**0**	**192**	
3538 MHSA Workforce Education and Training	**Expenses Total Expense**	**No Program**	**0**	**-**	**-**	**0**	**23,249**	**39,**
3538 MHSA Workforce Education and Training	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**0**	**0**	**80,**
3539 MHSA Innovation	45081 MHSA Project Inn - State	No Program	118,389	-	135,846	86,611	46,335	279,
3539 MHSA Innovation	45082 Medi-Cal FFP - State	No Program	-	-	-	0	0	123,(
3539 MHSA Innovation	**R45000 State Revenues**	**No Program**	**118,389**	**-**	**135,846**	**86,611**	**46,335**	**402,**
3539 MHSA Innovation	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**(125,046)**	**-**	**-**	
3539 MHSA Innovation	**Revenues Total Revenue**	**No Program**	**118,389**	**-**	**10,800**	**86,611**	**46,335**	**402,**
3539 MHSA Innovation	51111 Regular salaries and wages	No Program	-	-	-	0	0	182,
3539 MHSA Innovation	51112 Extra Help	No Program	-	-	-	0	0	2,
3539 MHSA Innovation	51115 Overtime	No Program	-	-	-	0	0	8,
3539 MHSA Innovation	51202 Longevity Pay	No Program	-	-	-	0	0	
3539 MHSA Innovation	51207 Standby Call Back Pay	No Program	-	-	-	0	0	
3539 MHSA Innovation	51215 Incentive Pay - PERS	No Program	-	-	-	0	0	7,(
3539 MHSA Innovation	52101 Retirement - Employer	No Program	-	-	-	0	1	20,
3539 MHSA Innovation	52102 Unfunded Liability Payment Total	No Program	-	-	4,273	4,336	0	15,
3539 MHSA Innovation	52201 Medical - Active Employees	No Program	-	-	-	0	1	28,
3539 MHSA Innovation	52205 Life Insurance	No Program	-	-	-	0	0	
3539 MHSA Innovation	52206 Cash Cafeteria Plan	No Program	-	-	-	0	1	8,
3539 MHSA Innovation	52301 Social Security Total	No Program	-	-	-	0	(1)	12,651

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 402 - Behavioral Health

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3539 MHSA Innovation	52302 Medicare Total	No Program	-	-	-	0	1	2,9
3539 MHSA Innovation	52303 SDI Total	No Program	-	-	-	0	(1)	2,(
3539 MHSA Innovation	52401 Accrued Benefits	No Program	-	-	-	0	0	
3539 MHSA Innovation	52503 Unemployment	No Program	-	-	-	0	0	
3539 MHSA Innovation	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**4,273**	**4,336**	**2**	**291,(**
3539 MHSA Innovation	60111 Training and Seminars	No Program	-	-	-	0	0	4,:
3539 MHSA Innovation	60123 Mileage	No Program	-	-	-	0	0	:
3539 MHSA Innovation	60132 Maintenance - Buildings and Improvements	No Program	-	-	-	0	0	3,(
3539 MHSA Innovation	60153 Special Departmental Supplies	No Program	-	-	-	0	0	(
3539 MHSA Innovation	60191 Memberships	No Program	-	-	-	0	0	2,:
3539 MHSA Innovation	60213 Office Supplies	No Program	300	-	-	0	0	(
3539 MHSA Innovation	60301 General Professional Services	No Program	118,088	-	-	0	0	3,5
3539 MHSA Innovation	60411 Telephone and Internet	No Program	-	-	-	0	0	1,:
3539 MHSA Innovation	60414 Electricity	No Program	-	-	-	0	0	3,(
3539 MHSA Innovation	60421 Equipment	No Program	-	-	-	0	0	5
3539 MHSA Innovation	60431 Software	No Program	-	-	-	0	0	15,9
3539 MHSA Innovation	60535 Client - Temporary Housing	No Program	-	-	-	0	0	13,7
3539 MHSA Innovation	60541 Client - Medical Professionals	No Program	-	-	-	0	0	6,(
3539 MHSA Innovation	**E60000 Operating Expenses**	**No Program**	**118,388**	**-**	**-**	**0**	**0**	**57,(**
3539 MHSA Innovation	80111 Transfer Out - General	No Program	-	-	-	0	0	98,:
3539 MHSA Innovation	80231 General Insurance	No Program	1	-	6,527	3,288	555	1,7
3539 MHSA Innovation	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**1**	**-**	**6,527**	**3,288**	**555**	**99,9**
3539 MHSA Innovation	**Expenses Total Expense**	**No Program**	**118,389**	**-**	**10,800**	**7,624**	**557**	**448,(**
3539 MHSA Innovation	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**78,987**	**45,778**	**45,**
3542 MHSA Housing Development	45061 Housing Development - State	No Program	-	-	-	0	0	75,(
3542 MHSA Housing Development	**R45000 State Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	**75,(**
3542 MHSA Housing Development	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**70,000**	**-**	**-**	
3542 MHSA Housing Development	**Revenues Total Revenue**	**No Program**	**-**	**-**	**70,000**	**0**	**0**	**75,(**
3542 MHSA Housing Development	60301 General Professional Services	No Program	-	-	70,000	0	0	5,(
3542 MHSA Housing Development	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**70,000**	**0**	**0**	**5,(**
3542 MHSA Housing Development	**Expenses Total Expense**	**No Program**	**-**	**-**	**70,000**	**0**	**0**	**5,(**
3542 MHSA Housing Development	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**0**	**0**	**70,(**
Total Funds	**MPC_Net Balance**	**Total Program**	**(1)**	**-**	**(95,364)**	**1,930,007**	**(829,440)**	**(2,370,4**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Alcohol and Drug / Health and Human Services Agency **Budget Unit #: 1001-403**

Program Description:

Alcohol and Drug Recovery Services include prevention, intervention, and treatment through individual, family, and group counseling. The Department also offers assistance to individuals through the drug court program. Prevention activities are available to young children whose parents struggle with addiction problems, as well as basic prevention activities for children and teens, which are coordinated with the local schools. The Substance Use Disorders (SUD) recovery programs are funded with federal block grants and local realignment dollars.

Accomplishments:

- Due to COVID-19 restrictions, all services were provided with continuity and pivoted to telehealth services.
- Completed ongoing training in state reporting of programs, regulations and treatment modalities.
- Increased residential treatment and sober living contracts in order to provide all levels of care.
- Completion and implementation of the 5-Year Strategic Prevention Plan.
- Facilitated the transfer of the DUI program to a community provider to increase access and hours of the program
- Continual collaboration with the court and probation for coordinated SUD services.

Goals and Objectives for Fiscal Year:

- Identify and implement strategies for engagement of families in treatment.
- Develop additional services for North County and Yosemite National Park based on articulated community needs.
- Continue to evaluate the SUD programs and identify focus areas for program improvement.
- Perform outreach activities for teens and youth to engage in treatment programs.
- Participate in the development of a cross agency Adult and Children's System of Care.
- Participate in the development of an Offender System of Care.
- Obtain certification for Intensive Outpatient Treatment services with DHCS.
- Increase staff training for SUD treatment.
- Apply for the DHCS Organized Delivery System waiver to enhance the current service delivery system

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Requested Changes:

Block grant and realignment revenue and expenditures for this program remain stable with a manageable increase from prior year FY 2021.

The salaries and benefit costs have increased due to raises, staff additions, and increased salary and benefits costs. Adjustments in FTE allocations have been adjusted appropriately. This budget has no net county cost.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 403 - Alcohol And Drug

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
1001 General Fund	45125 MAT - State	No Program	-	-	-	0	2,189	
1001 General Fund	**R45000 State Revenues**	**No Program**	**-**	**-**	**-**	**0**	**2,189**	
1001 General Fund	46131 SAPT Discretionary - Federal	No Program	320,887	-	609,717	135,374	771,569	99,27
1001 General Fund	46132 Drug Medi-Cal - Federal	No Program	45,203	-	134,268	30,721	92,606	29,42
1001 General Fund	46136 Prevention - Federal	No Program	108,962	-	74,263	-	-	
1001 General Fund	46137 CI/FNL Award - Federal	No Program	6,000	-	6,000	-	-	
1001 General Fund	**R46000 Federal Revenues**	**No Program**	**481,052**	**-**	**824,248**	**166,095**	**864,175**	**128,69**
1001 General Fund	47271 Patient Fees	No Program	3,625	-	2,800	2,628	6,172	3,08
1001 General Fund	47274 Private Programs	No Program	-	-	-	30,352	43,137	14,82
1001 General Fund	47275 Private Insurance	No Program	-	-	500	0	41	61
1001 General Fund	47282 ALCOHOL & DRUG OTHER REV	No Program	-	-	500	-	-	
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**3,625**	**-**	**3,800**	**32,980**	**49,350**	**18,52**
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	500	-	500	117	267	40
1001 General Fund	48206 Residential Treatment	No Program	-	-	65,000	116	38,421	
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**500**	**-**	**65,500**	**233**	**38,688**	**40**
1001 General Fund	49101 Transfer In - General	No Program	834,108	-	348,692	33,150	244,061	528,06
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**834,108**	**-**	**348,692**	**33,150**	**244,061**	**528,06**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**1,319,285**	**-**	**1,242,240**	**232,458**	**1,198,463**	**675,69**
1001 General Fund	51111 Regular salaries and wages	No Program	378,391	-	228,361	169,921	203,999	114,49
1001 General Fund	51112 Extra Help	No Program	-	-	7,118	0	18,347	10,35
1001 General Fund	51115 Overtime	No Program	-	-	-	6	454	45
1001 General Fund	51116 Extra Straight Time Hours	No Program	-	-	-	0	32	
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	45	43	
1001 General Fund	51202 Longevity Pay	No Program	621	-	180	135	120	5
1001 General Fund	51205 Out of Class Pay	No Program	-	-	-	401	110	
1001 General Fund	51207 Standby Call Back Pay	No Program	-	-	-	696	1,138	16
1001 General Fund	51215 Incentive Pay - PERS	No Program	12,480	-	5,580	3,702	8,676	6,15
1001 General Fund	52101 Retirement - Employer	No Program	41,065	-	25,966	19,270	23,811	13,37
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	58,766	-	28,779	29,210	20,867	11,33
1001 General Fund	52201 Medical - Active Employees	No Program	29,867	-	20,457	13,324	18,942	9,79
1001 General Fund	52202 Dental - Active Employees	No Program	4,714	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	713	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	195	-	125	97	124	6
1001 General Fund	52206 Cash Cafeteria Plan	No Program	20,332	-	14,370	11,194	14,599	9,47
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	88	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	25,526	-	15,498	11,703	14,312	8,13

Mariposa County

Lineitem Worksheet - 403 - Alcohol And Drug

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	52302 Medicare Total	No Program	5,970	-	3,728	2,734	3,624	2,04
1001 General Fund	52303 SDI Total	No Program	4,998	-	2,485	2,002	2,294	1,30
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	1,508	778	31
1001 General Fund	52502 Group Health for Retirees	No Program	19,669	-	19,928	14,170	18,626	23,30
1001 General Fund	52503 Unemployment	No Program	-	-	-	1,344	1,355	74
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**603,395**	**-**	**372,575**	**281,462**	**352,251**	**211,57**
1001 General Fund	60111 Training and Seminars	No Program	1,000	-	16,650	70	10,694	12,01
1001 General Fund	60123 Mileage	No Program	-	-	2,020	0	1,891	1,55
1001 General Fund	60153 Special Departmental Supplies	No Program	345	-	500	230	4,278	80
1001 General Fund	60181 Medical and Laboratory Expenses	No Program	-	-	1,500	0	1,096	1,28
1001 General Fund	60191 Memberships	No Program	3,500	-	6,600	3,218	3,352	2,61
1001 General Fund	60213 Office Supplies	No Program	100	-	1,247	123	825	6,69
1001 General Fund	60214 Postage	No Program	100	-	100	-	-	
1001 General Fund	60301 General Professional Services	No Program	167,375	-	44,491	190,026	242,394	79,21
1001 General Fund	60315 Laboratory Services	No Program	-	-	500	0	0	1,53
1001 General Fund	60318 Legal Services	No Program	-	-	1,500	-	-	
1001 General Fund	60381 Publications and Legal Notices	No Program	-	-	500	-	-	
1001 General Fund	60391 Rents and Leases - Equipment	No Program	100	-	300	-	-	
1001 General Fund	60392 Rents and Leases - Buildings	No Program	6,775	-	582	5,842	8,310	6,39
1001 General Fund	60411 Telephone and Internet	No Program	2,106	-	456	1,630	2,289	1,37
1001 General Fund	60421 Equipment	No Program	-	-	65	0	2,292	1,13
1001 General Fund	60431 Software	No Program	12,385	-	18,943	10,906	43,706	19,16
1001 General Fund	60441 Fuel	No Program	6,877	-	100	0	20	
1001 General Fund	60502 Client - Overpayment Refunds	No Program	-	-	1,000	0	335	
1001 General Fund	60509 Client - Advisory Board and Commission Expenses	No Program	-	-	1,200	0	0	
1001 General Fund	60517 Client - Incentives	No Program	-	-	1,500	0	14	8
1001 General Fund	60519 Client - Contracted Program Costs	No Program	98,065	-	72,237	35,464	73,487	72,23
1001 General Fund	60535 Client - Temporary Housing	No Program	-	-	2,000	-	-	
1001 General Fund	60541 Client - Medical Professionals	No Program	-	-	480,007	84,384	273,584	167,66
1001 General Fund	60621 County Vehicle Expense	No Program	150	-	150	-	-	
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**298,878**	**-**	**654,148**	**331,893**	**668,567**	**373,76**
1001 General Fund	80111 Transfer Out - General	No Program	-	-	1,140	0	1,140	
1001 General Fund	80211 Departmental Overhead Transfer	No Program	343,358	-	159,065	76,970	146,972	69,32
1001 General Fund	80221 Cost Allocation Overhead Transfer	No Program	53,705	-	34,950	26,214	16,732	12,04
1001 General Fund	80231 General Insurance	No Program	19,949	-	20,362	16,509	12,803	8,98
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**417,012**	**-**	**215,517**	**119,693**	**177,647**	**90,35**
1001 General Fund	**Expenses Total Expense**	**No Program**	**1,319,285**	**-**	**1,242,240**	**733,048**	**1,198,465**	**675,69**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**500,590**	**2**	
3380 Drug & Alcohol Prevention	43012 PC1463.25 Alcohol Education	No Program	700	-	-	0	0	9
3380 Drug & Alcohol Prevention	43013 PC1463.16 Alcohol Program	No Program	-	-	1,500	537	926	1,22

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Mariposa County

Lineitem Worksheet - 403 - Alcohol And Drug

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3380 Drug & Alcohol Prevention	**R43000 Fines Forfeitures and Penalty Revenues**	**No Program**	**700**	**-**	**1,500**	**537**	**926**	**1,32**
3380 Drug & Alcohol Prevention	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**(574)**	**-**	**-**	
3380 Drug & Alcohol Prevention	**Revenues Total Revenue**	**No Program**	**700**	**-**	**926**	**537**	**926**	**1,32**
3380 Drug & Alcohol Prevention	80111 Transfer Out - General	No Program	700	-	926	0	8,499	2,85
3380 Drug & Alcohol Prevention	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**700**	**-**	**926**	**0**	**8,499**	**2,85**
3380 Drug & Alcohol Prevention	**Expenses Total Expense**	**No Program**	**700**	**-**	**926**	**0**	**8,499**	**2,85**
3380 Drug & Alcohol Prevention	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**537**	**7,573**	**1,53**
3384 Alcohol Program Mental Health	43013 PC1463.16 Alcohol Program	No Program	800	-	1,500	564	1,149	1,40
3384 Alcohol Program Mental Health	**R43000 Fines Forfeitures and Penalty Revenues**	**No Program**	**800**	**-**	**1,500**	**564**	**1,149**	**1,40**
3384 Alcohol Program Mental Health	**49999 Beginning Fund Balance**	**No Program**	**0**	**-**	**(352)**	**-**	**-**	
3384 Alcohol Program Mental Health	**Revenues Total Revenue**	**No Program**	**800**	**-**	**1,148**	**564**	**1,149**	**1,40**
3384 Alcohol Program Mental Health	80111 Transfer Out - General	No Program	800	-	1,148	0	8,110	
3384 Alcohol Program Mental Health	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**800**	**-**	**1,148**	**0**	**8,110**	
3384 Alcohol Program Mental Health	**Expenses Total Expense**	**No Program**	**800**	**-**	**1,148**	**0**	**8,110**	
3384 Alcohol Program Mental Health	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**564**	**6,961**	**1,40**
Total Funds	**MPC_Net Balance**	**Total Program**	**0**	**-**	**0**	**(499,489)**	**(14,536)**	**(13**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Solid Waste and Recycling / Public Works **Budget Unit #: 6601-404**

Program Description:

Solid Waste: The Solid Waste and Recycling Division of Public Works (Solid Waste) manages the County's solid waste programs and assures regulatory compliance at disposal facilities. Solid waste facilities include the Mariposa County Landfill and the transfer stations in Coulterville, Don Pedro, Fish Camp, and Hornitos. Trash collection services are currently contracted to Recology of Mariposa.

Solid Waste Closure: This fund serves as a savings account to be used for anticipated solid waste closure expenditures in the future and is now incorporated into the Solid Waste operations budget as a designated reserve.

Solid Waste Equipment Replacement: This fund will accumulate funds to purchase replacement and new equipment at the Landfill. This fund is now incorporated into the Solid Waste operations budget as a designated reserve.

Accomplishments:

Solid Waste:

- Updated the landfill's fill sequence operations and improved airspace utilization.
- Updated Recycling Center Equipment and Operations to allow direct payments for recycling.
- Reduced Scale House traffic and improved landfill turnaround times through Recycling Center improvements.
- Increased Recycling Reimbursement Revenues despite declining commodity values.
- Reduced the costs of third-party contractor services by internalizing data tracking and regulatory reporting.
- Improved the facility compliance inspection record (fewer NOVs and AOC).
- Worked with various public and private organizations to secure the donation of new equipment for the Composting Facility.

Goals and Objectives for Fiscal Year:

Solid Waste:

- Develop operational metrics and track applicable Key Performance Indicators
- Develop a Landfill Operations Plan.
- Train staff on ever changing industry operating procedures and regulations.
- Review grant and incentive programs to identify and capture additional revenue sources.
- Actively work to improve in-vessel composting operations and utilization.
- Develop a plan to increase countywide public and commercial involvement in organics diversion.
- Seek out-of-county sources of organic wastes that provide revenue and produce marketable compost.
- Analyze feedstock types, availability, and develop optimum mixture ratios for desired final product.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Solid Waste and Recycling / Public Works **Budget Unit #: 6601-404**

- Develop a compliance calendar and tracking system to ensure required inspections, reports, and record keeping requirements are completed in accordance with regulatory, permit, and best management practice (BMP) requirements.
- Improve facility record keeping procedures.
- Implement a rate structure that insures the fiscal sustainability of the Landfill operation.

Requested Changes:

Commercial Revenue has been severely impacted by Covid-19 Mitigation Efforts. Capacity restrictions at Yosemite National Park and associated declines in tourism related industries resulted in a 38% reduction of Commercial Disposal Tonnage during the last four (4) months of FY20. There has been a 30% reduction in Commercial Disposal Tonnage during the first half of FY21. Therefore, Solid Waste is projected to have a negative fund balance of over $400,000 at the conclusion of FY21.

Solid Waste has not increased disposal and service fees since 2009. To maintain viability, Solid Waste has reduced operating costs by almost $300,000 when compared to FY18 and, despite decreasing commodity values, has increased Recycling Reimbursement Revenue by $57,000 during the same period. However, pending an independent analysis and review, Solid Waste will be seeking approval for fee increases during FY22. The Requested Budget reflects both an anticipated continuation of depressed Commercial Disposal Tonnage and a fee increase.

As part of the chart of accounts transition, a few "reserve" funds have been merged with the primary fund and department for which those reserves are being maintained. As a result, the beginning fund balance is higher than you would see when looking at previous budget books because it reflects the balance for the Solid Waste fund (formerly fund 601) as well as the Solid Waste Equipment Replacement fund (formerly fund 701). This also impacted transfers (particularly when they were between the funds being merged). Finally you will see a Reserve Designation expense account at the bottom of the budget to which the funds from those previously separate reserve funds will go. This establishes a true reserve, eliminates the transfers between funds, and in some cases enhances state reporting because funds set aside in a reserve are much more clearly associated with the function they support.

Recommended Changes:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 404 - Solid Waste

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
6601 Solid Waste	44201 Interest From Investments	No Program	2,500	-	2,500	379	3,608	4,66
6601 Solid Waste	**R44000 Interest Revenues**	**No Program**	**2,500**	**-**	**2,500**	**379**	**3,608**	**4,66**
6601 Solid Waste	45441 Solid Waste - State	No Program	40,000	-	10,000	0	10,000	10,00
6601 Solid Waste	**R45000 State Revenues**	**No Program**	**40,000**	**-**	**10,000**	**0**	**10,000**	**10,00**
6601 Solid Waste	47151 Residential Garbage Fees	No Program	-	-	800	-	-	
6601 Solid Waste	47152 Residential Landfill Fees	No Program	678,125	-	625,000	510,836	634,226	596,66
6601 Solid Waste	47153 Delinquent Garbage Fees	No Program	-	-	2,000	-	-	
6601 Solid Waste	47162 Commercial Landfill Fees	No Program	1,493,137	-	1,500,000	750,123	1,174,926	1,382,92
6601 Solid Waste	47171 Wawona Pine Needle Cleanup	No Program	-	-	10,000	0	3,778	5,90
6601 Solid Waste	47172 Wawona Bulky Items Pickup	No Program	-	-	1,000	435	710	72
6601 Solid Waste	47181 E-Waste	No Program	-	-	-	0	0	9
6601 Solid Waste	47182 Scrap Metal	No Program	-	-	-	0	469	
6601 Solid Waste	47183 General Recycling Fees	No Program	525,000	-	500,000	322,996	564,347	389,26
6601 Solid Waste	**R47000 Fees For Service Revenues**	**No Program**	**2,696,262**	**-**	**2,638,800**	**1,584,390**	**2,378,456**	**2,375,57**
6601 Solid Waste	48184 Collection Overage	No Program	-	-	-	2	97	1
6601 Solid Waste	48189 Miscellaneous Revenue Account	No Program	-	-	150,000	0	1,419	10,00
6601 Solid Waste	48251 Gain On Sale Of Fixed Assets	No Program	-	-	-	0	23,900	
6601 Solid Waste	48271 Fleet Vehicle Replacement	No Program	-	-	3,600	3,407	1,365	2,76
6601 Solid Waste	48272 Vehicle Depreciation	No Program	-	-	21,600	14,052	16,092	15,28
6601 Solid Waste	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**175,200**	**17,461**	**42,873**	**28,06**
6601 Solid Waste	49101 Transfer In - General	No Program	-	-	65,000	0	60,100	
6601 Solid Waste	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**65,000**	**0**	**60,100**	
6601 Solid Waste	**49999 Beginning Fund Balance**	**No Program**	**32,638**	**-**	**151,420**	**-**	**-**	
6601 Solid Waste	**Revenues Total Revenue**	**No Program**	**2,771,400**	**-**	**3,042,920**	**1,602,230**	**2,495,037**	**2,418,30**
6601 Solid Waste	51111 Regular salaries and wages	No Program	547,622	-	618,387	404,202	555,276	557,97
6601 Solid Waste	51112 Extra Help	No Program	70,000	-	50,000	40,308	68,813	46,39
6601 Solid Waste	51115 Overtime	No Program	3,000	-	6,000	753	2,937	4,68
6601 Solid Waste	51201 FLSA Adjustment	No Program	-	-	-	51	0	
6601 Solid Waste	51202 Longevity Pay	No Program	4,000	-	3,650	2,543	1,063	3,25
6601 Solid Waste	51205 Out of Class Pay	No Program	-	-	-	0	0	3,64
6601 Solid Waste	51207 Standby Call Back Pay	No Program	500	-	-	0	135	
6601 Solid Waste	52101 Retirement - Employer	No Program	58,472	-	69,272	45,334	62,552	62,64
6601 Solid Waste	52102 Unfunded Liability Payment Total	No Program	83,676	-	80,279	81,481	78,773	71,87
6601 Solid Waste	52104 GASB 68 Net Pension Liability Expense	No Program	-	-	-	0	114,608	127,12

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 404 - Solid Waste

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
6601 Solid Waste	52201 Medical - Active Employees	No Program	66,075	-	104,432	67,374	91,655	103,34
6601 Solid Waste	52202 Dental - Active Employees	No Program	7,710	-	-	-	-	
6601 Solid Waste	52203 Vision - Active Employees	No Program	1,322	-	-	-	-	
6601 Solid Waste	52205 Life Insurance	No Program	356	-	386	286	395	34
6601 Solid Waste	52206 Cash Cafeteria Plan	No Program	19,487	-	19,783	14,759	23,678	18,22
6601 Solid Waste	52207 GASB 75 Net OPEB Liability	No Program	-	-	-	0	(304,210)	(356,96
6601 Solid Waste	52208 Medical Insurance Administrative Fee	No Program	184	-	-	-	-	
6601 Solid Waste	52301 Social Security Total	No Program	34,195	-	38,855	25,425	35,441	35,54
6601 Solid Waste	52302 Medicare Total	No Program	9,012	-	9,812	6,557	9,258	9,02
6601 Solid Waste	52303 SDI Total	No Program	6,933	-	6,478	4,515	5,833	5,87
6601 Solid Waste	52401 Accrued Benefits	No Program	-	-	-	4,615	13,340	1,84
6601 Solid Waste	52502 Group Health for Retirees	No Program	46,117	-	41,010	31,640	34,239	16,74
6601 Solid Waste	52503 Unemployment	No Program	-	-	-	9,255	5,921	9,72
6601 Solid Waste	**E50000 Salary and Benefit Expenses**	**No Program**	**958,661**	**-**	**1,048,344**	**739,098**	**799,707**	**721,30**
6601 Solid Waste	60101 Uniforms / Clothing	No Program	4,500	-	4,500	3,403	3,996	3,81
6601 Solid Waste	60102 Food	No Program	500	-	-	3,559	0	
6601 Solid Waste	60103 Safety Equipment	No Program	3,000	-	4,700	209	1,227	31
6601 Solid Waste	60111 Training and Seminars	No Program	6,000	-	6,000	500	153	2,27
6601 Solid Waste	60123 Mileage	No Program	500	-	500	-	-	
6601 Solid Waste	60131 Maintenance - Equipment	No Program	35,000	-	40,999	8,612	28,931	35,33
6601 Solid Waste	60132 Maintenance - Buildings and Improvements	No Program	20,000	-	43,000	26,844	54,478	29,59
6601 Solid Waste	60155 Small Tools	No Program	3,000	-	3,000	664	3,134	3,88
6601 Solid Waste	60156 Materials	No Program	96,000	-	71,629	74,643	84,286	47,00
6601 Solid Waste	60181 Medical and Laboratory Expenses	No Program	6,000	-	6,000	1,907	3,170	6,31
6601 Solid Waste	60191 Memberships	No Program	8,000	-	8,000	4,551	6,448	6,60
6601 Solid Waste	60211 Copy Machine Expense	No Program	1,000	-	1,000	664	927	1,79
6601 Solid Waste	60213 Office Supplies	No Program	5,000	-	7,558	2,431	8,386	6,40
6601 Solid Waste	60215 Janitorial Supplies	No Program	3,000	-	4,000	2,130	3,215	3,01
6601 Solid Waste	60301 General Professional Services	No Program	136,000	-	142,000	76,613	137,679	116,29
6601 Solid Waste	60302 Design, Architectural, Engineering	No Program	8,000	-	6,000	1,140	2,158	2,70
6601 Solid Waste	60313 Landfill Services	No Program	123,000	-	32,000	63,040	19,579	35,85
6601 Solid Waste	60321 Hazardous Material Disposal Services	No Program	26,000	-	6,000	1,742	4,640	30,90
6601 Solid Waste	60351 Fees and Permits	No Program	42,000	-	42,200	33,134	43,640	43,96
6601 Solid Waste	60371 Bank Fees	No Program	100	-	100	40	60	10
6601 Solid Waste	60381 Publications and Legal Notices	No Program	1,000	-	1,000	611	1,152	73
6601 Solid Waste	60391 Rents and Leases - Equipment	No Program	48,500	-	180,012	30,322	138,405	295,38
6601 Solid Waste	60411 Telephone and Internet	No Program	5,200	-	5,200	3,270	4,249	6,36

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Mariposa County

Lineitem Worksheet - 404 - Solid Waste

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
6601 Solid Waste	60414 Electricity	No Program	60,000	-	69,275	30,946	56,144	55,90
6601 Solid Waste	60421 Equipment	No Program	8,000	-	6,000	431	4,262	3,23
6601 Solid Waste	60431 Software	No Program	3,000	-	3,000	2,817	0	2,73
6601 Solid Waste	60441 Fuel	No Program	65,000	-	65,000	33,937	53,207	69,64
6601 Solid Waste	60452 Retiring Long Term Debt	No Program	64,000	-	62,000	62,000	0	
6601 Solid Waste	60453 Capital Lease Principal	No Program	73,000	-	133,365	111,104	1	
6601 Solid Waste	60454 Capital Lease Interest	No Program	17,000	-	18,651	11,374	15,098	3,24
6601 Solid Waste	60455 Interest Expense	No Program	103,000	-	104,636	52,976	107,206	109,67
6601 Solid Waste	60506 Client - CRV California Refund Value Recycling	No Program	390,000	-	387,500	229,690	298,924	290,79
6601 Solid Waste	60508 Client - Community Education and Engagement	No Program	2,000	-	1,000	-	-	
6601 Solid Waste	60621 County Vehicle Expense	No Program	16,000	-	40,000	68,307	67,209	49,57
6601 Solid Waste	**E60000 Operating Expenses**	**No Program**	**1,382,300**	**-**	**1,505,825**	**943,611**	**1,151,964**	**1,263,46**
6601 Solid Waste	70111 Community and Office Buildings	No Program	-	-	-	0	27,254	
6601 Solid Waste	70421 Heavy Equipment Vehicles	No Program	-	-	85,138	9,590	0	
6601 Solid Waste	70701 Depreciation	No Program	-	-	-	0	434,657	394,88
6601 Solid Waste	70901 Fixed Asset Clearing	No Program	-	-	-	0	(27,254)	
6601 Solid Waste	**E70000 Fixed Asset Expenses**	**No Program**	**-**	**-**	**85,138**	**9,590**	**434,657**	**394,88**
6601 Solid Waste	80111 Transfer Out - General	No Program	115,000	-	189,000	0	60,100	
6601 Solid Waste	80211 Departmental Overhead Transfer	No Program	33,387	-	-	-	-	
6601 Solid Waste	80221 Cost Allocation Overhead Transfer	No Program	90,647	-	90,714	68,037	121,873	89,31
6601 Solid Waste	80231 General Insurance	No Program	83,767	-	120,749	91,362	90,418	98,33
6601 Solid Waste	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**322,801**	**-**	**400,463**	**159,399**	**272,391**	**187,65**
6601 Solid Waste	91001 Reserve Designation	No Program	107,638	-	-	-	-	
6601 Solid Waste	**E90000 Appropriations for Reserves and Contingencies Expenses**	**No Program**	**107,638**	**-**	**-**	**-**	**-**	
6601 Solid Waste	**Expenses Total Expense**	**No Program**	**2,771,400**	**-**	**3,039,770**	**1,851,698**	**2,658,719**	**2,567,31**
6601 Solid Waste	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**3,150**	**249,468**	**163,682**	**149,01**
6602 Solid Waste Closure	44201 Interest From Investments	No Program	20,000	-	25,000	15,965	30,026	27,32
6602 Solid Waste Closure	**R44000 Interest Revenues**	**No Program**	**20,000**	**-**	**25,000**	**15,965**	**30,026**	**27,32**
6602 Solid Waste Closure	49101 Transfer In - General	No Program	115,000	-	122,000	-	-	
6602 Solid Waste Closure	**R49000 Transfer In Revenues**	**No Program**	**115,000**	**-**	**122,000**	**-**	**-**	
6602 Solid Waste Closure	**49999 Beginning Fund Balance**	**No Program**	**1,658,760**	**-**	**1,646,760**	**-**	**-**	
6602 Solid Waste Closure	**Revenues Total Revenue**	**No Program**	**1,793,760**	**-**	**1,793,760**	**15,965**	**30,026**	**27,32**
6602 Solid Waste Closure	60201 Miscellaneous Expense	No Program	1,793,760	-	1,793,760	0	251,120	290,91
6602 Solid Waste Closure	**E60000 Operating Expenses**	**No Program**	**1,793,760**	**-**	**1,793,760**	**0**	**251,120**	**290,91**
6602 Solid Waste Closure	**Expenses Total Expense**	**No Program**	**1,793,760**	**-**	**1,793,760**	**0**	**251,120**	**290,91**
6602 Solid Waste Closure	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**15,965**	**221,094**	**263,59**
Total Funds	**MPC_Net Balance**	**Total Program**	**0**	**-**	**3,150**	**(233,503)**	**(384,776)**	**(412,60**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Plant Operations / Public Works **Budget Unit #: 6616-408**

Program Description:

This activity identifies shared costs amongst all utilities.

Accomplishments:

- Due to covid-19 revenues are lower than expected, and some planned goals and objectives have had to be delayed.
- Plant Operations maintained water and wastewater services to all the districts during the pandemic including maintaining staffing levels and regulatory compliance.
- Increased the number of radio readings of water meters in Yosemite West by replacing old water meters and radio transmitters and achieving 99% radio reads.
- Responded to multiple water and wastewater call-outs due to power outages, failed sewage pumps and controls, overflowing manholes, and water main breaks.
- Maintained emergency response staff 365 days of the year including during the pandemic.
- Increased certification levels of staff.

Goals and Objectives for Fiscal Year:

- Reduce General fund contribution by making Plant Operations financially sustainable.
- Fill a plant operator vacancy to assist in meeting the required State water and wastewater monitoring and maintenance requirements.
- Increase training and certification levels of staff members to better serve the special districts and county's needs.
- Work on securing grant for Coulterville's water system.
- Continue to replace old water meters in the Coulterville water system that are beyond their service life.
- Continue replacing water meters in Yosemite west to archive 100% radio readings.
- Rebuild part of Coulterville's wastewater spray field.

Requested Changes:

Plant Operations is requesting $301,432 from the General Fund to support general operations due to the delay in approval and, in the case of Yosemite West, the reversal of an increase in some utility fee structures.

Recommended Changes:

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Mariposa County

Lineitem Worksheet - 408 - Plant Operations

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
3314 Coulterville Service Area	44201 Interest From Investments	No Program	100	-	520	(112)	474	1
3314 Coulterville Service Area	**R44000 Interest Revenues**	**No Program**	**100**	**-**	**520**	**(112)**	**474**	1
3314 Coulterville Service Area	47111 Water Residential Utility Fees	No Program	65,000	-	75,000	39,094	62,383	29,6
3314 Coulterville Service Area	47112 Water Commercial Utility Fees	No Program	-	-	-	924	1,136	10,9
3314 Coulterville Service Area	47113 Residential Sewer Fees	No Program	80,965	-	97,500	56,843	91,853	53,3
3314 Coulterville Service Area	47114 Sewer Commercial Utility Fees	No Program	-	-	-	972	1,556	18,8
3314 Coulterville Service Area	47116 Delinquent Residential Water, Sewer and Road Fees	No Program	8,500	-	-	-	-	
3314 Coulterville Service Area	**R47000 Fees For Service Revenues**	**No Program**	**154,465**	**-**	**172,500**	**97,833**	**156,928**	**112,7**
3314 Coulterville Service Area	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	10	
3314 Coulterville Service Area	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**0**	**10**	
3314 Coulterville Service Area	49101 Transfer In - General	No Program	-	-	-	0	40,000	
3314 Coulterville Service Area	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**-**	**0**	**40,000**	
3314 Coulterville Service Area	**49999 Beginning Fund Balance**	**No Program**	**(8,914)**	**-**	**(7,056)**	**-**	**-**	
3314 Coulterville Service Area	**Revenues Total Revenue**	**No Program**	**145,651**	**-**	**165,964**	**97,721**	**197,412**	**112,9**
3314 Coulterville Service Area	60131 Maintenance - Equipment	WAT Water Program	6,550	-	7,606	4,717	12,500	2,5
3314 Coulterville Service Area	60131 Maintenance - Equipment	SEW Sewer Program	4,100	-	6,000	955	8,315	2
3314 Coulterville Service Area	60181 Medical and Laboratory Expenses	WAT Water Program	1,800	-	1,800	1,485	1,720	2,8
3314 Coulterville Service Area	60181 Medical and Laboratory Expenses	SEW Sewer Program	11,477	-	11,250	9,189	13,364	12,8
3314 Coulterville Service Area	60201 Miscellaneous Expense	No Program	-	-	2,272	-	-	
3314 Coulterville Service Area	60213 Office Supplies	WAT Water Program	500	-	700	307	338	6
3314 Coulterville Service Area	60213 Office Supplies	SEW Sewer Program	450	-	450	307	338	6
3314 Coulterville Service Area	60301 General Professional Services	WAT Water Program	1,000	-	1,000	236	20	
3314 Coulterville Service Area	60301 General Professional Services	SEW Sewer Program	6,000	-	6,005	2,477	10,858	9
3314 Coulterville Service Area	60351 Fees and Permits	WAT Water Program	1,300	-	1,250	647	1,193	7
3314 Coulterville Service Area	60351 Fees and Permits	SEW Sewer Program	14,000	-	13,000	13,164	12,009	10,4
3314 Coulterville Service Area	60371 Bank Fees	WAT Water Program	30	-	30	20	20	
3314 Coulterville Service Area	60381 Publications and Legal Notices	WAT Water Program	-	-	-	7	0	
3314 Coulterville Service Area	60381 Publications and Legal Notices	SEW Sewer Program	-	-	-	7	0	
3314 Coulterville Service Area	60391 Rents and Leases - Equipment	WAT Water Program	2,000	-	-	-	-	
3314 Coulterville Service Area	60391 Rents and Leases - Equipment	SEW Sewer Program	-	-	4,000	0	1,749	
3314 Coulterville Service Area	60411 Telephone and Internet	WAT Water Program	300	-	606	0	0	4
3314 Coulterville Service Area	60411 Telephone and Internet	SEW Sewer Program	950	-	950	499	822	1
3314 Coulterville Service Area	60414 Electricity	WAT Water Program	10,000	-	9,000	6,578	6,124	5,4
3314 Coulterville Service Area	60414 Electricity	SEW Sewer Program	8,000	-	9,500	4,696	8,245	8,6
3314 Coulterville Service Area	60421 Equipment	WAT Water Program	350	-	-	-	-	
3314 Coulterville Service Area	60431 Software	WAT Water Program	300	-	350	270	169	2
3314 Coulterville Service Area	60431 Software	SEW Sewer Program	350	-	350	270	169	2

Mariposa County

Lineitem Worksheet - 408 - Plant Operations

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3314 Coulterville Service Area	60452 Retiring Long Term Debt	SEW Sewer Program	-	-	5,546	-	-	
3314 Coulterville Service Area	60455 Interest Expense	SEW Sewer Program	-	-	400	0	0	
3314 Coulterville Service Area	60601 Labor Compensation Expense	WAT Water Program	25,000	-	24,000	18,696	37,962	24,9
3314 Coulterville Service Area	60601 Labor Compensation Expense	SEW Sewer Program	30,000	-	36,500	16,773	52,159	39,1
3314 Coulterville Service Area	60701 Prior Period Adjustments	SEW Sewer Program	-	-	-	0	0	(1,6
3314 Coulterville Service Area	**E60000 Operating Expenses**	**WAT Water Program**	**49,130**	**-**	**46,342**	**32,963**	**60,046**	**37,9**
3314 Coulterville Service Area	**E60000 Operating Expenses**	**SEW Sewer Program**	**75,327**	**-**	**93,951**	**48,337**	**108,028**	**71,8**
3314 Coulterville Service Area	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**2,272**	**-**	**-**	
3314 Coulterville Service Area	80111 Transfer Out - General	SEW Sewer Program	-	-	-	0	859	
3314 Coulterville Service Area	80111 Transfer Out - General	No Program	5,946	-	-	-	-	
3314 Coulterville Service Area	80211 Departmental Overhead Transfer	WAT Water Program	7,448	-	11,594	7,762	12,708	3,7
3314 Coulterville Service Area	80211 Departmental Overhead Transfer	SEW Sewer Program	7,448	-	11,594	7,762	12,708	3,7
3314 Coulterville Service Area	80231 General Insurance	WAT Water Program	132	-	74	57	60	
3314 Coulterville Service Area	80231 General Insurance	SEW Sewer Program	220	-	137	102	148	1
3314 Coulterville Service Area	**E80000 Transfers and Appropriations for Contingencies Expenses**	**WAT Water Program**	**7,580**	**-**	**11,668**	**7,819**	**12,768**	**3,8**
3314 Coulterville Service Area	**E80000 Transfers and Appropriations for Contingencies Expenses**	**SEW Sewer Program**	**7,668**	**-**	**11,731**	**7,864**	**13,715**	**3,8**
3314 Coulterville Service Area	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**5,946**	**-**	**-**	**-**	**-**	
3314 Coulterville Service Area	**Expenses Total Expense**	**WAT Water Program**	**56,710**	**-**	**58,010**	**40,782**	**72,814**	**41,7**
3314 Coulterville Service Area	**Expenses Total Expense**	**SEW Sewer Program**	**82,995**	**-**	**105,682**	**56,201**	**121,743**	**75,7**
3314 Coulterville Service Area	**Expenses Total Expense**	**No Program**	**5,946**	**-**	**2,272**	**-**	**-**	
3314 Coulterville Service Area	**MPC_Budget Net Balance**	**WAT Water Program**	**56,710**	**-**	**58,010**	**40,782**	**72,814**	**41,7**
3314 Coulterville Service Area	**MPC_Budget Net Balance**	**SEW Sewer Program**	**82,995**	**-**	**105,682**	**56,201**	**121,743**	**75,7**
3314 Coulterville Service Area	**MPC_Budget Net Balance**	**No Program**	**139,705**	**-**	**163,692**	**97,721**	**197,412**	**112,9**
3316 Don Pedro Sewer	41104 Timber Tax	No Program	50	-	25	16	54	
3316 Don Pedro Sewer	41111 Current Secured	No Program	60,000	-	59,000	40,900	63,125	60,3
3316 Don Pedro Sewer	41112 Current Unsecured	No Program	3,500	-	3,000	4,237	4,297	4,3
3316 Don Pedro Sewer	41113 Delinquent Secured	No Program	1,000	-	1,000	1,074	1,109	2,0
3316 Don Pedro Sewer	41114 Delinquent Unsecured	No Program	100	-	100	80	104	1
3316 Don Pedro Sewer	41115 Supplemental	No Program	1,000	-	1,000	911	1,188	3,1
3316 Don Pedro Sewer	**R41000 Tax Revenues**	**No Program**	**65,650**	**-**	**64,125**	**47,218**	**69,877**	**70,1**
3316 Don Pedro Sewer	44201 Interest From Investments	No Program	150	-	(850)	74	230	7
3316 Don Pedro Sewer	**R44000 Interest Revenues**	**No Program**	**150**	**-**	**(850)**	**74**	**230**	**7**
3316 Don Pedro Sewer	45213 Property Tax Relief Disaster - State	No Program	0	-	-	0	522	
3316 Don Pedro Sewer	45216 Homeowners' Exemption - State	No Program	700	-	750	371	754	7
3316 Don Pedro Sewer	**R45000 State Revenues**	**No Program**	**700**	**-**	**750**	**371**	**1,276**	**7**
3316 Don Pedro Sewer	46073 PILT Payment In-Lieu of Taxes - Federal	No Program	0	-	-	0	4	
3316 Don Pedro Sewer	**R46000 Federal Revenues**	**No Program**	**0**	**-**	**-**	**0**	**4**	
3316 Don Pedro Sewer	47113 Residential Sewer Fees	No Program	53,000	-	57,000	37,294	64,422	55,4
3316 Don Pedro Sewer	47116 Delinquent Residential Water, Sewer and Road Fees	No Program	4,000	-	-	-	-	
3316 Don Pedro Sewer	47117 Water and Sewer Standby Fees	No Program	0	-	2,100	0	2,096	2,3
3316 Don Pedro Sewer	47118 Delinquent Water, Sewer and Road Standby Fees	No Program	600	-	600	876	688	1,5

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

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Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
3316 Don Pedro Sewer	**R47000 Fees For Service Revenues**	**No Program**	**57,600**	**-**	**59,700**	**38,170**	**67,206**	**59,3**
3316 Don Pedro Sewer	48189 Miscellaneous Revenue Account	No Program	0	-	-	2,091	635	
3316 Don Pedro Sewer	**R48000 Miscellaneous Revenues**	**No Program**	**0**	**-**	**-**	**2,091**	**635**	
3316 Don Pedro Sewer	49101 Transfer In - General	No Program	-	-	12,220	0	14,000	15,0
3316 Don Pedro Sewer	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**12,220**	**0**	**14,000**	**15,0**
3316 Don Pedro Sewer	**49999 Beginning Fund Balance**	**No Program**	**58,249**	**-**	**30,324**	**-**	**-**	
3316 Don Pedro Sewer	**Revenues Total Revenue**	**No Program**	**182,349**	**-**	**166,269**	**87,924**	**153,228**	**146,1**
3316 Don Pedro Sewer	60131 Maintenance - Equipment	No Program	14,181	-	25,077	22,356	41,690	28,5
3316 Don Pedro Sewer	60181 Medical and Laboratory Expenses	No Program	12,000	-	11,460	7,651	12,120	11,8
3316 Don Pedro Sewer	60201 Miscellaneous Expense	No Program	-	-	1,481	-	-	
3316 Don Pedro Sewer	60213 Office Supplies	No Program	850	-	850	640	714	1,5
3316 Don Pedro Sewer	60301 General Professional Services	No Program	3,000	-	3,000	616	720	6
3316 Don Pedro Sewer	60351 Fees and Permits	No Program	24,300	-	19,250	23,843	21,755	18,9
3316 Don Pedro Sewer	60371 Bank Fees	No Program	-	-	30	-	-	
3316 Don Pedro Sewer	60381 Publications and Legal Notices	No Program	500	-	-	130	0	
3316 Don Pedro Sewer	60411 Telephone and Internet	No Program	550	-	570	352	470	4
3316 Don Pedro Sewer	60414 Electricity	No Program	34,284	-	31,000	21,183	27,000	31,5
3316 Don Pedro Sewer	60431 Software	No Program	1,100	-	850	1,183	1,082	7
3316 Don Pedro Sewer	60601 Labor Compensation Expense	No Program	50,000	-	46,388	14,792	30,624	43,0
3316 Don Pedro Sewer	**E60000 Operating Expenses**	**No Program**	**140,765**	**-**	**139,956**	**92,746**	**136,175**	**137,4**
3316 Don Pedro Sewer	80111 Transfer Out - General	No Program	11,705	-	12,220	0	14,000	15,0
3316 Don Pedro Sewer	80211 Departmental Overhead Transfer	No Program	-	-	13,839	9,264	10,035	5,3
3316 Don Pedro Sewer	80231 General Insurance	No Program	290	-	254	192	276	3
3316 Don Pedro Sewer	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**11,995**	**-**	**26,313**	**9,456**	**24,311**	**20,6**
3316 Don Pedro Sewer	91001 Reserve Designation	No Program	29,589	-	-	-	-	
3316 Don Pedro Sewer	**E90000 Appropriations for Reserves and Contingencies Expenses**	**No Program**	**29,589**	**-**	**-**	**-**	**-**	
3316 Don Pedro Sewer	**Expenses Total Expense**	**No Program**	**182,349**	**-**	**166,269**	**102,202**	**160,486**	**158,0**
3316 Don Pedro Sewer	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**14,278**	**7,258**	**11,9**
3320 Mariposa Pines	41104 Timber Tax	No Program	16	-	5	9	30	
3320 Mariposa Pines	41111 Current Secured	No Program	33,000	-	31,000	22,706	35,440	33,9
3320 Mariposa Pines	41112 Current Unsecured	No Program	2,300	-	2,000	2,354	2,415	2,4
3320 Mariposa Pines	41113 Delinquent Secured	No Program	600	-	800	597	624	1,1
3320 Mariposa Pines	41114 Delinquent Unsecured	No Program	44	-	40	44	58	
3320 Mariposa Pines	41115 Supplemental	No Program	500	-	350	506	667	1,7
3320 Mariposa Pines	**R41000 Tax Revenues**	**No Program**	**36,460**	**-**	**34,195**	**26,216**	**39,234**	**39,5**
3320 Mariposa Pines	44201 Interest From Investments	No Program	100	-	1,950	1,252	2,643	2,7
3320 Mariposa Pines	**R44000 Interest Revenues**	**No Program**	**100**	**-**	**1,950**	**1,252**	**2,643**	**2,7**
3320 Mariposa Pines	45213 Property Tax Relief Disaster - State	No Program	-	-	-	0	296	
3320 Mariposa Pines	45216 Homeowners' Exemption - State	No Program	400	-	-	206	424	4
3320 Mariposa Pines	**R45000 State Revenues**	**No Program**	**400**	**-**	**-**	**206**	**720**	**4**
3320 Mariposa Pines	46073 PILT Payment In-Lieu of Taxes - Federal	No Program	-	-	-	0	2	

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3320 Mariposa Pines	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**-**	**0**	**2**	
3320 Mariposa Pines	47113 Residential Sewer Fees	No Program	13,000	-	13,000	9,682	13,415	11,1
3320 Mariposa Pines	47117 Water and Sewer Standby Fees	No Program	-	-	150	0	120	
3320 Mariposa Pines	**R47000 Fees For Service Revenues**	**No Program**	**13,000**	**-**	**13,150**	**9,682**	**13,535**	**11,2**
3320 Mariposa Pines	48189 Miscellaneous Revenue Account	No Program	-	-	-	247	0	
3320 Mariposa Pines	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**247**	**0**	
3320 Mariposa Pines	49101 Transfer In - General	No Program	-	-	-	0	0	22,8
3320 Mariposa Pines	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**-**	**0**	**0**	**22,8**
3320 Mariposa Pines	**49999 Beginning Fund Balance**	**No Program**	**120,273**	**-**	**126,576**	**-**	**-**	
3320 Mariposa Pines	**Revenues Total Revenue**	**No Program**	**170,233**	**-**	**175,871**	**37,603**	**56,134**	**76,9**
3320 Mariposa Pines	60111 Training and Seminars	No Program	-	-	150	-	-	
3320 Mariposa Pines	60131 Maintenance - Equipment	No Program	8,000	-	8,752	10,628	2,184	8,1
3320 Mariposa Pines	60181 Medical and Laboratory Expenses	No Program	5,000	-	5,000	2,965	6,192	4,6
3320 Mariposa Pines	60201 Miscellaneous Expense	No Program	-	-	120,842	-	-	
3320 Mariposa Pines	60213 Office Supplies	No Program	300	-	300	126	355	2
3320 Mariposa Pines	60301 General Professional Services	No Program	3,112	-	8,000	160	18,620	4
3320 Mariposa Pines	60351 Fees and Permits	No Program	3,500	-	3,100	3,340	3,104	2,7
3320 Mariposa Pines	60371 Bank Fees	No Program	-	-	30	-	-	
3320 Mariposa Pines	60411 Telephone and Internet	No Program	700	-	700	525	685	6
3320 Mariposa Pines	60414 Electricity	No Program	7,000	-	8,000	4,205	6,536	5,7
3320 Mariposa Pines	60431 Software	No Program	300	-	300	169	68	1
3320 Mariposa Pines	60601 Labor Compensation Expense	No Program	14,183	-	13,112	15,703	29,643	35,6
3320 Mariposa Pines	**E60000 Operating Expenses**	**No Program**	**42,095**	**-**	**168,286**	**37,821**	**67,387**	**58,4**
3320 Mariposa Pines	80111 Transfer Out - General	No Program	6,968	-	-	0	1,800	22,8
3320 Mariposa Pines	80211 Departmental Overhead Transfer	No Program	-	-	7,470	4,984	6,516	6,3
3320 Mariposa Pines	80231 General Insurance	No Program	137	-	115	87	136	1
3320 Mariposa Pines	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**7,105**	**-**	**7,585**	**5,071**	**8,452**	**29,3**
3320 Mariposa Pines	91001 Reserve Designation	No Program	121,033	-	-	-	-	
3320 Mariposa Pines	**E90000 Appropriations for Reserves and Contingencies Expenses**	**No Program**	**121,033**	**-**	**-**	**-**	**-**	
3320 Mariposa Pines	**Expenses Total Expense**	**No Program**	**170,233**	**-**	**175,871**	**42,892**	**75,839**	**87,7**
3320 Mariposa Pines	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**5,289**	**19,705**	**10,8**
3322 Yosemite West Maintenance District	41104 Timber Tax	No Program	60	-	20	57	204	2
3322 Yosemite West Maintenance District	41111 Current Secured	No Program	215,000	-	190,000	147,487	237,558	214,4
3322 Yosemite West Maintenance District	41112 Current Unsecured	No Program	16,000	-	16,000	15,357	16,278	15,7
3322 Yosemite West Maintenance District	41113 Delinquent Secured	No Program	5,000	-	5,000	3,894	4,202	7,3
3322 Yosemite West Maintenance District	41114 Delinquent Unsecured	No Program	300	-	300	288	393	5
3322 Yosemite West Maintenance District	41115 Supplemental	No Program	3,000	-	2,000	3,301	4,498	11,3
3322 Yosemite West Maintenance District	**R41000 Tax Revenues**	**No Program**	**239,360**	**-**	**213,320**	**170,384**	**263,133**	**249,7**
3322 Yosemite West Maintenance District	44201 Interest From Investments	No Program	5,000	-	9,000	4,939	9,353	5,2
3322 Yosemite West Maintenance District	**R44000 Interest Revenues**	**No Program**	**5,000**	**-**	**9,000**	**4,939**	**9,353**	**5,2**
3322 Yosemite West Maintenance District	45213 Property Tax Relief Disaster - State	No Program	-	-	-	0	1,833	

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3322 Yosemite West Maintenance District	45216 Homeowners' Exemption - State	No Program	2,000	-	1,500	1,346	2,855	2,8
3322 Yosemite West Maintenance District	**R45000 State Revenues**	**No Program**	**2,000**	**-**	**1,500**	**1,346**	**4,688**	**2,8**
3322 Yosemite West Maintenance District	46073 PILT Payment In-Lieu of Taxes - Federal	No Program	-	-	-	0	14	
3322 Yosemite West Maintenance District	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**-**	**0**	**14**	
3322 Yosemite West Maintenance District	47111 Water Residential Utility Fees	No Program	125,000	-	260,000	(41,308)	264,181	179,9
3322 Yosemite West Maintenance District	47113 Residential Sewer Fees	No Program	75,000	-	293,000	(147,740)	323,941	146,0
3322 Yosemite West Maintenance District	47115 Road Maintenance Fees	No Program	30,000	-	30,000	20,114	43,528	28,4
3322 Yosemite West Maintenance District	47116 Delinquent Residential Water, Sewer and Road Fees	No Program	1,400	-	-	-	-	
3322 Yosemite West Maintenance District	47117 Water and Sewer Standby Fees	No Program	0	-	8,600	0	5,941	6,8
3322 Yosemite West Maintenance District	47118 Delinquent Water, Sewer and Road Standby Fees	No Program	1,800	-	1,000	1,280	2,158	1,4
3322 Yosemite West Maintenance District	**R47000 Fees For Service Revenues**	**No Program**	**233,200**	**-**	**592,600**	**(167,654)**	**639,749**	**362,7**
3322 Yosemite West Maintenance District	48189 Miscellaneous Revenue Account	No Program	-	-	-	12,231	15,663	5,7
3322 Yosemite West Maintenance District	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**12,231**	**15,663**	**5,7**
3322 Yosemite West Maintenance District	49201 Reserve Utilization	RMA Road Maintenance Program	138,509	-	-	-	-	
3322 Yosemite West Maintenance District	**R49000 Transfer In Revenues**	**RMA Road Maintenance Program**	**138,509**	**-**	**-**	**-**	**-**	
3322 Yosemite West Maintenance District	**49999 Beginning Fund Balance**	**No Program**	**304,474**	**-**	**700,101**	**-**	**-**	
3322 Yosemite West Maintenance District	**Revenues Total Revenue**	**RMA Road Maintenance Program**	**138,509**	**-**	**-**	**-**	**-**	
3322 Yosemite West Maintenance District	**Revenues Total Revenue**	**No Program**	**784,034**	**-**	**1,516,521**	**21,246**	**932,600**	**626,2**
3322 Yosemite West Maintenance District	60102 Food	SEW Sewer Program	50	-	350	0	96	
3322 Yosemite West Maintenance District	60103 Safety Equipment	WAT Water Program	500	-	6,681	-	-	
3322 Yosemite West Maintenance District	60103 Safety Equipment	SEW Sewer Program	500	-	5,353	-	-	
3322 Yosemite West Maintenance District	60111 Training and Seminars	WAT Water Program	1,200	-	3,000	610	1,484	
3322 Yosemite West Maintenance District	60111 Training and Seminars	SEW Sewer Program	1,200	-	3,250	0	1,325	1,3
3322 Yosemite West Maintenance District	60123 Mileage	SEW Sewer Program	-	-	-	0	0	2
3322 Yosemite West Maintenance District	60131 Maintenance - Equipment	WAT Water Program	65,000	-	63,950	38,695	34,451	20,3
3322 Yosemite West Maintenance District	60131 Maintenance - Equipment	SEW Sewer Program	30,000	-	60,119	10,870	20,298	22,9
3322 Yosemite West Maintenance District	60131 Maintenance - Equipment	RMA Road Maintenance Program	30,000	-	26,000	6,050	24,412	12,0
3322 Yosemite West Maintenance District	60132 Maintenance - Buildings and Improvements	RMA Road Maintenance Program	500	-	400	447	111	
3322 Yosemite West Maintenance District	60155 Small Tools	WAT Water Program	500	-	6,500	-	-	
3322 Yosemite West Maintenance District	60155 Small Tools	SEW Sewer Program	100	-	5,500	0	79	
3322 Yosemite West Maintenance District	60181 Medical and Laboratory Expenses	WAT Water Program	15,000	-	14,000	10,360	15,761	12,1
3322 Yosemite West Maintenance District	60181 Medical and Laboratory Expenses	SEW Sewer Program	2,500	-	7,000	1,512	2,787	4,0
3322 Yosemite West Maintenance District	60201 Miscellaneous Expense	RMA Road Maintenance Program	51,500	-	-	248	0	
3322 Yosemite West Maintenance District	60201 Miscellaneous Expense	No Program	-	-	123,182	53,000	0	
3322 Yosemite West Maintenance District	60213 Office Supplies	WAT Water Program	800	-	800	561	451	6
3322 Yosemite West Maintenance District	60213 Office Supplies	SEW Sewer Program	600	-	700	294	555	7
3322 Yosemite West Maintenance District	60213 Office Supplies	RMA Road Maintenance Program	600	-	644	427	404	6
3322 Yosemite West Maintenance District	60301 General Professional Services	WAT Water Program	30,000	-	70,000	29,151	19,402	36,9

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			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
3322 Yosemite West Maintenance District	60301 General Professional Services	SEW Sewer Program	20,000	-	97,169	12,043	17,261	17,4
3322 Yosemite West Maintenance District	60301 General Professional Services	RMA Road Maintenance Program	20,665	-	20,000	18,493	37,262	10,8
3322 Yosemite West Maintenance District	60311 Transportation Services	RMA Road Maintenance Program	15,000	-	25,000	13,211	16,989	20,8
3322 Yosemite West Maintenance District	60351 Fees and Permits	WAT Water Program	1,800	-	1,800	1,162	1,285	1,3
3322 Yosemite West Maintenance District	60351 Fees and Permits	SEW Sewer Program	25,000	-	23,000	23,724	21,949	18,9
3322 Yosemite West Maintenance District	60351 Fees and Permits	RMA Road Maintenance Program	250	-	-	-	-	
3322 Yosemite West Maintenance District	60371 Bank Fees	WAT Water Program	-	-	30	-	-	
3322 Yosemite West Maintenance District	60371 Bank Fees	RMA Road Maintenance Program	-	-	40	0	0	
3322 Yosemite West Maintenance District	60381 Publications and Legal Notices	WAT Water Program	-	-	-	6	0	
3322 Yosemite West Maintenance District	60391 Rents and Leases - Equipment	WAT Water Program	1,000	-	30,000	233	0	
3322 Yosemite West Maintenance District	60391 Rents and Leases - Equipment	SEW Sewer Program	800	-	5,000	233	0	
3322 Yosemite West Maintenance District	60391 Rents and Leases - Equipment	RMA Road Maintenance Program	400	-	400	233	0	
3322 Yosemite West Maintenance District	60411 Telephone and Internet	WAT Water Program	300	-	294	160	240	2
3322 Yosemite West Maintenance District	60411 Telephone and Internet	SEW Sewer Program	400	-	500	160	240	2
3322 Yosemite West Maintenance District	60414 Electricity	WAT Water Program	75,000	-	75,000	43,533	63,502	63,9
3322 Yosemite West Maintenance District	60414 Electricity	SEW Sewer Program	35,000	-	45,000	20,394	34,868	30,5
3322 Yosemite West Maintenance District	60421 Equipment	WAT Water Program	5,000	-	9,000	0	0	2,1
3322 Yosemite West Maintenance District	60421 Equipment	SEW Sewer Program	26,300	-	9,500	0	0	6
3322 Yosemite West Maintenance District	60431 Software	WAT Water Program	1,000	-	1,000	600	338	3
3322 Yosemite West Maintenance District	60431 Software	SEW Sewer Program	400	-	1,200	439	338	3
3322 Yosemite West Maintenance District	60431 Software	RMA Road Maintenance Program	360	-	360	439	338	3
3322 Yosemite West Maintenance District	60441 Fuel	RMA Road Maintenance Program	4,000	-	5,000	3,503	1,242	5,0
3322 Yosemite West Maintenance District	60601 Labor Compensation Expense	WAT Water Program	100,000	-	115,000	53,353	110,207	75,5
3322 Yosemite West Maintenance District	60601 Labor Compensation Expense	SEW Sewer Program	42,000	-	115,000	65,478	80,405	113,5
3322 Yosemite West Maintenance District	60601 Labor Compensation Expense	RMA Road Maintenance Program	20,000	-	42,000	0	0	3,2
3322 Yosemite West Maintenance District	**E60000 Operating Expenses**	**WAT Water Program**	**297,100**	**-**	**397,055**	**178,424**	**247,121**	**213,7**
3322 Yosemite West Maintenance District	**E60000 Operating Expenses**	**SEW Sewer Program**	**184,850**	**-**	**378,641**	**135,147**	**180,201**	**211,0**
3322 Yosemite West Maintenance District	**E60000 Operating Expenses**	**RMA Road Maintenance Program**	**143,275**	**-**	**119,844**	**43,051**	**80,758**	**53,1**
3322 Yosemite West Maintenance District	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**123,182**	**53,000**	**0**	
3322 Yosemite West Maintenance District	70211 General Equipment	WAT Water Program	-	-	13,000	-	-	
3322 Yosemite West Maintenance District	**E70000 Fixed Asset Expenses**	**WAT Water Program**	**-**	**-**	**13,000**	**-**	**-**	
3322 Yosemite West Maintenance District	80111 Transfer Out - General	WAT Water Program	-	-	-	0	0	14,6
3322 Yosemite West Maintenance District	80111 Transfer Out - General	SEW Sewer Program	-	-	-	0	7,500	11,3
3322 Yosemite West Maintenance District	80211 Departmental Overhead Transfer	WAT Water Program	12,617	-	5,081	3,384	4,224	5,3
3322 Yosemite West Maintenance District	80211 Departmental Overhead Transfer	SEW Sewer Program	12,617	-	5,081	3,384	4,224	6,3
3322 Yosemite West Maintenance District	80211 Departmental Overhead Transfer	RMA Road Maintenance Program	12,617	-	5,081	3,384	4,224	6,3
3322 Yosemite West Maintenance District	80231 General Insurance	WAT Water Program	456	-	390	294	336	312

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			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
3322 Yosemite West Maintenance District	80231 General Insurance	SEW Sewer Program	348	-	387	291	328	4
3322 Yosemite West Maintenance District	80231 General Insurance	RMA Road Maintenance Program	154	-	106	81	152	1
3322 Yosemite West Maintenance District	**E80000 Transfers and Appropriations for Contingencies Expenses**	**WAT Water Program**	**13,073**	**-**	**5,471**	**3,678**	**4,560**	**20,3**
3322 Yosemite West Maintenance District	**E80000 Transfers and Appropriations for Contingencies Expenses**	**SEW Sewer Program**	**12,965**	**-**	**5,468**	**3,675**	**12,052**	**18,1**
3322 Yosemite West Maintenance District	**E80000 Transfers and Appropriations for Contingencies Expenses**	**RMA Road Maintenance Program**	**12,771**	**-**	**5,187**	**3,465**	**4,376**	**6,4**
3322 Yosemite West Maintenance District	91001 Reserve Designation	WAT Water Program	120,000	-	-	-	-	
3322 Yosemite West Maintenance District	91001 Reserve Designation	RMA Road Maintenance Program	138,509	-	-	-	-	
3322 Yosemite West Maintenance District	92001 Contingency Designation	WAT Water Program	-	-	234,337	-	-	
3322 Yosemite West Maintenance District	92001 Contingency Designation	SEW Sewer Program	-	-	234,336	-	-	
3322 Yosemite West Maintenance District	**E90000 Appropriations for Reserves and Contingencies Expenses**	**WAT Water Program**	**120,000**	**-**	**234,337**	**-**	**-**	
3322 Yosemite West Maintenance District	**E90000 Appropriations for Reserves and Contingencies Expenses**	**SEW Sewer Program**	**-**	**-**	**234,336**	**-**	**-**	
3322 Yosemite West Maintenance District	**E90000 Appropriations for Reserves and Contingencies Expenses**	**RMA Road Maintenance Program**	**138,509**	**-**	**-**	**-**	**-**	
3322 Yosemite West Maintenance District	**Expenses Total Expense**	**WAT Water Program**	**430,173**	**-**	**649,863**	**182,102**	**251,681**	**234,1**
3322 Yosemite West Maintenance District	**Expenses Total Expense**	**SEW Sewer Program**	**197,815**	**-**	**618,445**	**138,822**	**192,253**	**229,2**
3322 Yosemite West Maintenance District	**Expenses Total Expense**	**RMA Road Maintenance Program**	**294,555**	**-**	**125,031**	**46,516**	**85,134**	**59,6**
3322 Yosemite West Maintenance District	**Expenses Total Expense**	**No Program**	**-**	**-**	**123,182**	**53,000**	**0**	
3322 Yosemite West Maintenance District	**MPC_Budget Net Balance**	**WAT Water Program**	**430,173**	**-**	**649,863**	**182,102**	**251,681**	**234,1**
3322 Yosemite West Maintenance District	**MPC_Budget Net Balance**	**SEW Sewer Program**	**197,815**	**-**	**618,445**	**138,822**	**192,253**	**229,2**
3322 Yosemite West Maintenance District	**MPC_Budget Net Balance**	**RMA Road Maintenance Program**	**156,046**	**-**	**125,031**	**46,516**	**85,134**	**59,6**
3322 Yosemite West Maintenance District	**MPC_Budget Net Balance**	**No Program**	**784,034**	**-**	**1,393,339**	**31,754**	**932,600**	**626,2**
6616 Plant Operations	48189 Miscellaneous Revenue Account	No Program	10,000	-	20,000	7,330	13,050	14,3
6616 Plant Operations	**R48000 Miscellaneous Revenues**	**No Program**	**10,000**	**-**	**20,000**	**7,330**	**13,050**	**14,3**
6616 Plant Operations	49101 Transfer In - General	No Program	-	-	-	0	93,294	
6616 Plant Operations	49162 Interdepartmental Services Revenue	No Program	289,181	-	461,088	187,871	346,249	335,2
6616 Plant Operations	**R49000 Transfer In Revenues**	**No Program**	**289,181**	**-**	**461,088**	**187,871**	**439,543**	**335,2**
6616 Plant Operations	**49999 Beginning Fund Balance**	**No Program**	**(151,746)**	**-**	**(41,270)**	**-**	**-**	
6616 Plant Operations	**Revenues Total Revenue**	**No Program**	**147,435**	**-**	**439,818**	**195,201**	**452,593**	**349,6**
6616 Plant Operations	51111 Regular salaries and wages	No Program	209,592	-	200,076	149,113	190,745	182,3
6616 Plant Operations	51115 Overtime	No Program	6,500	-	8,500	2,616	5,701	5,7
6616 Plant Operations	51116 Extra Straight Time Hours	No Program	350	-	-	232	126	
6616 Plant Operations	51201 FLSA Adjustment	No Program	-	-	-	102	20	
6616 Plant Operations	51202 Longevity Pay	No Program	1,929	-	1,700	1,228	1,052	1,5
6616 Plant Operations	51207 Standby Call Back Pay	No Program	22,000	-	20,313	17,994	20,069	16,1
6616 Plant Operations	52101 Retirement - Employer	No Program	22,421	-	22,433	16,716	21,513	20,4
6616 Plant Operations	52102 Unfunded Liability Payment Total	No Program	32,086	-	24,012	24,372	22,685	24,4
6616 Plant Operations	52104 GASB 68 Net Pension Liability Expense	No Program	0	-	-	0	40,271	72,4
6616 Plant Operations	52201 Medical - Active Employees	No Program	39,017	-	41,044	31,124	40,847	42,6
6616 Plant Operations	52202 Dental - Active Employees	No Program	2,548	-	-	-	-	

Mariposa County

Lineitem Worksheet - 408 - Plant Operations

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
6616 Plant Operations	52203 Vision - Active Employees	No Program	418	-	-	-	-	
6616 Plant Operations	52205 Life Insurance	No Program	92	-	92	72	93	
6616 Plant Operations	52206 Cash Cafeteria Plan	No Program	0	-	-	-	-	
6616 Plant Operations	52207 GASB 75 Net OPEB Liability	No Program	0	-	-	0	61,817	(305,6
6616 Plant Operations	52208 Medical Insurance Administrative Fee	No Program	92	-	-	-	-	
6616 Plant Operations	52301 Social Security Total	No Program	14,053	-	13,390	9,962	12,576	11,4
6616 Plant Operations	52302 Medicare Total	No Program	3,286	-	3,132	2,329	2,941	2,6
6616 Plant Operations	52303 SDI Total	No Program	2,569	-	2,306	1,826	2,177	2,0
6616 Plant Operations	52401 Accrued Benefits	No Program	-	-	-	0	3,450	1,4
6616 Plant Operations	52503 Unemployment	No Program	-	-	3,597	3,140	0	
6616 Plant Operations	**E50000 Salary and Benefit Expenses**	**No Program**	**356,953**	**-**	**340,595**	**260,826**	**426,083**	**77,8**
6616 Plant Operations	60101 Uniforms / Clothing	No Program	1,850	-	2,150	646	1,467	1,2
6616 Plant Operations	60111 Training and Seminars	No Program	-	-	-	0	0	(
6616 Plant Operations	60132 Maintenance - Buildings and Improvements	No Program	-	-	-	0	0	3
6616 Plant Operations	60191 Memberships	No Program	-	-	-	0	0	
6616 Plant Operations	60213 Office Supplies	No Program	-	-	-	50	51	
6616 Plant Operations	60301 General Professional Services	No Program	-	-	17,144	9,779	15,350	16,5
6616 Plant Operations	60392 Rents and Leases - Buildings	No Program	3,046	-	2,918	0	1,816	6,6
6616 Plant Operations	60411 Telephone and Internet	No Program	650	-	700	461	676	6
6616 Plant Operations	60441 Fuel	No Program	12,500	-	13,000	8,256	10,659	10,7
6616 Plant Operations	60621 County Vehicle Expense	No Program	26,620	-	37,000	29,584	37,394	23,5
6616 Plant Operations	**E60000 Operating Expenses**	**No Program**	**44,666**	**-**	**72,912**	**48,776**	**67,413**	**59,8**
6616 Plant Operations	70211 General Equipment	No Program	8,000	-	-	-	-	
6616 Plant Operations	70701 Depreciation	No Program	-	-	-	0	714	7
6616 Plant Operations	**E70000 Fixed Asset Expenses**	**No Program**	**8,000**	**-**	**-**	**0**	**714**	**7**
6616 Plant Operations	80111 Transfer Out - General	No Program	-	-	4,637	-	-	
6616 Plant Operations	80211 Departmental Overhead Transfer	No Program	13,425	-	-	-	-	
6616 Plant Operations	80221 Cost Allocation Overhead Transfer	No Program	21,135	-	16,980	12,735	30,740	31,5
6616 Plant Operations	80231 General Insurance	No Program	4,688	-	4,694	3,522	6,804	5,6
6616 Plant Operations	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**39,248**	**-**	**26,311**	**16,257**	**37,544**	**37,1**
6616 Plant Operations	**Expenses Total Expense**	**No Program**	**448,867**	**-**	**439,818**	**325,859**	**531,754**	**175,5**
6616 Plant Operations	**MPC_Budget Net Balance**	**No Program**	**301,432**	**-**	**0**	**130,658**	**79,161**	**174,0**
Total Funds	**MPC_Net Balance**	**Total Program**	**(301,432)**	**-**	**0**	**(548,681)**	**300,263**	**250,0**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Environmental Health / Health and Human Services **Budget Unit #: 1001-457**

Program Description:

The Environmental Health unit within the Public Health Division of the Health and Human Services Agency is responsible for providing core public health services required to reduce the burden of disease on individuals and the community whether due to infections, environmental toxins or pollutants. Several of these programs are mandated by current state law and regulations and may be partially supported by federal or state grants; several others reflect implementation of County ordinances.

The programs conducted by the Environmental Health unit are classified as follows:

- Groundwater protection through the on-site sewage disposal,
- Water well and Underground Storage Tank programs.
- First Responder Safety and Hazardous Materials Management through the business plan and hazardous waste program.
- Safe and sanitary handling of solid waste through the Solid Waste permitting and inspection program.
- Consumer protection through the food safety and restaurant/market inspection program.
- Reduction of air pollution through the Air Pollution permitting program.
- Air quality monitoring and coordination of health advisories with other agencies in regard to air quality.
- Recreational Health through the pool and spa inspection and permitting program.
- Vector control by distributing mosquito fish annually.
- Investigation of public health related complaints in the above program areas.

Accomplishments:

- Accreditation process continues in parallel with the consolidation. The Environmental Health Unit continues to develop policies and procedures in support of accreditation.
- Continued to provide consumer protection by inspecting and permitting restaurants and markets in accordance with COVID-19 restrictions.
- Supported response and recovery operations during the Creek Fire. The Air Pollution Control District worked closely with resource managers to message impacts to air quality and made recommendations on closures and activities.
- Continued to protect ground water resources from contamination through water, septic system and underground storage tank permitting and inspection activities.
- The Air Pollution Control District provided air quality monitoring and provided advisories as needed to protect those with respiratory conditions.
- Helped to ensure the safe and sanitary handling of solid waste by inspecting the county landfill and transfer stations according to State mandates.
- Collaborated with Agency and community partners through the homeless task force to stand up a homeless shelter and develop protocols to ensure the safety and health of this population.
- Distributed mosquito fish at the annual master gardener's plant sale and for the week following that event at the Government Center to help reduce the transmission of mosquito borne diseases like West-Nile virus.
- Responded to several Requests for Investigation regarding public health nuisances.
- Continued to provide for First Responder Safety and Hazardous Materials Management by conducting inspections and issuing permits through the business plan and hazardous waste program at local businesses that handle and/or store hazardous materials.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Environmental Health / Health and Human Services **Budget Unit #: 1001-457**

Goals and Objectives for Fiscal Year:

- Continue the consolidation activities.
- Continue the accreditation process by completing necessary activities in domains 2 and 6 of the PHAB Standards and measures.
- Participate in the development of an Adult and Children's System of Care throughout the Agency and community.
- Work with the Health and Wellness Coalition to identify means to reduce the burden of disease and address the interaction of environmental health issues as they relate to the social determinants of health within the community.
- Exercise and revise, in conjunction with the County Office of Emergency Services and other partners, the County and Departmental Emergency Operations Plans.
- Continue to protect ground water resources from contamination through water, septic system and underground storage tank permitting and inspection activities.
- Continue to provide air quality monitoring and provided advisories as needed to protect those with respiratory conditions.
- Continue to provide consumer protection by inspecting and permitting restaurants and markets.
- Continue to Collaborate with Agency and community partners through the homeless task force to address homelessness and develop protocols to ensure the safety and health of this population
- Continue to distribute mosquito fish at the Government Center to help reduce the transmission of mosquito borne diseases like West-Nile virus.
- Continue to respond to Requests for Investigation regarding public health nuisances.

Requested Changes:

Revenue decreased significantly because of an anticipated elimination of the COVID-19 grant funding received in FY21 to support Environmental Health functions.

For fiscal year 2021-22 the salaries and benefit costs have increased due to raises, staff additions, and increased salary and benefits costs. Adjustments in FTE allocations have been adjusted appropriately.

Recommended Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 457 - Environmental Health

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
1001 General Fund	47207 Food Facility Inspection/Permit	No Program	48,495	-	48,495	50,943	0	
1001 General Fund	47215 Septic System Permit/Fees	No Program	35,501	-	70,112	125	0	
1001 General Fund	47218 Well Inspection/Permit	No Program	12,106	-	12,106	11,427	0	
1001 General Fund	47272 Miscellaneous Health Fees	No Program	-	-	-	221	0	
1001 General Fund	47273 Recreation Fees - Health	No Program	11,410	-	11,410	8,999	0	
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**107,512**	**-**	**142,123**	**71,715**	**0**	
1001 General Fund	49101 Transfer In - General	No Program	-	-	251,384	251,384	0	
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**251,384**	**251,384**	**0**	
1001 General Fund	**Revenues Total Revenue**	**No Program**	**107,512**	**-**	**393,507**	**323,099**	**0**	
1001 General Fund	51111 Regular salaries and wages	No Program	441,179	-	364,046	184,650	0	
1001 General Fund	51115 Overtime	No Program	-	-	-	321	0	
1001 General Fund	51116 Extra Straight Time Hours	No Program	-	-	-	221	0	
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	29	0	
1001 General Fund	51202 Longevity Pay	No Program	1,384	-	1,047	634	0	
1001 General Fund	51206 Acting Assignment Pay	No Program	-	-	-	65	0	
1001 General Fund	51215 Incentive Pay - PERS	No Program	8,755	-	9,059	4,904	0	
1001 General Fund	52101 Retirement - Employer	No Program	47,383	-	39,752	19,352	0	
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	83,741	-	64,534	51,463	0	
1001 General Fund	52201 Medical - Active Employees	No Program	70,171	-	60,920	35,282	0	
1001 General Fund	52202 Dental - Active Employees	No Program	4,607	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	748	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	220	-	179	105	0	
1001 General Fund	52206 Cash Cafeteria Plan	No Program	9,981	-	8,327	4,660	0	
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	177	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	28,491	-	24,296	12,817	0	
1001 General Fund	52302 Medicare Total	No Program	6,663	-	5,701	3,017	0	
1001 General Fund	52303 SDI Total	No Program	5,474	-	3,791	2,064	0	
1001 General Fund	52401 Accrued Benefits	No Program	-	-	13,047	14,633	0	
1001 General Fund	52502 Group Health for Retirees	No Program	31,780	-	12,655	9,205	0	
1001 General Fund	52503 Unemployment	No Program	-	-	-	1,446	0	
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**740,754**	**-**	**607,354**	**344,868**	**0**	
1001 General Fund	60111 Training and Seminars	No Program	3,500	-	3,500	138	0	
1001 General Fund	60123 Mileage	No Program	1,000	-	1,000	-	-	
1001 General Fund	60131 Maintenance - Equipment	No Program	1,500	-	1,500	-	-	
1001 General Fund	60181 Medical and Laboratory Expenses	No Program	3,000	-	3,000	-	-	
1001 General Fund	60201 Miscellaneous Expense	No Program	-	-	-	75	0	
1001 General Fund	60211 Copy Machine Expense	No Program	3,665	-	3,467	1,196	0	
1001 General Fund	60213 Office Supplies	No Program	7,501	-	7,532	2,995	0	
1001 General Fund	60301 General Professional Services	No Program	-	-	-	3,321	0	
1001 General Fund	60411 Telephone and Internet	No Program	3,100	-	3,092	1,075	0	
1001 General Fund	60421 Equipment	No Program	1,000	-	1,000	128	0	0

Mariposa County

Lineitem Worksheet - 457 - Environmental Health

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-201
Fund	**Account**	**Program**						
1001 General Fund	60431 Software	No Program	3,468	-	3,468	2,269	0	
1001 General Fund	60441 Fuel	No Program	2,791	-	2,791	1,844	0	
1001 General Fund	60621 County Vehicle Expense	No Program	13,250	-	13,246	4,174	0	
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**43,775**	**-**	**43,596**	**17,215**	**0**	
1001 General Fund	80221 Cost Allocation Overhead Transfer	No Program	552	-	-	-	-	
1001 General Fund	80231 General Insurance	No Program	32,526	-	43,063	32,298	0	
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**33,078**	**-**	**43,063**	**32,298**	**0**	
1001 General Fund	**Expenses Total Expense**	**No Program**	**817,607**	**-**	**694,013**	**394,381**	**0**	
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**710,095**	**-**	**300,506**	**71,282**	**0**	
3404 Local Enforcement Agency Fund	44201 Interest From Investments	No Program	-	-	-	22	16	
3404 Local Enforcement Agency Fund	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**22**	**16**	
3404 Local Enforcement Agency Fund	45123 LEA - Health - State	No Program	16,530	-	16,525	16,530	16,491	16,
3404 Local Enforcement Agency Fund	**R45000 State Revenues**	**No Program**	**16,530**	**-**	**16,525**	**16,530**	**16,491**	**16,**
3404 Local Enforcement Agency Fund	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**17**	**-**	**-**	
3404 Local Enforcement Agency Fund	**Revenues Total Revenue**	**No Program**	**16,530**	**-**	**16,542**	**16,552**	**16,507**	**16,**
3404 Local Enforcement Agency Fund	51111 Regular salaries and wages	No Program	10,606	-	10,572	2,256	0	
3404 Local Enforcement Agency Fund	51202 Longevity Pay	No Program	12	-	14	5	0	
3404 Local Enforcement Agency Fund	51215 Incentive Pay - PERS	No Program	749	-	-	-	-	
3404 Local Enforcement Agency Fund	52101 Retirement - Employer	No Program	1,205	-	278	99	0	
3404 Local Enforcement Agency Fund	52102 Unfunded Liability Payment Total	No Program	0	-	-	1,316	0	
3404 Local Enforcement Agency Fund	52201 Medical - Active Employees	No Program	1,467	-	453	274	0	
3404 Local Enforcement Agency Fund	52202 Dental - Active Employees	No Program	124	-	-	-	-	
3404 Local Enforcement Agency Fund	52203 Vision - Active Employees	No Program	19	-	-	-	-	
3404 Local Enforcement Agency Fund	52205 Life Insurance	No Program	5	-	2	0	0	
3404 Local Enforcement Agency Fund	52206 Cash Cafeteria Plan	No Program	69	-	72	18	0	
3404 Local Enforcement Agency Fund	52208 Medical Insurance Administrative Fee	No Program	4	-	-	-	-	
3404 Local Enforcement Agency Fund	52301 Social Security Total	No Program	673	-	324	220	0	
3404 Local Enforcement Agency Fund	52302 Medicare Total	No Program	157	-	75	54	0	
3404 Local Enforcement Agency Fund	52303 SDI Total	No Program	139	-	40	24	0	
3404 Local Enforcement Agency Fund	52401 Accrued Benefits	No Program	-	-	4,136	1,235	0	
3404 Local Enforcement Agency Fund	52503 Unemployment	No Program	-	-	-	72	0	
3404 Local Enforcement Agency Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**15,229**	**-**	**15,966**	**5,573**	**0**	
3404 Local Enforcement Agency Fund	60211 Copy Machine Expense	No Program	45	-	45	77	0	
3404 Local Enforcement Agency Fund	60213 Office Supplies	No Program	165	-	167	42	0	
3404 Local Enforcement Agency Fund	60411 Telephone and Internet	No Program	300	-	286	141	0	
3404 Local Enforcement Agency Fund	60431 Software	No Program	300	-	300	300	0	
3404 Local Enforcement Agency Fund	60441 Fuel	No Program	491	-	1,244	-	-	
3404 Local Enforcement Agency Fund	**E60000 Operating Expenses**	**No Program**	**1,301**	**-**	**2,042**	**560**	**0**	
3404 Local Enforcement Agency Fund	80111 Transfer Out - General	No Program	-	-	-	0	16,533	16,
3404 Local Enforcement Agency Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**-**	**0**	**16,533**	**16,**
3404 Local Enforcement Agency Fund	**Expenses Total Expense**	**No Program**	**16,530**	**-**	**18,008**	**6,133**	**16,533**	**16,**
3404 Local Enforcement Agency Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**1,466**	**10,419**	**26**	
3465 Air Pollution Subvention	44201 Interest From Investments	No Program	-	-	-	(10)	0	
3465 Air Pollution Subvention	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(10)**	**0**	
3465 Air Pollution Subvention	45118 Air Pollution - Health - State	No Program	34,400	-	34,400	34,400	0	0

Mariposa County

Lineitem Worksheet - 457 - Environmental Health

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
3465 Air Pollution Subvention	**R45000 State Revenues**	**No Program**	**34,400**	**-**	**34,400**	**34,400**	**0**	
3465 Air Pollution Subvention	47202 Authority To Construct	No Program	350	-	300	902	0	
3465 Air Pollution Subvention	47209 Nozzle Fees	No Program	3,414	-	988	3,414	0	
3465 Air Pollution Subvention	47226 Gasoline Dispensing	No Program	5,928	-	8,928	4,484	0	
3465 Air Pollution Subvention	47227 Emission Fees	No Program	825	-	770	825	0	
3465 Air Pollution Subvention	47228 Burn Permits	No Program	25,136	-	24,908	3,881	0	
3465 Air Pollution Subvention	47401 Miscellaneous Fees	No Program	5,526	-	-	6,376	0	
3465 Air Pollution Subvention	**R47000 Fees For Service Revenues**	**No Program**	**41,179**	**-**	**35,894**	**19,882**	**0**	
3465 Air Pollution Subvention	48189 Miscellaneous Revenue Account	No Program	-	-	-	945	0	
3465 Air Pollution Subvention	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**945**	**0**	
3465 Air Pollution Subvention	**Revenues Total Revenue**	**No Program**	**75,579**	**-**	**70,294**	**55,217**	**0**	
3465 Air Pollution Subvention	51111 Regular salaries and wages	No Program	35,566	-	32,176	16,073	0	
3465 Air Pollution Subvention	51116 Extra Straight Time Hours	No Program	-	-	-	13	0	
3465 Air Pollution Subvention	51201 FLSA Adjustment	No Program	-	-	-	2	0	
3465 Air Pollution Subvention	51202 Longevity Pay	No Program	133	-	128	71	0	
3465 Air Pollution Subvention	51206 Acting Assignment Pay	No Program	-	-	-	84	0	
3465 Air Pollution Subvention	51215 Incentive Pay - PERS	No Program	360	-	360	270	0	
3465 Air Pollution Subvention	52101 Retirement - Employer	No Program	3,619	-	3,046	1,625	0	
3465 Air Pollution Subvention	52102 Unfunded Liability Payment Total	No Program	0	-	-	3,328	0	
3465 Air Pollution Subvention	52201 Medical - Active Employees	No Program	3,603	-	3,380	2,026	0	
3465 Air Pollution Subvention	52202 Dental - Active Employees	No Program	388	-	-	-	-	
3465 Air Pollution Subvention	52203 Vision - Active Employees	No Program	57	-	-	-	-	
3465 Air Pollution Subvention	52205 Life Insurance	No Program	24	-	20	14	0	
3465 Air Pollution Subvention	52206 Cash Cafeteria Plan	No Program	1,165	-	790	414	0	
3465 Air Pollution Subvention	52208 Medical Insurance Administrative Fee	No Program	9	-	-	-	-	
3465 Air Pollution Subvention	52301 Social Security Total	No Program	2,297	-	1,752	933	0	
3465 Air Pollution Subvention	52302 Medicare Total	No Program	537	-	435	244	0	
3465 Air Pollution Subvention	52303 SDI Total	No Program	396	-	256	146	0	
3465 Air Pollution Subvention	52401 Accrued Benefits	No Program	-	-	15,035	-	-	
3465 Air Pollution Subvention	52503 Unemployment	No Program	-	-	-	699	0	
3465 Air Pollution Subvention	**E50000 Salary and Benefit Expenses**	**No Program**	**48,154**	**-**	**57,378**	**25,942**	**0**	
3465 Air Pollution Subvention	60111 Training and Seminars	No Program	1,500	-	1,500	-	-	
3465 Air Pollution Subvention	60131 Maintenance - Equipment	No Program	1,336	-	1,336	797	0	
3465 Air Pollution Subvention	60191 Memberships	No Program	850	-	850	850	0	
3465 Air Pollution Subvention	60211 Copy Machine Expense	No Program	100	-	100	81	0	
3465 Air Pollution Subvention	60213 Office Supplies	No Program	-	-	631	206	0	
3465 Air Pollution Subvention	60301 General Professional Services	No Program	10,000	-	10,000	788	0	
3465 Air Pollution Subvention	60411 Telephone and Internet	No Program	1,418	-	1,418	795	0	
3465 Air Pollution Subvention	60431 Software	No Program	382	-	382	382	0	
3465 Air Pollution Subvention	**E60000 Operating Expenses**	**No Program**	**15,586**	**-**	**16,217**	**3,899**	**0**	
3465 Air Pollution Subvention	80111 Transfer Out - General	No Program	11,839	-	9,800	-	-	
3465 Air Pollution Subvention	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**11,839**	**-**	**9,800**	**-**	**-**	
3465 Air Pollution Subvention	**Expenses Total Expense**	**No Program**	**75,579**	**-**	**83,395**	**29,841**	**0**	
3465 Air Pollution Subvention	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**13,101**	**25,376**	**0**	
3469 CUPA Certified Unified Program Agency	44201 Interest From Investments	No Program	-	-	-	29	0	0

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 457 - Environmental Health

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
3469 CUPA Certified Unified Program Agency	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**29**	**0**	
3469 CUPA Certified Unified Program Agency	45119 CUPA (UST) - State	No Program	60,000	-	60,000	60,000	0	
3469 CUPA Certified Unified Program Agency	**R45000 State Revenues**	**No Program**	**60,000**	**-**	**60,000**	**60,000**	**0**	
3469 CUPA Certified Unified Program Agency	47204 CUPA Fees	No Program	50,000	-	50,000	50,677	0	
3469 CUPA Certified Unified Program Agency	**R47000 Fees For Service Revenues**	**No Program**	**50,000**	**-**	**50,000**	**50,677**	**0**	
3469 CUPA Certified Unified Program Agency	**Revenues Total Revenue**	**No Program**	**110,000**	**-**	**110,000**	**110,706**	**0**	
3469 CUPA Certified Unified Program Agency	51111 Regular salaries and wages	No Program	55,634	-	55,321	41,183	0	
3469 CUPA Certified Unified Program Agency	51115 Overtime	No Program	-	-	-	219	0	
3469 CUPA Certified Unified Program Agency	51201 FLSA Adjustment	No Program	-	-	-	11	0	
3469 CUPA Certified Unified Program Agency	51202 Longevity Pay	No Program	390	-	402	304	0	
3469 CUPA Certified Unified Program Agency	51206 Acting Assignment Pay	No Program	-	-	-	43	0	
3469 CUPA Certified Unified Program Agency	51215 Incentive Pay - PERS	No Program	4,464	-	4,608	3,456	0	
3469 CUPA Certified Unified Program Agency	52101 Retirement - Employer	No Program	6,310	-	6,592	4,886	0	
3469 CUPA Certified Unified Program Agency	52102 Unfunded Liability Payment Total	No Program	0	-	-	7,285	0	
3469 CUPA Certified Unified Program Agency	52201 Medical - Active Employees	No Program	3,892	-	4,325	3,294	0	
3469 CUPA Certified Unified Program Agency	52202 Dental - Active Employees	No Program	388	-	-	-	-	
3469 CUPA Certified Unified Program Agency	52203 Vision - Active Employees	No Program	105	-	-	-	-	
3469 CUPA Certified Unified Program Agency	52205 Life Insurance	No Program	23	-	23	18	0	
3469 CUPA Certified Unified Program Agency	52206 Cash Cafeteria Plan	No Program	2,603	-	2,769	2,043	0	
3469 CUPA Certified Unified Program Agency	52208 Medical Insurance Administrative Fee	No Program	20	-	-	-	-	
3469 CUPA Certified Unified Program Agency	52301 Social Security Total	No Program	3,909	-	3,896	2,894	0	
3469 CUPA Certified Unified Program Agency	52302 Medicare Total	No Program	914	-	924	690	0	
3469 CUPA Certified Unified Program Agency	52303 SDI Total	No Program	738	-	609	487	0	
3469 CUPA Certified Unified Program Agency	52503 Unemployment	No Program	-	-	-	148	0	
3469 CUPA Certified Unified Program Agency	**E50000 Salary and Benefit Expenses**	**No Program**	**79,390**	**-**	**79,469**	**66,961**	**0**	
3469 CUPA Certified Unified Program Agency	60111 Training and Seminars	No Program	3,000	-	3,000	183	0	
3469 CUPA Certified Unified Program Agency	60191 Memberships	No Program	791	-	791	790	0	
3469 CUPA Certified Unified Program Agency	60211 Copy Machine Expense	No Program	210	-	210	185	0	
3469 CUPA Certified Unified Program Agency	60213 Office Supplies	No Program	975	-	871	723	0	
3469 CUPA Certified Unified Program Agency	60411 Telephone and Internet	No Program	447	-	447	219	0	
3469 CUPA Certified Unified Program Agency	60431 Software	No Program	4,326	-	4,326	4,326	0	
3469 CUPA Certified Unified Program Agency	60441 Fuel	No Program	1,100	-	1,100	-	-	
3469 CUPA Certified Unified Program Agency	**E60000 Operating Expenses**	**No Program**	**10,849**	**-**	**10,745**	**6,426**	**0**	
3469 CUPA Certified Unified Program Agency	80111 Transfer Out - General	No Program	19,761	-	19,786	-	-	
3469 CUPA Certified Unified Program Agency	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**19,761**	**-**	**19,786**	**-**	**-**	
3469 CUPA Certified Unified Program Agency	**Expenses Total Expense**	**No Program**	**110,000**	**-**	**110,000**	**73,387**	**0**	
3469 CUPA Certified Unified Program Agency	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**37,319**	**0**	
3473 Woodsmoke Reduction	44201 Interest From Investments	No Program	-	-	-	(53)	0	
3473 Woodsmoke Reduction	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(53)**	**0**	
3473 Woodsmoke Reduction	45122 Woodsmoke Reduction - State	No Program	-	-	28,605	-	-	
3473 Woodsmoke Reduction	**R45000 State Revenues**	**No Program**	**-**	**-**	**28,605**	**-**	**-**	
3473 Woodsmoke Reduction	49101 Transfer In - General	No Program	-	-	20,605	-	-	
3473 Woodsmoke Reduction	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**20,605**	**-**	**-**	
3473 Woodsmoke Reduction	**Revenues Total Revenue**	**No Program**	**-**	**-**	**49,210**	**53**	**0**	
3473 Woodsmoke Reduction	60301 General Professional Services	No Program	-	-	49,210	9,991	0	0

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Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
3473 Woodsmoke Reduction	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**49,210**	**9,991**	**0**	
3473 Woodsmoke Reduction	**Expenses Total Expense**	**No Program**	**-**	**-**	**49,210**	**9,991**	**0**	
3473 Woodsmoke Reduction	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**10,044**	**0**	
3474 CARB California Air Resources Board	44201 Interest From Investments	No Program	-	-	-	(29)	0	
3474 CARB California Air Resources Board	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(29)**	**0**	
3474 CARB California Air Resources Board	45131 CARB - State	No Program	-	-	35,352	15,352	0	
3474 CARB California Air Resources Board	**R45000 State Revenues**	**No Program**	**-**	**-**	**35,352**	**15,352**	**0**	
3474 CARB California Air Resources Board	**Revenues Total Revenue**	**No Program**	**-**	**-**	**35,352**	**15,323**	**0**	
3474 CARB California Air Resources Board	51111 Regular salaries and wages	No Program	-	-	12,324	6,499	0	
3474 CARB California Air Resources Board	51202 Longevity Pay	No Program	-	-	30	11	0	
3474 CARB California Air Resources Board	51206 Acting Assignment Pay	No Program	-	-	-	84	0	
3474 CARB California Air Resources Board	52101 Retirement - Employer	No Program	-	-	1,171	527	0	
3474 CARB California Air Resources Board	52102 Unfunded Liability Payment Total	No Program	-	-	-	2,111	0	
3474 CARB California Air Resources Board	52201 Medical - Active Employees	No Program	-	-	969	436	0	
3474 CARB California Air Resources Board	52205 Life Insurance	No Program	-	-	9	7	0	
3474 CARB California Air Resources Board	52206 Cash Cafeteria Plan	No Program	-	-	505	285	0	
3474 CARB California Air Resources Board	52301 Social Security Total	No Program	-	-	687	315	0	
3474 CARB California Air Resources Board	52302 Medicare Total	No Program	-	-	186	99	0	
3474 CARB California Air Resources Board	52303 SDI Total	No Program	-	-	84	38	0	
3474 CARB California Air Resources Board	52401 Accrued Benefits	No Program	-	-	-	31	0	
3474 CARB California Air Resources Board	52503 Unemployment	No Program	-	-	-	260	0	
3474 CARB California Air Resources Board	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**15,965**	**10,703**	**0**	
3474 CARB California Air Resources Board	60111 Training and Seminars	No Program	-	-	1,555	-	-	
3474 CARB California Air Resources Board	60213 Office Supplies	No Program	-	-	500	158	0	
3474 CARB California Air Resources Board	60421 Equipment	No Program	-	-	14,000	14,020	0	
3474 CARB California Air Resources Board	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**16,055**	**14,178**	**0**	
3474 CARB California Air Resources Board	80111 Transfer Out - General	No Program	-	-	3,332	-	-	
3474 CARB California Air Resources Board	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**3,332**	**-**	**-**	
3474 CARB California Air Resources Board	**Expenses Total Expense**	**No Program**	**-**	**-**	**35,352**	**24,881**	**0**	
3474 CARB California Air Resources Board	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**9,558**	**0**	
3484 CAP Community Air Protection Incentives	44201 Interest From Investments	No Program	-	-	-	1,198	0	
3484 CAP Community Air Protection Incentives	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**1,198**	**0**	
3484 CAP Community Air Protection Incentives	45128 Cap Incentives - State	No Program	-	-	138,194	138,194	0	
3484 CAP Community Air Protection Incentives	**R45000 State Revenues**	**No Program**	**-**	**-**	**138,194**	**138,194**	**0**	
3484 CAP Community Air Protection Incentives	**Revenues Total Revenue**	**No Program**	**-**	**-**	**138,194**	**139,392**	**0**	
3484 CAP Community Air Protection Incentives	51111 Regular salaries and wages	No Program	-	-	11,969	5,414	0	
3484 CAP Community Air Protection Incentives	51116 Extra Straight Time Hours	No Program	-	-	-	7	0	
3484 CAP Community Air Protection Incentives	51201 FLSA Adjustment	No Program	-	-	-	0	0	
3484 CAP Community Air Protection Incentives	51202 Longevity Pay	No Program	-	-	39	7	0	
3484 CAP Community Air Protection Incentives	51215 Incentive Pay - PERS	No Program	-	-	216	162	0	
3484 CAP Community Air Protection Incentives	52101 Retirement - Employer	No Program	-	-	1,356	619	0	
3484 CAP Community Air Protection Incentives	52201 Medical - Active Employees	No Program	-	-	1,503	745	0	
3484 CAP Community Air Protection Incentives	52205 Life Insurance	No Program	-	-	8	5	0	
3484 CAP Community Air Protection Incentives	52206 Cash Cafeteria Plan	No Program	-	-	401	179	0	
3484 CAP Community Air Protection Incentives	52301 Social Security Total	No Program	-	-	771	350	0	0

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Lineitem Worksheet - 457 - Environmental Health

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3484 CAP Community Air Protection Incentives	52302 Medicare Total	No Program	-	-	180	81	0	
3484 CAP Community Air Protection Incentives	52303 SDI Total	No Program	-	-	126	63	0	
3484 CAP Community Air Protection Incentives	52401 Accrued Benefits	No Program	-	-	-	31	0	
3484 CAP Community Air Protection Incentives	52503 Unemployment	No Program	-	-	-	235	0	
3484 CAP Community Air Protection Incentives	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**16,569**	**7,898**	**0**	
3484 CAP Community Air Protection Incentives	60421 Equipment	No Program	-	-	120,934	-	-	
3484 CAP Community Air Protection Incentives	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**120,934**	**-**	**-**	
3484 CAP Community Air Protection Incentives	80111 Transfer Out - General	No Program	-	-	691	-	-	
3484 CAP Community Air Protection Incentives	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**691**	**-**	**-**	
3484 CAP Community Air Protection Incentives	**Expenses Total Expense**	**No Program**	**-**	**-**	**138,194**	**7,898**	**0**	
3484 CAP Community Air Protection Incentives	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**131,494**	**0**	
3485 CAPP Certification Of Air Permitting Professionals	44201 Interest From Investments	No Program	-	-	-	(39)	0	
3485 CAPP Certification Of Air Permitting Professionals	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(39)**	**0**	
3485 CAPP Certification Of Air Permitting Professionals	45132 CAPP - State	No Program	-	-	12,758	-	-	
3485 CAPP Certification Of Air Permitting Professionals	**R45000 State Revenues**	**No Program**	**-**	**-**	**12,758**	**-**	**-**	
3485 CAPP Certification Of Air Permitting Professionals	**Revenues Total Revenue**	**No Program**	**-**	**-**	**12,758**	**39**	**0**	
3485 CAPP Certification Of Air Permitting Professionals	51111 Regular salaries and wages	No Program	-	-	7,801	5,167	0	
3485 CAPP Certification Of Air Permitting Professionals	51116 Extra Straight Time Hours	No Program	-	-	-	5	0	
3485 CAPP Certification Of Air Permitting Professionals	51201 FLSA Adjustment	No Program	-	-	-	0	0	
3485 CAPP Certification Of Air Permitting Professionals	51202 Longevity Pay	No Program	-	-	28	4	0	
3485 CAPP Certification Of Air Permitting Professionals	51215 Incentive Pay - PERS	No Program	-	-	157	117	0	
3485 CAPP Certification Of Air Permitting Professionals	52101 Retirement - Employer	No Program	-	-	1,174	587	0	
3485 CAPP Certification Of Air Permitting Professionals	52201 Medical - Active Employees	No Program	-	-	917	846	0	
3485 CAPP Certification Of Air Permitting Professionals	52205 Life Insurance	No Program	-	-	7	7	0	
3485 CAPP Certification Of Air Permitting Professionals	52206 Cash Cafeteria Plan	No Program	-	-	333	165	0	
3485 CAPP Certification Of Air Permitting Professionals	52301 Social Security Total	No Program	-	-	660	325	0	
3485 CAPP Certification Of Air Permitting Professionals	52302 Medicare Total	No Program	-	-	154	75	0	
3485 CAPP Certification Of Air Permitting Professionals	52303 SDI Total	No Program	-	-	109	60	0	
3485 CAPP Certification Of Air Permitting Professionals	52401 Accrued Benefits	No Program	-	-	-	31	0	
3485 CAPP Certification Of Air Permitting Professionals	52503 Unemployment	No Program	-	-	-	168	0	
3485 CAPP Certification Of Air Permitting Professionals	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**11,340**	**7,557**	**0**	
3485 CAPP Certification Of Air Permitting Professionals	80111 Transfer Out - General	No Program	-	-	1,418	-	-	
3485 CAPP Certification Of Air Permitting Professionals	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**1,418**	**-**	**-**	
3485 CAPP Certification Of Air Permitting Professionals	**Expenses Total Expense**	**No Program**	**-**	**-**	**12,758**	**7,557**	**0**	
3485 CAPP Certification Of Air Permitting Professionals	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**7,596**	**0**	
3486 PBE Prescribed Burn Equipment Grant	44201 Interest From Investments	No Program	-	-	-	(951)	0	
3486 PBE Prescribed Burn Equipment Grant	**R44000 Interest Revenues**	**No Program**	**-**	**-**	**-**	**(951)**	**0**	
3486 PBE Prescribed Burn Equipment Grant	45133 PBE - State	No Program	-	-	281,368	2,841	0	
3486 PBE Prescribed Burn Equipment Grant	**R45000 State Revenues**	**No Program**	**-**	**-**	**281,368**	**2,841**	**0**	
3486 PBE Prescribed Burn Equipment Grant	**Revenues Total Revenue**	**No Program**	**-**	**-**	**281,368**	**1,890**	**0**	
3486 PBE Prescribed Burn Equipment Grant	51111 Regular salaries and wages	No Program	-	-	30,062	8,295	0	
3486 PBE Prescribed Burn Equipment Grant	51202 Longevity Pay	No Program	-	-	138	20	0	
3486 PBE Prescribed Burn Equipment Grant	51206 Acting Assignment Pay	No Program	-	-	-	43	0	
3486 PBE Prescribed Burn Equipment Grant	52101 Retirement - Employer	No Program	-	-	3,250	826	0	
3486 PBE Prescribed Burn Equipment Grant	52201 Medical - Active Employees	No Program	-	-	2,835	534	0	0

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Lineitem Worksheet - 457 - Environmental Health

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-201
3486 PBE Prescribed Burn Equipment Grant	52205 Life Insurance	No Program	-	-	23	7	0	
3486 PBE Prescribed Burn Equipment Grant	52206 Cash Cafeteria Plan	No Program	-	-	1,261	454	0	
3486 PBE Prescribed Burn Equipment Grant	52301 Social Security Total	No Program	-	-	1,914	501	0	
3486 PBE Prescribed Burn Equipment Grant	52302 Medicare Total	No Program	-	-	461	132	0	
3486 PBE Prescribed Burn Equipment Grant	52303 SDI Total	No Program	-	-	292	82	0	
3486 PBE Prescribed Burn Equipment Grant	52401 Accrued Benefits	No Program	-	-	-	66	0	
3486 PBE Prescribed Burn Equipment Grant	52503 Unemployment	No Program	-	-	-	865	0	
3486 PBE Prescribed Burn Equipment Grant	**E50000 Salary and Benefit Expenses**	**No Program**	**-**	**-**	**40,236**	**11,825**	**0**	
3486 PBE Prescribed Burn Equipment Grant	60111 Training and Seminars	No Program	-	-	1,084	-	-	
3486 PBE Prescribed Burn Equipment Grant	60213 Office Supplies	No Program	-	-	4,316	228	0	
3486 PBE Prescribed Burn Equipment Grant	60421 Equipment	No Program	-	-	226,732	213,687	0	
3486 PBE Prescribed Burn Equipment Grant	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**232,132**	**213,915**	**0**	
3486 PBE Prescribed Burn Equipment Grant	80111 Transfer Out - General	No Program	-	-	9,000	-	-	
3486 PBE Prescribed Burn Equipment Grant	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**9,000**	**-**	**-**	
3486 PBE Prescribed Burn Equipment Grant	**Expenses Total Expense**	**No Program**	**-**	**-**	**281,368**	**225,740**	**0**	
3486 PBE Prescribed Burn Equipment Grant	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**223,850**	**0**	
Total Funds	**MPC_Net Balance**	**Total Program**	**(710,095)**	**-**	**(315,073)**	**(117,722)**	**(26)**	

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Social Services / Health and Human Services Agency **Budget Unit #: 1001-501**

Program Description:

This budget contains costs for conducting a number of functions on behalf of the State and Federal governments including: adult protective services; in-home supportive services; child welfare services and foster home licensing.

Accomplishments:

- Continued Continuum of Care Reform implementation efforts to include Resource Family Approval, Resource Family Recruitment and Retention, Child and Family Teaming, and continued Community Engagement.
- Completed the County Self-Assessment and Systems Improvement Plan for Child Welfare Services.
- Recruited 21 new Resource Families
- Hired and developed a new Family Liaison position.
- Hired a Social Worker to increase capacity and services to remote northern areas of county.
- Strengthened Adult Services Program to include better data tracking, implementation of housing supports and improving community engagement.
- Implemented the Quality Parenting Initiative for Resource and Adoptive families in the community.
- Awarded APS Home Safe grant to assist elderly clients in danger of becoming homeless.

Goals and Objectives for Fiscal Year:

- Continued recruitment of, and increased services for, resource families to support children in need of stable placement.
- Continued community engagement for Adult's and Children's programs with targeted engagement on the North Side of Mariposa County.
- Participate in the development and implementation of Children's and Adult's System of Care within Agency and community.
- Continue to increase the number of approved IHSS providers.

Requested Changes:

Adult protective services and foster parent training increased to meet the demands of new state mandates. The In-Home Supportive Services (IHSS) Maintenance of Effort (MOE) line item is calculated by the State using various factors including hours authorized to recipients of services and the hourly wage paid to the providers and is increased in this budget due to changes to the calculation methodology. The Child Welfare Services (CWS) direct client service item is increased to allow for program growth due to increased need.

Cost allocation is increased based on demand for services from other departments within the County. The increase to the Transfer Out to Human Services is based on the calculation of the staff position allocations and cost sharing to the supporting budget units. Minor adjustments to other line items are requested based on historical trends and expectations for the coming year. This budget unit has no net county cost.

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Organization: Social Services / Health and Human Services Agency **Budget Unit #: 1001-501**

Recommended Changes:

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Lineitem Worksheet - 501 - Social Services

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-201
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	-	-	-	46,643	18,158	3,
1001 General Fund	48251 Gain On Sale Of Fixed Assets	No Program	-	-	-	1,350	3,800	
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**47,993**	**21,958**	**3,**
1001 General Fund	49101 Transfer In - General	AAP Adoptions Assistance Program	19,415	-	11,296	22,215	8,534	10,
1001 General Fund	49101 Transfer In - General	APS Adult Protective Services	528,066	-	56,561	110,171	270,073	254,
1001 General Fund	49101 Transfer In - General	CCR Continuum of Care Reform	729,016	-	-	-	-	
1001 General Fund	49101 Transfer In - General	CWS Child Welfare Services	2,069,401	-	557,041	688,466	1,095,092	1,255,
1001 General Fund	49101 Transfer In - General	GAR General Assistance General Relief	66,682	-	-	-	-	
1001 General Fund	49101 Transfer In - General	ILP Independent Living Program	144,634	-	-	-	-	
1001 General Fund	49101 Transfer In - General	IHS In-Home Support Services	1,819,350	-	-	-	-	
1001 General Fund	49101 Transfer In - General	LIC Licensing	2,459	-	-	-	-	
1001 General Fund	49101 Transfer In - General	PSS Promoting Safe and Stable Families	10,896	-	-	-	-	
1001 General Fund	49101 Transfer In - General	THP Transitional Housing Program Plus	46,345	-	-	-	-	
1001 General Fund	49101 Transfer In - General	CAP Child Abuse Prevention, Intervention, and Treatment	81,499	-	42,770	24,086	57,040	42,
1001 General Fund	49101 Transfer In - General	PAU Public Authority	-	-	915,537	414,211	813,310	603,
1001 General Fund	49101 Transfer In - General	No Program	2,606,511	-	6,239,418	2,822,857	4,008,124	2,963,
1001 General Fund	**R49000 Transfer In Revenues**	**AAP Adoptions Assistance Program**	**19,415**	**-**	**11,296**	**22,215**	**8,534**	**10,**
1001 General Fund	**R49000 Transfer In Revenues**	**APS Adult Protective Services**	**528,066**	**-**	**56,561**	**110,171**	**270,073**	**254,**
1001 General Fund	**R49000 Transfer In Revenues**	**CCR Continuum of Care Reform**	**729,016**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**CWS Child Welfare Services**	**2,069,401**	**-**	**557,041**	**688,466**	**1,095,092**	**1,255,**
1001 General Fund	**R49000 Transfer In Revenues**	**GAR General Assistance General Relief**	**66,682**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**ILP Independent Living Program**	**144,634**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**IHS In-Home Support Services**	**1,819,350**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**LIC Licensing**	**2,459**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**PSS Promoting Safe and Stable Families**	**10,896**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**THP Transitional Housing Program Plus**	**46,345**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**CAP Child Abuse Prevention, Intervention, and Treatment**	**81,499**	**-**	**42,770**	**24,086**	**57,040**	**42,**
1001 General Fund	**R49000 Transfer In Revenues**	**PAU Public Authority**	**-**	**-**	**915,537**	**414,211**	**813,310**	**603,**
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**2,606,511**	**-**	**6,239,418**	**2,822,857**	**4,008,124**	**2,963,**
1001 General Fund	**Revenues Total Revenue**	**AAP Adoptions Assistance Program**	**19,415**	**-**	**11,296**	**22,215**	**8,534**	**10,**
1001 General Fund	**Revenues Total Revenue**	**APS Adult Protective Services**	**528,066**	**-**	**56,561**	**110,171**	**270,073**	**254,438**

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Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-201
1001 General Fund	**Revenues Total Revenue**	**CCR Continuum of Care Reform**	**729,016**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**CWS Child Welfare Services**	**2,069,401**	**-**	**557,041**	**688,466**	**1,095,092**	**1,255,**
1001 General Fund	**Revenues Total Revenue**	**GAR General Assistance General Relief**	**66,682**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**ILP Independent Living Program**	**144,634**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**IHS In-Home Support Services**	**1,819,350**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**LIC Licensing**	**2,459**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**PSS Promoting Safe and Stable Families**	**10,896**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**THP Transitional Housing Program Plus**	**46,345**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**CAP Child Abuse Prevention, Intervention, and Treatment**	**81,499**	**-**	**42,770**	**24,086**	**57,040**	**42,**
1001 General Fund	**Revenues Total Revenue**	**PAU Public Authority**	**-**	**-**	**915,537**	**414,211**	**813,310**	**603,**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**2,606,511**	**-**	**6,239,418**	**2,870,850**	**4,030,082**	**2,966,**
1001 General Fund	51111 Regular salaries and wages	No Program	2,319,200	-	2,163,923	1,437,823	1,820,929	1,470,
1001 General Fund	51112 Extra Help	No Program	25,000	-	40,000	10,040	57,453	63,
1001 General Fund	51115 Overtime	No Program	20,000	-	40,000	26,122	56,042	49,
1001 General Fund	51116 Extra Straight Time Hours	No Program	-	-	-	5,885	1,427	
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	642	799	
1001 General Fund	51202 Longevity Pay	No Program	4,039	-	3,087	2,516	2,634	3,
1001 General Fund	51205 Out of Class Pay	No Program	-	-	-	488	0	
1001 General Fund	51207 Standby Call Back Pay	No Program	25,000	-	25,000	22,145	30,856	21,
1001 General Fund	51213 Uniform Allowance	No Program	500	-	500	378	371	
1001 General Fund	51215 Incentive Pay - PERS	No Program	76,800	-	76,800	59,000	83,494	93,
1001 General Fund	52101 Retirement - Employer	No Program	258,290	-	260,185	167,826	215,486	173,
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	358,347	-	276,051	280,184	216,958	163,
1001 General Fund	52201 Medical - Active Employees	No Program	338,098	-	376,968	219,537	280,849	236,
1001 General Fund	52202 Dental - Active Employees	No Program	26,120	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	4,119	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	1,279	-	1,190	928	1,112	
1001 General Fund	52206 Cash Cafeteria Plan	No Program	56,105	-	52,235	42,786	60,073	47,
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	887	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	148,860	-	149,710	97,492	125,241	103,
1001 General Fund	52302 Medicare Total	No Program	35,931	-	35,738	22,968	30,165	25,
1001 General Fund	52303 SDI Total	No Program	29,825	-	24,516	17,085	20,552	16,
1001 General Fund	52401 Accrued Benefits	No Program	-	-	5,520	9,243	10,998	17,
1001 General Fund	52502 Group Health for Retirees	No Program	123,421	-	125,454	90,403	110,404	93,
1001 General Fund	52503 Unemployment	No Program	-	-	-	12,546	3,631	((
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**3,851,821**	**-**	**3,656,877**	**2,526,037**	**3,129,474**	**2,577,**
1001 General Fund	60111 Training and Seminars	No Program	40,000	-	40,000	4,343	32,215	34,
1001 General Fund	60121 Meals	No Program	1,000	-	-	-	-	
1001 General Fund	60122 Lodging	No Program	4,000	-	-	-	-	
1001 General Fund	60123 Mileage	No Program	2,500	-	15,000	484	8,527	13,[illegible]

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Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-201
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	-	-	-	0	15	
1001 General Fund	60191 Memberships	No Program	20,000	-	189,594	115,352	214,007	165,
1001 General Fund	60201 Miscellaneous Expense	No Program	-	-	100,005	149,828	67,025	195,
1001 General Fund	60213 Office Supplies	No Program	10,000	-	10,000	5,804	12,298	13,
1001 General Fund	60214 Postage	No Program	2,000	-	2,000	2,116	3,444	1,
1001 General Fund	60301 General Professional Services	No Program	60,000	-	97,700	62,212	124,767	97,
1001 General Fund	60392 Rents and Leases - Buildings	No Program	850	-	-	844	0	
1001 General Fund	60411 Telephone and Internet	No Program	15,000	-	18,522	11,223	15,361	11,
1001 General Fund	60414 Electricity	No Program	-	-	-	0	0	
1001 General Fund	60421 Equipment	No Program	10,000	-	25,000	0	5,035	5,
1001 General Fund	60431 Software	No Program	22,000	-	19,000	22,622	26,745	17,
1001 General Fund	60441 Fuel	No Program	7,500	-	15,000	4,983	19,957	19,
1001 General Fund	60508 Client - Community Education and Engagement	COW HHSA Responsible Costs	330	-	-	-	-	
1001 General Fund	60508 Client - Community Education and Engagement	CWS Child Welfare Services	3,870	-	-	-	-	
1001 General Fund	60509 Client - Advisory Board and Commission Expenses	No Program	600	-	600	5,184	0	
1001 General Fund	60511 Client - IHSS MOE	IHS In-Home Support Services	750,000	-	750,000	546,891	673,375	541,
1001 General Fund	60513 Client - Respite Care	CWS Child Welfare Services	1,120	-	-	-	-	
1001 General Fund	60515 Client - Childcare	CWS Child Welfare Services	1,410	-	-	-	-	
1001 General Fund	60516 Client - Document Fees Paid	CWS Child Welfare Services	7,560	-	-	-	-	
1001 General Fund	60517 Client - Incentives	ILP Independent Living Program	7,542	-	2,000	18,477	5,928	6,
1001 General Fund	60518 Client - Clothing	APS Adult Protective Services	983	-	-	-	-	
1001 General Fund	60518 Client - Clothing	CWS Child Welfare Services	2,780	-	-	-	-	
1001 General Fund	60518 Client - Clothing	ILP Independent Living Program	573	-	-	-	-	
1001 General Fund	60518 Client - Clothing	No Program	-	-	99,994	69,995	48,933	10,
1001 General Fund	60519 Client - Contracted Program Costs	PSS Promoting Safe and Stable Families	10,000	-	10,236	4,486	12,620	15,
1001 General Fund	60519 Client - Contracted Program Costs	No Program	81,499	-	51,323	39,552	51,316	51,
1001 General Fund	60521 Client - Education	CWS Child Welfare Services	3,120	-	-	-	-	
1001 General Fund	60521 Client - Education	ILP Independent Living Program	1,936	-	-	-	-	
1001 General Fund	60522 Client - Emergency Support	COW HHSA Responsible Costs	310	-	-	-	-	
1001 General Fund	60522 Client - Emergency Support	CWS Child Welfare Services	3,030	-	-	-	-	
1001 General Fund	60522 Client - Emergency Support	ILP Independent Living Program	862	-	-	-	-	
1001 General Fund	60523 Client - Child Enrichment Activities	CWS Child Welfare Services	4,570	-	-	-	-	
1001 General Fund	60524 Client - Food	APS Adult Protective Services	1,567	-	-	-	-	
1001 General Fund	60524 Client - Food	COW HHSA Responsible Costs	5,000	-	-	-	-	
1001 General Fund	60524 Client - Food	CWS Child Welfare Services	2,530	-	-	-	-	
1001 General Fund	60524 Client - Food	ILP Independent Living Program	1,500	-	-	-	-	
1001 General Fund	60531 Client - Household Goods	APS Adult Protective Services	2,580	-	-	-	-	
1001 General Fund	60531 Client - Household Goods	COW HHSA Responsible Costs	3,600	-	-	-	-	
1001 General Fund	60531 Client - Household Goods	CWS Child Welfare Services	3,110	-	-	-	-	

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

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Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-201
1001 General Fund	60531 Client - Household Goods	ILP Independent Living Program	972	-	-	-	-	
1001 General Fund	60532 Client - Home Repairs	APS Adult Protective Services	29,710	-	-	-	-	
1001 General Fund	60532 Client - Home Repairs	COW HHSA Responsible Costs	23,930	-	-	-	-	
1001 General Fund	60533 Client - Utilities	APS Adult Protective Services	6,375	-	-	-	-	
1001 General Fund	60533 Client - Utilities	COW HHSA Responsible Costs	26,960	-	-	-	-	
1001 General Fund	60533 Client - Utilities	CWS Child Welfare Services	1,220	-	-	-	-	
1001 General Fund	60534 Client - Rent	APS Adult Protective Services	46,675	-	-	-	-	
1001 General Fund	60534 Client - Rent	COW HHSA Responsible Costs	36,970	-	-	-	-	
1001 General Fund	60534 Client - Rent	CWS Child Welfare Services	1,300	-	-	-	-	
1001 General Fund	60535 Client - Temporary Housing	APS Adult Protective Services	29,595	-	-	-	-	
1001 General Fund	60535 Client - Temporary Housing	COW HHSA Responsible Costs	780	-	-	-	-	
1001 General Fund	60536 Client - Moving and Storage	APS Adult Protective Services	1,103	-	-	-	-	
1001 General Fund	60541 Client - Medical Professionals	CWS Child Welfare Services	11,310	-	-	-	-	
1001 General Fund	60542 Client - Board and Care	APS Adult Protective Services	5,010	-	-	-	-	
1001 General Fund	60543 Client - Treatment Facilities	CWS Child Welfare Services	14,050	-	-	-	-	
1001 General Fund	60545 Client - Medications	APS Adult Protective Services	652	-	-	-	-	
1001 General Fund	60545 Client - Medications	ILP Independent Living Program	37	-	-	-	-	
1001 General Fund	60546 Client - Lab Data Monitoring Services	CWS Child Welfare Services	9,850	-	-	-	-	
1001 General Fund	60552 Client - Fuel Transport	APS Adult Protective Services	750	-	-	-	-	
1001 General Fund	60552 Client - Fuel Transport	COW HHSA Responsible Costs	1,700	-	-	-	-	
1001 General Fund	60552 Client - Fuel Transport	CWS Child Welfare Services	3,180	-	-	-	-	
1001 General Fund	60553 Client - Travel Transport	CWS Child Welfare Services	5,350	-	-	-	-	
1001 General Fund	60553 Client - Travel Transport	ILP Independent Living Program	1,578	-	-	-	-	
1001 General Fund	60621 County Vehicle Expense	No Program	25,000	-	40,000	10,660	44,677	37,
1001 General Fund	60624 Vehicle Repairs	COW HHSA Responsible Costs	420	-	-	-	-	
1001 General Fund	60624 Vehicle Repairs	CWS Child Welfare Services	490	-	-	-	-	
1001 General Fund	60701 Prior Period Adjustments	No Program	-	-	-	0	(51)	
1001 General Fund	**E60000 Operating Expenses**	**APS Adult Protective Services**	**125,000**	**-**	**-**	**-**	**-**	
1001 General Fund	**E60000 Operating Expenses**	**COW HHSA Responsible Costs**	**100,000**	**-**	**-**	**-**	**-**	
1001 General Fund	**E60000 Operating Expenses**	**CWS Child Welfare Services**	**79,850**	**-**	**-**	**-**	**-**	
1001 General Fund	**E60000 Operating Expenses**	**ILP Independent Living Program**	**15,000**	**-**	**2,000**	**18,477**	**5,928**	**6,**
1001 General Fund	**E60000 Operating Expenses**	**IHS In-Home Support Services**	**750,000**	**-**	**750,000**	**546,891**	**673,375**	**541,**
1001 General Fund	**E60000 Operating Expenses**	**PSS Promoting Safe and Stable Families**	**10,000**	**-**	**10,236**	**4,486**	**12,620**	**15,**
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**301,949**	**-**	**723,738**	**505,202**	**674,271**	**675,**
1001 General Fund	80111 Transfer Out - General	No Program	500,000	-	-	0	0	79,
1001 General Fund	80211 Departmental Overhead Transfer	No Program	1,860,192	-	2,149,187	1,131,380	1,598,020	1,189,
1001 General Fund	80221 Cost Allocation Overhead Transfer	No Program	424,663	-	400,319	300,240	112,784	5,
1001 General Fund	80231 General Insurance	No Program	105,799	-	130,261	97,695	67,672	42,420

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Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-201
Fund	Account	Program						
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	2,890,654	-	2,679,767	1,529,315	1,778,476	1,317,
1001 General Fund	Expenses Total Expense	APS Adult Protective Services	125,000	-	-	-	-	
1001 General Fund	Expenses Total Expense	COW HHSA Responsible Costs	100,000	-	-	-	-	
1001 General Fund	Expenses Total Expense	CWS Child Welfare Services	79,850	-	-	-	-	
1001 General Fund	Expenses Total Expense	ILP Independent Living Program	15,000	-	2,000	18,477	5,928	6,
1001 General Fund	Expenses Total Expense	IHS In-Home Support Services	750,000	-	750,000	546,891	673,375	541,
1001 General Fund	Expenses Total Expense	PSS Promoting Safe and Stable Families	10,000	-	10,236	4,486	12,620	15,
1001 General Fund	Expenses Total Expense	No Program	7,044,424	-	7,060,382	4,560,554	5,582,221	4,570,
1001 General Fund	MPC_Budget Net Balance	AAP Adoptions Assistance Program	19,415	-	11,296	22,215	8,534	10,
1001 General Fund	MPC_Budget Net Balance	APS Adult Protective Services	403,066	-	56,561	110,171	270,073	254,
1001 General Fund	MPC_Budget Net Balance	CCR Continuum of Care Reform	729,016	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	COW HHSA Responsible Costs	100,000	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	CWS Child Welfare Services	1,989,551	-	557,041	688,466	1,095,092	1,255,
1001 General Fund	MPC_Budget Net Balance	GAR General Assistance General Relief	66,682	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	ILP Independent Living Program	129,634	-	2,000	18,477	5,928	6,
1001 General Fund	MPC_Budget Net Balance	IHS In-Home Support Services	1,069,350	-	750,000	546,891	673,375	541,
1001 General Fund	MPC_Budget Net Balance	LIC Licensing	2,459	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	PSS Promoting Safe and Stable Families	896	-	10,236	4,486	12,620	15,
1001 General Fund	MPC_Budget Net Balance	THP Transitional Housing Program Plus	46,345	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	CAP Child Abuse Prevention, Intervention, and Treatment	81,499	-	42,770	24,086	57,040	42,
1001 General Fund	MPC_Budget Net Balance	PAU Public Authority	-	-	915,537	414,211	813,310	603,
1001 General Fund	MPC_Budget Net Balance	No Program	4,437,913	-	820,964	1,689,704	1,552,139	1,603,
3328 Community Child Abuse Prevention	44201 Interest From Investments	No Program	10	-	35	(25)	65	
3328 Community Child Abuse Prevention	**R44000 Interest Revenues**	**No Program**	**10**	**-**	**35**	**(25)**	**65**	
3328 Community Child Abuse Prevention	45021 Public Assistance Administration - State	No Program	-	-	-	0	257	
3328 Community Child Abuse Prevention	**R45000 State Revenues**	**No Program**	**-**	**-**	**-**	**0**	**257**	
3328 Community Child Abuse Prevention	46121 Family Preservation - Federal	No Program	30,500	-	30,300	30,153	29,883	30,
3328 Community Child Abuse Prevention	**R46000 Federal Revenues**	**No Program**	**30,500**	**-**	**30,300**	**30,153**	**29,883**	**30,**
3328 Community Child Abuse Prevention	47372 Birth Certificate Fees	No Program	250	-	400	202	365	
3328 Community Child Abuse Prevention	**R47000 Fees For Service Revenues**	**No Program**	**250**	**-**	**400**	**202**	**365**	
3328 Community Child Abuse Prevention	49101 Transfer In - General	No Program	-	-	19,920	19,920	20,537	19,
3328 Community Child Abuse Prevention	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**19,920**	**19,920**	**20,537**	**19,**
3328 Community Child Abuse Prevention	**49999 Beginning Fund Balance**	**No Program**	**(175)**	**-**	**2,193**	**-**	**-**	
3328 Community Child Abuse Prevention	**Revenues Total Revenue**	**No Program**	**30,585**	**-**	**52,848**	**50,250**	**51,107**	**50,**
3328 Community Child Abuse Prevention	60519 Client - Contracted Program Costs	No Program	30,585	-	32,928	25,288	30,684	30,

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			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-201
3328 Community Child Abuse Prevention	**E60000 Operating Expenses**	**No Program**	**30,585**	**-**	**32,928**	**25,288**	**30,684**	**30,**
3328 Community Child Abuse Prevention	80111 Transfer Out - General	No Program	-	-	19,920	19,920	20,537	19,
3328 Community Child Abuse Prevention	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**19,920**	**19,920**	**20,537**	**19,**
3328 Community Child Abuse Prevention	**Expenses Total Expense**	**No Program**	**30,585**	**-**	**52,848**	**45,208**	**51,221**	**50,**
3328 Community Child Abuse Prevention	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**5,042**	**114**	
3336 TANF Temporary Assistance For Needy Families	46031 Public Assistance Programs - Federal	No Program	-	-	-	0	3,825	
3336 TANF Temporary Assistance For Needy Families	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**-**	**0**	**3,825**	
3336 TANF Temporary Assistance For Needy Families	**49999 Beginning Fund Balance**	**No Program**	**88,000**	**-**	**91,894**	**-**	**-**	
3336 TANF Temporary Assistance For Needy Families	**Revenues Total Revenue**	**No Program**	**88,000**	**-**	**91,894**	**0**	**3,825**	
3336 TANF Temporary Assistance For Needy Families	60516 Client - Document Fees Paid	No Program	8,000	-	3,894	788	567	
3336 TANF Temporary Assistance For Needy Families	60519 Client - Contracted Program Costs	No Program	-	-	76,000	2,325	13,972	
3336 TANF Temporary Assistance For Needy Families	60522 Client - Emergency Support	No Program	80,000	-	-	-	-	
3336 TANF Temporary Assistance For Needy Families	**E60000 Operating Expenses**	**No Program**	**88,000**	**-**	**79,894**	**3,113**	**14,539**	
3336 TANF Temporary Assistance For Needy Families	80111 Transfer Out - General	No Program	-	-	12,000	12,000	11,095	4,
3336 TANF Temporary Assistance For Needy Families	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**12,000**	**12,000**	**11,095**	**4,**
3336 TANF Temporary Assistance For Needy Families	**Expenses Total Expense**	**No Program**	**88,000**	**-**	**91,894**	**15,113**	**25,634**	**4,**
3336 TANF Temporary Assistance For Needy Families	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**15,113**	**21,809**	**4,**
3383 Welfare Trust-Social Services	**49999 Beginning Fund Balance**	**No Program**	**3,062**	**-**	**3,430**	**-**	**-**	
3383 Welfare Trust-Social Services	**Revenues Total Revenue**	**No Program**	**3,062**	**-**	**3,430**	**-**	**-**	
3383 Welfare Trust-Social Services	60201 Miscellaneous Expense	No Program	3,062	-	3,430	368	696	
3383 Welfare Trust-Social Services	**E60000 Operating Expenses**	**No Program**	**3,062**	**-**	**3,430**	**368**	**696**	
3383 Welfare Trust-Social Services	**Expenses Total Expense**	**No Program**	**3,062**	**-**	**3,430**	**368**	**696**	
3383 Welfare Trust-Social Services	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**368**	**696**	
3411 Public Authority	44201 Interest From Investments	No Program	(500)	-	(700)	(658)	(686)	(3
3411 Public Authority	**R44000 Interest Revenues**	**No Program**	**(500)**	**-**	**(700)**	**(658)**	**(686)**	**(3**
3411 Public Authority	45021 Public Assistance Administration - State	No Program	147,072	-	137,230	88,769	65,220	26,
3411 Public Authority	**R45000 State Revenues**	**No Program**	**147,072**	**-**	**137,230**	**88,769**	**65,220**	**26,**
3411 Public Authority	46011 Public Assistance Administration - Federal	No Program	136,888	-	109,387	75,515	55,691	49,
3411 Public Authority	**R46000 Federal Revenues**	**No Program**	**136,888**	**-**	**109,387**	**75,515**	**55,691**	**49,**
3411 Public Authority	48189 Miscellaneous Revenue Account	No Program	4,000	-	4,000	0	3,168	3,
3411 Public Authority	**R48000 Miscellaneous Revenues**	**No Program**	**4,000**	**-**	**4,000**	**0**	**3,168**	**3,**
3411 Public Authority	49101 Transfer In - General	No Program	500	-	53,726	332	686	17,
3411 Public Authority	**R49000 Transfer In Revenues**	**No Program**	**500**	**-**	**53,726**	**332**	**686**	**17,**
3411 Public Authority	**49999 Beginning Fund Balance**	**No Program**	**(85,000)**	**-**	**(84,615)**	**-**	**-**	
3411 Public Authority	**Revenues Total Revenue**	**No Program**	**202,960**	**-**	**219,028**	**163,958**	**124,079**	**96,**
3411 Public Authority	60106 Pre-Employment Expenses	No Program	-	-	4,000	1,536	3,762	3,
3411 Public Authority	60111 Training and Seminars	No Program	-	-	500	0	0	
3411 Public Authority	60191 Memberships	No Program	3,065	-	3,064	3,064	3,064	2,
3411 Public Authority	60213 Office Supplies	No Program	2,393	-	457	0	78	
3411 Public Authority	60509 Client - Advisory Board and Commission Expenses	No Program	6,976	-	1,546	1,401	1,563	2,
3411 Public Authority	60516 Client - Document Fees Paid	No Program	4,000	-	-	-	-	
3411 Public Authority	**E60000 Operating Expenses**	**No Program**	**16,434**	**-**	**9,567**	**6,001**	**8,467**	**9,**
3411 Public Authority	80111 Transfer Out - General	No Program	184,419	-	205,532	92,456	170,834	89,
3411 Public Authority	80221 Cost Allocation Overhead Transfer	No Program	2,107	-	1,558	1,170	1,720	1,

Mariposa County

Lineitem Worksheet - 501 - Social Services

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-201
3411 Public Authority	80231 General Insurance	No Program	-	-	2,371	1,779	124	
3411 Public Authority	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**186,526**	**-**	**209,461**	**95,405**	**172,678**	**91,**
3411 Public Authority	**Expenses Total Expense**	**No Program**	**202,960**	**-**	**219,028**	**101,406**	**181,145**	**100,**
3411 Public Authority	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**62,552**	**57,066**	**4,**
Total Funds	**MPC_Net Balance**	**Total Program**	**0**	**-**	**5**	**(948,296)**	**(79,698)**	**(9,**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Transit / Health and Human Services Agency **Budget Unit #: 6606-505**

Program Description:

The Mariposa County Transit system (Mari-Go) is a curb-to-curb service with daily, designated routes providing transportation services to county residents through a Dial-A-Ride reservation system in North County and South County Mariposa.

Medical transportation (Medi-Trans) is available to senior citizens (60 years of age or older) and veterans for scheduled medical outpatient appointments in Mariposa, Merced, Oakhurst, and Fresno areas. Mari-Go buses and Medi-Trans medical transportation vans are ADA compliant with lifts/ramps and tie-downs for wheelchair passengers.

Accomplishments:

- Continuing to meet or exceed the Fare Box Ratio Recovery above the 10% recovery as mandated by the Federal Transportation Administration and the California Department of Transportation.
- Increase Area 12 Agency on Aging units of service (UOS) for the Title III-B Transportation program, which provides general & medical transportation services to senior citizens.

Goals and Objectives for Fiscal Year:

- Continued transportation services to county residents and visitors through the Dial-A-Ride system, based on service needs within the community.
- Continued meeting and exceeding fare box ratio mandates.
- Grow ridership through continued community outreach and divisional networking.

Requested Changes:

Revenue, salaries and benefits, and other operating expenses remain relatively constant. The biggest change is a reduction in the fixed asset vehicle purchase line to accommodate other minor increases in expenses and balance the fund. In addition, vehicles were purchased in FY21, and the County is utilizing a regular replacement cycle to ensure transit vehicles are in top working order.

Recommended Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 505 - Transit

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
6606 Transit	44201 Interest From Investments	No Program	750	-	500	1,020	274	4
6606 Transit	**R44000 Interest Revenues**	**No Program**	**750**	**-**	**500**	**1,020**	**274**	**4**
6606 Transit	45501 Section 5311 Operating - State	No Program	105,000	-	105,000	0	104,553	100,71
6606 Transit	45502 Title IIIB Transportation - State	No Program	75,000	-	78,256	45,263	54,689	67,56
6606 Transit	**R45000 State Revenues**	**No Program**	**180,000**	**-**	**183,256**	**45,263**	**159,242**	**168,28**
6606 Transit	47391 Transit Fares	No Program	3,000	-	3,800	2,079	3,088	4,25
6606 Transit	47392 Medical Transportation Fares	No Program	1,700	-	1,500	1,223	1,786	1,13
6606 Transit	**R47000 Fees For Service Revenues**	**No Program**	**4,700**	**-**	**5,300**	**3,302**	**4,874**	**5,39**
6606 Transit	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	1,563	
6606 Transit	48198 Unearned Revenue Income	No Program	-	-	-	0	0	(111,40
6606 Transit	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**0**	**1,563**	**(111,40**
6606 Transit	49101 Transfer In - General	No Program	197,244	-	198,780	0	196,586	137,01
6606 Transit	**R49000 Transfer In Revenues**	**No Program**	**197,244**	**-**	**198,780**	**0**	**196,586**	**137,01**
6606 Transit	**49999 Beginning Fund Balance**	**No Program**	**175,000**	**-**	**199,908**	**-**	**-**	
6606 Transit	**Revenues Total Revenue**	**No Program**	**557,694**	**-**	**587,744**	**49,585**	**362,539**	**199,33**
6606 Transit	51111 Regular salaries and wages	No Program	162,277	-	129,865	78,795	84,175	112,82
6606 Transit	51112 Extra Help	No Program	50,000	-	48,806	16,388	37,540	23,76
6606 Transit	51115 Overtime	No Program	500	-	500	251	883	39
6606 Transit	51116 Extra Straight Time Hours	No Program	-	-	-	1,933	0	
6606 Transit	51202 Longevity Pay	No Program	-	-	-	0	338	33
6606 Transit	52101 Retirement - Employer	No Program	12,696	-	16,622	8,738	9,457	12,56
6606 Transit	52102 Unfunded Liability Payment Total	No Program	18,168	-	17,868	18,134	14,260	14,71
6606 Transit	52104 GASB 68 Net Pension Liability Expense	No Program	-	-	-	0	26,656	31,08
6606 Transit	52201 Medical - Active Employees	No Program	48,384	-	49,027	22,188	23,340	23,13
6606 Transit	52202 Dental - Active Employees	No Program	2,049	-	-	-	-	
6606 Transit	52203 Vision - Active Employees	No Program	339	-	-	-	-	
6606 Transit	52205 Life Insurance	No Program	70	-	55	55	62	8
6606 Transit	52206 Cash Cafeteria Plan	No Program	229	-	379	510	65	3,09
6606 Transit	52207 GASB 75 Net OPEB Liability	No Program	-	-	-	0	(217,106)	(115,18
6606 Transit	52208 Medical Insurance Administrative Fee	No Program	122	-	-	-	-	
6606 Transit	52301 Social Security Total	No Program	9,915	-	9,136	4,864	5,164	7,27
6606 Transit	52302 Medicare Total	No Program	3,043	-	2,716	1,396	1,748	2,03
6606 Transit	52303 SDI Total	No Program	1,973	-	1,507	880	854	1,16
6606 Transit	52401 Accrued Benefits	No Program	-	-	-	0	3,249	(1,80

Mariposa County

Lineitem Worksheet - 505 - Transit

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
6606 Transit	52502 Group Health for Retirees	No Program	20,133	-	21,635	14,689	19,687	18,19
6606 Transit	**E50000 Salary and Benefit Expenses**	**No Program**	**329,898**	**-**	**298,116**	**168,821**	**10,372**	**133,66**
6606 Transit	60111 Training and Seminars	No Program	5,055	-	3,500	168	3,171	1,20
6606 Transit	60123 Mileage	No Program	250	-	250	0	43	31
6606 Transit	60131 Maintenance - Equipment	No Program	2,500	-	8,477	0	0	9
6606 Transit	60132 Maintenance - Buildings and Improvements	No Program	2,500	-	-	233	88	6
6606 Transit	60155 Small Tools	No Program	-	-	-	0	0	1
6606 Transit	60211 Copy Machine Expense	No Program	1,000	-	2,000	1,127	1,780	2,02
6606 Transit	60213 Office Supplies	No Program	1,367	-	1,500	582	1,511	1,38
6606 Transit	60311 Transportation Services	No Program	300	-	300	-	-	
6606 Transit	60315 Laboratory Services	No Program	1,000	-	1,750	2,095	2,271	1,02
6606 Transit	60392 Rents and Leases - Buildings	No Program	5,500	-	5,500	2,681	3,169	3,06
6606 Transit	60411 Telephone and Internet	No Program	4,500	-	4,900	3,615	4,398	94
6606 Transit	60412 Propane	No Program	2,000	-	-	-	-	
6606 Transit	60413 Water and Sewer	No Program	500	-	-	-	-	
6606 Transit	60414 Electricity	No Program	1,000	-	2,000	1,612	2,210	2,23
6606 Transit	60421 Equipment	No Program	-	-	150	28	0	
6606 Transit	60431 Software	No Program	1,200	-	1,200	649	0	44
6606 Transit	60441 Fuel	No Program	14,000	-	13,852	11,115	14,684	12,25
6606 Transit	60507 Client - Community Partners Contributions	No Program	-	-	4,000	0	4,000	4,00
6606 Transit	60508 Client - Community Education and Engagement	No Program	4,500	-	500	-	-	
6606 Transit	60621 County Vehicle Expense	No Program	50,000	-	40,000	28,955	37,894	32,10
6606 Transit	60701 Prior Period Adjustments	No Program	-	-	-	0	(171,784)	
6606 Transit	**E60000 Operating Expenses**	**No Program**	**97,172**	**-**	**89,879**	**52,860**	**(96,565)**	**61,16**
6606 Transit	70411 Staff Vehicles	No Program	87,925	-	148,571	-	-	
6606 Transit	70701 Depreciation	No Program	40,000	-	37,132	0	8,166	27,05
6606 Transit	**E70000 Fixed Asset Expenses**	**No Program**	**127,925**	**-**	**185,703**	**0**	**8,166**	**27,05**
6606 Transit	80111 Transfer Out - General	No Program	-	-	11,162	-	-	
6606 Transit	80231 General Insurance	No Program	2,699	-	2,884	2,163	3,208	4,50
6606 Transit	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**2,699**	**-**	**14,046**	**2,163**	**3,208**	**4,50**
6606 Transit	**Expenses Total Expense**	**No Program**	**557,694**	**-**	**587,744**	**223,844**	**74,819**	**226,38**
6606 Transit	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**174,259**	**437,358**	**27,05**
Total Funds	**MPC_Net Balance**	**Total Program**	**0**	**-**	**0**	**(174,259)**	**437,358**	**(27,05**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Assistance Payments / Health and Human Services **Budget Unit #: 1001-506**

Program Description:

The Assistance Payment budget provides for cash assistance payments made to needy individuals and families, costs for foster care placements, adoption assistance payments, and costs for the In-Home Supportive Services program.

Goals and Objectives for Fiscal Year:

Funds are requested to maintain programs with $0 General Fund impact.

Requested Changes:

The new ERP system allows for more transparency regarding the types of assistance payments being made than in previous budgets. Over time, we will be able to see trends in the types of assistance payments the community requires. This is also a testament to the complexity of the accounting associated with managing state and federal funds in support of these functions. The community benefits daily from success of the Health and Human Services Agency's fiscal team and their attention to detail and adherence to funding requirements and reporting.

Recommended Changes:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
1001 General Fund	48161 Public Assistance Repayments	No Program	-	-	30,000	22,364	35,951	35,4
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	0	
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**30,000**	**22,364**	**35,951**	**35,4**
1001 General Fund	49101 Transfer In - General	AAP Adoptions Assistance Program	480,950	-	228,123	120,642	210,645	183,(
1001 General Fund	49101 Transfer In - General	ARC Approved Relative Caregiver	12,934	-	-	-	-	
1001 General Fund	49101 Transfer In - General	CWK CalWORKs	1,497,607	-	451,902	474,767	425,968	201,(
1001 General Fund	49101 Transfer In - General	EAF Emergency Assistance Foster Care	77,602	-	22,464	2,095	58,179	5,(
1001 General Fund	49101 Transfer In - General	EFC Extended Foster Care	58,844	-	-	-	-	
1001 General Fund	49101 Transfer In - General	FCA Foster Care	562,720	-	238,973	261,940	287,923	188,3
1001 General Fund	49101 Transfer In - General	GAR General Assistance General Relief	135,449	-	-	-	-	
1001 General Fund	49101 Transfer In - General	KGP Kinship Guardianship Assistance Payment	152,136	-	-	-	-	
1001 General Fund	49101 Transfer In - General	LIH Low Income Home Energy Assistance Program	6,243	-	-	-	-	
1001 General Fund	49101 Transfer In - General	THP Transitional Housing Program Plus	48,050	-	75,950	29,600	60,450	82,9
1001 General Fund	49101 Transfer In - General	WIN Work Incentive Nutritional Supplement	6,110	-	-	-	-	
1001 General Fund	49101 Transfer In - General	No Program	-	-	2,242,811	1,093,775	2,068,328	1,584,5
1001 General Fund	**R49000 Transfer In Revenues**	**AAP Adoptions Assistance Program**	**480,950**	**-**	**228,123**	**120,642**	**210,645**	**183,(**
1001 General Fund	**R49000 Transfer In Revenues**	**ARC Approved Relative Caregiver**	**12,934**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**CWK CalWORKs**	**1,497,607**	**-**	**451,902**	**474,767**	**425,968**	**201,(**
1001 General Fund	**R49000 Transfer In Revenues**	**EAF Emergency Assistance Foster Care**	**77,602**	**-**	**22,464**	**2,095**	**58,179**	**5,(**
1001 General Fund	**R49000 Transfer In Revenues**	**EFC Extended Foster Care**	**58,844**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**FCA Foster Care**	**562,720**	**-**	**238,973**	**261,940**	**287,923**	**188,3**
1001 General Fund	**R49000 Transfer In Revenues**	**GAR General Assistance General Relief**	**135,449**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**KGP Kinship Guardianship Assistance Payment**	**152,136**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**LIH Low Income Home Energy Assistance Program**	**6,243**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**THP Transitional Housing Program Plus**	**48,050**	**-**	**75,950**	**29,600**	**60,450**	**82,9**
1001 General Fund	**R49000 Transfer In Revenues**	**WIN Work Incentive Nutritional Supplement**	**6,110**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**2,242,811**	**1,093,775**	**2,068,328**	**1,584,5**
1001 General Fund	**Revenues Total Revenue**	**AAP Adoptions Assistance Program**	**480,950**	**-**	**228,123**	**120,642**	**210,645**	**183,(**
1001 General Fund	**Revenues Total Revenue**	**ARC Approved Relative Caregiver**	**12,934**	**-**	**-**	**-**	**-**	

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
1001 General Fund	**Revenues Total Revenue**	**CWK CalWORKs**	**1,497,607**	**-**	**451,902**	**474,767**	**425,968**	**201,(**
1001 General Fund	**Revenues Total Revenue**	**EAF Emergency Assistance Foster Care**	**77,602**	**-**	**22,464**	**2,095**	**58,179**	**5,(**
1001 General Fund	**Revenues Total Revenue**	**EFC Extended Foster Care**	**58,844**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**FCA Foster Care**	**562,720**	**-**	**238,973**	**261,940**	**287,923**	**188,**
1001 General Fund	**Revenues Total Revenue**	**GAR General Assistance General Relief**	**135,449**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**KGP Kinship Guardianship Assistance Payment**	**152,136**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**LIH Low Income Home Energy Assistance Program**	**6,243**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**THP Transitional Housing Program Plus**	**48,050**	**-**	**75,950**	**29,600**	**60,450**	**82,9**
1001 General Fund	**Revenues Total Revenue**	**WIN Work Incentive Nutritional Supplement**	**6,110**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**No Program**	**-**	**-**	**2,272,811**	**1,116,139**	**2,104,279**	**1,620,(**
1001 General Fund	60501 Client - Assistance Payments	AAP Adoptions Assistance Program	480,950	-	456,246	332,928	431,923	354,(
1001 General Fund	60501 Client - Assistance Payments	ARC Approved Relative Caregiver	12,934	-	25,884	2,600	23,313	7,3
1001 General Fund	60501 Client - Assistance Payments	CWK CalWORKs	1,497,607	-	1,800,321	1,168,940	1,442,754	1,134,7
1001	*60501*	*CWKS*	*1,112,340*	-	-	-	-	
1001	*60501*	*SNFF*	*385,067*	-	-	-	-	
1001	*60501*	*CWKS AE*	*200*	-	-	-	-	
1001 General Fund	60501 Client - Assistance Payments	EAF Emergency Assistance Foster Care	77,602	-	74,880	39,847	167,044	25,9
1001 General Fund	60501 Client - Assistance Payments	EFC Extended Foster Care	58,844	-	-	-	-	
1001 General Fund	60501 Client - Assistance Payments	FCA Foster Care	562,720	-	519,175	581,375	659,294	449,(
1001 General Fund	60501 Client - Assistance Payments	GAR General Assistance General Relief	135,449	-	154,108	85,919	142,518	97,9
1001 General Fund	60501 Client - Assistance Payments	KGP Kinship Guardianship Assistance Payment	152,136	-	146,827	109,827	155,142	110,3
1001 General Fund	60501 Client - Assistance Payments	LIH Low Income Home Energy Assistance Program	6,243	-	4,542	5,288	5,122	3,(
1001 General Fund	60501 Client - Assistance Payments	THP Transitional Housing Program Plus	48,050	-	75,950	32,150	55,800	82,9
1001 General Fund	60501 Client - Assistance Payments	WIN Work Incentive Nutritional Supplement	6,110	-	7,290	4,201	6,139	7,4
1001 General Fund	60501 Client - Assistance Payments	No Program	-	-	25,000	17,833	58,395	6,4
1001 General Fund	**E60000 Operating Expenses**	**AAP Adoptions Assistance Program**	**480,950**	**-**	**456,246**	**332,928**	**431,923**	**354,(**
1001 General Fund	**E60000 Operating Expenses**	**ARC Approved Relative Caregiver**	**12,934**	**-**	**25,884**	**2,600**	**23,313**	**7,3**
1001 General Fund	**E60000 Operating Expenses**	**CWK CalWORKs**	**1,497,607**	**-**	**1,800,321**	**1,168,940**	**1,442,754**	**1,134,7**
1001 General Fund	**E60000 Operating Expenses**	**EAF Emergency Assistance Foster Care**	**77,602**	**-**	**74,880**	**39,847**	**167,044**	**25,9**
1001 General Fund	**E60000 Operating Expenses**	**EFC Extended Foster Care**	**58,844**	**-**	**-**	**-**	**-**	
1001 General Fund	**E60000 Operating Expenses**	**FCA Foster Care**	**562,720**	**-**	**519,175**	**581,375**	**659,294**	**449,(**
1001 General Fund	**E60000 Operating Expenses**	**GAR General Assistance General Relief**	**135,449**	**-**	**154,108**	**85,919**	**142,518**	**97,9**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
1001 General Fund	E60000 Operating Expenses	KGP Kinship Guardianship Assistance Payment	152,136	-	146,827	109,827	155,142	110,3
1001 General Fund	E60000 Operating Expenses	LIH Low Income Home Energy Assistance Program	6,243	-	4,542	5,288	5,122	3,(
1001 General Fund	E60000 Operating Expenses	THP Transitional Housing Program Plus	48,050	-	75,950	32,150	55,800	82,9
1001 General Fund	E60000 Operating Expenses	WIN Work Incentive Nutritional Supplement	6,110	-	7,290	4,201	6,139	7,4
1001 General Fund	E60000 Operating Expenses	No Program	-	-	25,000	17,833	58,395	6,4
1001 General Fund	Expenses Total Expense	AAP Adoptions Assistance Program	480,950	-	456,246	332,928	431,923	354,(
1001 General Fund	Expenses Total Expense	ARC Approved Relative Caregiver	12,934	-	25,884	2,600	23,313	7,3
1001 General Fund	Expenses Total Expense	CWK CalWORKs	1,497,607	-	1,800,321	1,168,940	1,442,754	1,134,7
1001 General Fund	Expenses Total Expense	EAF Emergency Assistance Foster Care	77,602	-	74,880	39,847	167,044	25,9
1001 General Fund	Expenses Total Expense	EFC Extended Foster Care	58,844	-	-	-	-	
1001 General Fund	Expenses Total Expense	FCA Foster Care	562,720	-	519,175	581,375	659,294	449,(
1001 General Fund	Expenses Total Expense	GAR General Assistance General Relief	135,449	-	154,108	85,919	142,518	97,9
1001 General Fund	Expenses Total Expense	KGP Kinship Guardianship Assistance Payment	152,136	-	146,827	109,827	155,142	110,3
1001 General Fund	Expenses Total Expense	LIH Low Income Home Energy Assistance Program	6,243	-	4,542	5,288	5,122	3,(
1001 General Fund	Expenses Total Expense	THP Transitional Housing Program Plus	48,050	-	75,950	32,150	55,800	82,9
1001 General Fund	Expenses Total Expense	WIN Work Incentive Nutritional Supplement	6,110	-	7,290	4,201	6,139	7,4
1001 General Fund	Expenses Total Expense	No Program	-	-	25,000	17,833	58,395	6,4
1001 General Fund	MPC_Budget Net Balance	AAP Adoptions Assistance Program	0	-	228,123	212,286	221,278	171,5
1001 General Fund	MPC_Budget Net Balance	ARC Approved Relative Caregiver	0	-	25,884	2,600	23,313	7,3
1001 General Fund	MPC_Budget Net Balance	CWK CalWORKs	0	-	1,348,419	694,173	1,016,786	933,7
1001 General Fund	MPC_Budget Net Balance	EAF Emergency Assistance Foster Care	0	-	52,416	37,752	108,865	20,2
1001 General Fund	MPC_Budget Net Balance	EFC Extended Foster Care	0	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	FCA Foster Care	0	-	280,202	319,435	371,371	261,3
1001 General Fund	MPC_Budget Net Balance	GAR General Assistance General Relief	0	-	154,108	85,919	142,518	97,9
1001 General Fund	MPC_Budget Net Balance	KGP Kinship Guardianship Assistance Payment	0	-	146,827	109,827	155,142	110,3
1001 General Fund	MPC_Budget Net Balance	LIH Low Income Home Energy Assistance Program	0	-	4,542	5,288	5,122	3,(
1001 General Fund	MPC_Budget Net Balance	THP Transitional Housing Program Plus	0	-	0	2,550	4,650	
1001 General Fund	MPC_Budget Net Balance	WIN Work Incentive Nutritional Supplement	0	-	7,290	4,201	6,139	7,4
1001 General Fund	MPC_Budget Net Balance	No Program	-	-	2,247,811	1,098,306	2,045,884	1,613,5
3362 CalFRESH Overpayment Incentives	49101 Transfer In - General	CFR CalFresh	1,100	-	-	-	-	
3362 CalFRESH Overpayment Incentives	49101 Transfer In - General	No Program	-	-	1,100	217	1,569	2,4

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
3362 CalFRESH Overpayment Incentives	**R49000 Transfer In Revenues**	**CFR CalFresh**	**1,100**	**-**	**-**	**-**	**-**	
3362 CalFRESH Overpayment Incentives	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**1,100**	**217**	**1,569**	**2,**
3362 CalFRESH Overpayment Incentives	**49999 Beginning Fund Balance**	**CFR CalFresh**	**18,326**	**-**	**-**	**-**	**-**	
3362 CalFRESH Overpayment Incentives	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**18,109**	**-**	**-**	
3362 CalFRESH Overpayment Incentives	**Revenues Total Revenue**	**CFR CalFresh**	**19,426**	**-**	**-**	**-**	**-**	
3362 CalFRESH Overpayment Incentives	**Revenues Total Revenue**	**No Program**	**-**	**-**	**19,209**	**217**	**1,569**	**2,**
3362 CalFRESH Overpayment Incentives	60201 Miscellaneous Expense	CFR CalFresh	19,426	-	-	-	-	
3362 CalFRESH Overpayment Incentives	60201 Miscellaneous Expense	No Program	-	-	19,209	-	-	
3362 CalFRESH Overpayment Incentives	**E60000 Operating Expenses**	**CFR CalFresh**	**19,426**	**-**	**-**	**-**	**-**	
3362 CalFRESH Overpayment Incentives	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**19,209**	**-**	**-**	
3362 CalFRESH Overpayment Incentives	**Expenses Total Expense**	**CFR CalFresh**	**19,426**	**-**	**-**	**-**	**-**	
3362 CalFRESH Overpayment Incentives	**Expenses Total Expense**	**No Program**	**-**	**-**	**19,209**	**-**	**-**	
3362 CalFRESH Overpayment Incentives	**MPC_Budget Net Balance**	**CFR CalFresh**	**0**	**-**	**-**	**-**	**-**	
3362 CalFRESH Overpayment Incentives	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**217**	**1,569**	**2,**
3363 Human Services Assistance Trust	45041 Public Assistance Programs - State	AAP Adoptions Assistance Program	45,180	-	-	-	-	
3363	*45041*	*CCR Adjustment*	*37,528*	-	-	-	-	
3363	*45041*	*Beginning Balance*	*7,652*	-	-	-	-	
3363 Human Services Assistance Trust	45041 Public Assistance Programs - State	ARC Approved Relative Caregiver	6,209	-	15,768	1,444	14,274	4,(
3363	*45041*	*CWKS ST portion*	*0*	-	-	-	-	
3363	*45041*	*ARC portion*	*5,199*	-	-	-	-	
3363	*45041*	*ARC AB1811*	*0*	-	-	-	-	
3363	*45041*	*ARC SB80*	*0*	-	-	-	-	
3363	*45041*	*Beginning Balance*	*1,010*	-	-	-	-	
3363 Human Services Assistance Trust	45041 Public Assistance Programs - State	CWK CalWORKs	204,520	-	1,149,222	69,921	200,969	575,4
3363	*45041*	*CWKS State*	*227,372*	-	-	-	-	
3363	*45041*	*SNFF*	*252,692*	-	-	-	-	
3363	*45041*	*CWKS/SNFF AB1811*	*42,852*	-	-	-	-	
3363	*45041*	*CWKS/SNFF SB80*	*67,148*	-	-	-	-	
3363	*45041*	*CWKS AE*	*200*	-	-	-	-	
3363	*45041*	*Beginning Balance*	*30,165*	-	-	-	-	
3363	*45041*	*CWK MOE Offset*	*38,835*	-	-	-	-	
3363 Human Services Assistance Trust	45041 Public Assistance Programs - State	EAF Emergency Assistance Foster Care	(6,287)	-	8,736	1,647	(31,149)	(21,8
3363	*45041*	*EAFC 5L ST*	*9,054*	-	-	-	-	
3363	*45041*	*EAFC CCR Adjustment*	*15,570*	-	-	-	-	
3363	*45041*	*Beginning Balance*	*229*	-	-	-	-	
3363 Human Services Assistance Trust	45041 Public Assistance Programs - State	EFC Extended Foster Care	(10,917)	-	-	(7,551)	(12,100)	(4
3363	*45041*	*EXFC ST*	*2,570*	-	-	-	-	
3363	*45041*	*EXFC CCR Adjustment*	*12,801*	-	-	-	-	
3363	*45041*	*Beginning Balance*	*686*	-	-	-	-	
3363 Human Services Assistance Trust	45041 Public Assistance Programs - State	FCA Foster Care	124,003	-	2,934	37,941	225,818	88,5

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Lineitem Worksheet - 506 - Assistance Payments

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3363	*45041*	*FC ST*	*0*	-	-	-	-	
3363	*45041*	*FC CCR Adjustment*	*101,882*	-	-	-	-	
3363	*45041*	*FC Title XX CCR Adjustment*	*6,048*	-	-	-	-	
3363	*45041*	*Beginning Balance*	*16,073*	-	-	-	-	
3363 Human Services Assistance Trust	45041 Public Assistance Programs - State	KGP Kinship Guardianship Assistance Payment	80,498	-	67,708	53,057	66,553	69,(
3363	*45041*	*KG 4F ST*	*70,951*	-	-	-	-	
3363	*45041*	*KG 4F CCR Adjustment*	*2,339*	-	-	-	-	
3363	*45041*	*KG 4T CCR Adjustment*	*4,783*	-	-	-	-	
3363	*45041*	*Beginning Balance*	*2,425*	-	-	-	-	
3363 Human Services Assistance Trust	45041 Public Assistance Programs - State	LIH Low Income Home Energy Assistance Program	6,763	-	4,542	3,948	5,102	3,4
3363	*45041*	*LIHEAP claim*	*6,243*	-	-	-	-	
3363	*45041*	*Beginning Balance*	*520*	-	-	-	-	
3363 Human Services Assistance Trust	45041 Public Assistance Programs - State	WIN Work Incentive Nutritional Supplement	6,619	-	7,290	3,260	6,236	7,4
3363	*45041*	*WINS claim*	*6,110*	-	-	-	-	
3363	*45041*	*Beginning Balance*	*509*	-	-	-	-	
3363 Human Services Assistance Trust	45041 Public Assistance Programs - State	No Program	-	-	85,000	35,413	81,702	151,(
3363 Human Services Assistance Trust	45064 Assist Calworks MOE Offset - State	CWK CalWORKs	(38,835)	-	-	-	-	
3363 Human Services Assistance Trust	45064 Assist Calworks MOE Offset - State	No Program	-	-	-	(104,704)	(33,590)	
3363 Human Services Assistance Trust	**R45000 State Revenues**	**AAP Adoptions Assistance Program**	**45,180**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**R45000 State Revenues**	**ARC Approved Relative Caregiver**	**6,209**	**-**	**15,768**	**1,444**	**14,274**	**4,(**
3363 Human Services Assistance Trust	**R45000 State Revenues**	**CWK CalWORKs**	**165,685**	**-**	**1,149,222**	**69,921**	**200,969**	**575,4**
3363 Human Services Assistance Trust	**R45000 State Revenues**	**EAF Emergency Assistance Foster Care**	**(6,287)**	**-**	**8,736**	**1,647**	**(31,149)**	**(21,8**
3363 Human Services Assistance Trust	**R45000 State Revenues**	**EFC Extended Foster Care**	**(10,917)**	**-**	**-**	**(7,551)**	**(12,100)**	**(4**
3363 Human Services Assistance Trust	**R45000 State Revenues**	**FCA Foster Care**	**124,003**	**-**	**2,934**	**37,941**	**225,818**	**88,5**
3363 Human Services Assistance Trust	**R45000 State Revenues**	**KGP Kinship Guardianship Assistance Payment**	**80,498**	**-**	**67,708**	**53,057**	**66,553**	**69,(**
3363 Human Services Assistance Trust	**R45000 State Revenues**	**LIH Low Income Home Energy Assistance Program**	**6,763**	**-**	**4,542**	**3,948**	**5,102**	**3,4**
3363 Human Services Assistance Trust	**R45000 State Revenues**	**WIN Work Incentive Nutritional Supplement**	**6,619**	**-**	**7,290**	**3,260**	**6,236**	**7,4**
3363 Human Services Assistance Trust	**R45000 State Revenues**	**No Program**	**-**	**-**	**85,000**	**(69,291)**	**48,112**	**151,(**
3363 Human Services Assistance Trust	46031 Public Assistance Programs - Federal	AAP Adoptions Assistance Program	270,294	-	228,123	181,213	227,286	186,5
3363 Human Services Assistance Trust	46031 Public Assistance Programs - Federal	ARC Approved Relative Caregiver	6,923	-	-	-	-	
3363	*46031*	*CWKS FED portion*	*5,378*	-	-	-	-	
3363	*46031*	*ARC AB1811*	*602*	-	-	-	-	
3363	*46031*	*ARC SB80*	*943*	-	-	-	-	
3363 Human Services Assistance Trust	46031 Public Assistance Programs - Federal	CWK CalWORKs	468,865	-	238,748	277,675	417,687	260,(
3363	*46031*	*CWKS Fed*	*279,864*	-	-	-	-	
3363	*46031*	*CWKS AB1811*	*73,639*	-	-	-	-	
3363	*46031*	*CWKS SB80*	*115,362*	-	-	-	-	-

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

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Lineitem Worksheet - 506 - Assistance Payments

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3363 Human Services Assistance Trust	46031 Public Assistance Programs - Federal	EAF Emergency Assistance Foster Care	45,268	-	43,680	(19,309)	141,982	6,2
3363	*46031*	*EAFC 5K FED*	*45,268*	-	-	-	-	
3363 Human Services Assistance Trust	46031 Public Assistance Programs - Federal	EFC Extended Foster Care	20,005	-	11,960	13,472	12,509	11,(
3363 Human Services Assistance Trust	46031 Public Assistance Programs - Federal	FCA Foster Care	230,076	-	224,983	286,663	168,710	184,(
3363	*46031*	*FC FED*	*198,907*	-	-	-	-	
3363	*46031*	*FC Title XX*	*37,217*	-	-	-	-	
3363	*46031*	*FC Title XX CCR Adjustment*	*6,048*	-	-	-	-	
3363 Human Services Assistance Trust	46031 Public Assistance Programs - Federal	KGP Kinship Guardianship Assistance Payment	35,026	-	30,561	24,761	40,225	12,9
3363 Human Services Assistance Trust	46031 Public Assistance Programs - Federal	TXX Title XX	0	-	-	24,307	21,086	11,7
3363 Human Services Assistance Trust	46031 Public Assistance Programs - Federal	No Program	-	-	60,000	0	0	
3363 Human Services Assistance Trust	**R46000 Federal Revenues**	**AAP Adoptions Assistance Program**	**270,294**	**-**	**228,123**	**181,213**	**227,286**	**186,5**
3363 Human Services Assistance Trust	**R46000 Federal Revenues**	**ARC Approved Relative Caregiver**	**6,923**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**R46000 Federal Revenues**	**CWK CalWORKs**	**468,865**	**-**	**238,748**	**277,675**	**417,687**	**260,(**
3363 Human Services Assistance Trust	**R46000 Federal Revenues**	**EAF Emergency Assistance Foster Care**	**45,268**	**-**	**43,680**	**(19,309)**	**141,982**	**6,2**
3363 Human Services Assistance Trust	**R46000 Federal Revenues**	**EFC Extended Foster Care**	**20,005**	**-**	**11,960**	**13,472**	**12,509**	**11,(**
3363 Human Services Assistance Trust	**R46000 Federal Revenues**	**FCA Foster Care**	**230,076**	**-**	**224,983**	**286,663**	**168,710**	**184,(**
3363 Human Services Assistance Trust	**R46000 Federal Revenues**	**KGP Kinship Guardianship Assistance Payment**	**35,026**	**-**	**30,561**	**24,761**	**40,225**	**12,9**
3363 Human Services Assistance Trust	**R46000 Federal Revenues**	**TXX Title XX**	**0**	**-**	**-**	**24,307**	**21,086**	**11,7**
3363 Human Services Assistance Trust	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**60,000**	**0**	**0**	
3363 Human Services Assistance Trust	49101 Transfer In - General	ARC Approved Relative Caregiver	652	-	-	-	-	
3363 Human Services Assistance Trust	49101 Transfer In - General	CWK CalWORKs	187,774	-	-	-	-	
3363 Human Services Assistance Trust	49101 Transfer In - General	FCA Foster Care	5,000	-	-	-	-	
3363 Human Services Assistance Trust	49101 Transfer In - General	No Program	1,300	-	100,000	323,767	381,687	222,8
3363 Human Services Assistance Trust	**R49000 Transfer In Revenues**	**ARC Approved Relative Caregiver**	**652**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**R49000 Transfer In Revenues**	**CWK CalWORKs**	**187,774**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**R49000 Transfer In Revenues**	**FCA Foster Care**	**5,000**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**R49000 Transfer In Revenues**	**No Program**	**1,300**	**-**	**100,000**	**323,767**	**381,687**	**222,8**
3363 Human Services Assistance Trust	**49999 Beginning Fund Balance**	**AAP Adoptions Assistance Program**	**(7,652)**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**49999 Beginning Fund Balance**	**ARC Approved Relative Caregiver**	**(1,010)**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**49999 Beginning Fund Balance**	**CWK CalWORKs**	**(30,165)**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**49999 Beginning Fund Balance**	**EAF Emergency Assistance Foster Care**	**(229)**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**49999 Beginning Fund Balance**	**EFC Extended Foster Care**	**686**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**49999 Beginning Fund Balance**	**FCA Foster Care**	**(16,073)**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**49999 Beginning Fund Balance**	**KGP Kinship Guardianship Assistance Payment**	**(2,425)**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**49999 Beginning Fund Balance**	**LIH Low Income Home Energy Assistance Program**	**(520)**	**-**	**-**	**-**	**-**	

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
3363 Human Services Assistance Trust	**49999 Beginning Fund Balance**	**WIN Work Incentive Nutritional Supplement**	**(509)**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**(96,121)**	**-**	**-**	
3363 Human Services Assistance Trust	**Revenues Total Revenue**	**AAP Adoptions Assistance Program**	**307,822**	**-**	**228,123**	**181,213**	**227,286**	**186,5**
3363 Human Services Assistance Trust	**Revenues Total Revenue**	**ARC Approved Relative Caregiver**	**12,774**	**-**	**15,768**	**1,444**	**14,274**	**4,6**
3363 Human Services Assistance Trust	**Revenues Total Revenue**	**CWK CalWORKs**	**792,159**	**-**	**1,387,970**	**347,596**	**618,656**	**835,4**
3363 Human Services Assistance Trust	**Revenues Total Revenue**	**EAF Emergency Assistance Foster Care**	**38,752**	**-**	**52,416**	**17,662**	**110,833**	**15,6**
3363 Human Services Assistance Trust	**Revenues Total Revenue**	**EFC Extended Foster Care**	**9,774**	**-**	**11,960**	**5,921**	**409**	**10,6**
3363 Human Services Assistance Trust	**Revenues Total Revenue**	**FCA Foster Care**	**343,006**	**-**	**227,917**	**324,604**	**394,528**	**273,2**
3363 Human Services Assistance Trust	**Revenues Total Revenue**	**KGP Kinship Guardianship Assistance Payment**	**113,099**	**-**	**98,269**	**77,818**	**106,778**	**82,5**
3363 Human Services Assistance Trust	**Revenues Total Revenue**	**LIH Low Income Home Energy Assistance Program**	**6,243**	**-**	**4,542**	**3,948**	**5,102**	**3,4**
3363 Human Services Assistance Trust	**Revenues Total Revenue**	**TXX Title XX**	**0**	**-**	**-**	**24,307**	**21,086**	**11,7**
3363 Human Services Assistance Trust	**Revenues Total Revenue**	**WIN Work Incentive Nutritional Supplement**	**6,110**	**-**	**7,290**	**3,260**	**6,236**	**7,4**
3363 Human Services Assistance Trust	**Revenues Total Revenue**	**No Program**	**1,300**	**-**	**148,879**	**254,476**	**429,799**	**374,5**
3363 Human Services Assistance Trust	60201 Miscellaneous Expense	No Program	-	-	47,879	-	-	
3363 Human Services Assistance Trust	60431 Software	No Program	1,300	-	-	604	937	7
3363 Human Services Assistance Trust	60502 Client - Overpayment Refunds	FCA Foster Care	0	-	-	-	-	
3363 Human Services Assistance Trust	60502 Client - Overpayment Refunds	No Program	-	-	1,000	(315)	2,162	
3363 Human Services Assistance Trust	60527 Client - Assistance Collections Settlement	FCA Foster Care	5,000	-	-	-	-	
3363 Human Services Assistance Trust	**E60000 Operating Expenses**	**FCA Foster Care**	**5,000**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**E60000 Operating Expenses**	**No Program**	**1,300**	**-**	**48,879**	**289**	**3,099**	7
3363 Human Services Assistance Trust	80111 Transfer Out - General	AAP Adoptions Assistance Program	307,822	-	228,123	169,891	222,934	177,3
3363 Human Services Assistance Trust	80111 Transfer Out - General	ARC Approved Relative Caregiver	12,774	-	-	-	-	
3363 Human Services Assistance Trust	80111 Transfer Out - General	CWK CalWORKs	792,159	-	1,365,709	558,811	1,047,031	1,108,3
3363 Human Services Assistance Trust	80111 Transfer Out - General	EAF Emergency Assistance Foster Care	38,752	-	52,416	4,896	135,756	11,2
3363 Human Services Assistance Trust	80111 Transfer Out - General	EFC Extended Foster Care	9,774	-	11,960	27,147	12,938	17,3
3363 Human Services Assistance Trust	80111 Transfer Out - General	FCA Foster Care	338,006	-	227,917	213,565	222,077	190,7
3363 Human Services Assistance Trust	80111 Transfer Out - General	KGP Kinship Guardianship Assistance Payment	113,099	-	98,269	68,897	100,567	79,6
3363 Human Services Assistance Trust	80111 Transfer Out - General	LIH Low Income Home Energy Assistance Program	6,243	-	4,542	4,710	5,121	3,6
3363 Human Services Assistance Trust	80111 Transfer Out - General	WIN Work Incentive Nutritional Supplement	6,110	-	7,290	3,763	6,139	7,4
3363 Human Services Assistance Trust	80111 Transfer Out - General	No Program	-	-	138,029	83,231	219,225	151,7
3363 Human Services Assistance Trust	**E80000 Transfers and Appropriations for Contingencies Expenses**	**AAP Adoptions Assistance Program**	**307,822**	**-**	**228,123**	**169,891**	**222,934**	**177,3**
3363 Human Services Assistance Trust	**E80000 Transfers and Appropriations for Contingencies Expenses**	**ARC Approved Relative Caregiver**	**12,774**	**-**	**-**	**-**	**-**	
3363 Human Services Assistance Trust	**E80000 Transfers and Appropriations for Contingencies Expenses**	**CWK CalWORKs**	**792,159**	**-**	**1,365,709**	**558,811**	**1,047,031**	**1,108,3**
3363 Human Services Assistance Trust	**E80000 Transfers and Appropriations for Contingencies Expenses**	**EAF Emergency Assistance Foster Care**	**38,752**	**-**	**52,416**	**4,896**	**135,756**	**11,2**

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3363 Human Services Assistance Trust	E80000 Transfers and Appropriations for Contingencies Expenses	EFC Extended Foster Care	9,774	-	11,960	27,147	12,938	17,3
3363 Human Services Assistance Trust	E80000 Transfers and Appropriations for Contingencies Expenses	FCA Foster Care	338,006	-	227,917	213,565	222,077	190,7
3363 Human Services Assistance Trust	E80000 Transfers and Appropriations for Contingencies Expenses	KGP Kinship Guardianship Assistance Payment	113,099	-	98,269	68,897	100,567	79,6
3363 Human Services Assistance Trust	E80000 Transfers and Appropriations for Contingencies Expenses	LIH Low Income Home Energy Assistance Program	6,243	-	4,542	4,710	5,121	3,6
3363 Human Services Assistance Trust	E80000 Transfers and Appropriations for Contingencies Expenses	WIN Work Incentive Nutritional Supplement	6,110	-	7,290	3,763	6,139	7,4
3363 Human Services Assistance Trust	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	-	-	138,029	83,231	219,225	151,7
3363 Human Services Assistance Trust	Expenses Total Expense	AAP Adoptions Assistance Program	307,822	-	228,123	169,891	222,934	177,3
3363 Human Services Assistance Trust	Expenses Total Expense	ARC Approved Relative Caregiver	12,774	-	-	-	-	
3363 Human Services Assistance Trust	Expenses Total Expense	CWK CalWORKs	792,159	-	1,365,709	558,811	1,047,031	1,108,3
3363 Human Services Assistance Trust	Expenses Total Expense	EAF Emergency Assistance Foster Care	38,752	-	52,416	4,896	135,756	11,2
3363 Human Services Assistance Trust	Expenses Total Expense	EFC Extended Foster Care	9,774	-	11,960	27,147	12,938	17,3
3363 Human Services Assistance Trust	Expenses Total Expense	FCA Foster Care	343,006	-	227,917	213,565	222,077	190,7
3363 Human Services Assistance Trust	Expenses Total Expense	KGP Kinship Guardianship Assistance Payment	113,099	-	98,269	68,897	100,567	79,6
3363 Human Services Assistance Trust	Expenses Total Expense	LIH Low Income Home Energy Assistance Program	6,243	-	4,542	4,710	5,121	3,6
3363 Human Services Assistance Trust	Expenses Total Expense	WIN Work Incentive Nutritional Supplement	6,110	-	7,290	3,763	6,139	7,4
3363 Human Services Assistance Trust	Expenses Total Expense	No Program	1,300	-	186,908	83,520	222,324	152,5
3363 Human Services Assistance Trust	MPC_Budget Net Balance	AAP Adoptions Assistance Program	0	-	0	11,322	4,352	9,1
3363 Human Services Assistance Trust	MPC_Budget Net Balance	ARC Approved Relative Caregiver	0	-	15,768	1,444	14,274	4,6
3363 Human Services Assistance Trust	MPC_Budget Net Balance	CWK CalWORKs	0	-	22,261	211,215	428,375	272,9
3363 Human Services Assistance Trust	MPC_Budget Net Balance	EAF Emergency Assistance Foster Care	0	-	0	22,558	24,923	26,8
3363 Human Services Assistance Trust	MPC_Budget Net Balance	EFC Extended Foster Care	0	-	0	21,226	12,529	6,5
3363 Human Services Assistance Trust	MPC_Budget Net Balance	FCA Foster Care	0	-	0	111,039	172,451	82,4
3363 Human Services Assistance Trust	MPC_Budget Net Balance	KGP Kinship Guardianship Assistance Payment	0	-	0	8,921	6,211	2,9
3363 Human Services Assistance Trust	MPC_Budget Net Balance	LIH Low Income Home Energy Assistance Program	0	-	0	762	19	2
3363 Human Services Assistance Trust	MPC_Budget Net Balance	TXX Title XX	0	-	-	24,307	21,086	11,7
3363 Human Services Assistance Trust	MPC_Budget Net Balance	WIN Work Incentive Nutritional Supplement	0	-	0	503	97	
3363 Human Services Assistance Trust	MPC_Budget Net Balance	No Program	0	-	38,029	170,956	207,475	222,0
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	APS Adult Protective Services	307,446	-	349,700	148,357	251,042	63,9
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	CCR Continuum of Care Reform	31,553	-	-	-	-	
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	CFT CalFRESH Education and Training	-	-	404,009	422,974	411,673	415,2
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	CFR CalFresh	425,595	-	-	-	-	
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	CWK CalWORKs	363,078	-	481,414	421,724	192,375	141,7
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	CWS Child Welfare Services	287,472	-	916,432	530,234	221,851	97,8

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	CMS County Medical Services Program	1,914	-	4,321	0	305	7
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	HDA Housing, Disability Advocacy Program	1,104	-	-	-	-	
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	IHS In-Home Support Services	1,237,574	-	742,660	604,417	866,259	393,5
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	LIC Licensing	1,661	-	2,104	0	2,237	1,5
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	MCA Medi-Cal	1,531,656	-	1,402,571	1,005,151	1,332,732	1,398,4
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	PTF Probation Title IV-E	-	-	-	3	308	
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	TCV Trafficking, Crime Victim Assistance Program	2,442	-	-	-	-	
3368 Human Services Administration Trust	45021 Public Assistance Administration - State	WIN Work Incentive Nutritional Supplement	4,250	-	-	-	-	
3368 Human Services Administration Trust	45032 Prior Years Revenue - State	No Program	-	-	519,710	43,475	152,075	335,2
3368 Human Services Administration Trust	**R45000 State Revenues**	**APS Adult Protective Services**	**307,446**	**-**	**349,700**	**148,357**	**251,042**	**63,5**
3368 Human Services Administration Trust	**R45000 State Revenues**	**CCR Continuum of Care Reform**	**31,553**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**R45000 State Revenues**	**CFT CalFRESH Education and Training**	**-**	**-**	**404,009**	**422,974**	**411,673**	**415,2**
3368 Human Services Administration Trust	**R45000 State Revenues**	**CFR CalFresh**	**425,595**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**R45000 State Revenues**	**CWK CalWORKs**	**363,078**	**-**	**481,414**	**421,724**	**192,375**	**141,7**
3368 Human Services Administration Trust	**R45000 State Revenues**	**CWS Child Welfare Services**	**287,472**	**-**	**916,432**	**530,234**	**221,851**	**97,8**
3368 Human Services Administration Trust	**R45000 State Revenues**	**CMS County Medical Services Program**	**1,914**	**-**	**4,321**	**0**	**305**	**7**
3368 Human Services Administration Trust	**R45000 State Revenues**	**HDA Housing, Disability Advocacy Program**	**1,104**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**R45000 State Revenues**	**IHS In-Home Support Services**	**1,237,574**	**-**	**742,660**	**604,417**	**866,259**	**393,5**
3368 Human Services Administration Trust	**R45000 State Revenues**	**LIC Licensing**	**1,661**	**-**	**2,104**	**0**	**2,237**	**1,5**
3368 Human Services Administration Trust	**R45000 State Revenues**	**MCA Medi-Cal**	**1,531,656**	**-**	**1,402,571**	**1,005,151**	**1,332,732**	**1,398,4**
3368 Human Services Administration Trust	**R45000 State Revenues**	**PTF Probation Title IV-E**	**-**	**-**	**-**	**3**	**308**	
3368 Human Services Administration Trust	**R45000 State Revenues**	**TCV Trafficking, Crime Victim Assistance Program**	**2,442**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**R45000 State Revenues**	**WIN Work Incentive Nutritional Supplement**	**4,250**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**R45000 State Revenues**	**No Program**	**-**	**-**	**519,710**	**43,475**	**152,075**	**335,2**
3368 Human Services Administration Trust	46011 Public Assistance Administration - Federal	AAP Adoptions Assistance Program	17,942	-	19,482	9,001	24,289	7,4
3368 Human Services Administration Trust	46011 Public Assistance Administration - Federal	CCR Continuum of Care Reform	187,029	-	-	-	-	
3368 Human Services Administration Trust	46011 Public Assistance Administration - Federal	CFT CalFRESH Education and Training	-	-	755,669	639,023	826,034	715,8
3368 Human Services Administration Trust	46011 Public Assistance Administration - Federal	CFR CalFresh	804,100	-	-	-	-	
3368 Human Services Administration Trust	46011 Public Assistance Administration - Federal	CWK CalWORKs	1,642,200	-	1,948,290	1,633,612	1,342,467	1,339,6
3368 Human Services Administration Trust	46011 Public Assistance Administration - Federal	CWS Child Welfare Services	1,036,978	-	857,541	626,143	655,947	880,1
3368 Human Services Administration Trust	46011 Public Assistance Administration - Federal	FCA Foster Care	21,618	-	14,399	12,310	4,219	7,7
3368 Human Services Administration Trust	46011 Public Assistance Administration - Federal	ILP Independent Living Program	15,782	-	17,088	10,122	10,987	21,8
3368 Human Services Administration Trust	46011 Public Assistance Administration - Federal	KGP Kinship Guardianship Assistance Payment	807	-	824	280	330	8

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
3368 Human Services Administration Trust	46011 Public Assistance Administration - Federal	LIC Licensing	798	-	1,524	11,693	13,404	7,(
3368 Human Services Administration Trust	46011 Public Assistance Administration - Federal	PTF Probation Title IV-E	-	-	1,700	(303)	1,005	1,5
3368 Human Services Administration Trust	46011 Public Assistance Administration - Federal	PSS Promoting Safe and Stable Families	12,266	-	-	-	-	
3368 Human Services Administration Trust	46011 Public Assistance Administration - Federal	No Program	1,000	-	313,396	0	376,011	15,2
3368 Human Services Administration Trust	**R46000 Federal Revenues**	**AAP Adoptions Assistance Program**	**17,942**	**-**	**19,482**	**9,001**	**24,289**	**7,4**
3368 Human Services Administration Trust	**R46000 Federal Revenues**	**CCR Continuum of Care Reform**	**187,029**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**R46000 Federal Revenues**	**CFT CalFRESH Education and Training**	**-**	**-**	**755,669**	**639,023**	**826,034**	**715,8**
3368 Human Services Administration Trust	**R46000 Federal Revenues**	**CFR CalFresh**	**804,100**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**R46000 Federal Revenues**	**CWK CalWORKs**	**1,642,200**	**-**	**1,948,290**	**1,633,612**	**1,342,467**	**1,339,(**
3368 Human Services Administration Trust	**R46000 Federal Revenues**	**CWS Child Welfare Services**	**1,036,978**	**-**	**857,541**	**626,143**	**655,947**	**880,**
3368 Human Services Administration Trust	**R46000 Federal Revenues**	**FCA Foster Care**	**21,618**	**-**	**14,399**	**12,310**	**4,219**	**7,**
3368 Human Services Administration Trust	**R46000 Federal Revenues**	**ILP Independent Living Program**	**15,782**	**-**	**17,088**	**10,122**	**10,987**	**21,8**
3368 Human Services Administration Trust	**R46000 Federal Revenues**	**KGP Kinship Guardianship Assistance Payment**	**807**	**-**	**824**	**280**	**330**	**8**
3368 Human Services Administration Trust	**R46000 Federal Revenues**	**LIC Licensing**	**798**	**-**	**1,524**	**11,693**	**13,404**	**7,(**
3368 Human Services Administration Trust	**R46000 Federal Revenues**	**PTF Probation Title IV-E**	**-**	**-**	**1,700**	**(303)**	**1,005**	**1,5**
3368 Human Services Administration Trust	**R46000 Federal Revenues**	**PSS Promoting Safe and Stable Families**	**12,266**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**R46000 Federal Revenues**	**No Program**	**1,000**	**-**	**313,396**	**0**	**376,011**	**15,2**
3368 Human Services Administration Trust	49101 Transfer In - General	No Program	-	-	200,000	3,481	152,336	224,(
3368 Human Services Administration Trust	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**200,000**	**3,481**	**152,336**	**224,(**
3368 Human Services Administration Trust	**49999 Beginning Fund Balance**	**AAP Adoptions Assistance Program**	**(286)**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**49999 Beginning Fund Balance**	**APS Adult Protective Services**	**(48,636)**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**49999 Beginning Fund Balance**	**CWS Child Welfare Services**	**(99,384)**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**49999 Beginning Fund Balance**	**FCA Foster Care**	**(5,622)**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**49999 Beginning Fund Balance**	**IHS In-Home Support Services**	**(434,272)**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**49999 Beginning Fund Balance**	**KGP Kinship Guardianship Assistance Payment**	**(280)**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**49999 Beginning Fund Balance**	**PSS Promoting Safe and Stable Families**	**(2,105)**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**(1,245,829)**	**-**	**-**	
3368 Human Services Administration Trust	**Revenues Total Revenue**	**AAP Adoptions Assistance Program**	**17,656**	**-**	**19,482**	**9,001**	**24,289**	**7,4**
3368 Human Services Administration Trust	**Revenues Total Revenue**	**APS Adult Protective Services**	**258,810**	**-**	**349,700**	**148,357**	**251,042**	**63,9**
3368 Human Services Administration Trust	**Revenues Total Revenue**	**CCR Continuum of Care Reform**	**218,582**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**Revenues Total Revenue**	**CFT CalFRESH Education and Training**	**-**	**-**	**1,159,678**	**1,061,997**	**1,237,707**	**1,131,(**
3368 Human Services Administration Trust	**Revenues Total Revenue**	**CFR CalFresh**	**1,229,695**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**Revenues Total Revenue**	**CWK CalWORKs**	**2,005,278**	**-**	**2,429,704**	**2,055,336**	**1,534,842**	**1,481,3**
3368 Human Services Administration Trust	**Revenues Total Revenue**	**CWS Child Welfare Services**	**1,225,066**	**-**	**1,773,973**	**1,156,377**	**877,798**	**977,5**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
3368 Human Services Administration Trust	**Revenues Total Revenue**	**CMS County Medical Services Program**	**1,914**	**-**	**4,321**	**0**	**305**	**7**
3368 Human Services Administration Trust	**Revenues Total Revenue**	**FCA Foster Care**	**15,996**	**-**	**14,399**	**12,310**	**4,219**	**7,7**
3368 Human Services Administration Trust	**Revenues Total Revenue**	**HDA Housing, Disability Advocacy Program**	**1,104**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**Revenues Total Revenue**	**ILP Independent Living Program**	**15,782**	**-**	**17,088**	**10,122**	**10,987**	**21,8**
3368 Human Services Administration Trust	**Revenues Total Revenue**	**IHS In-Home Support Services**	**803,302**	**-**	**742,660**	**604,417**	**866,259**	**393,5**
3368 Human Services Administration Trust	**Revenues Total Revenue**	**KGP Kinship Guardianship Assistance Payment**	**527**	**-**	**824**	**280**	**330**	**8**
3368 Human Services Administration Trust	**Revenues Total Revenue**	**LIC Licensing**	**2,459**	**-**	**3,628**	**11,693**	**15,641**	**8,5**
3368 Human Services Administration Trust	**Revenues Total Revenue**	**MCA Medi-Cal**	**1,531,656**	**-**	**1,402,571**	**1,005,151**	**1,332,732**	**1,398,4**
3368 Human Services Administration Trust	**Revenues Total Revenue**	**PTF Probation Title IV-E**	**-**	**-**	**1,700**	**300**	**1,313**	**1,5**
3368 Human Services Administration Trust	**Revenues Total Revenue**	**PSS Promoting Safe and Stable Families**	**10,161**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**Revenues Total Revenue**	**TCV Trafficking, Crime Victim Assistance Program**	**2,442**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**Revenues Total Revenue**	**WIN Work Incentive Nutritional Supplement**	**4,250**	**-**	**-**	**-**	**-**	
3368 Human Services Administration Trust	**Revenues Total Revenue**	**No Program**	**1,000**	**-**	**212,723**	**46,956**	**680,422**	**575,1**
3368 Human Services Administration Trust	60431 Software	No Program	-	-	-	3,481	6,895	5,7
3368 Human Services Administration Trust	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**-**	**3,481**	**6,895**	**5,7**
3368 Human Services Administration Trust	80111 Transfer Out - General	AAP Adoptions Assistance Program	17,656	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	APS Adult Protective Services	258,810	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	CCR Continuum of Care Reform	218,582	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	CFR CalFresh	1,229,695	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	CWK CalWORKs	2,005,278	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	CWS Child Welfare Services	1,225,066	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	CMS County Medical Services Program	1,914	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	FCA Foster Care	15,996	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	HDA Housing, Disability Advocacy Program	1,104	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	ILP Independent Living Program	15,782	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	IHS In-Home Support Services	803,302	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	KGP Kinship Guardianship Assistance Payment	527	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	LIC Licensing	2,459	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	MCA Medi-Cal	1,531,656	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	PSS Promoting Safe and Stable Families	10,161	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	TCV Trafficking, Crime Victim Assistance Program	2,442	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	WIN Work Incentive Nutritional Supplement	4,250	-	-	-	-	
3368 Human Services Administration Trust	80111 Transfer Out - General	No Program	1,000	-	7,707,005	4,306,922	7,556,308	6,302,9

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Lineitem Worksheet - 506 - Assistance Payments

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	AAP Adoptions Assistance Program	17,656	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	APS Adult Protective Services	258,810	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	CCR Continuum of Care Reform	218,582	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	CFR CalFresh	1,229,695	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	CWK CalWORKs	2,005,278	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	CWS Child Welfare Services	1,225,066	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	CMS County Medical Services Program	1,914	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	FCA Foster Care	15,996	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	HDA Housing, Disability Advocacy Program	1,104	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	ILP Independent Living Program	15,782	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	IHS In-Home Support Services	803,302	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	KGP Kinship Guardianship Assistance Payment	527	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	LIC Licensing	2,459	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	MCA Medi-Cal	1,531,656	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	PSS Promoting Safe and Stable Families	10,161	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	TCV Trafficking, Crime Victim Assistance Program	2,442	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	WIN Work Incentive Nutritional Supplement	4,250	-	-	-	-	
3368 Human Services Administration Trust	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	1,000	-	7,707,005	4,306,922	7,556,308	6,302,9
3368 Human Services Administration Trust	Expenses Total Expense	AAP Adoptions Assistance Program	17,656	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	APS Adult Protective Services	258,810	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	CCR Continuum of Care Reform	218,582	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	CFR CalFresh	1,229,695	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	CWK CalWORKs	2,005,278	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	CWS Child Welfare Services	1,225,066	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	CMS County Medical Services Program	1,914	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	FCA Foster Care	15,996	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	HDA Housing, Disability Advocacy Program	1,104	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	ILP Independent Living Program	15,782	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	IHS In-Home Support Services	803,302	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	KGP Kinship Guardianship Assistance Payment	527	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	LIC Licensing	2,459	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	MCA Medi-Cal	1,531,656	-	-	-	-	

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3368 Human Services Administration Trust	Expenses Total Expense	PSS Promoting Safe and Stable Families	10,161	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	TCV Trafficking, Crime Victim Assistance Program	2,442	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	WIN Work Incentive Nutritional Supplement	4,250	-	-	-	-	
3368 Human Services Administration Trust	Expenses Total Expense	No Program	1,000	-	7,707,005	4,310,403	7,563,203	6,308,(
3368 Human Services Administration Trust	MPC_Budget Net Balance	AAP Adoptions Assistance Program	0	-	19,482	9,001	24,289	7,4
3368 Human Services Administration Trust	MPC_Budget Net Balance	APS Adult Protective Services	0	-	349,700	148,357	251,042	63,9
3368 Human Services Administration Trust	MPC_Budget Net Balance	CCR Continuum of Care Reform	0	-	-	-	-	
3368 Human Services Administration Trust	MPC_Budget Net Balance	CFT CalFRESH Education and Training	-	-	1,159,678	1,061,997	1,237,707	1,131,(
3368 Human Services Administration Trust	MPC_Budget Net Balance	CFR CalFresh	0	-	-	-	-	
3368 Human Services Administration Trust	MPC_Budget Net Balance	CWK CalWORKs	0	-	2,429,704	2,055,336	1,534,842	1,481,3
3368 Human Services Administration Trust	MPC_Budget Net Balance	CWS Child Welfare Services	0	-	1,773,973	1,156,377	877,798	977,9
3368 Human Services Administration Trust	MPC_Budget Net Balance	CMS County Medical Services Program	0	-	4,321	0	305	
3368 Human Services Administration Trust	MPC_Budget Net Balance	FCA Foster Care	0	-	14,399	12,310	4,219	7,7
3368 Human Services Administration Trust	MPC_Budget Net Balance	HDA Housing, Disability Advocacy Program	0	-	-	-	-	
3368 Human Services Administration Trust	MPC_Budget Net Balance	ILP Independent Living Program	0	-	17,088	10,122	10,987	21,8
3368 Human Services Administration Trust	MPC_Budget Net Balance	IHS In-Home Support Services	0	-	742,660	604,417	866,259	393,5
3368 Human Services Administration Trust	MPC_Budget Net Balance	KGP Kinship Guardianship Assistance Payment	0	-	824	280	330	
3368 Human Services Administration Trust	MPC_Budget Net Balance	LIC Licensing	0	-	3,628	11,693	15,641	8,5
3368 Human Services Administration Trust	MPC_Budget Net Balance	MCA Medi-Cal	0	-	1,402,571	1,005,151	1,332,732	1,398,4
3368 Human Services Administration Trust	MPC_Budget Net Balance	PTF Probation Title IV-E	-	-	1,700	300	1,313	1,5
3368 Human Services Administration Trust	MPC_Budget Net Balance	PSS Promoting Safe and Stable Families	0	-	-	-	-	
3368 Human Services Administration Trust	MPC_Budget Net Balance	TCV Trafficking, Crime Victim Assistance Program	0	-	-	-	-	
3368 Human Services Administration Trust	MPC_Budget Net Balance	WIN Work Incentive Nutritional Supplement	0	-	-	-	-	
3368 Human Services Administration Trust	MPC_Budget Net Balance	No Program	0	-	7,919,728	4,263,447	6,882,781	5,733,5
3372 CalFRESH Overpayment Collection	48161 Public Assistance Repayments	CFR CalFresh	4,000	-	-	-	-	
3372 CalFRESH Overpayment Collection	48161 Public Assistance Repayments	No Program	-	-	4,000	555	4,793	7,4
3372 CalFRESH Overpayment Collection	R48000 Miscellaneous Revenues	CFR CalFresh	4,000	-	-	-	-	
3372 CalFRESH Overpayment Collection	R48000 Miscellaneous Revenues	No Program	-	-	4,000	555	4,793	7,4
3372 CalFRESH Overpayment Collection	49101 Transfer In - General	CFR CalFresh	4,766	-	-	-	-	
3372 CalFRESH Overpayment Collection	49101 Transfer In - General	No Program	-	-	4,766	0	205	2,7
3372 CalFRESH Overpayment Collection	R49000 Transfer In Revenues	CFR CalFresh	4,766	-	-	-	-	
3372 CalFRESH Overpayment Collection	R49000 Transfer In Revenues	No Program	-	-	4,766	0	205	2,7
3372 CalFRESH Overpayment Collection	49999 Beginning Fund Balance	CFR CalFresh	(2,166)	-	-	-	-	

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
3372 CalFRESH Overpayment Collection	**49999 Beginning Fund Balance**	**No Program**	**-**	**-**	**(2,166)**	**-**	**-**	
3372 CalFRESH Overpayment Collection	**Revenues Total Revenue**	**CFR CalFresh**	**6,600**	**-**	**-**	**-**	**-**	
3372 CalFRESH Overpayment Collection	**Revenues Total Revenue**	**No Program**	**-**	**-**	**6,600**	**555**	**4,998**	**10,**
3372 CalFRESH Overpayment Collection	60502 Client - Overpayment Refunds	CFR CalFresh	2,500	-	-	-	-	
3372 CalFRESH Overpayment Collection	60502 Client - Overpayment Refunds	No Program	-	-	2,500	0	200	
3372 CalFRESH Overpayment Collection	60527 Client - Assistance Collections Settlement	CFR CalFresh	3,000	-	-	-	-	
3372 CalFRESH Overpayment Collection	60527 Client - Assistance Collections Settlement	No Program	-	-	3,000	(2,330)	(1,216)	8,(
3372 CalFRESH Overpayment Collection	**E60000 Operating Expenses**	**CFR CalFresh**	**5,500**	**-**	**-**	**-**	**-**	
3372 CalFRESH Overpayment Collection	**E60000 Operating Expenses**	**No Program**	**-**	**-**	**5,500**	**(2,330)**	**(1,016)**	**8,(**
3372 CalFRESH Overpayment Collection	80111 Transfer Out - General	CFR CalFresh	1,100	-	-	-	-	
3372 CalFRESH Overpayment Collection	80111 Transfer Out - General	No Program	-	-	1,100	217	1,569	2,4
3372 CalFRESH Overpayment Collection	**E80000 Transfers and Appropriations for Contingencies Expenses**	**CFR CalFresh**	**1,100**	**-**	**-**	**-**	**-**	
3372 CalFRESH Overpayment Collection	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**1,100**	**217**	**1,569**	**2,4**
3372 CalFRESH Overpayment Collection	**Expenses Total Expense**	**CFR CalFresh**	**6,600**	**-**	**-**	**-**	**-**	
3372 CalFRESH Overpayment Collection	**Expenses Total Expense**	**No Program**	**-**	**-**	**6,600**	**2,113**	**553**	**11,**
3372 CalFRESH Overpayment Collection	**MPC_Budget Net Balance**	**CFR CalFresh**	**0**	**-**	**-**	**-**	**-**	
3372 CalFRESH Overpayment Collection	**MPC_Budget Net Balance**	**No Program**	**-**	**-**	**0**	**2,668**	**4,445**	**9**
3394 1991 Human Services Realignment	45141 Sales Tax 17602(A) - State	No Program	2,100,000	-	1,851,384	1,496,721	1,878,532	1,906,8
3394 1991 Human Services Realignment	45142 Family Support Subaccount - State	No Program	200,000	-	200,000	220,817	287,257	310,9
3394 1991 Human Services Realignment	45143 Child Poverty Subaccount - State	No Program	88,426	-	35,000	27,384	42,393	43,(
3394 1991 Human Services Realignment	45144 Child Poverty Family Support VLF - State	No Program	100,000	-	100,000	97,780	137,767	123,1
3394 1991 Human Services Realignment	45146 Calworks Maintenance Of Effort - State	No Program	476,231	-	-	-	-	
3394 1991 Human Services Realignment	45147 1991 VLF Revenue - State	No Program	-	-	125,000	94,345	138,356	136,(
3394 1991 Human Services Realignment	45283 Revenue Stabilization/17602 - State	No Program	58,000	-	58,000	58,000	58,000	58,(
3394 1991 Human Services Realignment	**R45000 State Revenues**	**No Program**	**3,022,657**	**-**	**2,369,384**	**1,995,047**	**2,542,305**	**2,578,5**
3394 1991 Human Services Realignment	49101 Transfer In - General	No Program	1,000,000	-	-	0	0	1,1
3394 1991 Human Services Realignment	**R49000 Transfer In Revenues**	**No Program**	**1,000,000**	**-**	**-**	**0**	**0**	**1,1**
3394 1991 Human Services Realignment	**49999 Beginning Fund Balance**	**No Program**	**3,200,000**	**-**	**3,451,673**	**-**	**-**	
3394 1991 Human Services Realignment	**Revenues Total Revenue**	**No Program**	**7,222,657**	**-**	**5,821,057**	**1,995,047**	**2,542,305**	**2,579,7**
3394 1991 Human Services Realignment	60201 Miscellaneous Expense	No Program	1,456,326	-	891,353	-	-	
3394 1991 Human Services Realignment	**E60000 Operating Expenses**	**No Program**	**1,456,326**	**-**	**891,353**	**-**	**-**	
3394 1991 Human Services Realignment	80111 Transfer Out - General	ARC Approved Relative Caregiver	812	-	-	-	-	
3394 1991 Human Services Realignment	80111 Transfer Out - General	CFR CalFresh	4,766	-	-	-	-	
3394 1991 Human Services Realignment	80111 Transfer Out - General	CWK CalWORKs	893,222	-	200,000	213,518	353,489	280,1
3394 1991 Human Services Realignment	80111 Transfer Out - General	GAR General Assistance General Relief	135,449	-	-	-	-	
3394 1991 Human Services Realignment	80111 Transfer Out - General	No Program	4,732,082	-	4,729,704	2,358,539	2,234,029	2,225,(
3394 1991 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**ARC Approved Relative Caregiver**	**812**	**-**	**-**	**-**	**-**	
3394 1991 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**CFR CalFresh**	**4,766**	**-**	**-**	**-**	**-**	
3394 1991 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**CWK CalWORKs**	**893,222**	**-**	**200,000**	**213,518**	**353,489**	**280,1**
3394 1991 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**GAR General Assistance General Relief**	**135,449**	**-**	**-**	**-**	**-**	

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
3394 1991 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**4,732,082**	**-**	**4,729,704**	**2,358,539**	**2,234,029**	**2,225,**
3394 1991 Human Services Realignment	**Expenses Total Expense**	**ARC Approved Relative Caregiver**	**812**	**-**	**-**	**-**	**-**	
3394 1991 Human Services Realignment	**Expenses Total Expense**	**CFR CalFresh**	**4,766**	**-**	**-**	**-**	**-**	
3394 1991 Human Services Realignment	**Expenses Total Expense**	**CWK CalWORKs**	**893,222**	**-**	**200,000**	**213,518**	**353,489**	**280,**
3394 1991 Human Services Realignment	**Expenses Total Expense**	**GAR General Assistance General Relief**	**135,449**	**-**	**-**	**-**	**-**	
3394 1991 Human Services Realignment	**Expenses Total Expense**	**No Program**	**6,188,408**	**-**	**5,621,057**	**2,358,539**	**2,234,029**	**2,225,**
3394 1991 Human Services Realignment	**MPC_Budget Net Balance**	**ARC Approved Relative Caregiver**	**812**	**-**	**-**	**-**	**-**	
3394 1991 Human Services Realignment	**MPC_Budget Net Balance**	**CFR CalFresh**	**4,766**	**-**	**-**	**-**	**-**	
3394 1991 Human Services Realignment	**MPC_Budget Net Balance**	**CWK CalWORKs**	**893,222**	**-**	**200,000**	**213,518**	**353,489**	**280,**
3394 1991 Human Services Realignment	**MPC_Budget Net Balance**	**GAR General Assistance General Relief**	**135,449**	**-**	**-**	**-**	**-**	
3394 1991 Human Services Realignment	**MPC_Budget Net Balance**	**No Program**	**1,034,249**	**-**	**200,000**	**363,492**	**308,276**	**354,**
3433 2011 Human Services Realignment	45145 2011 Realignment - Social Services - State	No Program	2,200,000	-	1,700,000	1,395,666	2,233,354	2,224,(
3433 2011 Human Services Realignment	45146 Calworks Maintenance Of Effort - State	No Program	-	-	450,000	359,691	437,135	
3433 2011 Human Services Realignment	**R45000 State Revenues**	**No Program**	**2,200,000**	**-**	**2,150,000**	**1,755,357**	**2,670,489**	**2,224,**
3433 2011 Human Services Realignment	49101 Transfer In - General	AAP Adoptions Assistance Program	37,528	-	-	-	-	
3433 2011 Human Services Realignment	49101 Transfer In - General	EAF Emergency Assistance Foster Care	(15,570)	-	-	-	-	
3433 2011 Human Services Realignment	49101 Transfer In - General	EFC Extended Foster Care	(12,801)	-	-	-	-	
3433 2011 Human Services Realignment	49101 Transfer In - General	KGP Kinship Guardianship Assistance Payment	7,122	-	-	-	-	
3433 2011 Human Services Realignment	49101 Transfer In - General	No Program	-	-	123,239	129,694	88,412	139,9
3433 2011 Human Services Realignment	**R49000 Transfer In Revenues**	**AAP Adoptions Assistance Program**	**37,528**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**R49000 Transfer In Revenues**	**EAF Emergency Assistance Foster Care**	**(15,570)**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**R49000 Transfer In Revenues**	**EFC Extended Foster Care**	**(12,801)**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**R49000 Transfer In Revenues**	**KGP Kinship Guardianship Assistance Payment**	**7,122**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**123,239**	**129,694**	**88,412**	**139,9**
3433 2011 Human Services Realignment	**49999 Beginning Fund Balance**	**No Program**	**1,400,000**	**-**	**1,333,702**	**-**	**-**	
3433 2011 Human Services Realignment	**Revenues Total Revenue**	**AAP Adoptions Assistance Program**	**37,528**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**Revenues Total Revenue**	**EAF Emergency Assistance Foster Care**	**15,570**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**Revenues Total Revenue**	**EFC Extended Foster Care**	**12,801**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**Revenues Total Revenue**	**KGP Kinship Guardianship Assistance Payment**	**7,122**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**Revenues Total Revenue**	**No Program**	**3,600,000**	**-**	**3,606,941**	**1,885,051**	**2,758,901**	**2,364,5**
3433 2011 Human Services Realignment	60201 Miscellaneous Expense	No Program	669,415	-	219,983	-	-	
3433 2011 Human Services Realignment	**E60000 Operating Expenses**	**No Program**	**669,415**	**-**	**219,983**	**-**	**-**	
3433 2011 Human Services Realignment	80111 Transfer Out - General	AAP Adoptions Assistance Program	210,656	-	239,419	142,857	217,200	188,2
3433 2011 Human Services Realignment	80111 Transfer Out - General	APS Adult Protective Services	-	-	56,561	110,171	220,447	254,4
3433 2011 Human Services Realignment	80111 Transfer Out - General	CON C1	8,275	-	-	-	-	

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
3433 2011 Human Services Realignment	80111 Transfer Out - General	CTW C2	6,830	-	-	-	-	
3433 2011 Human Services Realignment	80111 Transfer Out - General	CWK CalWORKs	-	-	450,000	386,732	370,756	
3433 2011 Human Services Realignment	80111 Transfer Out - General	CWS Child Welfare Services	-	-	557,041	688,466	1,095,088	1,034,4
3433 2011 Human Services Realignment	80111 Transfer Out - General	EAF Emergency Assistance Foster Care	23,280	-	22,464	2,095	58,179	5,6
3433 2011 Human Services Realignment	80111 Transfer Out - General	EFC Extended Foster Care	36,269	-	-	-	-	
3433 2011 Human Services Realignment	80111 Transfer Out - General	FCA Foster Care	229,714	-	261,036	274,740	311,117	237,8
3433 2011 Human Services Realignment	80111 Transfer Out - General	KGP Kinship Guardianship Assistance Payment	46,159	-	-	-	-	
3433 2011 Human Services Realignment	80111 Transfer Out - General	THP Transitional Housing Program Plus	94,395	-	75,950	29,600	60,450	78,3
3433 2011 Human Services Realignment	80111 Transfer Out - General	CAP Child Abuse Prevention, Intervention, and Treatment	-	-	42,770	24,086	57,040	42,7
3433 2011 Human Services Realignment	80111 Transfer Out - General	No Program	2,291,286	-	1,681,717	199,038	464,858	654,6
3433 2011 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**AAP Adoptions Assistance Program**	**210,656**	**-**	**239,419**	**142,857**	**217,200**	**188,2**
3433 2011 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**APS Adult Protective Services**	**-**	**-**	**56,561**	**110,171**	**220,447**	**254,4**
3433 2011 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**CON C1**	**8,275**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**CTW C2**	**6,830**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**CWK CalWORKs**	**-**	**-**	**450,000**	**386,732**	**370,756**	
3433 2011 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**CWS Child Welfare Services**	**-**	**-**	**557,041**	**688,466**	**1,095,088**	**1,034,4**
3433 2011 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**EAF Emergency Assistance Foster Care**	**23,280**	**-**	**22,464**	**2,095**	**58,179**	**5,6**
3433 2011 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**EFC Extended Foster Care**	**36,269**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**FCA Foster Care**	**229,714**	**-**	**261,036**	**274,740**	**311,117**	**237,8**
3433 2011 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**KGP Kinship Guardianship Assistance Payment**	**46,159**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**THP Transitional Housing Program Plus**	**94,395**	**-**	**75,950**	**29,600**	**60,450**	**78,3**
3433 2011 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**CAP Child Abuse Prevention, Intervention, and Treatment**	**-**	**-**	**42,770**	**24,086**	**57,040**	**42,7**
3433 2011 Human Services Realignment	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**2,291,286**	**-**	**1,681,717**	**199,038**	**464,858**	**654,6**
3433 2011 Human Services Realignment	**Expenses Total Expense**	**AAP Adoptions Assistance Program**	**210,656**	**-**	**239,419**	**142,857**	**217,200**	**188,2**
3433 2011 Human Services Realignment	**Expenses Total Expense**	**APS Adult Protective Services**	**-**	**-**	**56,561**	**110,171**	**220,447**	**254,4**
3433 2011 Human Services Realignment	**Expenses Total Expense**	**CON C1**	**8,275**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**Expenses Total Expense**	**CTW C2**	**6,830**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**Expenses Total Expense**	**CWK CalWORKs**	**-**	**-**	**450,000**	**386,732**	**370,756**	
3433 2011 Human Services Realignment	**Expenses Total Expense**	**CWS Child Welfare Services**	**-**	**-**	**557,041**	**688,466**	**1,095,088**	**1,034,4**
3433 2011 Human Services Realignment	**Expenses Total Expense**	**EAF Emergency Assistance Foster Care**	**23,280**	**-**	**22,464**	**2,095**	**58,179**	**5,6**
3433 2011 Human Services Realignment	**Expenses Total Expense**	**EFC Extended Foster Care**	**36,269**	**-**	**-**	**-**	**-**	
3433 2011 Human Services Realignment	**Expenses Total Expense**	**FCA Foster Care**	**229,714**	**-**	**261,036**	**274,740**	**311,117**	**237,8**
3433 2011 Human Services Realignment	**Expenses Total Expense**	**KGP Kinship Guardianship Assistance Payment**	**46,159**	**-**	**-**	**-**	**-**	

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 506 - Assistance Payments

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3433 2011 Human Services Realignment	Expenses Total Expense	THP Transitional Housing Program Plus	94,395	-	75,950	29,600	60,450	78,3
3433 2011 Human Services Realignment	Expenses Total Expense	CAP Child Abuse Prevention, Intervention, and Treatment	-	-	42,770	24,086	57,040	42,7
3433 2011 Human Services Realignment	Expenses Total Expense	No Program	2,960,701	-	1,901,700	199,038	464,858	654,6
3433 2011 Human Services Realignment	MPC_Budget Net Balance	AAP Adoptions Assistance Program	173,128	-	239,419	142,857	217,200	188,2
3433 2011 Human Services Realignment	MPC_Budget Net Balance	APS Adult Protective Services	-	-	56,561	110,171	220,447	254,4
3433 2011 Human Services Realignment	MPC_Budget Net Balance	CON C1	8,275	-	-	-	-	
3433 2011 Human Services Realignment	MPC_Budget Net Balance	CTW C2	6,830	-	-	-	-	
3433 2011 Human Services Realignment	MPC_Budget Net Balance	CWK CalWORKs	-	-	450,000	386,732	370,756	
3433 2011 Human Services Realignment	MPC_Budget Net Balance	CWS Child Welfare Services	-	-	557,041	688,466	1,095,088	1,034,4
3433 2011 Human Services Realignment	MPC_Budget Net Balance	EAF Emergency Assistance Foster Care	38,850	-	22,464	2,095	58,179	5,6
3433 2011 Human Services Realignment	MPC_Budget Net Balance	EFC Extended Foster Care	49,070	-	-	-	-	
3433 2011 Human Services Realignment	MPC_Budget Net Balance	FCA Foster Care	229,714	-	261,036	274,740	311,117	237,8
3433 2011 Human Services Realignment	MPC_Budget Net Balance	KGP Kinship Guardianship Assistance Payment	39,037	-	-	-	-	
3433 2011 Human Services Realignment	MPC_Budget Net Balance	THP Transitional Housing Program Plus	94,395	-	75,950	29,600	60,450	78,3
3433 2011 Human Services Realignment	MPC_Budget Net Balance	CAP Child Abuse Prevention, Intervention, and Treatment	-	-	42,770	24,086	57,040	42,7
3433 2011 Human Services Realignment	MPC_Budget Net Balance	No Program	639,299	-	1,705,241	1,686,013	2,294,043	1,709,8
Total Funds	MPC_Net Balance	Total Program	0	-	0	960,435	(900,650)	(268,2

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Human Services Administration / Health and Human Services Agency **Budget Unit #: 1001-507**

Program Description:

This administrative division's purpose is to direct and account for all divisions and programs administered by the Health and Human Services Agency. The division ensures that programs are providing services within budgetary limitations and for the purposes intended. This budget receives reimbursement from other Health and Human Services divisions to provide administrative/overhead services, infrastructure maintenance and professional services.

Requested Changes:

The only adjustment of note is the shift from contra-expense transfers to regular revenue transfers in from other special revenue funds and activities. You can see this in the budget in a red, negative expense of $5,016,307 in the FY21 budget at the bottom of the budget and a $5,526,184 increase in transfers in the revenue section between FY21 and FY22 at the top of the budget.

Otherwise, much of this budget has not been changed substantially from the FY21 budget.

Recommended Changes:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 507 - Human Services Administration

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	46011 Public Assistance Administration - Federal	No Program	200	-	192	176	192	18
1001 General Fund	**R46000 Federal Revenues**	**No Program**	**200**	**-**	**192**	**176**	**192**	**18**
1001 General Fund	48101 Rent	No Program	19,926	-	19,926	14,947	19,929	19,93
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	50,000	-	90,000	135,994	2,099	5,67
1001 General Fund	48194 SC Housing	No Program	-	-	-	0	0	42
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**69,926**	**-**	**109,926**	**150,941**	**22,028**	**26,02**
1001 General Fund	49101 Transfer In - General	No Program	-	-	1,226,824	675,678	1,282,357	885,99
1001 General Fund	49161 Departmental Overhead Revenue	No Program	6,753,008	-	-	-	-	
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**6,753,008**	**-**	**1,226,824**	**675,678**	**1,282,357**	**885,99**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**6,823,134**	**-**	**1,336,942**	**826,795**	**1,304,577**	**912,20**
1001 General Fund	51111 Regular salaries and wages	No Program	2,619,597	-	2,571,170	1,329,363	1,989,318	1,678,48
1001 General Fund	51112 Extra Help	No Program	45,000	-	99,730	57,462	65,733	19,38
1001 General Fund	51115 Overtime	No Program	10,000	-	15,000	6,501	10,433	17,66
1001 General Fund	51116 Extra Straight Time Hours	No Program	-	-	-	1,922	135	
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	74	132	
1001 General Fund	51202 Longevity Pay	No Program	4,044	-	3,591	2,353	2,398	3,93
1001 General Fund	51204 Confidential Stipend	No Program	-	-	-	452	0	
1001 General Fund	51205 Out of Class Pay	No Program	5,000	-	10,000	6,132	7,695	3,85
1001 General Fund	51206 Acting Assignment Pay	No Program	-	-	-	3,271	0	
1001 General Fund	51207 Standby Call Back Pay	No Program	-	-	-	0	433	91
1001 General Fund	51215 Incentive Pay - PERS	No Program	-	-	-	0	795	7,98
1001 General Fund	52101 Retirement - Employer	No Program	261,596	-	272,801	138,431	211,901	186,30
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	358,046	-	296,804	301,249	244,719	213,71
1001 General Fund	52201 Medical - Active Employees	No Program	413,655	-	462,520	185,335	248,189	240,00
1001 General Fund	52202 Dental - Active Employees	No Program	27,302	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	4,634	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	1,922	-	1,372	890	1,357	1,08
1001 General Fund	52206 Cash Cafeteria Plan	No Program	70,310	-	76,425	46,811	80,702	76,70
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	1,062	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	163,188	-	160,348	85,503	125,412	110,00
1001 General Fund	52302 Medicare Total	No Program	39,744	-	39,258	21,613	31,253	26,18
1001 General Fund	52303 SDI Total	No Program	28,435	-	23,233	12,778	17,231	16,46
1001 General Fund	52401 Accrued Benefits	No Program	-	-	25,770	44,671	24,148	12,96
1001 General Fund	52502 Group Health for Retirees	No Program	82,368	-	52,096	54,277	49,234	52,25

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 507 - Human Services Administration

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	52503 Unemployment	No Program	-	-	-	11,453	649	1,28
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**4,135,903**	**-**	**4,110,118**	**2,310,541**	**3,111,867**	**2,669,21**
1001 General Fund	60106 Pre-Employment Expenses	No Program	-	-	-	1,202	0	
1001 General Fund	60111 Training and Seminars	No Program	37,576	-	40,000	4,206	32,647	33,68
1001 General Fund	60121 Meals	No Program	3,000	-	-	-	-	
1001 General Fund	60122 Lodging	No Program	5,000	-	-	-	-	
1001 General Fund	60123 Mileage	No Program	3,000	-	5,000	250	3,220	3,82
1001 General Fund	60131 Maintenance - Equipment	No Program	25,000	-	50,000	14,491	80,034	12,49
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	45,000	-	55,000	36,522	67,181	49,91
1001 General Fund	60191 Memberships	No Program	3,500	-	3,000	3,386	2,566	1,93
1001 General Fund	60201 Miscellaneous Expense	No Program	-	-	-	(1,759)	2,067	
1001 General Fund	60211 Copy Machine Expense	No Program	40,000	-	40,000	30,568	57,476	54,60
1001 General Fund	60213 Office Supplies	No Program	70,000	-	71,631	40,958	100,367	77,46
1001 General Fund	60214 Postage	No Program	7,500	-	7,500	3,741	5,889	2,29
1001 General Fund	60215 Janitorial Supplies	No Program	10,000	-	25,000	0	81,000	
1001 General Fund	60301 General Professional Services	No Program	55,000	-	120,000	76,328	88,849	203,19
1001 General Fund	60307 Facilities Maintenance Services	No Program	12,000	-	-	-	-	
1001 General Fund	60318 Legal Services	No Program	40,000	-	-	-	-	
1001 General Fund	60381 Publications and Legal Notices	No Program	1,500	-	1,500	611	0	1,08
1001 General Fund	60391 Rents and Leases - Equipment	No Program	1,500	-	1,000	1,165	982	3,48
1001 General Fund	60392 Rents and Leases - Buildings	No Program	1,350,000	-	1,365,000	1,099,113	1,258,354	1,229,35
1001 General Fund	60411 Telephone and Internet	No Program	55,000	-	50,000	58,708	69,418	49,55
1001 General Fund	60412 Propane	No Program	17,000	-	-	-	-	
1001 General Fund	60413 Water and Sewer	No Program	5,000	-	-	-	-	
1001 General Fund	60414 Electricity	No Program	130,000	-	130,000	120,311	159,317	137,67
1001 General Fund	60415 Garbage Disposal	No Program	3,000	-	-	-	-	
1001 General Fund	60421 Equipment	No Program	45,000	-	85,000	46,396	74,334	36,07
1001 General Fund	60431 Software	No Program	30,000	-	30,000	36,868	41,591	49,74
1001 General Fund	60441 Fuel	No Program	15,000	-	20,000	3,291	4,335	2,91
1001 General Fund	60508 Client - Community Education and Engagement	No Program	3,500	-	3,500	0	3,208	2,28
1001 General Fund	60535 Client - Temporary Housing	No Program	-	-	-	0	0	42
1001 General Fund	60621 County Vehicle Expense	No Program	15,000	-	15,000	6,854	11,926	9,30
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**2,028,076**	**-**	**2,118,131**	**1,583,210**	**2,144,761**	**1,961,30**
1001 General Fund	70111 Community and Office Buildings	No Program	-	-	25,000	0	129,336	
1001 General Fund	70131 Homelessness and Housing	No Program	-	-	-	0	0	77,89
1001 General Fund	70411 Staff Vehicles	No Program	100,000	-	100,000	0	78,293	76,69
1001 General Fund	**E70000 Fixed Asset Expenses**	**No Program**	**100,000**	**-**	**125,000**	**0**	**207,629**	**154,58**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 507 - Human Services Administration

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	80111 Transfer Out - General	No Program	-	-	500,000	0	0	13,59
1001 General Fund	80211 Departmental Overhead Transfer	No Program	-	-	(5,894,086)	(3,053,141)	(4,452,228)	(4,168,52
1001 General Fund	80221 Cost Allocation Overhead Transfer	No Program	513,011	-	336,017	252,012	247,696	245,44
1001 General Fund	80231 General Insurance	No Program	46,144	-	41,762	31,323	44,852	36,57
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**559,155**	**-**	**(5,016,307)**	**(2,769,806)**	**(4,159,680)**	**(3,872,91**
1001 General Fund	**Expenses Total Expense**	**No Program**	**6,823,134**	**-**	**1,336,942**	**1,123,945**	**1,304,577**	**912,19**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**297,150**	**0**	
Total Funds	**MPC_Net Balance**	**Total Program**	**0**	**-**	**0**	**(297,150)**	**0**	

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Veterans Services / Health and Human Services Agency **Budget Unit #: 1001-510**

Program Description:

Operating under the Health & Human Services Agency, Community Services Division, the Veterans Service Officer is the advocate for all county veterans, dependents, and their survivors ensuring receipt of all entitled benefits under State and Federal regulations. The Veterans Service Officer counsels veterans on their rights, ensures that all claims and evidence has been properly and timely filed with the appropriate agency, intervenes with agencies on behalf of the client, and assists with medical services through the Department of Veterans Affairs (VA) and VA Medical facilities.

Requested Changes:

Revenue increased slightly and expenses decreased, so the net county cost of veteran's services decreased by almost $13,000, while maintaining service levels.

Recommended Changes:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 510 - Veterans Services

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	45421 Veteran's Affairs - State	No Program	20,000	-	15,000	17,682	12,850	27,45
1001 General Fund	**R45000 State Revenues**	**No Program**	**20,000**	**-**	**15,000**	**17,682**	**12,850**	**27,45**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**20,000**	**-**	**15,000**	**17,682**	**12,850**	**27,45**
1001 General Fund	51111 Regular salaries and wages	No Program	-	-	-	0	4,238	7,96
1001 General Fund	51112 Extra Help	No Program	25,000	-	30,000	19,803	26,200	25,63
1001 General Fund	51115 Overtime	No Program	-	-	-	0	232	
1001 General Fund	52101 Retirement - Employer	No Program	-	-	-	0	472	88
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	-	-	-	0	966	84
1001 General Fund	52201 Medical - Active Employees	No Program	-	-	-	0	1,038	92
1001 General Fund	52205 Life Insurance	No Program	-	-	-	0	8	1
1001 General Fund	52206 Cash Cafeteria Plan	No Program	-	-	-	0	0	59
1001 General Fund	52301 Social Security Total	No Program	-	-	-	0	263	53
1001 General Fund	52302 Medicare Total	No Program	363	-	435	305	452	48
1001 General Fund	52303 SDI Total	No Program	-	-	-	0	40	8
1001 General Fund	52502 Group Health for Retirees	No Program	606	-	608	432	587	4,04
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**25,969**	**-**	**31,043**	**20,540**	**34,496**	**42,01**
1001 General Fund	60111 Training and Seminars	No Program	4,000	-	4,000	320	1,769	3,84
1001 General Fund	60123 Mileage	No Program	500	-	1,000	0	182	69
1001 General Fund	60131 Maintenance - Equipment	No Program	-	-	1,192	-	-	
1001 General Fund	60191 Memberships	No Program	2,000	-	2,000	2,000	2,000	2,00
1001 General Fund	60211 Copy Machine Expense	No Program	1,000	-	1,000	1,401	2,360	1,01
1001 General Fund	60213 Office Supplies	No Program	500	-	500	24	588	17
1001 General Fund	60411 Telephone and Internet	No Program	1,500	-	1,725	821	1,659	1,45
1001 General Fund	60414 Electricity	No Program	-	-	-	0	214	14
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**9,500**	**-**	**11,417**	**4,566**	**8,772**	**9,32**
1001 General Fund	80231 General Insurance	No Program	440	-	1,411	1,059	656	62
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**440**	**-**	**1,411**	**1,059**	**656**	**62**
1001 General Fund	**Expenses Total Expense**	**No Program**	**35,909**	**-**	**43,871**	**26,165**	**43,924**	**51,96**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**15,909**	**-**	**28,871**	**8,483**	**31,074**	**24,51**
Total Funds	**MPC_Net Balance**	**Total Program**	**(15,909)**	**-**	**(28,871)**	**(8,483)**	**(31,074)**	**(24,51**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Adults and Aging / Health and Human Services Agency **Budget Unit #: 3341-519**

Program Description:

Senior Services: The senior services program is a "one-stop shop" providing a variety of services, information, referrals, assistance, and follow-up for senior citizens and/or their family members. Our services include community outreach, which initiates contact and support for seniors unaware of available County services; scheduling and implementation of activities, special events and seminars of help and interest to seniors; and recruiting, enlisting, coordinating and training volunteers to give further help in providing services within the department.

Senior Nutrition C-1: In continuing collaboration with Area 12 Agency on Aging, the Health & Human Services Agency, Community Services Division, conforms to and promotes the Older Americans Act ensuring the minimum of one-third of the daily nutritional requirements for meals are met and promotes senior educational & nutritional programs, which assist our county senior citizens in maintaining healthy dietary practices.

The Senior Nutrition Title III C-1 Congregate Meals program provides high quality, nutritionally balanced, and affordable meals to seniors, sixty years of age and over, and to their spouses at any age. Meals are served five days a week, Monday through Friday (except county holidays) at noon in a social environment at the Mariposa Senior Activity Center.

Senior Nutrition C-2: The Senior Nutrition Title III C-2 Home Delivered Meals program under the Health & Human Services Agency, Community Services Division, provides high quality, nutritionally balanced, and affordable meals to home-bound seniors, sixty years of age and over, and to their spouses at any age.

Hot meals are delivered by volunteers or staff five days a week, Monday through Friday (except county holidays), to those seniors who are within a three and a half (3.5) mile radius of the Nutrition Site. Seniors living in serviceable outlying areas receive meals through the frozen meals program, which may be delivered every two weeks or once a week, depending on freezer capacity.

Accomplishments:

Senior Services: Senior Services networks with other county departments, divisions, and community entities in order to continue to assess the needs of senior citizens in the delivery of services that promote safe, independent living that will enable them to maintain a maximum level of independence and personal dignity. Important accomplishments are:

- The disbursement of approximately 1100 loads of firewood to seniors and non-seniors in
- South and North County via collaboration with other organizations such as CAL FIRE, Sheriff's Department, and caseworkers at Health & Human Services Agency.
- The disbursement of durable medical equipment through a lending program to many seniors in need of transitional equipment.
- Active participation as a partner of the Elder Empowerment Coalition of Mariposa County bringing forth educational events in the County.
- Collaboration with Parks and Recreation in bringing Fitness Over Fifty into the Mariposa Senior Activity Center 3 times a week.
- Continuing informational and referral services to senior citizens, caregiver, and/or family members.
- Consistent active participation on various local committees and advisory boards with community outreach in mind.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Adults and Aging / Health and Human Services Agency **Budget Unit #: 3341-519**

Senior Nutrition C-1:

- Increased Congregate Meals program participation through continued community outreach even as state and national numbers have been constant.
- Ability for seniors to age in place and come to a social setting for a meal service that provides at least 1/3 of the recommended daily allowance of nutrients.
- Continued promotion and support of independent living for as long as safely possible.

Senior Nutrition C-2:

- Ability for homebound seniors to age in place with the delivery of meal services that provide at least 1/3 of the recommended daily allowance of nutrients.
- Continued promotion of independent living for as long as safely possible.

Goals and Objectives for Fiscal Year:

Senior Services:

Senior Nutrition C-1:

- Projected to continue to increase meal service
- Continue to provide a safe and secure social atmosphere to seniors on a daily basis.

Senior Nutrition C-2:

- Increase awareness of the Home Delivered Meals program for home-bound, frail seniors through community outreach.
- Continued ability for frail, home-bound seniors to age in place with quality home-delivered meal services.

Requested Changes:

Largely a status quo budget. Adjustments from FY21 include a slight reduction in overall revenue and a slight reduction in salaries and benefits. The increase in the general insurance expense makes it more consistent with previous fiscal years. The FY21 reduction was an anomaly due to the misclassification of an insurance claim when calculating insurance distribution during that year.

Recommended Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Adults and Aging / Health and Human Services Agency **Budget Unit #: 3341-519**

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 519 - Adults and Aging

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
3341 Senior Services Fund	45043 Area 12 Grant C-1 - State	CON C1	70,000	-	-	-	-	
3341 Senior Services Fund	45043 Area 12 Grant C-1 - State	No Program	-	-	71,691	67,217	39,132	35,9
3341 Senior Services Fund	45044 Area 12 OTO Funds C-1 - State	CTW C2	4,500	-	-	-	-	
3341 Senior Services Fund	45045 C-1 CONG NSIP OTO - State	CON C1	15,000	-	-	-	-	
3341 Senior Services Fund	45045 C-1 CONG NSIP OTO - State	No Program	-	-	15,000	0	16,255	9
3341 Senior Services Fund	45046 NSIP Reimbursement C-1 - State	CON C1	5,000	-	-	-	-	
3341 Senior Services Fund	45046 NSIP Reimbursement C-1 - State	No Program	-	-	5,170	3,960	5,170	6,7
3341 Senior Services Fund	45047 Area 12 Grant C-2 - State	CTW C2	36,000	-	-	-	-	
3341 Senior Services Fund	45047 Area 12 Grant C-2 - State	No Program	-	-	36,369	39,468	16,361	19,0
3341 Senior Services Fund	45051 Area 12 OTO Funds C-2 - State	No Program	-	-	4,500	0	4,780	6,0
3341 Senior Services Fund	45048 C-2 Home Del Reg NSIP OTO - State	CTW C2	4,500	-	-	-	-	
3341 Senior Services Fund	45048 C-2 Home Del Reg NSIP OTO - State	No Program	-	-	4,500	0	4,749	3
3341 Senior Services Fund	**R45000 State Revenues**	**CON C1**	**90,000**	**-**	**-**	**-**	**-**	
3341 Senior Services Fund	**R45000 State Revenues**	**CTW C2**	**45,000**	**-**	**-**	**-**	**-**	
3341 Senior Services Fund	**R45000 State Revenues**	**No Program**	**-**	**-**	**137,230**	**110,645**	**86,447**	**69,2**
3341 Senior Services Fund	46084 Nutrition Services Incentive Program (NSIP)C-2 - Federal	CTW C2	3,000	-	-	-	-	
3341 Senior Services Fund	46084 Nutrition Services Incentive Program (NSIP)C-2 - Federal	No Program	-	-	3,109	2,160	2,826	4,3
3341 Senior Services Fund	**R46000 Federal Revenues**	**CTW C2**	**3,000**	**-**	**-**	**-**	**-**	
3341 Senior Services Fund	**R46000 Federal Revenues**	**No Program**	**-**	**-**	**3,109**	**2,160**	**2,826**	**4,3**
3341 Senior Services Fund	48121 Donations	CON C1	20,900	-	-	-	-	
3341 Senior Services Fund	48121 Donations	CTW C2	13,000	-	-	-	-	
3341 Senior Services Fund	48121 Donations	No Program	2,700	-	38,111	39,969	42,961	44,2
3341 Senior Services Fund	48182 Utility Reimbursement	No Program	2,000	-	2,300	0	2,773	2,3
3341 Senior Services Fund	**R48000 Miscellaneous Revenues**	**CON C1**	**20,900**	**-**	**-**	**-**	**-**	
3341 Senior Services Fund	**R48000 Miscellaneous Revenues**	**CTW C2**	**13,000**	**-**	**-**	**-**	**-**	
3341 Senior Services Fund	**R48000 Miscellaneous Revenues**	**No Program**	**4,700**	**-**	**40,411**	**39,969**	**45,734**	**46,5**
3341 Senior Services Fund	49101 Transfer In - General	CON C1	8,275	-	-	-	-	
3341 Senior Services Fund	49101 Transfer In - General	CTW C2	6,830	-	-	-	-	
3341 Senior Services Fund	49101 Transfer In - General	No Program	217,625	-	271,220	95,319	213,101	232,6
3341 Senior Services Fund	**R49000 Transfer In Revenues**	**CON C1**	**8,275**	**-**	**-**	**-**	**-**	
3341 Senior Services Fund	**R49000 Transfer In Revenues**	**CTW C2**	**6,830**	**-**	**-**	**-**	**-**	
3341 Senior Services Fund	**R49000 Transfer In Revenues**	**No Program**	**217,625**	**-**	**271,220**	**95,319**	**213,101**	**232,6**
3341 Senior Services Fund	**Revenues Total Revenue**	**CON C1**	**119,175**	**-**	**-**	**-**	**-**	
3341 Senior Services Fund	**Revenues Total Revenue**	**CTW C2**	**67,830**	**-**	**-**	**-**	**-**	

Mariposa County

Lineitem Worksheet - 519 - Adults and Aging

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
3341 Senior Services Fund	**Revenues Total Revenue**	**No Program**	**222,325**	**-**	**451,970**	**248,093**	**348,108**	**352,8**
3341 Senior Services Fund	51111 Regular salaries and wages	CON C1	59,809	-	59,440	41,195	48,564	47,9
3341 Senior Services Fund	51111 Regular salaries and wages	CTW C2	37,974	-	38,790	24,196	30,957	35,3
3341 Senior Services Fund	51111 Regular salaries and wages	No Program	-	-	-	0	2	32,4
3341 Senior Services Fund	51112 Extra Help	CON C1	5,500	-	15,225	10,744	4,966	3,9
3341 Senior Services Fund	51112 Extra Help	CTW C2	5,500	-	11,200	8,645	4,376	2,3
3341 Senior Services Fund	51115 Overtime	CON C1	-	-	-	66	71	
3341 Senior Services Fund	51115 Overtime	CTW C2	-	-	-	66	56	
3341 Senior Services Fund	51115 Overtime	No Program	-	-	-	0	0	
3341 Senior Services Fund	51201 FLSA Adjustment	CON C1	-	-	-	0	1	
3341 Senior Services Fund	51201 FLSA Adjustment	CTW C2	-	-	-	0	1	
3341 Senior Services Fund	51202 Longevity Pay	CON C1	462	-	577	432	256	6
3341 Senior Services Fund	51202 Longevity Pay	CTW C2	218	-	273	207	294	4
3341 Senior Services Fund	51202 Longevity Pay	No Program	-	-	-	0	0	
3341 Senior Services Fund	52101 Retirement - Employer	CON C1	6,389	-	7,488	4,616	5,463	5,3
3341 Senior Services Fund	52101 Retirement - Employer	CTW C2	4,048	-	5,164	2,706	3,498	3,9
3341 Senior Services Fund	52101 Retirement - Employer	No Program	-	-	-	0	0	3,6
3341 Senior Services Fund	52102 Unfunded Liability Payment Total	CON C1	-	-	7,115	7,221	6,081	5,3
3341 Senior Services Fund	52102 Unfunded Liability Payment Total	CTW C2	-	-	4,354	4,418	4,431	3,9
3341 Senior Services Fund	52102 Unfunded Liability Payment Total	No Program	14,936	-	-	0	3,943	3,4
3341 Senior Services Fund	52201 Medical - Active Employees	CON C1	17,467	-	24,829	12,941	15,501	15,9
3341 Senior Services Fund	52201 Medical - Active Employees	CTW C2	10,200	-	17,237	7,185	8,862	10,0
3341 Senior Services Fund	52201 Medical - Active Employees	No Program	-	-	-	0	(1)	4,1
3341 Senior Services Fund	52202 Dental - Active Employees	CON C1	1,047	-	-	-	-	
3341 Senior Services Fund	52202 Dental - Active Employees	CTW C2	621	-	-	-	-	
3341 Senior Services Fund	52203 Vision - Active Employees	CON C1	192	-	-	-	-	
3341 Senior Services Fund	52203 Vision - Active Employees	CTW C2	113	-	-	-	-	
3341 Senior Services Fund	52205 Life Insurance	CON C1	59	-	52	41	49	
3341 Senior Services Fund	52205 Life Insurance	CTW C2	35	-	28	23	28	
3341 Senior Services Fund	52205 Life Insurance	No Program	-	-	-	0	(1)	
3341 Senior Services Fund	52206 Cash Cafeteria Plan	CON C1	530	-	347	357	771	1,1
3341 Senior Services Fund	52206 Cash Cafeteria Plan	CTW C2	407	-	164	242	597	8
3341 Senior Services Fund	52206 Cash Cafeteria Plan	No Program	-	-	-	0	1	2,1
3341 Senior Services Fund	52208 Medical Insurance Administrative Fee	CON C1	55	-	-	-	-	
3341 Senior Services Fund	52208 Medical Insurance Administrative Fee	CTW C2	32	-	-	-	-	
3341 Senior Services Fund	52301 Social Security Total	CON C1	3,621	-	4,026	2,545	2,992	2,9
3341 Senior Services Fund	52301 Social Security Total	CTW C2	2,328	-	2,818	1,501	2,004	2,1

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 519 - Adults and Aging

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3341 Senior Services Fund	52301 Social Security Total	No Program	-	-	-	0	0	2,1
3341 Senior Services Fund	52302 Medicare Total	CON C1	927	-	1,054	759	771	7
3341 Senior Services Fund	52302 Medicare Total	CTW C2	624	-	713	483	532	5
3341 Senior Services Fund	52302 Medicare Total	No Program	-	-	-	0	0	5
3341 Senior Services Fund	52303 SDI Total	CON C1	738	-	679	450	497	4
3341 Senior Services Fund	52303 SDI Total	CTW C2	469	-	467	265	319	3
3341 Senior Services Fund	52303 SDI Total	No Program	-	-	-	0	2	3
3341 Senior Services Fund	52401 Accrued Benefits	CON C1	-	-	-	1,384	2,630	1,9
3341 Senior Services Fund	52401 Accrued Benefits	CTW C2	-	-	-	654	2,448	1,3
3341 Senior Services Fund	52401 Accrued Benefits	No Program	-	-	-	0	(1)	1
3341 Senior Services Fund	52502 Group Health for Retirees	CON C1	-	-	2,130	1,314	1,390	1,1
3341 Senior Services Fund	52502 Group Health for Retirees	CTW C2	-	-	3,555	2,118	2,099	1,5
3341 Senior Services Fund	52502 Group Health for Retirees	No Program	8,263	-	3,803	2,565	3,170	2,9
3341 Senior Services Fund	52503 Unemployment	CON C1	-	-	-	1,281	0	
3341 Senior Services Fund	52503 Unemployment	CTW C2	-	-	-	864	0	
3341 Senior Services Fund	**E50000 Salary and Benefit Expenses**	**CON C1**	**96,796**	**-**	**122,962**	**85,346**	**90,003**	**87,5**
3341 Senior Services Fund	**E50000 Salary and Benefit Expenses**	**CTW C2**	**62,569**	**-**	**84,763**	**53,573**	**60,502**	**62,8**
3341 Senior Services Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**23,199**	**-**	**3,803**	**2,565**	**7,115**	**52,1**
3341 Senior Services Fund	60111 Training and Seminars	CON C1	600	-	750	0	261	4
3341 Senior Services Fund	60111 Training and Seminars	CTW C2	600	-	400	0	184	3
3341 Senior Services Fund	60111 Training and Seminars	No Program	600	-	650	0	187	5
3341 Senior Services Fund	60121 Meals	CON C1	100	-	-	-	-	
3341 Senior Services Fund	60121 Meals	CTW C2	100	-	-	-	-	
3341 Senior Services Fund	60121 Meals	No Program	100	-	-	-	-	
3341 Senior Services Fund	60122 Lodging	CON C1	300	-	-	-	-	
3341 Senior Services Fund	60122 Lodging	CTW C2	300	-	-	-	-	
3341 Senior Services Fund	60122 Lodging	No Program	300	-	-	-	-	
3341 Senior Services Fund	60123 Mileage	CON C1	100	-	100	0	93	1
3341 Senior Services Fund	60123 Mileage	CTW C2	100	-	100	0	46	1
3341 Senior Services Fund	60123 Mileage	No Program	100	-	100	0	0	1
3341 Senior Services Fund	60131 Maintenance - Equipment	CON C1	1,000	-	500	824	291	1,5
3341 Senior Services Fund	60131 Maintenance - Equipment	CTW C2	400	-	400	389	186	7
3341 Senior Services Fund	60131 Maintenance - Equipment	No Program	250	-	200	0	71	
3341 Senior Services Fund	60132 Maintenance - Buildings and Improvements	CON C1	500	-	400	166	319	4
3341 Senior Services Fund	60132 Maintenance - Buildings and Improvements	CTW C2	250	-	150	74	175	
3341 Senior Services Fund	60132 Maintenance - Buildings and Improvements	No Program	500	-	300	453	303	3
3341 Senior Services Fund	60153 Special Departmental Supplies	CON C1	9,500	-	9,725	5,547	6,417	4,4

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Mariposa County

Lineitem Worksheet - 519 - Adults and Aging

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
3341 Senior Services Fund	60153 Special Departmental Supplies	CTW C2	3,000	-	2,500	2,620	3,342	2,4
3341 Senior Services Fund	60191 Memberships	CON C1	350	-	350	0	156	1
3341 Senior Services Fund	60191 Memberships	CTW C2	300	-	300	0	156	1
3341 Senior Services Fund	60191 Memberships	No Program	300	-	300	200	256	1
3341 Senior Services Fund	60201 Miscellaneous Expense	CTW C2	-	-	-	0	195	
3341 Senior Services Fund	60211 Copy Machine Expense	CON C1	1,750	-	2,250	1,127	1,780	2,0
3341 Senior Services Fund	60211 Copy Machine Expense	CTW C2	750	-	1,500	793	1,253	1,4
3341 Senior Services Fund	60211 Copy Machine Expense	No Program	2,250	-	2,700	1,127	1,780	2,0
3341 Senior Services Fund	60213 Office Supplies	CON C1	550	-	1,000	339	2,280	9
3341 Senior Services Fund	60213 Office Supplies	CTW C2	800	-	1,146	178	2,177	6
3341 Senior Services Fund	60213 Office Supplies	No Program	1,200	-	2,193	366	2,947	8
3341 Senior Services Fund	60215 Janitorial Supplies	CON C1	6,000	-	6,560	2,224	3,255	3,7
3341 Senior Services Fund	60215 Janitorial Supplies	CTW C2	2,000	-	3,750	302	456	6
3341 Senior Services Fund	60215 Janitorial Supplies	No Program	2,000	-	2,400	1,489	2,246	2,3
3341 Senior Services Fund	60301 General Professional Services	CON C1	-	-	-	0	0	
3341 Senior Services Fund	60301 General Professional Services	No Program	-	-	-	0	0	
3341 Senior Services Fund	60371 Bank Fees	CON C1	-	-	-	20	0	
3341 Senior Services Fund	60392 Rents and Leases - Buildings	CON C1	16,225	-	16,225	12,063	14,271	13,8
3341 Senior Services Fund	60392 Rents and Leases - Buildings	CTW C2	5,500	-	5,611	4,288	5,073	4,9
3341 Senior Services Fund	60392 Rents and Leases - Buildings	No Program	8,000	-	10,000	7,776	9,195	8,9
3341 Senior Services Fund	60411 Telephone and Internet	CON C1	1,500	-	1,388	1,072	1,697	1,6
3341 Senior Services Fund	60411 Telephone and Internet	CTW C2	1,200	-	1,146	667	799	6
3341 Senior Services Fund	60411 Telephone and Internet	No Program	-	-	-	1,072	1,643	1,6
3341 Senior Services Fund	60412 Propane	CON C1	630	-	-	-	-	
3341 Senior Services Fund	60412 Propane	CTW C2	240	-	-	-	-	
3341 Senior Services Fund	60412 Propane	No Program	405	-	-	-	-	
3341 Senior Services Fund	60413 Water and Sewer	CON C1	966	-	-	-	-	
3341 Senior Services Fund	60413 Water and Sewer	CTW C2	368	-	-	-	-	
3341 Senior Services Fund	60413 Water and Sewer	No Program	620	-	-	-	-	
3341 Senior Services Fund	60414 Electricity	CON C1	2,517	-	5,585	4,514	6,891	6,2
3341 Senior Services Fund	60414 Electricity	CTW C2	826	-	2,000	1,718	2,731	2,3
3341 Senior Services Fund	60414 Electricity	No Program	1,520	-	3,500	2,902	4,499	4,0
3341 Senior Services Fund	60415 Garbage Disposal	CON C1	1,407	-	-	-	-	
3341 Senior Services Fund	60415 Garbage Disposal	CTW C2	566	-	-	-	-	
3341 Senior Services Fund	60415 Garbage Disposal	No Program	956	-	-	-	-	
3341 Senior Services Fund	60421 Equipment	CON C1	2,000	-	7,641	209	101	2,9
3341 Senior Services Fund	60421 Equipment	CTW C2	500	-	750	106	557	2,8

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

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Lineitem Worksheet - 519 - Adults and Aging

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
3341 Senior Services Fund	60421 Equipment	No Program	350	-	350	28	0	
3341 Senior Services Fund	60431 Software	CON C1	1,200	-	1,200	649	0	4
3341 Senior Services Fund	60431 Software	CTW C2	1,200	-	1,200	649	0	4
3341 Senior Services Fund	60441 Fuel	CON C1	400	-	375	0	369	5
3341 Senior Services Fund	60441 Fuel	CTW C2	1,000	-	1,000	1,757	978	1,0
3341 Senior Services Fund	60441 Fuel	No Program	-	-	225	0	387	4
3341 Senior Services Fund	60508 Client - Community Education and Engagement	CON C1	492	-	400	-	-	
3341 Senior Services Fund	60508 Client - Community Education and Engagement	CTW C2	250	-	250	-	-	
3341 Senior Services Fund	60508 Client - Community Education and Engagement	No Program	2,500	-	5,700	343	528	1,1
3341 Senior Services Fund	60524 Client - Food	CON C1	65,000	-	68,005	38,326	54,066	50,4
3341 Senior Services Fund	60524 Client - Food	CTW C2	30,000	-	30,117	18,570	25,819	23,4
3341 Senior Services Fund	60526 Client - Catered Food	CTW C2	10,000	-	10,181	8,197	8,084	6,3
3341 Senior Services Fund	60621 County Vehicle Expense	CON C1	600	-	600	-	-	
3341 Senior Services Fund	60621 County Vehicle Expense	CTW C2	2,000	-	1,800	2,542	1,876	1,8
3341 Senior Services Fund	60621 County Vehicle Expense	No Program	308	-	400	-	-	
3341 Senior Services Fund	60701 Prior Period Adjustments	No Program	-	-	-	195	195	
3341 Senior Services Fund	**E60000 Operating Expenses**	**CON C1**	**113,687**	**-**	**123,054**	**67,080**	**92,247**	**89,9**
3341 Senior Services Fund	**E60000 Operating Expenses**	**CTW C2**	**62,250**	**-**	**64,301**	**42,850**	**54,087**	**50,4**
3341 Senior Services Fund	**E60000 Operating Expenses**	**No Program**	**22,259**	**-**	**29,018**	**15,951**	**24,237**	**22,4**
3341 Senior Services Fund	80111 Transfer Out - General	No Program	-	-	-	0	0	18,0
3341 Senior Services Fund	80231 General Insurance	CON C1	-	-	19,265	14,448	1,132	2,4
3341 Senior Services Fund	80231 General Insurance	CTW C2	-	-	902	678	292	10,0
3341 Senior Services Fund	80231 General Insurance	No Program	28,570	-	3,902	2,928	18,488	1,8
3341 Senior Services Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**CON C1**	**-**	**-**	**19,265**	**14,448**	**1,132**	**2,4**
3341 Senior Services Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**CTW C2**	**-**	**-**	**902**	**678**	**292**	**10,0**
3341 Senior Services Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**28,570**	**-**	**3,902**	**2,928**	**18,488**	**19,9**
3341 Senior Services Fund	**Expenses Total Expense**	**CON C1**	**210,483**	**-**	**265,281**	**166,874**	**183,382**	**179,9**
3341 Senior Services Fund	**Expenses Total Expense**	**CTW C2**	**124,819**	**-**	**149,966**	**97,101**	**114,881**	**123,4**
3341 Senior Services Fund	**Expenses Total Expense**	**No Program**	**74,028**	**-**	**36,723**	**21,444**	**49,840**	**94,5**
3341 Senior Services Fund	**MPC_Budget Net Balance**	**CON C1**	**91,308**	**-**	**265,281**	**166,874**	**183,382**	**179,9**
3341 Senior Services Fund	**MPC_Budget Net Balance**	**CTW C2**	**56,989**	**-**	**149,966**	**97,101**	**114,881**	**123,4**
3341 Senior Services Fund	**MPC_Budget Net Balance**	**No Program**	**148,297**	**-**	**415,247**	**226,649**	**298,268**	**258,2**
Total Funds	**MPC_Net Balance**	**Total Program**	**0**	**-**	**0**	**(37,326)**	**5**	**(45,0**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Employment and Community Services / Health and Human Services **Budget Unit #: 1001-528**

Program Description:

This budget unit within the Human Services Department consists of the eligibility and employment functions. Eligibility and employment functions include costs for conducting responsibilities on behalf of the State and Federal governments including: processing and monitoring eligibility applications for assistance benefits (CalWORKs, CalFresh, Medi-Cal, General Assistance/General Relief, etc.) and administering employment services programs.

Accomplishments:

- Housed 7 families through the CalWORKs housing support program.
- Assisted 8 families through the CalWORKs permanent homeless program.
- Placed 15 individuals in Subsidized Employment.
- Completed planning efforts to implement CalWORKs 2.0 Initiative.
- Continued the development of training program for eligibility specialists to promote quality services and employee retention efforts.
- Responded to the Ferguson fire and flood emergencies through providing continued Case Management and benefits processing for community members.

Goals and Objectives for Fiscal Year:

- Participate in the development of an Adult's and Children's System of Care within the Agency and community.
- Successfully launch CalWORKs 2.0 Initiative.
- Successfully implement CalFresh Expansion efforts for SSI recipients.
- To review and amend General Assistance Programs to meet the needs of the population being served.
- To assist in achieving county strategic plan through the enhancement of adult education, training and employment opportunities available to low income individuals.
- To maintain full staffing levels to ensure timely access to services.
- To implement a new system to track program outcomes and improve services based on this evaluation.

Requested Changes:

Revenue, salaries and benefits, and transfers out increased.

Recommended Changes

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Mariposa County

Lineitem Worksheet - 528 - Employment and Community Services

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	-	-	-	5,408	11,868	4,50
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**-**	**-**	**-**	**5,408**	**11,868**	**4,50**
1001 General Fund	49101 Transfer In - General	AAP Adoptions Assistance Program	7,298	-	-	-	-	
1001 General Fund	49101 Transfer In - General	CFR CalFresh	1,678,209	-	-	-	-	
1001 General Fund	49101 Transfer In - General	CWK CalWORKs	2,005,278	-	-	-	-	
1001 General Fund	49101 Transfer In - General	CMS County Medical Services Program	1,914	-	-	-	-	
1001 General Fund	49101 Transfer In - General	FCA Foster Care	49,219	-	-	-	-	
1001 General Fund	49101 Transfer In - General	GAR General Assistance General Relief	192,268	-	-	-	-	
1001 General Fund	49101 Transfer In - General	HDA Housing, Disability Advocacy Program	1,104	-	-	-	-	
1001 General Fund	49101 Transfer In - General	KGP Kinship Guardianship Assistance Payment	527	-	-	-	-	
1001 General Fund	49101 Transfer In - General	MCA Medi-Cal	1,531,656	-	-	-	-	
1001 General Fund	49101 Transfer In - General	TCV Trafficking, Crime Victim Assistance Program	2,442	-	-	-	-	
1001 General Fund	49101 Transfer In - General	WIN Work Incentive Nutritional Supplement	7,299	-	-	-	-	
1001 General Fund	49101 Transfer In - General	No Program	1,275,373	-	6,174,711	3,095,415	4,842,194	4,823,56
1001 General Fund	**R49000 Transfer In Revenues**	**AAP Adoptions Assistance Program**	**7,298**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**CFR CalFresh**	**1,678,209**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**CWK CalWORKs**	**2,005,278**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**CMS County Medical Services Program**	**1,914**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**FCA Foster Care**	**49,219**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**GAR General Assistance General Relief**	**192,268**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**HDA Housing, Disability Advocacy Program**	**1,104**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**KGP Kinship Guardianship Assistance Payment**	**527**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**MCA Medi-Cal**	**1,531,656**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**TCV Trafficking, Crime Victim Assistance Program**	**2,442**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**WIN Work Incentive Nutritional Supplement**	**7,299**	**-**	**-**	**-**	**-**	
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**1,275,373**	**-**	**6,174,711**	**3,095,415**	**4,842,194**	**4,823,56**
1001 General Fund	**Revenues Total Revenue**	**AAP Adoptions Assistance Program**	**7,298**	**-**	**-**	**-**	**-**	

Mariposa County

Lineitem Worksheet - 528 - Employment and Community Services

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
Fund	Account	Program	2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
1001 General Fund	**Revenues Total Revenue**	**CFR CalFresh**	**1,678,209**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**CWK CalWORKs**	**2,005,278**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**CMS County Medical Services Program**	**1,914**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**FCA Foster Care**	**49,219**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**GAR General Assistance General Relief**	**192,268**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**HDA Housing, Disability Advocacy Program**	**1,104**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**KGP Kinship Guardianship Assistance Payment**	**527**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**MCA Medi-Cal**	**1,531,656**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**TCV Trafficking, Crime Victim Assistance Program**	**2,442**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**WIN Work Incentive Nutritional Supplement**	**7,299**	**-**	**-**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**No Program**	**1,275,373**	**-**	**6,174,711**	**3,100,823**	**4,854,062**	**4,828,06**
1001 General Fund	51111 Regular salaries and wages	No Program	1,785,742	-	1,694,176	1,167,586	1,546,302	1,529,51
1001 General Fund	51112 Extra Help	No Program	10,000	-	10,000	0	207	1,93
1001 General Fund	51115 Overtime	No Program	15,000	-	15,000	10,125	11,053	17,06
1001 General Fund	51116 Extra Straight Time Hours	No Program	-	-	-	1,251	467	
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	36	58	
1001 General Fund	51202 Longevity Pay	No Program	9,275	-	8,078	5,589	4,761	8,34
1001 General Fund	51205 Out of Class Pay	No Program	-	-	-	488	0	
1001 General Fund	52101 Retirement - Employer	No Program	190,272	-	187,633	128,952	173,564	167,89
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	272,286	-	207,440	210,544	200,258	176,35
1001 General Fund	52201 Medical - Active Employees	No Program	309,630	-	357,310	230,442	310,398	306,89
1001 General Fund	52202 Dental - Active Employees	No Program	28,089	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	4,361	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	1,036	-	959	751	991	89
1001 General Fund	52206 Cash Cafeteria Plan	No Program	52,370	-	43,629	35,207	46,775	41,11
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	884	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	113,051	-	106,391	74,017	96,531	95,20
1001 General Fund	52302 Medicare Total	No Program	26,585	-	25,027	17,309	22,579	22,29
1001 General Fund	52303 SDI Total	No Program	22,427	-	17,609	13,042	16,094	15,71
1001 General Fund	52401 Accrued Benefits	No Program	-	-	10,520	10,163	9,918	8,43
1001 General Fund	52502 Group Health for Retirees	No Program	115,513	-	115,490	81,813	108,531	110,68
1001 General Fund	52503 Unemployment	No Program	-	-	-	9,885	15,442	3,80
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**2,956,521**	**-**	**2,799,262**	**1,997,200**	**2,563,929**	**2,506,14**
1001 General Fund	60106 Pre-Employment Expenses	No Program	-	-	-	0	219	13

Mariposa County

Lineitem Worksheet - 528 - Employment and Community Services

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	60111 Training and Seminars	No Program	60,000	-	57,375	16,576	51,350	70,84
1001 General Fund	60121 Meals	No Program	2,500	-	-	-	-	
1001 General Fund	60122 Lodging	No Program	4,000	-	-	-	-	
1001 General Fund	60123 Mileage	No Program	5,000	-	5,000	0	4,137	3,36
1001 General Fund	60191 Memberships	No Program	11,000	-	10,000	10,317	9,826	9,55
1001 General Fund	60213 Office Supplies	No Program	15,000	-	12,321	2,934	3,650	2,95
1001 General Fund	60214 Postage	No Program	10,000	-	13,000	15,423	20,857	14,20
1001 General Fund	60301 General Professional Services	No Program	5,500	-	5,500	0	0	70
1001 General Fund	60371 Bank Fees	No Program	3,500	-	3,500	3,033	3,916	3,95
1001 General Fund	60411 Telephone and Internet	No Program	10,000	-	15,000	6,084	7,921	5,67
1001 General Fund	60421 Equipment	No Program	45,000	-	10,000	0	14,532	74
1001 General Fund	60431 Software	No Program	13,500	-	22,500	1,357	24,478	20,79
1001 General Fund	60441 Fuel	No Program	2,500	-	2,500	189	1,085	1,79
1001 General Fund	60501 Client - Assistance Payments	KGP Kinship Guardianship Assistance Payment	-	-	-	0	0	
1001 General Fund	60512 Client - Subsidized Employment	No Program	65,000	-	35,000	0	67,681	52,70
1001 General Fund	60516 Client - Document Fees Paid	No Program	675	-	75,004	27,634	67,225	91,71
1001 General Fund	60517 Client - Incentives	No Program	1,000	-	1,000	0	121	40
1001 General Fund	60518 Client - Clothing	No Program	13,920	-	20,000	9,056	17,122	16,18
1001 General Fund	60519 Client - Contracted Program Costs	No Program	95,000	-	92,500	43,428	87,569	59,91
1001 General Fund	60521 Client - Education	No Program	5,810	-	-	-	-	
1001 General Fund	60534 Client - Rent	No Program	65,000	-	-	-	-	
1001 General Fund	60535 Client - Temporary Housing	No Program	20,000	-	85,000	54,949	34,763	55,36
1001 General Fund	60541 Client - Medical Professionals	No Program	270	-	-	-	-	
1001 General Fund	60551 Client - Mileage Transport	No Program	43,875	-	-	-	-	
1001 General Fund	60553 Client - Travel Transport	No Program	450	-	-	-	-	
1001 General Fund	60621 County Vehicle Expense	No Program	5,000	-	5,000	613	2,366	4,14
1001 General Fund	**E60000 Operating Expenses**	**KGP Kinship Guardianship Assistance Payment**	**-**	**-**	**-**	**0**	**0**	
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**503,500**	**-**	**470,200**	**191,593**	**418,818**	**415,15**
1001 General Fund	80111 Transfer Out - General	CWK CalWORKs	48,000	-	-	-	-	
1001 General Fund	80111 Transfer Out - General	No Program	1,128,474	-	619,380	89,538	106,478	88,50
1001 General Fund	80211 Departmental Overhead Transfer	No Program	1,745,066	-	1,940,336	1,021,437	1,598,020	1,707,86
1001 General Fund	80221 Cost Allocation Overhead Transfer	No Program	334,728	-	306,373	229,779	133,792	69,45
1001 General Fund	80231 General Insurance	No Program	36,298	-	39,164	29,373	33,036	40,94
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**CWK CalWORKs**	**48,000**	**-**	**-**	**-**	**-**	
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**3,244,566**	**-**	**2,905,253**	**1,370,127**	**1,871,326**	**1,906,77**
1001 General Fund	**Expenses Total Expense**	**CWK CalWORKs**	**48,000**	**-**	**-**	**-**	**-**	

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 528 - Employment and Community Services

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	Expenses Total Expense	KGP Kinship Guardianship Assistance Payment	-	-	-	0	0	
1001 General Fund	Expenses Total Expense	No Program	6,704,587	-	6,174,715	3,558,920	4,854,073	4,828,07
1001 General Fund	MPC_Budget Net Balance	AAP Adoptions Assistance Program	7,298	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	CFR CalFresh	1,678,209	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	CWK CalWORKs	1,957,278	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	CMS County Medical Services Program	1,914	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	FCA Foster Care	49,219	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	GAR General Assistance General Relief	192,268	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	HDA Housing, Disability Advocacy Program	1,104	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	KGP Kinship Guardianship Assistance Payment	527	-	-	0	0	
1001 General Fund	MPC_Budget Net Balance	MCA Medi-Cal	1,531,656	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	TCV Trafficking, Crime Victim Assistance Program	2,442	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	WIN Work Incentive Nutritional Supplement	7,299	-	-	-	-	
1001 General Fund	MPC_Budget Net Balance	No Program	5,429,214	-	4	458,097	11	1
Total Funds	MPC_Net Balance	Total Program	0	-	(4)	(458,097)	(11)	(1

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Library / Education **Budget Unit #: 1001-606**

Program Description:

The Mariposa County Library System is committed to supporting lifelong learning and knowledge through self-education for all residents and visitors of Mariposa County. The Library strives to enrich the lives of all users by meeting the informational, recreational, self-educational and cultural needs of the community. Our helpful and expert staff provides information, quality service, and programs in a welcoming environment. The Mariposa County Library System provides free access to ideas and information to all citizens regardless of age, ethnic background, educational, and socioeconomic level.

Accomplishments:

- Circulated over 300,000 items
- Expanded HomeBound services
- Maintained service during the Covid pandemic via Curbside Service
- Expanded online Databases: Guide Books and Lesson Plans, Pro-Quest Research Services, Gale Academic File, Gale Interactive Science, Gale Business Entrepreneur etc.
- Received State grant for Adult Literacy Services
- Implemented online Self-registration for Library Cards
- Maintained patron and staff safety through rigorous adherence to Health Dept. guidelines during the pandemic

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Goals and Objectives for Fiscal Year:

- Return to normal staffing levels and resume regular services and hours
- Update security and surveillance systems in library
- Catheys Valley Branch
- Information education for staff and public to increase ability to differentiate accurate information from propaganda and hearsay

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Requested Changes:

Revenue decreased because a one-time grant received in FY21 was eliminated and donation revenue was higher than normal during the COVID-19 pandemic.

Salaries and benefits increased to cover the Extra Help $150,000 needed to fully staff and reopen all library branches to regular operating hours in FY22.

Professional services decreased because we did not receive a Family Literacy Grant on which those funds were going to be spent in FY21.

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 606 - Library

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

			Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	**Account**	**Program**						
1001 General Fund	45321 LSTA Grant - Robot - State	No Program	0	-	10,000	0	0	9,9
1001 General Fund	45322 Library Grants - State	No Program	46,000	-	46,000	20,549	28,180	43,0
1001 General Fund	**R45000 State Revenues**	**No Program**	**46,000**	**-**	**56,000**	**20,549**	**28,180**	**52,9**
1001 General Fund	47381 Library Fines And Fees	No Program	6,000	-	8,000	670	7,962	10,3
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**6,000**	**-**	**8,000**	**670**	**7,962**	**10,3**
1001 General Fund	48121 Donations	No Program	2,500	-	16,000	26,637	2,977	2,5
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**2,500**	**-**	**16,000**	**26,637**	**2,977**	**2,5**
1001 General Fund	49101 Transfer In - General	No Program	-	-	3,143	-	-	
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**3,143**	**-**	**-**	
1001 General Fund	**Revenues Total Revenue**	**No Program**	**54,500**	**-**	**83,143**	**47,856**	**39,119**	**65,8**
1001 General Fund	51111 Regular salaries and wages	No Program	213,007	-	201,963	150,710	234,204	207,1
1001 General Fund	51112 Extra Help	No Program	150,000	-	33,800	19,207	115,479	142,1
1001 General Fund	52101 Retirement - Employer	No Program	22,579	-	22,401	16,718	25,288	22,9
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	32,311	-	28,895	29,328	25,570	21,8
1001 General Fund	52201 Medical - Active Employees	No Program	18,271	-	25,712	16,795	36,829	35,9
1001 General Fund	52202 Dental - Active Employees	No Program	2,213	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	413	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	215	-	215	162	232	2
1001 General Fund	52206 Cash Cafeteria Plan	No Program	15,019	-	14,603	11,257	12,956	11,6
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	61	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	14,055	-	13,279	9,925	15,397	13,2
1001 General Fund	52302 Medicare Total	No Program	5,462	-	3,295	2,599	5,365	5,1
1001 General Fund	52303 SDI Total	No Program	1,494	-	1,143	914	1,463	1,2
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	0	4,249	
1001 General Fund	52502 Group Health for Retirees	No Program	16,697	-	16,519	11,836	17,818	23,8
1001 General Fund	52503 Unemployment	No Program	-	-	29,759	12,824	1,196	4,4
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**491,797**	**-**	**391,584**	**282,275**	**496,046**	**489,9**
1001 General Fund	60111 Training and Seminars	No Program	1,000	-	1,000	0	1,434	2
1001 General Fund	60123 Mileage	No Program	1,000	-	1,000	0	1,866	9
1001 General Fund	60131 Maintenance - Equipment	No Program	1,000	-	700	0	542	9
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	700	-	1,500	0	337	
1001 General Fund	60153 Special Departmental Supplies	No Program	18,000	-	18,000	7,632	37,375	36,8
1001 General Fund	60191 Memberships	No Program	500	-	500	218	198	2
1001 General Fund	60201 Miscellaneous Expense	No Program	-	-	-	4,449	6,382	7,7
1001 General Fund	60213 Office Supplies	No Program	6,000	-	5,000	1,390	7,295	6,101

Mariposa County

Lineitem Worksheet - 606 - Library

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	60214 Postage	No Program	5,000	-	5,000	958	227	4,3
1001 General Fund	60215 Janitorial Supplies	No Program	-	-	-	447	0	
1001 General Fund	60301 General Professional Services	No Program	90,000	-	46,000	14,587	29,375	21,9
1001 General Fund	60317 Library Services	No Program	6,000	-	101,800	87,475	94,434	78,6
1001 General Fund	60411 Telephone and Internet	No Program	10,000	-	12,500	5,783	9,030	9,5
1001 General Fund	60414 Electricity	No Program	30,000	-	30,000	16,117	24,769	31,3
1001 General Fund	60421 Equipment	No Program	4,500	-	4,500	888	4,697	2,0
1001 General Fund	60441 Fuel	No Program	-	-	1,500	-	-	
1001 General Fund	60621 County Vehicle Expense	No Program	-	-	500	0	340	
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**173,700**	**-**	**229,500**	**139,944**	**218,301**	**200,9**
1001 General Fund	70221 Technological Equipment	No Program	-	-	-	0	0	9,6
1001 General Fund	**E70000 Fixed Asset Expenses**	**No Program**	**-**	**-**	**-**	**0**	**0**	**9,6**
1001 General Fund	80231 General Insurance	No Program	6,373	-	7,510	5,634	7,120	7,0
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**6,373**	**-**	**7,510**	**5,634**	**7,120**	**7,0**
1001 General Fund	**Expenses Total Expense**	**No Program**	**671,870**	**-**	**628,594**	**427,853**	**721,467**	**707,6**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**617,370**	**-**	**545,451**	**379,997**	**682,348**	**641,7**
3430 Library Private Donation	44201 Interest From Investments	No Program	5,000	-	6,500	3,493	6,568	6,0
3430 Library Private Donation	**R44000 Interest Revenues**	**No Program**	**5,000**	**-**	**6,500**	**3,493**	**6,568**	**6,0**
3430 Library Private Donation	**49999 Beginning Fund Balance**	**No Program**	**363,769**	**-**	**360,276**	**-**	**-**	
3430 Library Private Donation	**Revenues Total Revenue**	**No Program**	**368,769**	**-**	**366,776**	**3,493**	**6,568**	**6,0**
3430 Library Private Donation	60201 Miscellaneous Expense	No Program	368,769	-	362,606	-	-	
3430 Library Private Donation	**E60000 Operating Expenses**	**No Program**	**368,769**	**-**	**362,606**	**-**	**-**	
3430 Library Private Donation	80111 Transfer Out - General	No Program	-	-	4,170	0	0	8,0
3430 Library Private Donation	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**-**	**-**	**4,170**	**0**	**0**	**8,0**
3430 Library Private Donation	**Expenses Total Expense**	**No Program**	**368,769**	**-**	**366,776**	**0**	**0**	**8,0**
3430 Library Private Donation	**MPC_Budget Net Balance**	**No Program**	**0**	**-**	**0**	**3,493**	**6,568**	**1,9**
Total Funds	**MPC_Net Balance**	**Total Program**	**(617,370)**	**-**	**(545,451)**	**(376,504)**	**(675,780)**	**(643,71**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Parks and Recreation / Public Works **Budget Unit #: 1001-701**

Program Description:
The Parks and Recreation Division of the Department of Public Works manages the County sponsored recreation programs and supports the various youth thru adult independent programs. This Division also plans for the acquisition and development of proposed recreational facilities and manages the use of rental facilities as well as insures that fields and passive recreation areas are safe, clean and enjoyable to use. This budget includes seasonal employees for recreational programs, including swimming pools in the communities of El Portal, Coulterville, and Mariposa; Summer Day Camp; youth sports; adult sports leagues; and other activities. Reservations for use of community parks and community centers are managed by this department in addition to coordinating with youth sports organizations for the use of county ball fields. This department also operates and maintains cemetery records for the three county cemeteries – Catheys Valley, Mariposa, and Coulterville.

Accomplishments:

- Launched the Civic Rec website software platform for Recreation programing, facility use reservations and payment customer convenience online.
- Developed a paperless Day Camp attendance system.
- In FY 19/20 we served over 300 children with our Learn-to-Swim program ages 0-15- successful even with the COVID-19 pandemic.
- In FY 19/20 we served over 200 children and their parents with our Summer Day Camp program ages 7-12 and were successful managing health and safety protocols given the COVID-19 pandemic environment.
- We provided 44 individuals with employment and job training.
- We provided low cost Adult Fitness for over 50 individuals representing well over 400 individual activity sessions.
- We achieved ZERO accidents or injuries during the entire swim season at all three pools.
- We coordinated with Mariposa County Public Health to provide Health and Wellness classes to children ages 7-12 who attended our Summer Day Camp program.
- Became active in the California Parks and Recreation Society District 5 by attending monthly virtual meetings to collaborate with other recreational professionals.
- Collaborated with the Planning Department and other entities on the Recreation and Resiliency (Trail) plan to brainstorm on bringing more recreation opportunities to the County.
- Continue to work with other community agencies in order to implement a county-wide health initiative to combat obesity and substance abuse through the Health and Wellness Coalition.
- We look forward to the return to our ever popular Movie in the Parks Program just as soon as COVID-19, CDC and Local Health Guidelines allow.

Goals and Objectives for Fiscal Year:

- Continue to expand programing in the North County to reach both adults and children in those communities.
- Continue to work with County Administration and Planning to obtain grant funding for recreational opportunities i.e. Recreation Center

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Parks and Recreation / Public Works **Budget Unit #: 1001-701**

- Fully utilize existing recreational facilities for community events and programing such as The Polar Bear Plunge, Mariposa Park Day, and Free Movie Nights etc.
- Maintain and expand health and safety training for Parks and Recreation staff.
- Provide more trails and open space for Mariposa County residents.
- To continue working with the Planning Department for the expansion of the Creek Parkway project.
- Submit applications for the Prop 68 Per Capita grant for improvements to Mariposa Pool, Coulterville Pool, Tennis Courts and Mariposa Park.
- Begin the Tots on Wheels program again for local preschool aged children one to two times per month at the Woodland Park and Mariposa Park
- Continue to host our annual American Red Cross Lifeguard Certification course
- Begin Open Gym Volleyball and Basketball again
- Bring 'Fun Friday' back to the Elementary Schools
- Reevaluate the 'Mom Squad' program and fit it to the needs/wants of moms and their young children.
- Break ground on the new Cemetery location
- Train and certify all Parks and Recreation staff in CPR/First Aid.
- Research and apply for more recreation grants.
- Get more active on social media. Reach 1,800 page likes on Facebook. We are currently at 1,200.
- Host our third annual Polar Plunge on New Years Day.

Requested Changes:

Revenue is reduced as a result of the elimination of the transfers from other departments, seen in FY21 ($29K). Extra Help increased by $30K. Maintenance of buildings increased by $23K. Software increased by $5K.

Recommended Changes:

Final Budget Changes:

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 701 - Parks And Recreation

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	47261 Swim Lessons	No Program	5,000	-	5,000	(470)	9,018	5,57
1001 General Fund	47262 Day Camp Fees	No Program	14,000	-	14,000	273	6,931	14,85
1001 General Fund	47263 Water Aquatics	No Program	6,000	-	6,500	2,567	6,276	6,60
1001 General Fund	47264 Fitness Over 50	No Program	600	-	600	120	805	55
1001 General Fund	47265 Pool Use Fees	No Program	6,000	-	4,000	1,382	6,195	3,90
1001 General Fund	47266 Other Recreation Revenue	No Program	600	-	600	48,000	0	
1001 General Fund	**R47000 Fees For Service Revenues**	**No Program**	**32,200**	**-**	**30,700**	**51,872**	**29,225**	**31,49**
1001 General Fund	48101 Rent	No Program	4,000	-	4,000	2,540	4,030	4,27
1001 General Fund	48121 Donations	No Program	500	-	1,000	0	1,000	2,00
1001 General Fund	**R48000 Miscellaneous Revenues**	**No Program**	**4,500**	**-**	**5,000**	**2,540**	**5,030**	**6,27**
1001 General Fund	49101 Transfer In - General	No Program	-	-	29,361	12,000	12,235	22,15
1001 General Fund	**R49000 Transfer In Revenues**	**No Program**	**-**	**-**	**29,361**	**12,000**	**12,235**	**22,15**
1001 General Fund	**Revenues Total Revenue**	**No Program**	**36,700**	**-**	**65,061**	**66,412**	**46,490**	**59,92**
1001 General Fund	51111 Regular salaries and wages	No Program	77,242	-	66,669	51,194	92,305	64,09
1001 General Fund	51112 Extra Help	No Program	125,000	-	95,000	81,832	104,638	91,21
1001 General Fund	51115 Overtime	No Program	-	-	-	0	3,893	
1001 General Fund	51202 Longevity Pay	No Program	-	-	-	0	14	25
1001 General Fund	51205 Out of Class Pay	No Program	-	-	-	7,766	11,182	6,21
1001 General Fund	52101 Retirement - Employer	No Program	8,188	-	7,394	5,677	10,331	7,14
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	11,717	-	13,128	13,326	10,893	11,44
1001 General Fund	52201 Medical - Active Employees	No Program	14,449	-	15,463	11,793	21,436	14,47
1001 General Fund	52202 Dental - Active Employees	No Program	1,508	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	103	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	80	-	31	39	66	3
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	31	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	4,447	-	3,783	3,399	6,265	4,02
1001 General Fund	52302 Medicare Total	No Program	2,853	-	2,263	2,338	2,950	2,19
1001 General Fund	52303 SDI Total	No Program	938	-	667	628	1,065	70
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	0	1,619	
1001 General Fund	52502 Group Health for Retirees	No Program	15,162	-	15,203	10,846	14,591	14,51
1001 General Fund	52503 Unemployment	No Program	-	-	7,074	5,217	72	14
1001 General Fund	**E50000 Salary and Benefit Expenses**	**No Program**	**261,718**	**-**	**226,675**	**194,055**	**281,320**	**216,46**
1001 General Fund	60102 Food	No Program	1,500	-	1,500	202	0	84
1001 General Fund	60111 Training and Seminars	No Program	2,500	-	2,500	0	1,947	1,22

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Mariposa County

Lineitem Worksheet - 701 - Parks And Recreation

Fund	Account	Program	Budget Requested 2021-2022	Budget Recommended 2021-2022	Budget Current 2020-2021	Actual Year to Date 2020-2021	Actual 2019-2020	Actual 2018-2019
1001 General Fund	60123 Mileage	No Program	200	-	200	-	-	
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	25,000	-	2,000	0	1,235	
1001 General Fund	60153 Special Departmental Supplies	No Program	12,500	-	13,500	1,968	17,735	22,98
1001 General Fund	60191 Memberships	No Program	1,000	-	500	550	550	47
1001 General Fund	60211 Copy Machine Expense	No Program	1,600	-	1,600	1,540	2,457	1,49
1001 General Fund	60213 Office Supplies	No Program	2,500	-	2,000	256	1,636	2,40
1001 General Fund	60301 General Professional Services	No Program	3,500	-	2,500	32	2,606	2,98
1001 General Fund	60371 Bank Fees	No Program	1,000	-	-	-	-	
1001 General Fund	60381 Publications and Legal Notices	No Program	800	-	800	0	0	3
1001 General Fund	60391 Rents and Leases - Equipment	No Program	500	-	500	0	0	31
1001 General Fund	60411 Telephone and Internet	No Program	5,500	-	5,500	3,697	4,919	4,96
1001 General Fund	60414 Electricity	No Program	600	-	550	443	636	30
1001 General Fund	60421 Equipment	No Program	3,000	-	3,000	0	3,378	2,77
1001 General Fund	60431 Software	No Program	5,000	-	-	4,725	4,500	
1001 General Fund	60441 Fuel	No Program	2,500	-	2,500	938	0	7
1001 General Fund	60525 Client - Community Youth Sports Donations	No Program	10,500	-	7,140	0	7,000	7,00
1001 General Fund	60621 County Vehicle Expense	No Program	5,240	-	6,800	4,085	6,769	9,38
1001 General Fund	**E60000 Operating Expenses**	**No Program**	**84,940**	**-**	**53,090**	**18,436**	**55,368**	**57,25**
1001 General Fund	80231 General Insurance	No Program	3,460	-	23,523	17,643	4,332	4,10
1001 General Fund	**E80000 Transfers and Appropriations for Contingencies Expenses**	**No Program**	**3,460**	**-**	**23,523**	**17,643**	**4,332**	**4,10**
1001 General Fund	**Expenses Total Expense**	**No Program**	**350,118**	**-**	**303,288**	**230,134**	**341,020**	**277,82**
1001 General Fund	**MPC_Budget Net Balance**	**No Program**	**313,418**	**-**	**238,227**	**163,722**	**294,530**	**217,90**
Total Funds	**MPC_Net Balance**	**Total Program**	**(313,418)**	**-**	**(238,227)**	**(163,722)**	**(294,530)**	**(217,90**

Attachment: Budget Study Session 5.11.21 (11661 : Requested Fiscal Year 2021-22 (FY22) Budget Study