



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mariposa
Mariposa, California**

**Date: August 16, 2022
Filing Ref: MAP23**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2022-23**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--|------------------------------------|
| 1. Employee Fringe Benefits | 6. Vehicle Replacement ISF |
| 2. Facilities Maintenance | 7. Heavy Equipment Replacement ISF |
| 3. Fleet Maintenance ISF | 8. Insurance ISF |
| 4. Solid Waste Equipment Replacement ISF | 9. Workers' Compensation ISF |
| 5. Fire Replacement ISF | 10. Liability ISF |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There is an adjustment totalling (\$52,053) to correct a duplicate charge from the Facilities Maintenance Department to the Child Support Department. There was an identical adjustment applied to FY 2021-22 and any discrepancy has been resolved this year. This is a one-time adjustment and will not be included in the carry forward to the FY 2024-25 Cost Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MARIPOSA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Luis Mercado

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Auditor

Title

8-17-2022

8-18-2022

Date

Date

**Negotiated by Pok Anthony
Telephone (916) 259-5536**

cc: State and Federal Agencies

Attachment: Exhibit A

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2020-21

Effective Date: 8/9/2022

Revision Date:

Date Printed: 8/9/2022

| | Building Use | Equipment Use | Admin 102 | Audits 103 | Auditor 107 | TTC 108 | Facilities Maintenance 128 | Info Tech 0151 | Human Resources 115 | Total Actual Costs FY 2020-21 | Roll Forward | Adjustments | Total Claimable Costs FY 2022-23 |
|--|--------------|---------------|-----------|------------|-------------|---------|----------------------------|----------------|---------------------|-------------------------------|--------------|-------------|----------------------------------|
| 001 01 01 411 BOARD OF SUPERVISORS | 25,168 | 5,954 | 5,296 | 529 | 10,376 | 20 | 65,597 | 18,384 | 10,096 | 141,419 | (140) | | 141,279 |
| 001 01 09 423 ASSESSOR - RECORDER | 338 | 12,833 | 7,029 | 702 | 13,434 | 38 | 30,157 | 38,366 | 12,619 | 115,516 | 11,877 | | 127,393 |
| 001 01 13 431 COUNTY COUNSEL | 2,034 | | 4,025 | 403 | 5,766 | 18 | 15,673 | 15,187 | 3,786 | 46,891 | 6,068 | | 52,959 |
| 001 01 20 452 COUNTY CLERK | 82 | | 1,076 | 107 | 2,974 | 23 | 10,228 | 6,394 | 2,524 | 23,408 | 3,473 | | 26,881 |
| 001 01 21 453 ELECTIONS | 82 | 30,833 | 2,284 | 229 | 4,062 | 26 | 10,570 | 8,792 | 2,145 | 59,024 | 10,074 | | 69,098 |
| 001 01 43 491 TOURISM & ECONOMIC DEV. | 414 | | 3,036 | 305 | 3,680 | 18 | 12,178 | 1,599 | 1,262 | 22,492 | (9,830) | | 12,662 |
| 001 01 50 508 SURVEYOR AND ENGINEER | | 5,951 | 4,300 | 430 | 7,756 | 27 | 8,423 | 19,183 | 6,310 | 52,380 | 3,836 | | 56,216 |
| 001 02 02 464 D.A. - SRVP GRANT | | | | | | | | | | | (7) | | (7) |
| 001 02 05 514 GRAND JURY | | | 147 | 15 | 4,505 | 121 | | | | 4,789 | 2,111 | | 6,900 |
| 001 02 06 461 INDIGENT DEFENSE | | | 3,269 | 328 | 4,546 | 55 | | | | 8,198 | 318 | | 8,516 |
| 001 02 07 515 CHILDRN SUPPORT ENFORCEMENT | | | 3,789 | 378 | 6,897 | 15 | 52,053 | | 6,310 | 69,441 | 48,400 | (52,053) | 65,788 |
| 001 02 08 462 SUND-PELOSSO - DA | | | | | | | | | | | | | |
| 001 02 10 467 DA-VERTICAL BLOCK GRANT | | | | | | | | | | | | | |
| 001 02 12 517 D.A. - PROSECUTION | | 7,458 | 8,279 | 828 | 14,545 | 56 | 27,393 | 45,560 | 10,096 | 114,215 | 2,220 | | 116,435 |
| 001 02 13 466 D.A. - OCIP DRUG GRANT | | | | | | | | | | | | | |
| 001 02 15 518 D.A. - VICTIM - WITNESS | | | 2,751 | 275 | 7,165 | 66 | | | 4,795 | 15,052 | 3,733 | | 18,785 |
| 001 02 16 521 SHERIFF | 14,509 | 71,959 | 55,852 | 5,588 | 88,345 | 288 | 15,226 | 111,901 | 68,145 | 431,812 | 44,216 | | 476,028 |
| 001 02 19 523 BOATING SAFETY | | 5,786 | 2,125 | 213 | 2,853 | 15 | | 3,197 | 2,524 | 16,712 | (118) | | 16,594 |
| 001 02 20 531 JAIL | 81,678 | 40,442 | 20,747 | 2,077 | 34,103 | 174 | 21,126 | 61,546 | 22,715 | 284,607 | 50,691 | | 335,298 |
| 001 02 23 532 JUVENILE DETENTION | | 1,793 | 882 | 89 | 1,202 | 14 | 16,556 | | | 20,535 | (4,159) | | 16,376 |
| 001 02 23 534 JUV. ACCOUNTABILITY INCENT. | | | | | | | | | | | | | |
| 001 02 24 533 PROBATION | | 27,178 | 8,138 | 814 | 16,177 | 126 | 49,202 | 65,542 | 11,357 | 178,533 | 2,471 | | 181,004 |
| 001 02 28 542 FIRE DEPT | | 423,584 | 18,914 | 1,899 | 24,343 | 207 | 88,553 | 56,750 | 3,786 | 618,035 | 103,646 | | 721,681 |
| 001 02 35 561 AGRICULTURAL COMMISSIONER | | 260 | 3,480 | 348 | 5,428 | 47 | 3,027 | 10,391 | 4,417 | 27,398 | 4,386 | | 31,784 |
| 432 02 72 613 COMMUNITY CORRECTIONS AB109 | | | 17,497 | 1,757 | 17,565 | 48 | (358) | | 1,262 | 37,770 | 14,679 | | 52,449 |
| 434 02 73 614 COMMUNITY CORRECTIONS SB678 | | | 4,129 | 414 | 4,567 | 18 | (284) | | 2,524 | 11,367 | 12 | | 11,379 |
| 416 02 47 611 REVENUE & RECOVERY-PROBATION | | | 757 | 76 | 1,454 | 6 | | | 1,262 | 3,555 | (212) | | 3,343 |
| 001 02 49 575 PLANNING & ZONING | 15,996 | 409 | 10,340 | 1,034 | 18,449 | 74 | 47,139 | 47,158 | 15,143 | 155,743 | 11,630 | | 167,373 |
| 001 02 49 579 PLANNING - GENERAL PLAN | | | 856 | 86 | 673 | | | | | 1,616 | 149 | | 1,765 |
| 001 02 66 487 PROBATION - ADAPT PROGRAM | | | | | | | | | | | | | |
| 417 02 67 612 PROBATION - YOUTHFUL OFFENDER | | | 1,530 | 153 | 2,337 | 12 | | | 1,262 | 5,294 | 459 | | 5,753 |
| 001 02 70 485 DA-FAM. VIOLENCE RSP. TEAM | | | | | | | | | | | | | |
| 436 02 75 541 CAL MULTI JUNSD METH ENFORCEMENT | | | 902 | 90 | 2,021 | | | | 1,262 | 4,275 | | | 4,275 |
| 452 02 81 565 EMERGENCY PLANNING | | | 1,631 | 164 | 1,940 | | | | | 3,735 | (156) | | 3,579 |
| 610 03 03 591 AIRPORT | | | 539 | 54 | 1,160 | 20 | 5,064 | | | 6,838 | (1,439) | | (4,601) |
| 001 03 04 583 PUBLIC WORKS ADMIN | 3,146 | 4,334 | 3,882 | 386 | 12,081 | 102 | 20,627 | 27,975 | 11,357 | 83,890 | (30,698) | | 53,192 |
| 001 03 04 587 SAFETY OFFICER | | | | | | | | | | | | | |
| 001 04 01 621 HEALTH DEPT | 27,943 | 9,924 | 7,076 | 708 | 11,011 | 57 | 31,700 | 67,940 | 8,901 | 165,261 | (70,331) | | 94,930 |
| 001 04 02 622 BEHAVIORIAL HEALTH | | | 33,994 | 3,405 | 50,288 | 168 | 19,896 | 86,324 | 27,770 | 221,846 | 46,034 | | 267,880 |
| 001 04 03 623 DRUG & ALCOHOL SERVICES | | | 7,752 | 777 | 9,320 | 32 | 5,568 | 11,989 | 5,089 | 40,527 | 14,983 | | 55,510 |
| 385 04 09 628 TOBACCO CESSATION | | | 1,233 | 123 | 1,954 | 27 | | | 1,352 | 4,690 | | | 4,690 |
| 402 04 14 952 PUBLIC HEALTH EMERGENCY PROG | | | 828 | 83 | 1,533 | 14 | | | 845 | 3,304 | | | 3,304 |
| 404 04 16 954 LOCAL ENFORCE AGENCY | | | 103 | 10 | 506 | 12 | | | 134 | 766 | | | 766 |
| 463 04 23 566 AIDS/HIV SURVEILLANCE | | | 19 | 2 | 15 | | | | 31 | 66 | | | 66 |
| 464 04 24 567 CALIFORNIA CHILDREN'S SERVICES | | | 605 | 61 | 1,059 | 16 | | | 594 | 2,335 | | | 2,335 |

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2020-21

Effective Date: 8/9/2022

Revision Date:

Date Printed: 8/9/2022

| | Building Use | Equipment Use | Admin 102 | Audits 103 | Auditor 107 | TTC 108 | Facilities Maintenance 128 | Info Tech 0151 | Human Resources 115 | Total Actual Costs FY 2020-21 | Roll Forward | Adjustments | Total Claimable Costs FY 2022-23 |
|---|--------------|---------------|-----------|------------|-------------|---------|----------------------------|----------------|---------------------|-------------------------------|--------------|-------------|----------------------------------|
| 465 04 25 568 AIR POLLUTION SUBVENTION | | | 406 | 41 | 941 | 17 | | | 355 | 1,760 | | | 1,760 |
| 466 04 26 569 CHILD HEALTH AND DISABILITY | | | 468 | 47 | 906 | 15 | | | 607 | 2,043 | | | 2,043 |
| 467 04 27 570 MCAH MATERNAL CHILD & ADOLES | | | 682 | 68 | 1,936 | 21 | | | 639 | 3,347 | | | 3,347 |
| 468 04 28 572 IMMUNIZATION ASSISTANCE PROGRAM | | | 325 | 33 | 946 | 19 | | | 247 | 1,570 | | | 1,570 |
| 469 04 29 573 CUPA | | | 688 | 69 | 1,758 | 16 | | | 890 | 3,420 | | | 3,420 |
| 427 04 32 681 PROP 56 TOBACCO TAX | | | 1,339 | 134 | 3,117 | 27 | | | 1,374 | 5,991 | | | 5,991 |
| 428 04 33 682 PANDEMIC INFLUENZA-STATE | | | 413 | 41 | 339 | 0 | | | 425 | 1,220 | | | 1,220 |
| 470 04 50 592 CALFRESH | | | 940 | 94 | 2,740 | 19 | | | 1,746 | 5,538 | | | 5,538 |
| 471 04 51 593 CALIFORNIA ORAL HEALTH PLAN | | | 898 | 90 | 1,260 | 15 | | | 265 | 2,529 | | | 2,529 |
| 472 04 52 510 CHILDHOOD LEAD POISONING PREVENT | | | 446 | 45 | 357 | 0 | | | 610 | 1,458 | | | 1,458 |
| 473 04 53 594 WOODSMOKE REDUCTION | | | 178 | 18 | 178 | 1 | | | | 375 | | | 375 |
| 474 04 54 595 CALIFORNIA AIR RESOURCES BOARD | | | 221 | 22 | 196 | 1 | | | 233 | 673 | | | 673 |
| 475 04 55 509 HEALTHY CHILDREN IN FOSTER CARE | | | 232 | 23 | 182 | | | | 307 | 744 | | | 744 |
| 478 04 56 951 SAFE GRANT | | | 125 | 13 | 98 | | | | 246 | 482 | | | 482 |
| 001 04 57 683 ENVIRONMENTAL HEALTH | | | 4,344 | 434 | 8,127 | 47 | 29,730 | | 6,773 | 49,455 | | | 49,455 |
| 482 04 61 964 COVID 19 PH EMERGENCY PREPAREDNE | | | 1,041 | 105 | 2,095 | 35 | | | | 3,275 | | | 3,275 |
| 483 04 62 965 INFECTIOUS DISEASE PREVENTION | | | 189 | 19 | 164 | 0 | | | | 372 | | | 372 |
| 484 04 63 966 COMMUNITY AIR PROTECTION INCENTIV | | | 860 | 86 | 677 | | | | | 1,624 | | | 1,624 |
| 485 04 64 969 COMMUNITY AIR PROTECTION PROGRAM | | | 99 | 10 | 78 | | | | | 187 | | | 187 |
| 486 04 65 923 PRESCRIBED BURN EQUIPMENT CACHE | | | 1,752 | 176 | 1,416 | 1 | | | | 3,345 | | | 3,345 |
| 001 05 01 661 SOCIAL SERVICES | | | 49,275 | 4,893 | 116,221 | 280 | 40,854 | 74,574 | 44,004 | 330,101 | 40,158 | | 370,259 |
| 001 05 07 672 HUMAN SERVICES ADMIN | | | 7,094 | 696 | 34,144 | 269 | 107,905 | 74,654 | 51,077 | 275,839 | 8,507 | | 284,346 |
| 001 05 10 701 VETERAN SERVICES | | | 273 | 27 | 526 | 9 | 312 | 4,796 | | 5,943 | 1,314 | | 7,257 |
| 001 05 28 677 EMPLOYMENT & COMMUNITY SERV | | | 38,579 | 3,862 | 51,026 | 52 | 20,858 | 74,574 | 39,719 | 228,671 | 40,759 | | 269,430 |
| 454 05 33 678 JBCT | | | 2,558 | 257 | 2,010 | | | | 599 | 5,424 | | | 5,424 |
| 457 05 38 419 CMSP GRANT | | | 751 | 75 | 2,589 | 1 | | | 1,262 | 4,678 | | | 4,678 |
| 001 06 06 731 COUNTY LIBRARY | | 15,329 | 3,743 | 375 | 8,774 | 89 | 118,030 | | 4,417 | 150,756 | 17,611 | | 168,367 |
| 001 06 08 742 COOPERATIVE EXTENSION/FARM | | 267 | 1,285 | 128 | 3,254 | 26 | | 8,792 | 1,893 | 15,646 | 2,669 | | 18,315 |
| 001 07 01 761 RECREATION | | 7,821 | 1,845 | 185 | 3,328 | 34 | 622,030 | 13,588 | 1,262 | 650,093 | (128,189) | | 521,904 |
| 033 02 51 577 TRANSPORTATION PLANNING | | 2,379 | 3,155 | 317 | 3,582 | 9 | | | | 9,442 | 2,097 | | 11,539 |
| 039 02 01 511 TRIAL COURTS | | | | | 12,099 | 36 | 124,614 | | | 136,749 | (7,853) | | 128,896 |
| 300 03 01 581 ROAD DEPT | | 17,421 | 36,873 | 3,695 | 47,576 | 185 | 53,339 | 23,979 | 27,763 | 210,832 | 39,213 | | 250,045 |
| 301 02 48 576 FISH & GAME | | 391 | 106 | 11 | 83 | | | | | 590 | 30 | | 620 |
| 306 03 02 582 ROAD - SPECIAL PROJECTS | | | | | | | | | | | | | |
| 312 09 01 851 WATER AGENCY | | | 1,182 | 119 | 952 | 1 | | | | 2,254 | (504) | | 1,750 |
| 313 09 02 864 COULTERVILLE LIGHTING | | 1,383 | 352 | 35 | 391 | 3 | 1,944 | | | 4,108 | 1,711 | | 5,819 |
| 314 09 03 852 COULTERVILLE SERV - WATER | | 1,641 | 301 | 30 | 1,960 | 48 | 3,549 | | | 7,528 | 1,243 | | 8,771 |
| 314 09 03 853 COULTERVILLE SERV - SEWER | | 1,641 | 658 | 66 | 518 | | 2,764 | | | 5,646 | 283 | | 5,929 |
| 315 09 04 854 DON PEDRO 1-M | | | 239 | 24 | 195 | 0 | | | | 458 | 117 | | 575 |
| 316 09 05 855 DON PEDRO SEWER | | 1,461 | 874 | 88 | 2,419 | 48 | | | | 4,889 | (582) | | 4,307 |
| 317 09 06 856 HORNITOS LIGHTING | | 485 | 250 | 25 | 296 | 3 | | | | 1,058 | 79 | | 1,137 |
| 318 09 07 857 MARIPOSA LIGHTING | | 5,197 | 2,764 | 278 | 2,729 | 15 | 95 | | | 11,079 | 3,866 | | 14,945 |
| 319 09 08 858 MARIPOSA PARKING | | | 190 | 19 | 195 | 1 | 11,905 | | | 12,310 | (76) | | 12,234 |
| 320 09 09 859 MARIPOSA PINES SEWER | | 3,265 | 343 | 34 | 1,006 | 20 | | | | 4,669 | (614) | | 4,055 |
| 321 09 11 861 WAWONA SERVICE AREA | | | 953 | 96 | 887 | 4 | | | | 1,939 | (1,058) | | 881 |
| 322 09 12 862 YOSEMITE WEST MAINT - ROAD | | 8,309 | 779 | 78 | 620 | 0 | 42,993 | | | 52,778 | (19,482) | | 33,296 |
| 322 09 12 863 YOSEMITE WEST MAINT - SEWER | | 8,309 | 3,851 | 387 | 7,419 | 121 | 6,501 | | | 26,587 | 11,304 | | 37,891 |

COUNTY OF MARIPOSA - COST ALLOCATION PLAN

Cost Exhibit

EXHIBIT A

Fiscal Year 2020-21

Effective Date: 8/9/2022

Revision Date:

Date Printed: 8/9/2022

| | Building Use | Equipment Use | Admin 102 | Audits 103 | Auditor 107 | TTC 108 | Facilities Maintenance 128 | Info Tech 0151 | Human Resources 115 | Total Actual Costs FY 2020-21 | Roll Forward | Adjustments | Total Claimable Costs FY 2022-23 |
|---------------|--------------------------------------|---------------|-----------|------------|-------------|---------|----------------------------|----------------|---------------------|-------------------------------|--------------|-------------|----------------------------------|
| 322 09 12 871 | YOSEMITE WEST MAINT - WATER | 8,309 | 3,966 | 398 | 3,119 | | 156 | | | 15,948 | 4,400 | | 20,348 |
| 327 02 03 513 | COPS GRANTS (COPS & BJA) | | | | | | | | | | (42) | | (42) |
| 328 05 03 663 | FAMILY PRESERVATION(Comm based child | | 190 | 19 | 210 | 2 | | | | 421 | (56) | | 365 |
| 330 05 11 901 | HOUSING DEVELOPMENT | | 1,267 | 127 | 997 | | | | | 2,391 | 1,091 | | 3,482 |
| 332 05 12 921 | HOUS AUTH - SEC 8 VOUCHER | | | | | | | | | | | | |
| 334 05 27 943 | ENERGY GRANTS | | 3,329 | 333 | 6,623 | 72 | | 9,592 | 3,344 | 23,293 | 4,427 | | 27,720 |
| 335 05 14 941 | CSBG GRANTS | | 249 | 25 | 211 | 0 | | | | 486 | | | 486 |
| 341 05 19 716 | SENIOR SERVICES | | 176 | 17 | 1,262 | 31 | | 14,387 | 2,940 | 18,814 | 6,504 | | 25,318 |
| 342 05 17 714 | SENIOR NUTRITION C1 | | 1,439 | 145 | 5,119 | 74 | | | | 6,776 | 782 | | 7,558 |
| 342 05 18 715 | SENIOR NUTRITION C2 | | 804 | 81 | 3,518 | 80 | | | | 4,482 | 279 | | 4,761 |
| 342 05 20 717 | SENIOR NUTRITION RESTAURANT | | | | | | | | | | (221) | | (221) |
| 449 05 24 797 | WHOLE PERSON CARE | | 6,069 | 607 | 6,400 | 9 | | | 8,644 | 21,730 | 3,810 | | 25,540 |
| 442 05 31 687 | BLUE SHIELD FOUNDATION | | | | | | | | | | | | |
| 343 05 04 664 | PROPOSITION 36 | | | | | | | | | | | | |
| 370 02 45 574 | LOCAL AGENCY FORMATION (LAFCO) | | 17 | 2 | 36 | 1 | | | | 55 | (215) | | (160) |
| 422 05 02 662 | HUMAN SERVICES WRAP AROUND (CLOS | | | | | | | | | | | | |
| 410 04 36 668 | MENTAL HEALTH SVC ACCOUNT | | 28,264 | 2,831 | 32,981 | 87 | 8,469 | 51,155 | 25,587 | 149,374 | 34,945 | | 184,319 |
| 411 05 25 676 | PUBLIC AUTHORITY | | 1,367 | 137 | 1,478 | 11 | | | | 2,993 | 1,158 | | 4,151 |
| 412 01 44 492 | ECON DEV. STRATEGY MADE-MARIPOSA | | | | | | | | | | | | |
| 600 02 36 562 | BUILDING INSPECTOR | | 7,313 | 732 | 11,453 | 31 | 23,762 | 25,577 | 8,834 | 77,702 | 481 | | 78,183 |
| 601 04 04 651 | SOLID WASTE ENTERPRISE | | 15,336 | 1,536 | 22,862 | 122 | 12,515 | 13,588 | 13,881 | 79,841 | (3,996) | | 75,845 |
| 606 03 06 601 | TRANSIT | | 2,795 | 279 | 5,202 | 39 | | | 4,543 | 12,859 | 1,508 | | 14,367 |
| 616 03 08 580 | PLANT OPERATION SERVICES | | 2,751 | 275 | 4,786 | 18 | | 4,796 | 3,786 | 16,412 | (2,426) | | 13,986 |
| 700 03 05 584 | FLEET MAINTENANCE | 18,832 | 9,098 | 911 | 22,269 | 327 | 9,551 | 16,785 | 7,572 | 85,345 | 6,918 | | 92,263 |
| 705 01 45 501 | INSURANCE | | 11,870 | 1,192 | 9,527 | 5 | | | | 22,595 | (2,163) | | 20,432 |
| 706 01 46 502 | WORKERS COMPENSATION | | 11,196 | 1,125 | 9,369 | 16 | | | | 21,705 | 660 | | 22,365 |
| 707 01 49 505 | LIABILITY | | 4,663 | 468 | 4,936 | 35 | | | | 10,102 | 2,446 | | 12,548 |
| 999 99 99 999 | ALL OTHERS | | | | 6,432 | 178 | (28,751) | | | (22,141) | (25,258) | | (47,399) |
| Subtotal | 171,391 | 751,137 | 533,168 | 53,544 | 887,190 | 4,585 | 1,768,436 | 1,115,018 | 517,521 | 5,803,990 | 306,011 | (52,053) | 6,057,948 |
| Direct Billed | - | - | - | - | - | - | 154,745 | - | - | 154,745 | | | 154,745 |
| Unallocated | - | - | 184,929 | - | 187,668 | 406,786 | - | - | - | 779,383 | | | 779,383 |
| Total | 171,391 | 751,137 | 720,097 | 53,544 | 1,074,858 | 411,371 | 1,923,181 | 1,115,018 | 517,521 | 6,738,118 | 306,011 | (52,053) | 6,992,076 |