



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Siskiyou
Yreka, California**

**Date: July 27, 2018
Filing Ref: SIS19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 | 7. Information Technology (ISF) |
| 2. County Counsel | 8. Liability (ISF) |
| 3. Courthouse and Grounds | 9. Unemployment (ISF) |
| 4. Fuel Services (ISF) | 10. Workers' Compensation (ISF) |
| 5. Communications (ISF) | 11. Vision Insurance (ISF) |
| 6. Automotive Services (ISF) | 12. Self-Funded Dental Insurance (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: The adjustments reflected in the Carry Forward Schedule totaling (\$47,862) must not be included when calculating the carry-forward in the 2020-21 Estimated Cost Allocation Plan for the new and inactive funds.

SECTION IV: ACCEPTANCE

COUNTY OF SISKIYOU

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Jennie Ebejer

**Renee Hszieh, Bureau Chief
Local Govt Policy & Reporting
Local Govt Programs & Services Division**

Name
Auditor-Controller

Title

8-1-2018

8-2-2018

Date

Date

**Negotiated by Melma Dizon
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

SISKIYOU COUNTY
COUNTYWIDE COST ALLOCATION PLAN
EXHIBIT A

23-Apr-18

F/Y 2018-2019

FUND	ORG	COUNTY DEPARTMENTS	BUILDING DEPRECIATION SCH 1-1	EQUIPMENT DEPRECIATION SCH 2-2	INSURANCE SCH 3-3	COUNTY ADMINISTRATOR SCH 4-5	AUDITOR/ CONTROLLER SCH 5-6	COUNTY COUNSEL SCH 6-2	COURTHOUSE & GROUNDS SCH 7-3	TREASURER/ TAX COLLECTOR SCH 8-2	FY 16/17 ACTUAL COST	CARRY FORWARD SCH 10	2018-2019 CLAIMABLE COST
1001	101010	BOARD OF SUPERVISORS	174	100	17,659	52,271	7,660	109,600	7,350	325	195,138	975	196,113
1001	101040	ASSESSMENT APPEALS BOARD	-	-	-	1	233	887	-	8	1,129	(4,281)	(3,152)
1001	102020	ASSESSOR	481	-	54,297	13,826	13,564	9,298	20,817	475	112,758	(90,317)	22,441
1001	103020	PUBLIC GUARDIAN	-	-	43	932	3,319	13,797	-	165	18,455	(286,997)	(268,542)
1001	105010	ELECTIONS & REGISTRATIONS	-	-	49	1,331	5,656	3,034	-	368	10,438	53,843	66,281
1001	110030	SURVEYOR	1,633	-	5,054	611	1,445	300	4,600	39	13,682	(3,243)	10,439
1001	201010	COURT SERVICES-NON RULE 810	-	-	-	851	7,511	-	-	12	8,374	108,287	116,661
1001	201080	CLERK	-	-	7,479	2,902	10,027	29,970	-	244	50,622	40,546	91,168
1001	201090	CIVIL GRAND JURY	690	-	40	47	2,225	2,573	1,943	267	7,784	3,120	10,904
1001	201095	CRIMINAL GRAND JURY	-	-	-	-	67	-	-	-	67	(1,129)	(1,062)
1001	201170	PUBLIC DEFENDER	-	-	7,686	7,651	14,600	5,904	4,224	1,024	41,089	19,900	60,989
1001	201190	COURT APPOINTED COUNSEL	-	-	-	528	3,187	-	-	198	3,913	(3,714)	200
1001	203040	JUVENILE HALL	123,107	2,367	52,535	15,790	16,491	8,530	35,177	778	254,775	14,369	269,144
1001	203050	PROBATION	-	46,948	35,069	14,753	20,655	19,643	10,742	988	148,800	32,846	181,646
GPR002	203050	PROBATION - CHILD WELFARE SERVICES OUTCOME	-	-	-	3	97	-	-	-	101	(168)	(67)
GPR003	203050	PROBATION - JUVENILE JUSTICE CRIME PREVENTION	-	-	-	172	583	-	-	-	755	2,584	3,339
GPR004	203050	PROBATION - AOC DRUG COURT	-	-	-	-	-	-	-	-	-	-	-
GPR005	203050	PROBATION - YOYG-YOUTH OFFENDER BLOCK GRANT	-	-	-	70	266	-	-	-	336	1,214	1,550
GPR006	203050	JUVENILE PROBATION & CAMP	-	-	-	-	82	-	-	-	82	(3,520)	(3,438)
GPR008	203050	PROBATION - CAL EMA BYRNE JAG	-	-	-	-	104	-	-	-	104	(464)	(360)
1016	203050	PROBATION - YOYG-YOUTHFUL OFFENDER BLOCK GRANT	-	-	-	96	1,257	-	-	58	1,411	306	1,717
1017	203050	PROBATION - JUVENILE JUSTICE	-	-	-	(99)	1,258	-	-	130	1,289	(837)	452
1018	203050	PROBATION - JUVENILE PROBATION	-	-	-	1	900	-	-	47	947	220	1,167
1023	203050	PROBATION - JUVENILE REENTRY	-	-	-	(17)	292	-	-	2	277	8	285
1001	203060	STATE CORRECTIONAL SCHOOLS	-	-	-	23	333	-	-	17	372	(292)	80
1001	203080	DELINQUENCY PREVENTION	-	-	-	-	22	-	-	-	22	(56)	(34)
1001	206010	AGRICULTURE COMMISSIONER/SEALER	6,195	17,842	23,129	17,437	17,673	17,914	27,970	763	128,923	120,045	248,968
1001	206020	BUILDING DEPARTMENT	189	2,734	5,224	4,276	9,273	2,862	1,808	232	26,598	(61,533)	(34,935)
1001	207010	RECORDER	135	1,209	11,345	2,852	18,063	2,328	5,689	162	41,783	107,997	149,780
1001	207020	EMERGENCY SERVICES	35	-	246	1,570	2,962	1,887	2,905	120	9,726	11,547	21,274
GEM001	207020	EMERGENCY SERVICES - 2007 HOMELAND SECURITY GRANT	-	-	-	-	104	-	-	-	104	565	669
GEM002	207020	EMERGENCY SERVICES - 2008 HOMELAND SECURITY GRANT	-	-	-	-	104	-	-	-	104	552	656
GEM004	207020	EMERGENCY SERVICES - 2010 HOMELAND SECURITY GRANT	-	-	-	-	-	-	-	-	-	-	-
1014	207020	EMERGENCY SERVICES - 2011 HOMELAND SECURITY GRANT	-	-	-	-	-	-	-	-	-	-	-
1015	207020	EMERGENCY SERVICES - 2012 HOMELAND SECURITY GRANT	-	-	-	(4)	691	-	-	10	697	(903)	(206)
1001	207050	NATURAL RESOURCES	-	-	2,487	938	1,907	944	-	53	6,328	(11,286)	(4,957)
1001	207080	PLANNING	544	-	3,240	8,260	12,556	88,585	7,959	498	121,642	(73,827)	47,815
1001	207090	ANIMAL CONTROL	3,640	5,449	5,185	3,191	7,591	7,074	1,534	-	33,940	(94,243)	(60,303)
1001	207100	PREDATORY ANIMAL CONTROL	-	-	43	980	1,442	500	-	28	2,993	301	3,294
1001	302010	DIRECTOR OF AIRPORTS	-	-	-	-	-	13,782	-	-	13,782	(8,499)	5,283
1001	503010	100% - AID TO INDIGENTS	-	-	-	103	1,472	-	-	75	1,650	(602)	1,048
1001	503020	INDIGENT BURIAL	-	-	-	26	1,962	-	-	19	2,007	(1,842)	164
1001	505010	VETERANS SERVICE OFFICE	-	-	367	1,307	2,612	762	-	128	5,177	(3,325)	1,852
1001	602010	COUNTY LIBRARY	9,647	-	28,155	4,052	14,305	7,761	6,358	687	70,965	213,114	284,079
1001	603010	TULELAKE FARM ADVISER	-	-	-	16	1,061	-	-	49	1,126	(1,386)	(259)
1001	603020	YREKA FARM ADVISER	253	5,333	2,730	903	2,955	648	4,685	166	17,652	(49,465)	(31,814)
1001	702010	SISKIYOU COUNTY MUSEUM	397	-	1,605	1,368	5,376	2,356	13,599	263	24,964	(82,844)	(57,880)
1002	202010	SHERIFF-CORONER	19,282	213,475	5,250	56,089	64,864	68,072	65,130	2,781	494,942	(17,817)	477,125
GSH001	202010	SHERIFF-CORONER WATER SAFETY	-	-	-	-	67	-	-	-	67	19,240	19,307
GSH002	202010	SHERIFF-CORONER CAL MMET	-	-	-	-	-	-	-	-	-	-	-
GSH003	202010	SHERIFF-CORONER AVOID	-	-	-	-	-	-	-	-	-	-	-
GSH004	202010	SHERIFF-CORONER CANNABIS ERADICATION PROGRAM	-	-	-	-	-	-	-	-	-	-	-
GSH005	202010	SHERIFF-CORONER TASK FORCE - JAG/ADA ENFORCEMENT	-	-	-	-	67	-	-	-	67	13,863	13,930
GSH006	202010	SHERIFF-CORONER MARIJUANA SUPPRESSION	-	-	-	-	-	-	-	-	-	-	-
GSH007	202010	SHERIFF-CORONER RECOVERY ACT EDWARD BYRNE	-	-	-	-	-	-	-	-	-	-	-
GSH008	202010	SHERIFF-CORONER COPS HIRING RECOVERY - ARRA	-	-	-	-	67	-	-	-	67	(176)	(109)
GSH009	202010	SHERIFF-CORONER RECOVERY ACT RURAL LAW ENFORMNT	-	-	-	-	67	-	-	-	67	(4,349)	(4,282)
1010	202010	SHERIFF-CORONER ADA GRANT ARRA	-	-	-	-	-	-	-	-	-	-	-
1011	202010	SHERIFF-CORONER CAL MMET GRANT ARRA	-	-	-	-	-	-	-	-	-	-	-
1019	202010	SHERIFF-CORONER DEA 2013-53 CANNABIS	-	-	-	4	247	-	-	10	261	170	431
1022	202010	SHERIFF-AVOID DUI CAMPAIGN GRANT	-	-	-	(18)	275	-	-	4	261	(227)	35
1002	202040	BAILIFF - COURT SERVICES	-	-	255	4,944	3,332	3,000	-	196	11,728	(18,930)	(7,202)
1002	203010	COUNTY JAIL	83,356	14,330	11,585	35,568	37,380	20,043	4,042	1,799	208,101	59,118	267,220
1003	0	SHERIFF DISCRETIONARY	-	-	-	-	260	-	-	-	260	(399)	(139)
1003	202202	MARIJUANA SUPPRESSION FORFEITURE	-	1,558	-	109	537	-	-	13	2,237	1,974	4,211
1003	202220	CANINE PROGRAM - SISK CO SHERIFF	-	3,469	-	0	60	-	-	2	3,531	3,080	6,611
1003	202225	SHERIFF- EXPLORER'S POST	-	-	-	1	150	-	-	2	153	(204)	(51)
1003	202228	SHERIFF- SEARCH AND RESCUE	-	-	-	5	473	-	-	19	497	(43)	455
1003	202232	CIVIL COLLECTION FEE GC 26731	-	-	-	19	1,846	-	-	2	1,867	(299)	1,568
1003	202233	WRIT FEES - PROCESSING	-	-	-	2	1,457	-	-	2	1,461	291	1,752
1003	202235	COMMUNITY DRUG/GANG ACTIVITY INTER	-	-	-	-	30	-	-	-	30	3	33
1003	202277	SHERIFF FIREARMS RANGE/TRAINING FAC	-	-	-	1	203	-	-	8	211	280	492
1003	202278	SHERIFF/CORONER CHAPLAIN PROG	-	-	-	28	391	-	-	11	430	(884)	(455)
1003	203229	FINGERPRINT FEES GC 76102	-	-	-	37	541	-	-	4	581	(110)	471
1004	202080	SISKIYOU NARCOTICS TASK FORCE	-	-	-	-	52	-	-	-	52	(386)	(334)
1004	202227	SISKIYOU NARC TASK FORCE- ASSET FOR	7,420	-	475	541	2,793	-	21,880	49	33,157	(38,081)	(4,924)
1005	203020	COUNTY JAIL INMATE WELFARE	-	-	-	31	1,342	-	-	34	1,406	(1,483)	(77)
1006	201160	DISTRICT ATTORNEY-PUBLIC ADMIN	504	7,993	1,451	15,230	22,206	10,437	26,168	958	84,946	204,380	289,327

SISKIYOU COUNTY
COUNTYWIDE COST ALLOCATION PLAN
EXHIBIT A

23-Apr-18

FY 2018-2019

FUND	ORG	COUNTY DEPARTMENTS	BUILDING DEPRECIATION SCH 1-1	EQUIPMENT DEPRECIATION SCH 2-2	INSURANCE SCH 3-3	COUNTY ADMINISTRATOR SCH 4-5	AUDITOR/ CONTROLLER SCH 5-6	COUNTY COUNSEL SCH 6-2	COURTHOUSE & GROUNDS SCH 7-3	TREASURER/ TAX COLLECTOR SCH 8-2	FY 16/17 ACTUAL COST	CARRY FORWARD SCH 10	2018-2019 CLAIMABLE COST
GDA001	201160	DA - WC INSURANCE FRAUD	-	-	-	-	-	-	-	-	-	-	-
GDA003	201160	DA - VICTIM WITNESS	-	-	-	-	67	-	-	-	67	5,485	5,552
GDA004	201160	DA - CHILD ABUSE VERTICAL PROS	-	-	-	-	-	-	-	-	-	-	-
	1012	201160 DA - UNDERSERVED VICTIM ADVOCACY	-	-	-	-	171	-	-	25	196	(4,540)	(4,344)
	1013	201160 DA - ANNUITY AND LIFE INSURANCE FRAUD	-	-	-	-	89	-	-	-	89	1,498	1,588
	1020	201160 DA - WORKERS COMP INSURANCE FRAUD	-	-	38	743	1,028	445	-	22	2,276	(575)	1,701
	1021	201160 DA - VICTIM WITNESS ASSISTANCE PRGM	-	-	71	1,424	1,792	830	-	63	4,179	1,246	5,425
	1024	201160 DA - AUTOMOBILE FRAUD INSURANCE PRGM	-	-	9	184	465	105	-	12	774	-	774
	1025	201160 DA-COUNTY VICTIM SRVCS PRGM GRANT	-	-	14	298	466	170	-	16	965	-	965
	1007	203100 WARD WELFARE	-	-	-	-	-	-	-	-	-	-	-
	1008	201110 DEPT OF CHILD SUPPORT SERVICES	-	-	-	-	-	-	-	-	-	-	-
	2101	203101 LOCAL COMMUNITY CORRECTIONS FUND	-	-	681	13,182	13,425	9,478	-	867	37,634	25,359	62,993
	2102	207070 FISH & GAME COMMISSION	-	-	661	9,118	11,035	5,500	2,945	631	29,890	(7,151)	22,739
	2103	301010 ROAD CONSTRUCTION & MAINTENANCE	-	-	-	3	603	-	-	-	606	-	3,351
GRD006	301010	ROAD - STIP-BRIDGE PREVENTATIVE MAINTENANCE	0	-	9,345	69,601	73,344	56,867	18,733	4,575	232,464	134,381	366,845
GRD010	301010	ROAD - BRLO-5902(040) ASH CREEK BRIDGE	-	-	-	-	74	-	-	-	74	-	(7,695)
GRD014	301010	ROAD - MERIDIAN ROAD	-	-	-	-	-	-	-	-	-	-	-
	2104	301011 ROAD CONSTRUCTION PROJ#B	-	-	-	-	-	-	-	-	-	-	-
	2105	110080 GEOTHERMAL	-	-	-	110	687	-	-	-	797	2,919	3,716
	2106	204010 GENERAL COUNTY FIRE PROTECTION	-	57,551	-	390	3,645	769	-	83	62,437	15,295	77,733
	2112	204011 GENERAL COUNTY FIRE GRANTS	-	-	-	-	67	-	-	-	67	9,380	9,447
	2107	201040 PLANNING PROJECTS	-	-	-	623	2,484	-	-	24	3,131	1,689	4,820
	2108	401060 TOBACCO PREVENTION PROGRAM	-	-	-	52	2,054	-	-	41	2,147	3,777	5,923
	2109	401012 PUBLIC HEALTH - HPP BASE	-	-	-	-	-	-	-	-	-	-	-
	2116	401070 PANDEMIC INFLUENZA - PAN FLU	-	-	-	(7)	971	-	-	5	969	306	1,275
	2109	401075 PUBLIC HEALTH - CDC BASE	-	-	133	(21)	3,210	-	1,869	109	5,300	(3,068)	2,233
	2111	401081 INMATE HEALTH PROGRAM	-	-	85	2,188	6,808	1,000	-	340	10,421	2,665	13,086
	2113	203102 COMM CORRECTIONS PERFORMANCE INCENTIVE	-	-	85	1,644	2,709	1,000	-	120	5,558	(241)	5,316
	2114	401014 ENVIRONMENTAL HEALTH	-	-	1,069	8,428	15,144	4,500	2,001	394	31,535	(16,351)	15,183
	2118	203103 LOCAL INNOVATION SUBACCOUNT	-	-	-	(1)	64	-	-	-	62	-	62
	2120	501010 HUMAN SERVICES ADMINISTRATION	-	-	7,689	89,046	112,873	108,899	33,114	7,527	359,148	(246,626)	112,522
	2120	502010 2% CALWORKS ASSISTANCE	-	-	-	422	13,059	-	-	-	13,482	(2,840)	10,641
	2120	502020 42% - FOSTER CARE ASSISTANCE	-	-	-	283	3,083	-	-	6	3,372	(11,163)	(7,791)
	2120	502030 14% - CHILD WELFARE SERVICES	-	-	-	-	-	-	-	-	-	-	-
	2120	502070 12% ADOPTION ASSISTANCE	-	-	-	826	3,230	-	-	1	4,057	(2,317)	1,740
	2120	502080 0% - INDEPENDENT LIVING SKILLS PROG	-	-	-	-	-	-	-	-	-	-	-
	2121	401010 PUBLIC HEALTH ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-
	2121	401015 PH - PERSONAL HEALTH	-	-	1,895	16,514	23,075	15,000	11,759	1,036	69,278	(28,593)	40,686
	2117	401015 PH - PERSONAL HEALTH-EBOLA	-	-	-	71	567	-	-	6	644	-	644
	2121	401070 PANDEMIC INFLUENZA	-	-	-	-	-	-	-	-	-	-	-
	2121	401090 WOMEN, INFANTS & CHILDREN	-	-	213	4,210	7,296	2,499	-	351	14,568	(331)	14,237
	2115	401012 HOSPITAL PREPAREDNESS PRGM - HPP	-	-	-	84	1,547	-	-	14	1,645	710	2,354
	2122	401030 BEHAVIORAL HEALTH	-	-	3,914	58,644	58,994	46,509	-	3,007	171,068	54,508	225,577
	2134	401100 DRUG & ALCOHOL PROGRAM	-	-	250	5,003	11,526	2,931	-	584	20,293	8,032	28,325
	2135	401130 PERINATAL SUBSTANCE ABUSE	-	-	122	2,562	7,811	1,431	-	497	12,423	3,697	16,120
	2123	401065 FIRST 5 SISKIYOU CHILDREN & FAM COMM	-	-	-	-	-	2,544	-	-	2,544	(20,569)	(18,026)
	2125	404116 USED OIL RECYCLING GRANT	-	-	-	53	1,317	-	-	49	1,420	2,112	3,532
	2126	506040 COMMUNITY SERVICES COUNCIL	-	-	-	-	-	-	-	-	-	-	-
	2127	502055 PUBLIC AUTHORITY IHSS	-	-	43	809	1,609	500	-	48	3,010	4,845	7,854
	2128	506050 MODOC/SISKIYOU CSBG	-	-	-	-	67	-	-	-	67	(2,770)	(2,703)
	2129	401031 BEHAVIORAL HEALTH - LOCAL MHSA	-	-	43	207	11,582	500	-	809	13,240	93,878	107,119
	2136	401014 UNDERGROUND STORAGE TANK CAL-EPA	-	-	-	42	313	-	-	3	358	(3,000)	(2,642)
	2150	602010 COUNTY LIBRARY	-	-	-	-	82	-	-	-	82	(228)	(146)
	2152	207216 DOMESTIC VIOLENCE	-	-	-	5	1,737	-	-	7	1,749	(316)	1,434
	2156	207090 ANIMAL CONTROL	-	-	-	13	1,885	-	-	46	1,944	(3,028)	(1,083)
	2336	302080 AIRPORT COMPREHENSIVE LAND USE PLAN	-	-	-	-	97	-	-	-	97	(17)	80
	2501	205010 SISKIYOU CO FLOOD CONTROL & WATER	5,663	-	-	2,970	10,821	5,489	740	511	26,557	(9,272)	17,285
	2502	401050 AIR POLLUTION CONTROL DISTRICT	-	-	85	1,825	4,739	10,997	-	156	17,802	12,505	30,307
	2503	401053 AIR POLLUTION - PM2.5 GRANT	-	-	-	(1)	523	-	-	24	546	(325)	221
	2504	402040 COUNTY SERVICE AREA #3	-	-	-	432	4,594	917	-	38	5,981	(922)	5,058
	2505	303020 LOCAL TRANSPORTATION ADMINISTRATION	-	-	-	29	922	30	-	11	991	177	1,169
	2506	303030 REGIONAL TRANSPORTATION PLANNING	-	-	-	44	1,701	-	-	38	1,783	(939)	824
	2507	207085 SISKIYOU ASSOC. OF GOVERN. ENTITIES	-	-	-	1	195	-	-	-	195	(630)	(434)
	2508	204034 COUNTY SERVICE AREA #4 ADMIN	-	-	-	0	596	532	-	5	1,134	(14,775)	(13,642)
	2509	404040 SEWER/WATER PROJECTS	-	-	-	5	326	-	-	2	333	(2,893)	(2,560)
	2511	205011 LAKE SISKIYOU HYDROELECTRIC PROJECT	-	-	-	2,388	9,141	237	-	156	11,922	(6,706)	5,216
	2514	401050 CARL MOYER YEAR 14 AIR POLLUTION	-	-	-	-	-	-	-	-	-	-	-
	2515	401050 CARL MOYER YEAR 15 AIR POLLUTION	-	-	-	-	-	-	-	-	-	-	-
	2516	401050 CARL MOYER YEAR 16 AIR POLLUTION	-	-	-	25	145	-	-	-	169	(277)	(108)
	2517	401050 CARL MOYER YEAR 17 AIR POLLUTION	-	-	-	368	1,162	-	-	6	1,537	-	1,537
	2518	401050 CARL MOYER YEAR 18 AIR POLLUTION	-	-	-	(420)	(915)	-	-	3	(1,332)	-	(1,332)
	2519	401050 CARL MOYER YEAR 19 AIR POLLUTION	-	-	-	-	22	-	-	-	22	-	22
	2551	204035 HAMMOND RANCH FIRE	-	-	-	22	3,699	-	-	113	3,834	4,657	8,491
	2552	204036 MC CLOUD FIRE	-	-	-	20	2,342	-	-	18	2,380	(550)	1,830
	2553	204037 MT SHASTA VISTA FIRE	-	-	-	5	3,123	-	-	33	3,161	8,861	12,022
	2554	204038 PLEASANT VALLEY FIRE ZONE	-	-	-	6	2,933	-	-	76	3,035	195	3,231
	2750	807010 CDBG REV LOAN FUNDS-PROGRAM INCOME	-	-	-	34	1,089	-	-	-	1,123	575	1,698
	2752	807015 CDBG REV LOAN FUNDS - MISC INCOME	-	-	-	3	290	-	-	2	294	(505)	(211)

SISKIYOU COUNTY
 COUNTYWIDE COST ALLOCATION PLAN
 EXHIBIT A

23-Apr-18

FY 2018-2019

FUND	ORG	COUNTY DEPARTMENTS	BUILDING DEPRECIATION SCH 1-1	EQUIPMENT DEPRECIATION SCH 2-2	INSURANCE SCH 3-3	COUNTY ADMINISTRATOR SCH 4-5	AUDITOR/ CONTROLLER SCH 5-6	COUNTY COUNSEL SCH 6-2	COURTHOUSE & GROUNDS SCH 7-3	TREASURER/ TAX COLLECTOR SCH 8-2	FY 16/17 ACTUAL COST	CARRY FORWARD SCH 10	2018-2019 CLAIMABLE COST
2753	807025	CDBG REV LOAN FUNDS-BUSINESS LOANS	-	-	-	16	741	-	-	9	766	431	1,197
2754	807011	CDBG GENERAL ADMIN 17%	-	-	-	38	1,206	-	-	-	1,244	803	2,047
2780	807050	MCCLLOUD/DUNSMUIR REPAY	-	-	-	3	461	-	-	-	464	(88)	376
2781	807040	HORN BROOK/CARRICK REPAY #1	-	-	-	4	412	-	-	-	416	(318)	98
2782	807060	CARRICK/HORN BROOK CDBG 93-STBG-704	-	-	-	34	332	-	-	-	366	88	454
2783	807061	CARRICK/HORN BROOK CDBG 95-STBG-921	-	-	-	4	909	-	-	-	913	(386)	526
2786	807053	ECONOMIC DEVELOP REPAY 00-EDBG-757	-	-	-	-	89	-	-	-	89	(317)	(228)
2787	807054	ECONOMIC DEVELOP REPAY 01-EDBG-836	-	-	-	-	-	-	-	-	-	-	-
2788	807055	ECONOMIC DEVELOP REPAY 02-EDBG-892	-	-	-	0	179	-	-	-	179	83	261
2789	807062	REPAY MCCLLOUD 98-STBG-1281	-	-	-	0	328	-	-	-	328	29	357
2790	807056	ECONOMIC DEVEL REPAY 03-EDBG-923	-	-	-	-	82	-	-	-	82	(275)	(193)
2791	807057	ECONOMIC DEVEL REPAY 00-STBG-1498	-	-	-	-	15	-	-	-	15	(234)	(219)
2792	807058	ECONOMIC DEVEL REPAY 04-EDBG-0635	-	-	-	-	308	-	-	-	315	(48)	267
2793	807101	05-EDBG-1841 ECONOMIC DEVELOPMENT	-	-	-	7	371	-	-	-	379	72	451
2794	807059	CDBG 05-STBG-1781 REPAY	-	-	-	8	691	-	-	-	705	(1,706)	(1,002)
2796	807069	ECONOMIC DEVELOP REPAY 06-EDBG-2705	-	-	-	-	89	-	-	-	89	(164)	(74)
2797	807070	CDBG 08-STBG-4829REPAY	-	-	-	10	635	-	-	-	645	506	1,150
2873	807030	06-HOME-2369 HOME LOANS CDBG	-	-	-	-	67	-	-	-	67	(46)	20
2874	807068	06-EDBG-2610 PLANNING & TECH ASST	-	-	-	-	30	-	-	-	30	(84)	(54)
2877	807063	06-STBG-2576 PTA GENERAL - SLUDGE	-	-	-	-	30	-	-	-	30	(201)	(171)
2878	807064	11-PTC-7641 PLAN & TECH ASSISTANCE	-	-	-	-	-	-	-	-	-	-	-
2879	807065	12-CDBG-8414 CDBG GRANT	-	-	-	-	-	-	-	-	-	-	-
2882	807082	05-STBG-1781 GENERAL GRANT	-	-	-	-	30	-	-	-	30	(98)	(68)
2887	807087	10-EDEF-7269 ECONOMIC DEVELOPMENT	-	-	-	-	30	-	-	-	30	692	722
2889	807089	02-EDBG-869 PTA MCCLLOUD BOTTLG	-	-	-	-	30	-	-	-	30	(83)	(53)
2902	807103	07-PTAE-3681 PLANNING & TECH ASST	-	-	-	-	30	-	-	-	30	(324)	(294)
2905	807073	09-EDEF-6546 ECONOMIC DEVELOPMENT	-	-	-	-	67	-	-	-	67	758	825
4201	108010	PLANT ACQUISITION	-	-	-	75	457	-	-	3	535	3,822	4,257
4201	108020	ACCUMULATED CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-
4202	201070	CRIMINAL JUSTICE CONSTRUCTION	-	-	-	85	1,012	-	-	-	1,097	(1,842)	(745)
4203	201075	COURTHOUSE CONSTRUCTION	-	-	-	31	928	-	-	2	961	688	1,648
4207	108010	PLANT ACQUISITION	-	-	-	-	67	-	-	-	67	(17)	50
4208	108030	CAPITAL IMPROVEMENTS	-	-	-	-	82	-	-	-	82	(1,611)	(1,529)
GLK001	108030	LAKE SISKIYOU TRAIL PROJECT - TEA-2	-	-	-	-	-	-	-	-	-	-	-
GLK002	108050	LAKE SISKIYOU TRAIL PROJECT - WAGON CREEK BR - MCCONNELL	-	-	-	-	-	-	-	-	-	-	-
5230	302020	BUTTE VALLEY AIRPORT	-	-	-	13	1,429	-	-	36	1,479	610	2,089
5230	302030	HAPPY CAMP AIRPORT	-	-	-	23	1,281	-	-	45	1,349	1,290	2,738
5230	302040	SCOTT VALLEY AIRPORT	-	-	-	42	2,023	-	-	52	2,118	981	3,099
5230	302050	SISKIYOU AIRPORT	-	-	-	130	6,226	-	115	90	6,361	1,335	7,896
5230	302060	WEED AIRPORT	-	-	-	(963)	505	-	-	80	(378)	(125)	(503)
5350	401118	HAZARDOUS WASTE	-	-	-	-	520	-	-	13	333	1,050	1,384
5350	404010	SOLID WASTE DISPOSAL	-	-	871	5,555	23,377	10,991	2,060	3,263	46,116	(2,480)	43,636
5350	404114	TIRE RECYCLING & AMNESTY GRANT	-	-	-	18	342	-	-	14	375	(479)	(105)
5351	404010	SAN-BEVERAGE CONTAINER RECYCLE GRANT	-	-	-	-	483	-	-	1	484	-	484
5450	401040	SEPTAGE RECEIVING FACILITIES	-	-	-	9	260	-	-	1	270	(11)	259
5660	303010	SISKIYOU TRANSIT AND GENERAL EXPRES	-	-	2,442	17,983	27,316	11,898	5,045	1,401	66,085	(7,998)	58,086
5661	303010	OHS HWY SAFETY PROP 1B 0910 CYCLE	-	-	-	1	84	-	-	1	86	127	212
5662	303010	STAGE - DOT 649955 - ARRA	-	-	-	23	96	-	-	-	119	2,377	2,496
5663	303010	STAGE - PUBLIC TRANS - PTMISEA	-	-	-	17	80	-	-	-	96	1,363	1,459
5664	303010	STAGE - PUBLIC TRAN - PTMISEA 0809ALLO	-	-	-	-	-	-	-	-	-	-	-
5667	303010	STAGE - PTMISEA 0708 & 0809 ALLOC	-	-	-	53	200	-	-	-	253	(1,569)	(1,317)
5668	303010	OHS HWY SAFETY PROP 1B 1011 CYCLE	-	-	-	1	240	-	-	4	244	284	528
5669	303010	OHS HWY SAFETY PROP 1B 1112 CYCLE	-	-	-	0	38	-	-	-	39	(0)	38
5670	303010	OHS HWY SAFETY PROP 1B 1213 CYCLE	-	-	-	-	156	-	-	-	156	51	208
5671	303010	OHS HWY SAFETY PROP 1B 1314 CYCLE	-	-	-	1	39	-	-	-	39	94	134
5672	303010	OHS HWY SAFETY PROP 1B 1415 CYCLE	-	-	-	1	25	-	-	-	26	-	26
5673	303010	OHS HWY SAFETY PROP 1B 1516 CYCLE	-	-	-	13	104	-	-	-	117	-	117
GSG001	303010	OHS 6061-2 HWY SAFETY ACT06 PROP 1B	-	-	-	0	52	-	-	-	52	(1,887)	(1,835)
6101	110070	FUEL SERVICES	-	-	118	601	10,907	50	-	124	11,801	2,864	14,664
6103	106020	COMMUNICATIONS	23	-	-	992	9,412	1,089	980	432	14,889	27,162	42,051
6104	110040	INFORMATION TECHNOLOGY	170	-	243	995	3,326	59	7,247	59	12,100	(1,522)	10,577
6106	110012	RISK MANAGEMENT - LIABILITY	-	-	-	27,115	3,982	2,958	-	103	34,158	(59,583)	(25,425)
6107	110014	RISK MANAGEMENT - UNEMPLOYMENT	-	-	-	159	915	2,177	-	10	3,261	(4,016)	(756)
6108	110016	WORKERS' COMPENSATION INSURANCE	-	-	-	13,015	5,717	-	-	6	18,738	16,111	34,849
6111	110060	AUTOMOTIVE SERVICES	-	-	286	2,103	8,327	950	-	412	12,078	6,540	18,618
6120	110019	VISION INSURANCE	-	-	-	67	3,770	-	-	-	3,838	1,432	5,270
6140	110017	HEALTH INSURANCE	-	-	-	679	25,017	-	-	11	25,706	(50,489)	(24,783)
781100	405010	HORN BROOK CSD	-	-	-	79	4,094	-	-	148	4,320	1,425	5,745
782100	207111	ETNA CEMETERY	-	-	-	30	3,397	1,538	-	68	5,033	551	5,584
782101	207111	ETNA CEMETERY ENDOWMENT FUND	-	-	-	-	119	-	-	-	119	(63)	56
782200	207112	FT JONES CEMETERY	-	-	-	66	2,992	-	-	91	3,149	(53)	3,097
782201	207112	FT JONES CEMETERY ENDOWMENT FUND	-	-	-	-	171	-	-	-	171	(186)	(15)
782300	207113	HAPPY CAMP CEMETERY	-	-	-	7	1,233	-	-	43	1,283	(235)	1,028
782301	207113	HAPPY CAMP CEMETERY ENDOWMENT FUND	-	-	-	-	186	-	-	-	186	(10)	176
782400	207114	HORN BROOK CEMETERY	-	-	-	25	2,273	-	-	95	2,393	1,646	4,039
782401	207114	HORN BROOK CEMETERY ENDOWMENT FUND	-	-	-	-	126	-	-	-	126	(30)	97
782500	207115	LAKEVIEW CEMETERY	-	-	-	10	854	-	-	22	886	194	1,080
782501	207115	LAKEVIEW CEMETERY ENDOWMENT FUND	-	-	-	-	89	-	-	-	89	(186)	(96)

SISKIYOU COUNTY
COUNTYWIDE COST ALLOCATION PLAN
EXHIBIT A

23-Apr-18

F/Y 2018-2019

FUND	ORG	COUNTY DEPARTMENTS	BUILDING DEPRECIATION SCH 1-1	EQUIPMENT DEPRECIATION SCH 2-2	INSURANCE SCH 3-3	COUNTY ADMINISTRATOR SCH 4-5	AUDITOR/ CONTROLLER SCH 5-6	COUNTY COUNSEL SCH 6-2	COURTHOUSE & GROUNDS SCH 7-3	TREASURER/ TAX COLLECTOR SCH 8-2	FY 16/17 ACTUAL COST	CARRY FORWARD SCH 10	2018-2019 CLAIMABLE COST
782600	207116	PICARD CEMETERY	-	-	-	17	1,229	-	-	39	1,284	(674)	611
782601	207116	PICARD CEMETERY ENDOWMENT FUND	-	-	-	-	134	-	-	-	134	(184)	(50)
782700	207117	SHASTA VALLEY CEMETERY	-	-	-	174	9,399	-	-	161	9,735	4,903	14,638
782701	207117	SHASTA VALLEY CEMETERY ENDOWMENT FUND	-	-	-	-	513	-	-	-	513	(749)	(236)
782702	207117	SHASTA VALLEY CEMETERY PRE-NEED FLUCTUATION FUND	-	-	-	-	149	-	-	-	149	99	248
783000	204041	BUTTE VALLEY FIRE DISTRICT	-	-	-	46	2,423	473	-	78	3,020	1,556	4,576
783100	204042	COPCO FIRE DISTRICT	-	-	-	19	1,587	-	-	79	1,684	(95)	1,589
783200	204043	DUNSMUIR FIRE DISTRICT	-	-	-	30	3,454	1,420	-	90	4,993	(64)	4,929
783300	204044	GAZELLE FIRE DISTRICT	-	-	-	17	1,760	-	-	86	1,863	391	2,255
783400	204045	GRENADA FIRE DISTRICT	-	-	-	65	3,144	-	-	113	3,322	613	3,936
783500	204046	HAPPY CAMP FIRE DISTRICT	-	-	-	6	2,969	-	-	81	3,055	689	3,745
783600	204047	HORN BROOK FIRE DISTRICT	-	-	-	23	1,347	3,046	-	42	4,458	(197)	4,261
783700	204048	MONTAGUE FIRE DISTRICT	-	-	-	37	2,702	-	-	10	2,749	(106)	2,643
783800	204049	MT SHASTA FIRE DISTRICT	-	-	-	306	14,012	118	-	337	14,794	(4,323)	10,472
783900	204050	SCOTT VALLEY FIRE DISTRICT	-	-	-	47	3,291	828	-	180	4,346	940	5,286
784000	204051	SO YREKA FIRE DISTRICT	-	-	-	5	1,658	-	-	112	1,775	(311)	1,464
784100	204052	TULELAKE FIRE DISTRICT	-	-	-	79	4,461	1,006	-	119	5,665	2,028	7,692
784300	204053	MAYTEN FIRE DISTRICT	-	-	-	16	2,905	-	-	58	2,979	(50)	2,929
784301	204053	MAYTEN FIRE DISTRICT - SPECIAL FUND	-	-	-	4	412	-	-	7	422	16	439
785200	404015	GRENADA SANITARY DISTRICT	-	-	-	46	2,565	-	-	89	2,701	(480)	2,221
785300	404012	HAPPY CAMP SANITARY DISTRICT	-	-	-	163	6,703	-	-	231	7,097	2,748	9,846
785310	404012	HAPPY CAMP SANITARY DISTRICT IMPAC FEES	-	-	-	-	-	-	-	-	-	-	-
786500	701021	DUNSMUIR RECREATION DISTRICT	-	-	-	157	7,273	355	-	219	8,003	1,244	9,248
786510	701022	MT SHASTA RECREATION DISTRICT	-	-	-	582	21,767	2,396	-	739	25,484	2,329	27,813
786515	701022	MT SHASTA RECREATION DISTRICT - ICE RINK	-	-	-	-	30	-	-	-	30	(2,750)	(2,720)
786520	701023	WEED RECREATION DISTRICT	-	-	-	668	20,297	2,632	-	398	23,996	4,603	28,599
787550	205052	SHASTA VALLEY RESOURCES CONSERVAT	-	-	-	151	7,492	414	-	304	8,361	11,337	19,698
787560	205054	SISKIYOU RESOURCES CONSERVATION	-	-	-	169	6,948	30	-	228	7,375	1,621	8,996
788200	506030	PSA II LOCAL AREA ON AGING	-	-	-	-	-	-	-	-	-	-	-
788400	207040	LOCAL AGENCY FORMATION COMMISSION	-	-	-	20	818	148	-	13	999	(6,939)	(5,939)
		CALIFORNIA SUPERIOR COURT	3,569	-	3,005	11,024	16,257	3,076	-	17,613	54,543	65,222	119,765
		SCHOOLS	-	-	-	-	64,056	(14,362)	-	31,705	81,399	3,305	84,704
		ALL OTHERS	29,953	84,012	17,955	-	208,051	2,517	140,458	3,130	486,075	(123,852)	362,223
		TOTAL	297,858	464,368	335,403	650,148	1,383,732	767,974	501,642	99,998	4,500,323	73,432	4,573,755
		SERVICE TO SERVICE (BALANCING ONLY)	7,311	4,622	98,487	32,065	54,957	329,895	67,751	2,009	-	-	-
		GRAND TOTAL	304,368	468,990	433,890	682,213	1,438,689	1,097,869	569,393	102,007	4,500,323	73,432	4,573,755

General Fund Total	2,409,503
Other than General Fund Total	1,368,189
Not Billed	796,062
	4,573,755