



**BETTY T. YEE**  
**California State Controller**  
Division of Accounting and Reporting

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Siskiyou**  
**Yreka, California**

**Date: June 30, 2016**  
**Filing Ref: SIS17**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2016**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|---------------------------------|---------------------------------------|
| 1. Employee Fringe Benefits     | 7. Liability Insurance (ISF)          |
| 2. County Counsel               | 8. Unemployment Insurance (ISF)       |
| 3. Fuel Services (ISF)          | 9. Workers' Compensation (ISF)        |
| 4. Communications (ISF)         | 10. Vision Insurance (ISF)            |
| 5. Automotive Services (ISF)    | 11. Self- Insurance Dental Fund (ISF) |
| 6. Information Technology (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 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 costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 225, 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 net adjustments of \$156,319 included in Exhibit A must NOT be included when calculating carry forward in the 2018-19 Estimated Cost Allocation Plan as they are for new and inactive funds which have no impact on carry forward.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SISKIYOU**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Jennie Ebejer

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**

Name  
Auditor-Controller

Title

7-27-2016

8-1-2016

Date

Date

**Negotiated by Darlene Justice  
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment



SISKIYOU COUNTY  
COUNTYWIDE COST ALLOCATION PLAN  
EXHIBIT A

25-Jan-16

F/Y 2016-2017

FUND	ORG	COUNTY DEPARTMENTS	BUILDING USE SCH 1-6	EQUIPMENT USE SCH 2	COUNTY 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 14/15 ACTUAL COST	CARRY FORWARD SCH 11	2016-2017 CLAIMABLE COST
1002	203010	COUNTY JAIL	82,962	58,168	10,413	21,561	31,143	19,832	2,714	2,016	228,809	(79,826)	148,983
1003		0 SHERIFF DISCRETIONARY	-	-	-	-	281	-	-	-	281	378	660
1003	202202	MARIJUANA SUPPRESSION FORFEITURE	-	-	-	38	296	-	-	6	340	(77)	263
1003	202220	CANINE PROGRAM - SISK CO SHERIFF	-	-	-	0	54	-	-	-	54	396	450
1003	202222	DARE SHERIFF'S DEPT	-	-	-	-	-	-	-	-	-	-	-
1003	202224	SHERIFF - ARSON TEAM D	-	-	-	-	-	-	-	-	-	-	-
1003	202225	SHERIFF- EXPLORER'S POST	-	-	-	5	340	-	-	11	356	1	337
1003	202228	SHERIFF- SEARCH AND RESCUE	-	-	-	8	576	-	-	24	608	(68)	540
1003	202232	CIVIL COLLECTION FEE GC 26731	-	-	-	6	1,669	-	-	10	1,685	480	2,166
1003	202233	WRIT FEES - PROCESSING	-	-	-	8	1,353	-	-	3	1,365	(195)	1,170
1003	202235	COMMUNITY DRUG/GANG ACTIVITY INTER	-	-	-	-	181	-	-	-	181	(155)	26
1003	202277	SHERIFF FIREARMS RANGE/TRAINING FAC	-	-	-	4	211	-	-	14	229	(298)	(69)
1003	202278	SHERIFF/CORONER CHAPLAIN PROG	-	-	-	31	326	-	-	13	369	944	1,314
1003	203229	FINGERPRINT FEES GC 76102	-	-	-	(10)	1,064	-	-	11	1,065	(373)	692
1004	202080	SISKIYOU NARCOTICS TASK FORCE	-	-	-	-	60	-	-	-	60	378	438
1004	202227	SISKIYOU NARC TASK FORCE- ASSET FOR	7,628	-	471	636	2,463	436	24,919	137	36,688	34,551	71,239
1005	203020	COUNTY JAIL INMATE WELFARE	-	-	-	73	1,529	-	-	57	1,660	1,230	2,889
1006	201160	DISTRICT ATTORNEY-PUBLIC ADMIN	2,171	25,198	1,509	12,655	21,011	15,205	24,278	1,108	103,135	(222,569)	(119,434)
GDA001	201160	DA- WC INSURANCE FRAUD	-	-	-	-	-	-	-	-	-	-	-
GDA002	201160	DA - AUTO INSURANCE FRAUD	-	-	-	-	-	-	-	-	-	-	-
GDA003	201160	DA - VICTIM WITNESS	-	-	-	-	33	-	-	-	33	(5,452)	(5,418)
GDA004	201160	DA - CHILD ABUSE VERTICAL PROS	-	-	-	-	-	-	-	-	-	-	-
GDA005	201160	DA - VW VOCA	-	-	-	-	-	-	-	-	-	-	-
GDA006	201160	DA - VICTIM WITNESS VAWA - ARRA	-	-	-	-	-	-	-	-	-	-	-
1012	201160	DA - UNDERSERVED VICTIM ADVOCACY	-	-	58	754	1,336	653	-	75	2,875	1,861	4,737
1013	201160	DA - ANNUITY AND LIFE INSURANCE FRAUD	-	-	-	-	33	-	-	-	33	(1,443)	(1,409)
1020	201160	DA - WORKERS COMP INSURANCE FRAUD	-	-	38	473	470	436	-	3	1,420	1,431	2,851
1021	201160	DA - VICTIM WITNESS ASSISTANCE PRGM	-	-	58	756	1,402	653	-	64	2,933	-	2,933
1007	203100	WARD WELFARE	-	-	-	0	141	-	-	-	142	(56)	86
1008	201110	DEPT OF CHLD SUPPORT SERVICES	-	-	769	10,146	12,270	10,695	-	1,129	35,009	(22,734)	12,275
1009	102011	AUDITOR-CDB/GRANT	-	-	-	-	-	-	-	-	-	-	-
2101	203101	LOCAL COMMUNITY CORRECTIONS FUND	-	-	500	6,990	11,443	5,662	-	627	25,222	11,819	37,041
2102	207070	FISH & GAME COMMISSION	-	-	-	2	1,098	-	-	3	1,103	(3,243)	(2,139)
2103	301010	ROAD CONSTRUCTION & MAINTENANCE	2,686	-	8,302	39,193	51,620	46,402	21,646	4,973	174,823	(76,740)	98,083
GRD001	301010	ROAD - RAC11-07-1-OLD HWY 99 & EASY STREET	-	-	-	-	-	-	-	-	-	-	-
GRD002	301010	ROAD - STP-JENNY CREEK BRIDGE	-	-	-	-	-	-	-	-	-	-	-
GRD003	301010	ROAD - STP-SHASTA RIVER BR @ EDGEWOOD	-	-	-	-	-	-	-	-	-	-	-
GRD004	301010	PPM, PLANNING, PROGRAMMING & MONITOR	-	-	-	-	-	-	-	-	-	-	-
GRD005	301010	ROAD - STP-NORTH OLD STAGE ROAD	-	-	-	-	-	-	-	-	-	-	-
GRD006	301010	ROAD - STP-BRIDGE PREVENTATIVE MAINTENANCE	-	-	-	(449)	(637)	-	-	14	(1,072)	(1,879)	(2,951)
GRD007	301010	G&G HORSE CREEK BRIDGE	-	-	-	-	-	-	-	-	-	-	-
GRD008	301010	ROAD - STP-PAVEMENT REHABILITATION	-	-	-	-	-	-	-	-	-	-	-
GRD009	301010	ROAD - COPCO LAKE ROAD	-	-	-	-	-	-	-	-	-	-	-
GRD010	301010	ROAD - BRLO-5902(040) ASH CREEK BRIDGE	-	-	-	(195)	(47)	-	-	13	(229)	8,073	7,843
GRD011	301010	ROAD - WHITE'S GULCH - TRINITY	-	-	-	-	-	-	-	-	-	-	-
GRD012	301010	ROAD - STP-OLD HWY 99 & EASY STREET	-	-	-	-	-	-	-	-	-	-	-
GRD013	301010	ROAD - TR12007-1-OLD HWY 99 & EASY STREET	-	-	-	-	-	-	-	-	-	-	-
GRD014	301010	ROAD - MERIDIAN ROAD	-	-	-	-	-	-	-	-	-	-	-
GRD015	301010	ROAD - WHITE'S GULCH P&G - TRINITY	-	-	-	-	-	-	-	-	-	-	-
2104	301011	ROAD CONSTRUCTION PROJIB	-	-	-	-	-	-	-	-	-	-	-
2105	110080	GEO THERMAL	-	-	-	(7)	383	-	-	-	375	(2,497)	(2,122)
2106	204010	GENERAL COUNTY FIRE PROTECTION	-	67,965	-	539	3,531	284	-	67	72,385	(25,244)	47,142
2112	204011	GENERAL COUNTY FIRE GRANTS	-	-	-	-	33	-	-	-	33	(9,347)	(9,313)
2107	201040	PLANNING PROJECTS	-	-	-	-	47	-	-	-	47	1,395	1,442
2108	401060	TOBACCO PREVENTION PROGRAM	95	-	33	(14)	1,352	52	636	33	2,188	(3,818)	(1,630)
2109	401012	PUBLIC HEALTH - HPP BASE	-	-	-	(72)	199	-	-	2	129	99	228
2109	401013	PUBLIC HEALTH - PH HPP HINI	-	-	-	-	-	-	-	-	-	-	-
2109	401070	PANDEMIC INFLUENZA	-	-	-	-	-	-	-	-	-	-	-
2116	401070	PANDEMIC INFLUENZA - PAN FLU	-	-	-	32	624	-	-	6	663	-	663
2109	401075	PUBLIC HEALTH - CDC BASE	768	-	168	(1)	2,469	-	908	116	4,428	3,941	8,368
2109	401076	PUBLIC HEALTH - CDC HINI	-	-	-	-	-	-	-	-	-	-	-
2111	401081	INMATE HEALTH PROGRAM	-	-	115	2,189	7,648	1,307	-	599	11,858	(4,102)	7,755
2113	203102	COMM CORRECTIONS PERFORMANCE INCENTIVE	-	-	77	982	2,657	871	-	193	4,780	1,019	5,799
2114	401014	ENVIRONMENTAL HEALTH	622	-	563	5,725	14,527	3,920	4,206	483	30,045	17,842	47,886
2120	501010	HUMAN SERVICES ADMINISTRATION	23,357	-	7,143	54,698	84,572	145,500	54,225	10,999	380,494	225,281	605,775
2120	501020	0% - WELFARE TO WORK	-	-	-	-	-	-	-	-	-	-	-
2120	502010	2% - CALWORKS ASSISTANCE	-	-	-	298	10,295	-	-	38	10,631	5,691	16,322
2120	502020	42% - FOSTER CARE ASSISTANCE	-	-	-	586	4,421	-	-	131	5,138	9,398	14,536
2120	502030	14% - CHILD WELFARE SERVICES	-	-	-	-	-	-	-	-	-	-	-
2120	502040	3% - ADULT PROTECTIVE SERVICES	-	-	-	-	-	-	-	-	-	-	-
2120	502050	2% - IN-HOME SUPPORTIVE SERVICES	-	-	-	-	-	-	-	-	-	-	-
2120	502060	60% SED CHILDREN	-	-	-	-	-	-	-	-	-	-	-
2120	502070	12% ADOPTION ASSISTANCE	-	-	-	623	3,475	-	-	119	4,216	2,158	6,374

SISKIYOU COUNTY  
COUNTYWIDE COST ALLOCATION PLAN  
EXHIBIT A

25-Jan-16

F/Y 2016-2017

FUND	ORG	COUNTY DEPARTMENTS	BUILDING USE SCH 1-6	EQUIPMENT USE SCH 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 14/15 ACTUAL COST	CARRY FORWARD SCH 11	2016-2017 CLAIMABLE COST
2120	502080	0% - INDEPENDENT LIVING SKILLS PROG	-	-	-	-	-	-	-	-	-	-	-
2120	502085	0% - SUBSTANCE ABUSE-MH	-	-	-	-	-	-	-	-	-	-	-
2120	502095	0% - FAMILY PRESERVATION/SUPPORT	-	-	-	-	-	-	-	-	-	-	-
2121	401010	PUBLIC HEALTH ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-
2121	401015	PUBLIC HEALTH - PERSONAL HEALTH	1,860	-	1,361	9,545	20,947	16,915	26,033	1,268	77,930	19,941	97,871
2121	401070	PANDEMIC INFLUENZA	-	-	-	(48)	321	-	-	3	276	481	757
2121	401090	WOMEN, INFANTS & CHILDREN	466	-	361	2,500	5,925	2,178	3,283	447	15,159	(260)	14,900
2115	401012	HOSPITAL PREPAREDNESS PRGM - HPP	-	-	-	77	851	-	-	8	935	-	935
GPH001	401015	WOMEN, INFANTS & CHILDREN	-	-	-	-	-	-	-	-	-	-	-
GPH002	401012	PUBLIC HEALTH - HRSA (HPP)	-	-	-	-	-	-	-	-	-	-	-
GPH003	401075	PUBLIC HEALTH - BIOTERRORISM PREPAREDNESS PROGRAM	-	-	-	-	-	-	-	-	-	-	-
GPH004	401075	PUBLIC HEALTH - CDC PHER HINI	-	-	-	-	-	-	-	-	-	-	-
GPH005	401012	PUBLIC HEALTH - HRSA HPP HINI	-	-	-	-	-	-	-	-	-	-	-
2122	401030	BEHAVIORAL HEALTH	-	-	3,191	37,093	44,558	56,295	-	3,267	144,404	(27,844)	116,560
2134	401100	DRUG & ALCOHOL PROGRAM	-	-	211	2,781	10,635	2,395	-	604	16,626	(4,365)	12,261
2135	401130	PERINATAL SUBSTANCE ABUSE	-	-	96	1,258	6,009	1,089	-	577	9,028	(302)	8,726
2123	401065	FIRST 5 SISKIYOU CHILDREN & FAM COMM	-	-	-	171	9,784	7,864	-	799	18,618	4,495	23,113
2125	404116	USED OIL RECYCLING GRANT	-	-	-	3	925	-	-	33	961	(1,654)	(693)
2126	506040	COMMUNITY SERVICES COUNCIL	-	-	-	-	-	10,468	-	-	10,468	(1,166)	9,302
2127	502055	PUBLIC AUTHORITY IHSS	-	-	-	(40)	441	-	-	15	416	(2,250)	(1,835)
2128	506050	MODOC/SISKIYOU CSBG	-	-	-	-	33	-	-	-	33	2,804	2,837
2129	401031	BEHAVIORAL HEALTH - LOCAL MHSA	-	-	77	(1,186)	2,928	871	-	494	3,184	(83,821)	(80,638)
2136	401014	UNDERGROUND STORAGE TANK CAL-EPA	-	-	38	537	755	436	-	26	1,791	1,566	3,258
2142	401020	TOBACCO SETTLEMENT - HEALTH ISSUES	-	-	-	-	-	-	-	-	-	-	-
2150	602010	COUNTY LIBRARY	-	-	-	-	87	-	-	-	87	223	310
2152	207216	DOMESTIC VIOLENCE	-	-	-	9	1,884	-	-	8	1,900	165	2,065
2156	207090	ANIMAL CONTROL	-	-	-	11	1,957	-	-	62	2,030	2,942	4,972
2336	302080	AIRPORT COMPREHENSIVE LAND USE PLAN	-	-	-	-	47	-	-	-	47	66	113
2501	205010	SISKIYOU CO FLOOD CONTROL & WATER	284	-	130	2,255	8,782	14,920	955	448	27,776	8,053	35,829
2502	401050	AIR POLLUTION CONTROL DISTRICT	-	-	77	1,090	4,260	1,516	-	227	7,169	(1,873)	5,296
2503	401053	AIR POLLUTION - PM 2.5 GRANT	-	-	-	6	736	-	-	46	789	83	872
GAP001	401050	CARL MOYER YEAR 10 AIR POLLUTION	-	-	-	-	-	-	-	-	-	-	-
2504	402040	COUNTY SERVICE AREA #3	-	-	-	189	4,415	206	-	48	4,858	2,045	6,903
2505	303020	LOCAL TRANSPORTATION ADMINISTRATION	-	-	-	44	1,123	206	-	22	1,394	(580)	814
2506	303030	REGIONAL TRANSPORTATION PLANNING	-	-	-	159	2,303	-	-	65	2,527	215	2,742
2507	207085	SISKIYOU ASSOC. OF GOVERN. ENTITIES	-	-	-	-	308	-	-	-	308	518	826
2508	204034	COUNTY SERVICE AREA #4 ADMIN	-	-	-	0	409	180	-	6	596	15,312	15,909
2509	404040	SEWER/WATER PROJECTS	-	-	-	0	249	928	-	1	1,178	2,047	3,225
2511	205011	LAKE SISKIYOU HYDROELECTRIC PROJECT	-	-	-	2,024	7,288	4,718	-	133	14,163	4,465	18,628
2512	401050	CARL MOYER YEAR 11 AIR POLLUTION	-	-	-	-	-	-	-	-	-	-	-
2513	401050	CARL MOYER YEAR 12 AIR POLLUTION	-	-	-	-	-	-	-	-	-	-	-
2514	401050	CARL MOYER YEAR 14 AIR POLLUTION	-	-	-	0	13	-	-	-	13	(633)	(619)
2515	401050	CARL MOYER YEAR 15 AIR POLLUTION	-	-	-	140	436	-	-	2	579	-	579
2516	401050	CARL MOYER YEAR 16 AIR POLLUTION	-	-	-	70	372	-	-	4	446	-	446
2551	204035	HAMMOND RANCH FIRE	-	-	-	22	3,271	-	-	163	3,436	(4,279)	(823)
2552	204036	MC CLOUD FIRE	-	-	-	18	2,047	-	-	4	2,069	860	2,929
2553	204037	MT SHASTA VISTA FIRE	-	-	-	10	3,121	-	-	63	3,194	(8,893)	(5,700)
2554	204038	PLEASANT VALLEY FIRE ZONE	-	-	-	5	2,738	-	-	81	2,824	16	2,840
2750	807010	CDBG REV LOAN FUNDS-PROGRAM INCOME	-	-	-	19	1,549	-	-	19	1,587	(1,039)	548
2751	807020	CDBG REV LOAN FUNDS-INFRASTRUCTURE	-	-	-	-	-	-	-	-	-	-	-
2752	807015	CDBG REV LOAN FUNDS - MISC INCOME	-	-	-	6	450	-	-	8	463	337	800
2753	807025	CDBG REV LOAN FUNDS-BUSINESS LOANS	-	-	-	93	1,314	-	-	23	1,430	(1,094)	335
2754	807011	CDBG GENERAL ADMIN 17%	-	-	-	5	958	-	-	2	965	(524)	441
2780	807050	MC CLOUD/DUNSMUIR REPAY	-	-	-	6	599	-	-	-	605	(53)	552
2781	807040	HORN BROOK/CARRICK REPAY #1	-	-	-	48	651	-	-	-	699	34	733
2782	807060	CARRICK/HORN BROOK CDBG 93-STBG-704	-	-	-	35	390	-	-	-	426	(148)	278
2783	807061	CARRICK/HORN BROOK CDBG 95-STBG-921	-	-	-	4	847	-	-	-	850	449	1,299
2784	807051	CDBG GRENADA REPAY	-	-	-	-	13	-	-	-	13	-	13
2785	807052	ECONOMIC DEVELOP REPAY 99-EDBG-671	-	-	-	-	13	-	-	-	13	50	63
2786	807053	ECONOMIC DEVELOP REPAY 00-EDBG-757	-	-	-	0	128	-	-	-	128	278	407
2787	807054	ECONOMIC DEVELOP REPAY 01-EDBG-836	-	-	-	0	67	-	-	-	67	(62)	5
2788	807055	ECONOMIC DEVELOP REPAY 02-EDBG-892	-	-	-	-	13	-	-	-	13	83	96
2789	807062	REPAY MC CLOUD 98-STBG-1281	-	-	-	0	302	-	-	-	305	(3)	300
2790	807056	ECONOMIC DEVEL REPAY 03-EDBG-923	-	-	-	27	256	-	-	-	282	74	357
2791	807057	ECONOMIC DEVEL REPAY 00-STBG-1498	-	-	-	-	27	-	-	-	27	222	249
2792	807058	ECONOMIC DEVEL REPAY 04-EDBG-0635	-	-	-	9	371	-	-	-	380	(17)	363
2793	807101	05-EDBG-1841 ECONOMIC DEVELOPMENT	-	-	-	9	378	-	-	-	386	(79)	307
2794	807059	CDBG 05-STBG-1781 REPAY	-	-	-	183	1,281	-	-	-	1,455	947	2,411
2796	807069	ECONOMIC DEVELOP REPAY 06-EDBG-2705	-	-	-	0	128	-	-	-	128	124	253
2797	807070	CDBG 08-STBG-4829REPAY	-	-	-	11	625	-	-	-	636	(497)	139
2798	807074	ECONOMIC DEVELOP 09-EDEF-6546 REPAY	-	-	-	-	13	-	-	-	13	-	13
2872	807072	05-EDBG-1841 MICROENTERPRISE	-	-	-	-	-	-	-	-	-	-	-
2873	807030	06-HOME-2360 HOME LOANS CDBG	-	-	-	-	33	-	-	-	33	80	113

SISKIYOU COUNTY  
 COUNTYWIDE COST ALLOCATION PLAN  
 EXHIBIT A

25-Jan-16

F/Y 2016-2017

FUND	ORG	COUNTY DEPARTMENTS	BUILDING USE SCH 1-6	EQUIPMENT USE SCH 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 14/15 ACTUAL COST	CARRY FORWARD SCH 11	2016-2017 CLAIMABLE COST
2874	807068	06-EDBG-2610 PLANNING & TECH ASST	-	-	-	-	33	-	-	-	33	80	113
2875	807075	06-EDBG-2705 ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-
2876	807105	08-STBG-4829 GENERAL ALLOCATION	-	-	-	-	-	-	-	-	-	-	-
2877	807063	06-STBG-2576 PTA GENERAL - SLUDGE	-	-	-	-	27	-	-	-	27	204	231
2878	807064	11-PTec-7641 PLAN & TECH ASSISTANCE	-	-	-	-	275	-	-	11	285	61	347
2879	807065	12-CDBG-8414 CDBG GRANT	-	-	-	-	690	-	-	60	750	690	1,440
2882	807082	05-STBG-1781 GENERAL GRANT	-	-	-	-	33	-	-	-	33	94	127
2887	807087	10-EDEF-7269 ECONOMIC DEVELOPMENT	-	-	-	-	80	-	-	-	80	(743)	(662)
2889	807089	02-EDBG-869 PTA MCCLLOUD BOTTLG	-	-	-	-	20	-	-	-	20	93	113
2901	807102	07-EDEF-3765 ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-
2902	807103	07-PTAE-3681 PLANNING & TECH ASST	-	-	-	-	33	-	-	-	33	320	353
2904	807106	08-EDEF-5895 ECONOMIC ENTERPRISE	-	-	-	-	-	-	-	-	-	-	-
2905	807073	09-EDEF-6546 ECONOMIC DEVELOPMENT	-	-	-	-	33	-	-	-	33	(725)	(691)
4201	108010	PLANT ACQUISITION	-	-	-	121	621	-	-	9	751	(4,038)	(3,287)
4201	108020	ACCUMULATED CAPITAL OUTLAY	-	-	-	-	-	-	13,235	-	13,235	24,302	37,537
4202	201070	CRIMINAL JUSTICE CONSTRUCTION	-	-	-	204	1,522	-	-	18	1,745	1,195	2,940
4203	201075	COURTHOUSE CONSTRUCTION	-	-	-	-	797	-	-	-	797	(524)	273
4207	108010	PLANT ACQUISITION	-	-	-	-	60	-	-	-	60	24	84
4207	404040	SEWER/WATER PROJECTS	-	-	-	-	-	-	-	-	-	-	-
4208	108030	CAPITAL IMPROVEMENTS	-	-	-	-	47	-	-	-	47	1,645	1,692
4209	108030	CARRICK WATER PROJECT	-	-	-	-	-	-	-	-	-	-	-
GLK001	108030	LAKE SISKIYOU TRAIL PROJECT - TEA-2	-	-	-	-	-	-	-	-	-	-	-
GLK002	108030	LAKE SISKIYOU TRAIL PROJECT - WAGON CREEK BR - MCCONNELL	-	-	-	-	-	-	-	-	-	-	-
GLK003	108030	LAKE SISKIYOU TRAIL PROJECT - WAGON CREEK BR - ARRA	-	-	-	-	-	-	-	-	-	-	-
5230	302020	BUTTE VALLEY AIRPORT	-	-	-	27	892	-	-	18	937	(68)	869
5230	302030	HAPPY CAMP AIRPORT	-	-	-	7	700	-	-	29	736	(777)	(41)
5230	302040	SCOTT VALLEY AIRPORT	-	-	-	134	1,599	-	-	22	1,754	(617)	1,137
5230	302050	SISKIYOU AIRPORT	-	-	-	493	5,512	-	-	64	6,069	(845)	5,225
5230	302060	WEED AIRPORT	-	-	-	118	2,248	-	-	44	2,411	(2,664)	(253)
5350	401118	HAZARDOUS WASTE	-	-	-	4	152	-	-	1	157	(875)	(717)
5350	404010	SOLID WASTE DISPOSAL	698	-	229	4,360	18,381	9,655	2,345	10,144	45,811	2,786	48,597
5350	404114	TIRE RECYCLING & AMNESTY GRANT	-	-	-	6	363	-	-	13	381	473	854
5450	401040	SEPTAGE RECEIVING FACILITIES	-	-	-	2	247	-	-	4	253	29	282
5660	303010	SISKIYOU TRANSIT AND GENERAL EXPRES	1,319	-	1,162	13,658	23,675	23,450	5,308	1,443	70,015	4,068	74,083
5661	303010	OHS HWY SAFETY PROP 1B 0910 CYCLE	-	-	-	(36)	(5)	-	-	-	(41)	-	(41)
5662	303010	STAGE - DOT 649955 - ARRA	-	-	-	37	155	-	-	-	192	(2,449)	(2,258)
5663	303010	STAGE - PUBLIC TRANS - PTMISEA	-	-	-	19	176	-	-	-	195	(1,461)	(1,266)
5664	303010	STAGE - PUBLIC TRAN - PTMISEA 0809 ALLOC	-	-	-	-	-	-	-	-	-	-	-
5665	303010	STAGE - PUBLIC TRAN-PTMISEA 0910 ALLOC	-	-	-	-	-	-	-	-	-	-	-
5666	303010	STAGE - PUBLIC TRAN-PTMISEA 1011 ALLOC	-	-	-	-	-	-	-	-	-	-	-
5667	303010	STAGE - PTMISEA 0708 & 0809 ALLOC	-	-	-	(573)	(1,045)	-	-	16	(1,601)	3,423	1,822
5668	303010	OHS HWY SAFETY PROP 1B 1011 CYCLE	-	-	-	(38)	(2)	-	-	-	(40)	-	(40)
5669	303010	OHS HWY SAFETY PROP 1B 1112 CYCLE	-	-	-	(17)	56	-	-	-	39	-	39
5670	303010	OHS HWY SAFETY PROP 1B 1213 CYCLE	-	-	-	(42)	147	-	-	-	105	-	105
5671	303010	OHS HWY SAFETY PROP 1B 1314 CYCLE	-	-	-	(42)	(13)	-	-	-	(55)	-	(55)
GSG001	303010	OHS 6061-2 HWY SAFETY ACT06 PROP 1B	-	-	-	134	910	-	-	1	1,045	895	1,939
6101	110070	FUEL SERVICES	-	-	108	751	9,185	44	-	125	10,212	(1,275)	8,937
6103	106020	COMMUNICATIONS	108	-	941	2,031	7,995	2,441	1,094	473	15,084	(27,357)	(12,273)
6104	110040	INFORMATION TECHNOLOGY	790	-	222	894	3,295	361	7,992	69	13,622	-	13,622
6106	110012	RISK MANAGEMENT - LIABILITY	-	-	-	18,934	3,652	17,394	-	125	40,106	53,635	93,740
6107	110014	RISK MANAGEMENT - UNEMPLOYMENT	-	-	-	134	754	1,753	-	9	2,650	4,627	7,277
6108	110016	WORKERS' COMPENSATION INSURANCE	-	-	-	11,254	4,758	-	-	4	16,016	(13,390)	2,627
6111	110060	AUTOMOTIVE SERVICES	-	-	260	1,474	7,088	827	-	489	10,138	(4,601)	5,538
6120	110019	VISION INSURANCE	-	-	-	78	1,183	-	-	-	1,261	1,145	2,406
6140	110017	HEALTH INSURANCE	-	-	-	716	31,124	-	-	-	31,840	44,355	76,195
781100	405010	HORN BROOK CSD	-	-	-	87	2,482	206	-	120	2,895	-	2,895
782100	207111	ETNA CEMETERY	-	-	-	54	3,585	-	-	107	3,747	736	4,483
782101	207111	ETNA CEMETERY ENDOWMENT FUND	-	-	-	-	121	-	-	-	121	61	182
782200	207112	FT JONES CEMETERY	-	-	-	69	2,377	-	-	113	2,560	642	3,202
782201	207112	FT JONES CEMETERY ENDOWMENT FUND	-	-	-	-	181	-	-	-	181	176	357
782300	207113	HAPPY CAMP CEMETERY	-	-	-	18	1,331	-	-	66	1,415	123	1,538
782301	207113	HAPPY CAMP CEMETERY ENDOWMENT FUND	-	-	-	-	141	-	-	1	142	55	196
782400	207114	HORN BROOK CEMETERY	-	-	-	24	1,548	-	-	83	1,656	(909)	747
782401	207114	HORN BROOK CEMETERY ENDOWMENT FUND	-	-	-	-	54	-	-	-	54	102	156
782500	207115	LAKEVIEW CEMETERY	-	-	-	8	799	-	-	31	838	(147)	692
782501	207115	LAKEVIEW CEMETERY ENDOWMENT FUND	-	-	-	-	114	-	-	-	114	161	275
782600	207116	PICARD CEMETERY	-	-	-	21	1,197	-	-	54	1,272	685	1,958
782601	207116	PICARD CEMETERY ENDOWMENT FUND	-	-	-	-	94	-	-	-	94	224	318
782700	207117	SHASTA VALLEY CEMETERY	-	-	-	200	7,752	-	-	216	8,168	(3,336)	4,832
782701	207117	SHASTA VALLEY CEMETERY ENDOWMENT FUND	-	-	-	11	558	-	-	-	569	693	1,262
782702	207117	SHASTA VALLEY CEMETERY PRE-NEED FLUCTUATION FUND	-	-	-	-	114	-	-	1	115	(65)	50
783000	204041	BUTTE VALLEY FIRE DISTRICT	-	-	-	28	1,595	-	-	105	1,727	(263)	1,464
783100	204042	COPCO FIRE DISTRICT	-	-	-	20	1,173	-	-	72	1,265	515	1,780

