

### NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Siskiyou Date: September 19, 2017 Yreka, CA Filing Ref: SIS18

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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.

# 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 the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, for further allocation to federal grants and contracts performed by the respective county departments.

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

- 1. Employee Fringe Benefits
- 2. County Counsel
- 3. Courthouse and Grounds
- 4. Fuel Services (ISF)
- 5. Communications (ISF)
- 6. Automotive Services (ISF)

- 7. Information Technology (ISF)
- 8. Liability Insurance (ISF)
- 9. Unemployment Insurance (ISF)
- 10. Workers' Compensation (ISF)
- 11. Vision Insurance (ISF)
- 12. Self- Insurance Dental Fund (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.

#### **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 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 200, 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 \$55,209 included in Exhibit A must not be included when calculating carry forward in the 2019-20 Estimated Cost Allocation Plan as they are for new and inactive funds which have no impact on carry forward.

SECTION IV: ACCEPTANCE	
COUNTY OF SISKIYOU	BETTY T. YEE CALIFORNIA STATE CONTROLLER
BY Original signed by	BY Original signed by
Jennie Ebejer Name Auditor-Controller Title	Jim Reisinger, Manager Local Government Policy and Reporting Local Govt Program and Services Division
9-25-2017	9-26-2017
Date	Date
	Negotiated by Loc Trinh Telephone (916) 445-2987

cc: State and Federal Agencies

Attachments

	COUNTYWIDE COST ALLOCATION
Y 2017-2018	EXHIBIT A

FUND	ODG COVINTY DEBANDARIES		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 15/16 ACTUAL COST	CARRY FORWARD SCH 10	2017-2018 CLAIMABLE COST
1001	ORG COUNTY DEPARTMENTS 101010 BOARD OF SUPERVISORS	SCH 1-1 109	(8,232)	16,695	83,897	7,139	64,828	6,135	379	170,950	(180,079)	(9,129)
	101040 ASSESSMENT APPEALS BOARD	-	(0,232)	10,025	1	211	4,096	0,155	9	4,317	1,025	5,342
1001	102020 ASSESSOR	351	-	49,432	12,206	13,885	12,107	20,378	598	108,957	45,194	154,151
1001	103020 PUBLIC GUARDIAN	-	•	39	731	3,108	13,830	-	207	17,915	164,748	182,663
1001	105010 ELECTIONS & REGISTRATIONS	49	- (6.907)	473 5,895	8,153 709	9,067 1,424	4,480 364	4,008	411	22,585 6,584	19,993 27,772	42,577 34,356
	110030 SURVEYOR 201010 COURT SERVICES-NON RULE 810	49	(5,897)	3,093	923	8,155	504	-,000	13	9,092	(113,192)	(104,100)
	201080 CLERK	-	-	7,260	2,585	9,784	24,517	-	301	44,448	(243,461)	(199,013)
1001	201090 CIVIL GRAND JURY	21	-	43	75	3,672	4,909	1,873	498	11,091	(1,443)	9,648
1001	201095 CRIMINAL GRAND JURY	-		-	11	581	-	- 0.053	127	719 44,709	(1,282) 6,515	(563)
	201170 PUBLIC DEFENDER 201190 COURT APPOINTED COUNSEL	(0)	-	10,652	6,931 580	14,308 3,937	4,706	6,953	1,159 308	4,825	(5,547)	51,225 (722)
	203040 JUVENILE HALL	(61,553)	(4,027)	49,886	11,551	15,669	5,459	-	955	17,939	(10,029)	7,910
	203050 PROBATION	(,,	30,867	35,665	13,937	21,132	22,009	8,652	1,145	133,407	256,866	390,273
	203050 PROBATION - CHILD WELFARE SERVICES OUTCOME	-	-	-	-	71	-	-	-	71	(807)	(736)
GPR003	203050 PROBATION - JUVENILE JUSTICE CRIME PREVENTION	-	-	~	-	71	-	-		71	(902)	(831)
GPR004 GPR005	203050 PROBATION - AOC DRUG COURT 203050 PROBATION - YOBG-YOUTH OFFENDER BLOCK GRANT	-	-	-	•	71		-	-	71	(298)	(226)
	203050 JUVENILE PROBATION & CAMP	-	-	_		71	_	-	-	71	5,536	5,607
	203050 PROBATION - CAL EMA BYRNE JAG		-	-		86	-	-	-	86	3,208	3,294
	203050 PROBATION - YOBG-YOUTHFUL OFFENDER BLOCK GRANT	-	-		(91)	825	-	-	63	797	(191)	606
1017	203050 PROBATION - JUVENILE JUSTICE		-		115 (34)	1,470 831	-	-	109 47	1,695 844	(137)	1,557 888
1018	203050 PROBATION - JUVENILE PROBATION 203050 PROBATION - JUVENILE REENTRY		-	-	(17)	. 207	-	-		190	68	258
10-0	203060 STATE CORRECTIONAL SCHOOLS	-	-		12	142	-	-	4	159	(477)	(318)
1001	203080 DELINQUENCY PREVENTION		-	-	-	21	-	-	-	21	(0)	21
1001	206010 AGRICULTURE COMMISSIONER/SEALER	6,195	28,078	21,210	13,643	16,072	11,908	23,850	867	121,823	(310,798)	(188,975)
1001	206020 BUILDING DEPARTMENT	189 85	1,209	3,777 14,758	3,799 3,093	9,040 19,054	2,409 1,540	1,449 4,748	280 176	20,943 44,663	86,921 20,197	107,864 64,861
1001	207010 RECORDER 207020 EMERGENCY SERVICES	- 65	1,209	222	1,417	3,245	1,766	-,740	119	6,769	19,137	25,906
	207020 EMERGENCY SERVICES - 2007 HOMELAND SECURITY GRANT	-	-	-	-,	57		-	-	57	(404)	(347)
GEM002	207020 EMERGENCY SERVICES - 2008 HOMELAND SECURITY GRANT	-	-	-	= ,	57	-	-	= 1	57	(1,243)	(1,186)
GEM004	207020 EMERGENCY SERVICES - 2010 HOMELAND SECURITY GRANT	•	-	-	-	-	-	-	-	-	-	-
	207020 EMERGENCY SERVICES - 2011 HOMELAND SECURITY GRANT 207020 EMERGENCY SERVICES - 2012 HOMELAND SECURITY GRANT	-	-	, · ·	636	880		-	21	1,538	550	2,088
1015	207020 EMERGENCY SERVICES - 2012 HOMELAND SECORITY GRANT 207050 NATURAL RESOURCES	-	Ţ.,	1,996	74	820	28		6	2,924	(14,728)	(11,804)
	207080 PLANNING	619	-	3,434	7,152	11,450	65,330	9,888	619		106,426	204,919
1001	207090 ANIMAL CONTROL	-	5,449	5,107	2,811	7,538	10,040	1,226	363	32,534	51,683	84,217
	207100 PREDATORY ANIMAL CONTROL		-	. 39	798	1,331	364	-	34	2,566	2,971	5,537
1001	302010 DIRECTOR OF AIRPORTS 503010 100% - AID TO INDIGENTS	-	-	-	130	1,222	3,114	-	3 651	3,117 2,003	5,201 1,373	8,318 3,376
1001	503020 INDIGENT BURIAL		-	-	26	1,874			. 27		520	2,446
	505010 VETERANS SERVICE OFFICE		-	292	2,023	3,095	1,092	46	180		11,214	17,940
1001	602010 COUNTY LIBRARY	7,967	(36,607)	29,256	3,543	11,918	6,534	15,563	837		(45,462)	(6,451)
	603010 TULELAKE FARM ADVISER	-			22	1,141	-		. 91 227		(869)	384
1001 1001	603020 YREKA FARM ADVISER 702010 SISKIYOU COUNTY MUSEUM	375	2,666	2,715 1,267	1,439 1,764	3,266 3,858	1,317 1,233	3,884 43,260	244		48,404 13,837	63,917 65,836
	202010 SHERIFF-CORONER	4,091	162,252	5,305	47,172	66,948	57,051	68,636	3,458	414,914	(457,825)	(42,912)
GSH001	202010 SHERIFF-CORONER WATER SAFETY			-	-	50				50	24,197	24,247
	202010 SHERIFF-CORONER CAL MMET	-	-	-	-	-	•	-	-	-	-	-
	202010 SHERIFF-CORONER AVOID	-	-	-	-	-	-,	-		-	•	-
GSH004 GSH005	202010 SHERIFF-CORONER CANNABIS ERADICATION PROGRAM 202010 SHERIFF-CORONER TASK FORCE - JAG/ADA ENFORCEMENT		-		-	50	-	-		50	27,010	27,060
GSH006		_	-	-		29	-	-	-	29	15,935	15,964
GSH007	202010 SHERIFF-CORONER RECOVERY ACT EDWARD BYRNE	-			-	-	٠.	-	-	-	-	-
GSH008	202010 SHERIFF-CORONER COPS HIRING RECOVERY - ARRA	-	-	-	-	50	-	=	=	50	(666)	(617)
	202010 SHERIFF-CORONER RECOVERY ACT RURAL LAW ENFORMNT 202010 SHERIFF-CORONER ADA GRANT ARRA	-		-	*	50 14	-	-	-	50 14	(3,590) 2,133	(3,540) 2,147
1010		-	-	-	-	14		-	-	14	1,459	1,474
	202010 SHERIFF-CORONER DEA 2013-53 CANNABIS	-	-	-	42	506		-	16	563	(50)	513
1022		_	-	-	11	531	-	-	16		274	831
1002		-		315	5,160	3,578	2,912	-	253	•	(11,025)	1,193
1002 1003	203010 COUNTY JAIL	82,906	13,492	12,318	30,570	37,167 500	22,189	46,221	2,147	247,010 500	7,609 (855)	254,619 (355)
	0 SHERIFF DISCRETIONARY 202202 MARIJUANA SUPPRESSION FORFEITURE	E .	(4,786)	-	128	598	-	-	- 8		(2,419)	
	202220 CANINE PROGRAM - SISK CO SHERIFF	_	2,255	-	72	208		-	4	2,538	1,979	4,517
1003	202225 SHERIFF- EXPLORER'S POST	-	-	-	7	297	-	-	7		(488)	(178)
	202228 SHERIFF- SEARCH AND RESCUE	-	-	-	13	581	-	-	30		(796)	
	202232 CIVIL COLLECTION FEE GC 26731	-	-	-	99	2,098 1,774	-	-	8	2,205 1,777	5,603 3,845	7,808 5,622
1003	202233 WRIT FEES - PROCESSING 202235 COMMUNITY DRUG/GANG ACTIVITY INTER	-	-	-	4	1,774	-	-	-	150	3,843	263
1003		-	-	-	4	197	-	-	13		(539)	
1003		-	-	-	30			-	13		(186)	
1003		-	-		155			- 1	6		(335)	
	202080 SISKIYOU NARCOTICS TASK FORCE	-	-	512	638	3,188		22,987	132	100 2 27,678	10,238 (49,455)	10,338 (21,777)
	202227 SISKIYOU NARC TASK FORCE- ASSET FOR 203020 COUNTY JAIL INMATE WELFARE	222	-	312	64	1,618	-	22,767	1,72		(893)	
	203020 COUNTY JAIL INMATE WELFARE 201160 DISTRICT ATTORNEY-PUBLIC ADMIN	363	5,780	1,620	15,173		14,377	18,652	1,053		21,652	100,784
• • • • • • • • • • • • • • • • • • • •		505	-1.00	-1				,				

	EXHII

F/Y 2017-2018

F/Y 2017-2	018				EXHIBIT	`A							
FUND	ORG COUNTY DEPARTMENTS		BUILDING PRECIATION 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 15/16 ACTUAL COST	CARRY FORWARD SCH 10	2017-2018 CLAIMABLE COST
	201160 DA- WC INSURANCE FRAUD		·	-	-		SCH 3-0	-	5017-5	-	-	-	
	201160 DA - VICTIM WITNESS		-	-	-		71	-	-	-	71	6,728	6,799
	201160 DA - CHILD ABUSE VERTICAL PROS 201160 DA - UNDERSERVED VICTIM ADVOCACY			-	-	121	909	-	-	72	1,103	4,312	5,414
	201160 DA - ANNUITY AND LIFE INSURANCE FRAUD		-	-		-	71	-	-		71	(210)	
	201160 DA - WORKERS COMP INSURANCE FRAUD		-	-	39	605	562	364	-	18	1,589	1,470	3,058
	201160 DA - VICTIM WITNESS ASSISTANCE PRGM		-	-	79	1,366	1,971	728	-	87	4,230	1,917	6,147
	201160 DA - AUTOMOBILE FRAUD INSURANCE PRGM 203100 WARD WELFARE		- :	-	-	(15)	72 14	-	-	-	57 14	(597)	57 (583)
	201110 DEPT OF CHILD SUPPORT SERVICES		_	-	709	11,899	13,560	7,926	239	1,090	35,422	67,786	103,208
2101	203101 LOCAL COMMUNITY CORRECTIONS FUND		-		552	8,876	9,997	5,095	-	759	25,279	(8,744)	
	207070 FISH & GAME COMMISSION 301010 ROAD CONSTRUCTION & MAINTENANCE		(109,878)	-	9,363	51 707	654	59,896	16,639	4 9 9 1	658	(901)	(243)
	301010 ROAD - STIP-BRIDGE PREVENTATIVE MAINTENANCE		(102,878)	-	-	51,397 (27)	60,620 29	-	10,039	4,981	93,019 2	104,956 (2,619)	197,975 (2,617)
	301010 ROAD - BRLO-5902(040) ASH CREEK BRIDGE			-	-	(5)	77	-	-	-	72	2,715	2,787
	301010 ROAD - MERIDIAN ROAD		-	-	-	-	-	-	-	-	-	-	-
	301011 ROAD CONSTRUCTION PROPIB 110080 GEOTHERMAL		-			70	635	-	-		705	(1,449)	(744)
	204010 GENERAL COUNTY FIRE PROTECTION		_	43,066	_	665	4,071	589	_	97	48,488	(56,752)	(8,264)
	204011 GENERAL COUNTY FIRE GRANTS		-	-	-	-	50	-	•	-	50	1,014	1,064
	201040 PLANNING PROJECTS 401060 TOBACCO PREVENTION PROGRAM		-	-	-	- 9	64	-	~		1 760	(1,223)	(1,159)
	401012 PUBLIC HEALTH - HPP BASE		-	-	-	-	1,645	56 -	-	51	1,760	(4,302)	(2,541)
2116	401070 PANDEMIC INFLUENZA - PAN FLU		-	-	-	(11)	739	-	-		728	-	728
	401075 PUBLIC HEALTH - CDC BASE			-	143	(17)	2,836	-	-	107	3,069	(1,362)	
	401081 INMATE HEALTH PROGRAM 203102 COMM CORRECTIONS PERFORMANCE INCENTIVE			-	79 39	1,925 680	8,023 2,184	728 364	-	511	11,266 3,406	7,162 17	18,428 3,423
	401014 ENVIRONMENTAL HEALTH			-	516	6,542	15,413	2,912	1,643	505	27,530	47,582	75,112
	501010 HUMAN SERVICES ADMINISTRATION		-	-	7,419	69,252	109,820	94,089	35,532	9,823	325,936	166,874	492,810
	502010 2% CALWORKS ASSISTANCE 502020 42% - FOSTER CARE ASSISTANCE		-	-	-	145	12,752	-	-	17	12,897	15,737	28,634
	502030 14% - CHILD WELFARE SERVICES			-	-	476	4,059	-	-	- 17	4,553	(7,440)	(2,888)
2120	502070 12% ADOPTION ASSISTANCE		-	-		835	3,756	-	-	-	4,591	5,079	9,670
	502080 0% - INDEPENDENT LIVING SKILLS PROG		-	-		-	-	-		-	-	-	
	401010 PUBLIC HEALTH ADMINISTRATION 401015 PH - PERSONAL HEALTH				2,021	15,841	22,201	16,787	13,284	1,240	71,374	50,660	122,034
	401015 PH - PERSONAL HEALTH-EBOLA		-	-	-,021	392	658	-	-	16	1,066	50,000	1,066
	401070 PANDEMIC INFLUENZA		-	-	-	-	-	-		-	-	-	-
	401090 WOMEN, INFANTS & CHILDREN 401012 HOSPITAL PREPAREDNESS PRGM - HPP		-	-	158	2,625 213	6,041 988	1,456	•	433	10,712 1,205	(14,950)	
	401030 BEHAVIORAL HEALTH				3,073	53,100	57,161	52,179	-	3,916	169,429	(46,312)	1,205 123,117
	401100 DRUG & ALCOHOL PROGRAM		=	-	236	4,029	10,977	2,184	-	885	18,311	13,250	31,561
	401130 PERINATAL SUBSTANCE ABUSE 401065 FIRST 5 SISKIYOU CHILDREN & FAM COMM			-	158	2,687	6,687	1,456		706	11,694	3,436	15,129
	404116 USED OIL RECYCLING GRANT			-		131	548 915	617	-	57 42	1,354 958	(469) 360	885 1,318
2126	506040 COMMUNITY SERVICES COUNCIL		-	-				2,721	-	-	2,721	(5,404)	
	502055 PUBLIC AUTHORITY IHSS		-	-	39	661	1,121	364	-	18	2,203	2,062	4,265
	506050 MODOC/SISKIYOU CSBG 401031 BEHAVIORAL HEALTH - LOCAL MHSA		-		39	178	50 8,728	364	-	762	50 10,070	(6,726) 35,192	(6,676) 45,262
2136	401014 UNDERGROUND STORAGE TANK CAL-EPA		-	-	-	20	636	-		. 29	685	927	1,612
2150	602010 COUNTY LIBRARY		-	-		-	71	-	-	-	71	(1,357)	
	207216 DOMESTIC VIOLENCE 207090 ANIMAL CONTROL		-	-	•	8 15	1,814 2,091	-	-	. 9	1,831 2,174	(1,158)	
	302080 AIRPORT COMPREHENSIVE LAND USE PLAN		-	-	-	-	2,091			-	64	(1,484) 91	156
	205010 SISKIYOU CO FLOOD CONTROL & WATER		2,831	-	390	3,087	10,776	19,607	400	597	37,688	(24,325)	
	401050 AIR POLLUTION CONTROL DISTRICT 401053 AIR POLLUTION - PM 2.5 GRANT		-	-	79	1,441	4,734	16,045	-	214	22,512	23,945	46,457
	402040 COUNTY SERVICE AREA #3			_		116 1,048	601 4,672	-	-	33 42	. 750 5,761	(45) 774	705 6,536
2505	303020 LOCAL TRANSPORTATION ADMINISTRATION		-	-	-	68	1,044	56		21	1,189	1,120	2,309
2506	303030 REGIONAL TRANSPORTATION PLANNING		-	-	-	(50)	1,263	28	-	65	1,306	(5,296)	(3,990)
2507 2508	207085 SISKIYOU ASSOC. OF GOVERN. ENTITIES 204034 COUNTY SERVICE AREA #4 ADMIN		-	-	-	1	188 491	-	-	2	188 492	(463)	
2509	404040 SEWER/WATER PROJECTS		_			(1) 1	281	-	-	1	283	(3,278)	
	205011 LAKE SISKIYOU HYDROELECTRIC PROJECT		-	-	-	1,922	7,720	3,142		111	12,895	(13,667)	
			-	-	-	-	-	-	-	-	-	-	-
	401050 CARL MOYER YEAR 15 AIR POLLUTION 401050 CARL MOYER YEAR 16 AIR POLLUTION	0 0		5	-	117	450	-		- 3	571	1,149	1,720
	401050 CARL MOYER YEAR 17 AIR POLLUTION				-	56	310	-	-	6	371	1,149	371
	204035 HAMMOND RANCH FIRE		-	-	-	110	3,721	-	-	146		293	4,270
	204036 MCCLOUD FIRE 204037 MT SHASTA VISTA FIRE		-		•	15	2,213 3,022	•	-	18 44	2,246 3,072	569 8,695	2,814
	204037 MT SHASTA VISTA FIRE 204038 PLEASANT VALLEY FIRE ZONE		Ţ.,	-		4	2,939		-	90	3,072	2,995	11,766 6,027
2750	807010 CDBG REV LOAN FUNDS-PROGRAM INCOME		-	-		79	1,489	-		11	1,579	2,790	4,369
	807015 CDBG REV LOAN FUNDS - MISC INCOME				-	3	323	-	-	1	327	(111)	
	807025 CDBG REV LOAN FUNDS-BUSINESS LOANS 807011 CDBG GENERAL ADMIN 17%		-		-	26 44	825 1,167		-	-	851 1,211	(316) (301)	
	807050 MCCLOUD/DUNSMUIR REPAY					3	466	-	-	-	469	(846)	
2781	807040 HORNBROOK/CARRICK REPAY #1		-	-	-	4	398	-	-	-1	402	(285)	

COUNTYWIDE	COST ALLOCATION PL	AN
	ENTERDED (	

F/Y 2017-2018		EX

FUND	ORG COUNTY DEPARTMENTS	BUILDING DEPRECIATION SCH 1-1	EQUIPMENT DEPRECIATION SCH 2-2	INSURANCE SCH 3-3	COUNTY ADMINISTRATOR SCII 4-5	AUDITOR/ CONTROLLER SCH 5-6	COUNTY COUNSEL SCH 6-2	COURTHOUSE & GROUNDS SCH 7-3	TREASURER/ TAX COLLECTOR SCH 8-2	FY 15/16 ACTUAL COST	CARRY FORWARD SCII 10	2017-2018 CLAIMABLE COST
	807060 CARRICK/HORNBROOK CDBG 93-STBG-704			-	0	200	-		-	200	(655)	(454)
2783	807061 CARRICK/HORNBROOK CDBG 95-STBG-921		-	_	3	859	_	-	-	863	49	912
2786	807053 ECONOMIC DEVELOP REPAY 00-EDBG-757	-	-	-	0	186	-	-	-	186		186
2787	807054 ECONOMIC DEVELOP REPAY 01-EDBG-836	-	- '		* .	-	-	-	-	-	=	-
2788	807055 ECONOMIC DEVELOP REPAY 02-EDBG-892	-		-	0	122	-	-	-	122	(18)	104
2789 2790	807062 REPAY MCCLOUD 98-STBG-1281 807056 ECONOMIC DEVEL REPAY 03-EDBG-923				63	544 100	-	-	-	607 100	(213)	394 100
2791	807057 ECONOMIC DEVEL REPAY 00-STBG-1498	-	-	-	-	29	2			29	(66)	(37)
2792	807058 ECONOMIC DEVEL REPAY 04-EDBG-0635	-	-	-	11	375		-	-	386	(740)	(354)
2793	807101 05-EDBG-1841 ECONOMIC DEVELOPMENT	-	-	-	8	360	-	-	-	368	(320)	48
2794	807059 CDBG 05-STBG-1781 REPAY		-	-	16	701	-	-	-	717	(762)	(45)
2796	807069 ECONOMIC DEVELOP REPAY 06-EDBG-2705	-	-	-	0	186	-	-		186	-	186
2797 2873	807070 CDBG 08-STBG-4829REPAY	-	-	-	17	-726 50	-		1	744 50	238 (388)	981
2874	807030 06-HOME-2360 HOME LOANS CDBG 807068 06-EDBG-2610 PLANNING & TECH ASST			-	0	79		-		79	(335)	(338) (256)
2877	807063 06-STBG-2576 PTA GENERAL - SLUDGE		-		0	79	-	-	-	79	(224)	(146)
2878	807064 11-PTEC-7641 PLAN & TECH ASSISTANCE	-	-	-	-	50	-	-		50	(594)	(544)
2879	807065 12-CDBG-8414 CDBG GRANT	-		-	=	107		-	9	116	(801)	(685)
2882	807082 05-STBG-1781 GENERAL GRANT	-	-	-	1	81	-	-	-	82	(4,525)	(4,442)
2887	807087 10-EDEF-7269 ECONOMIC DEVELOPMENT	-	-	-	0	79	-	(=)	-	79	(456)	(378)
2889	807089 02-EDBG-869 PTA MCCLOUD BOTTLG		-	-	0	79	-	-	-	79 79	133	79
2902 2905	807103 07-PTAE-3681 PLANNING & TECH ASST 807073 09-EDEF-6546 ECONOMIC DEVELOPMENT	-	-	-	0	79 50	-	-	-	79 50	1,441	211 1.491
4201	108010 PLANT ACQUISITION	-	-	-	308	1,250		-	18	1,576	(12,290)	(10,713)
4201	108020 ACCUMULATED CAPITAL OUTLAY		-	-	-	-,		43,916		43,916	8,019	51,935
4202	201070 CRIMINAL JUSTICE CONSTRUCTION	_=	=	w 5	170	1,279		-	1	1,450	(1,607)	(158)
4203	201075 COURTHOUSE CONSTRUCTION	-	-	-	-	785		-	1	786	(10,793)	(10,007)
4207	108010 PLANT ACQUISITION	-	-	-	-	64	-	-	-	. 64	(691)	(627)
4208 GLK001	108030 CAPITAL IMPROVEMENTS 108030 LAKE SISKIYOU TRAIL PROJECT - TEA-2	-	-	-	-	86				. 86	(1,665)	(1,579)
GLK001 GLK002	108030 LAKE SISKIYOU TRAIL PROJECT - WAGON CREEK BR - MCCONNELL	-			-	-	-		-			
	302020 BUTTE VALLEY AIRPORT	=	-	_	51	1,077		_	30	1,158	27	1,186
5230	302030 HAPPY CAMP AIRPORT	-	-	_	59	950	-	-	40	1,050	576	1,626
5230	302040 SCOTT VALLEY AIRPORT	-			128	1,517	-	-	35	1,680	1,040	2,720
5230	302050 SISKIYOU AIRPORT	-			392	5,156	-	-	66	5,615	(862)	4,752
5230 5350	302060 WEED AIRPORT	-		-	173	2,746 238	-	-	66 7	2,985 243	1,579	4,564
5350	401118 HAZARDOUS WASTE 404010 SOLID WASTE DISPOSAL	-		913	(2) 4,234	20,179	10,573	982	10,171	47,053	(1,681)	(1,438) 82,128
5350	404114 TIRE RECYCLING & AMNESTY GRANT	-		-	(3)	. 148		-	12	157	(344)	(187)
5450	401040 SEPTAGE RECEIVING FACILITIES	-	-	-	177	801	-	-	. 3	981	716	1,697
5660	303010 SISKIYOU TRANSIT AND GENERAL EXPRES	1,652	-	2,487	14,800	26,310	16,089	1,669	1,605	64,612	75,922	140,534
5661	303010 OHS HWY SAFETY PROP 1B 0910 CYCLE	-	· -	-	. 0	351	-	-	6	357		357
5662	303010 STAGE - DOT 649955 - ARRA	-	-	-	27	. 141	-		-	168	(299)	(131)
5663 5664	303010 STAGE - PUBLIC TRANS - PTMISEA 303010 STAGE - PUBLIC TRAN - PTMISEA 0809ALLOC	-	1 -	- 5	18	88	-	-	-	106	502	608
5667	303010 STAGE - PTMISEA 0708 & 0809 ALLOC	2	-	-	(212)	. (185)		-	30	(366)	(548)	(914)
5668	303010 OHS HWY SAFETY PROP 1B 1011 CYCLE	_	-	-	6	409		-	4	419	-	419
5669	303010 OHS HWY SAFETY PROP 1B 1112 CYCLE	-		-	(16)	167	-	-	3	154	-	154
5670	303010 OHS HWY SAFETY PROP 1B 1213 CYCLE	-		-	155	314	- 1	-	6	474	-	474
5671	303010 OHS HWY SAFETY PROP 1B 1314 CYCLE	=	-	=	0	265	-	-	4	269	-	269
5672	303010 OHS HWY SAFETY PROP 1B 1415 CYCLE.	-	-	-	(40)		-	-	3	34	-	34
	303010 OHS 6061-2 HWY SAFETY ACT06 PROP 1B 110070 FUEL SERVICES	(4,787)		162	0 1,108	29 10,101	364	-	138	29 7,087	(655) (3,520)	(627) 3,567
6103	106020 COMMUNICATIONS	(4,787)		1,097	2,367	8,595	1,148	818	418	14,458	(1,087)	13,371
	110040 INFORMATION TECHNOLOGY	107	-	262	1,765	3,565	393	6,033	. 72	12,197	,-j,	12,197
6106	110012 RISK MANAGEMENT - LIABILITY	-	-	-	21,060	3,804	17,926	-	99	42,890	101,171	144,061
6107	110014 RISK MANAGEMENT - UNEMPLOYMENT	-	-		123	824	1,319	-	. 8	2,273	2,636	4,909
6108	110016 WORKERS' COMPENSATION INSURANCE	-	=	-	13,835	6,199	-	-	8	20,042	27,210	47,252
6111 6120	110060 AUTOMOTIVE SERVICES	498	-	300	1,934	7,476	756	-	495	11,458	15,083	26,541
6140	110019 VISION INSURANCE 110017 HEALTH INSURANCE	=		-	77 717	3,816 28,750		-	15	3,893 29,481	3,129 (58,470)	7,022 (28,989)
781100	405010 HORNBROOK CSD		-	-	65	3,198	-	Ţ.	133	3,396	(30,470)	3,396
	207111 ETNA CEMETERY		-	-	38	3,778	-	-	103	3,919	1,046	4,966
782101	207111 ETNA CEMETERY ENDOWMENT FUND	2	-	* _	-	178	-	-	-	178	175	353
	207112 FT JONES CEMETERY	-	-	-	57	2,630		-	97	2,784	690	3,474
	207112 FT JONES CEMETERY ENDOWMENT FUND	=		-	-	143	-	-	-	143	56	199
	207113 HAPPY CAMP CEMETERY		-	-	14	1,408	-	-	60	1,481	1,793	3,274
	207113 HAPPY CAMP CEMETERY ENDOWMENT FUND 207114 HORNBROOK CEMETERY	-		-	22	171 1,952		-	98	171 2,071	82 472	253 2,543
	207114 HORNBROOK CEMETERY 207114 HORNBROOK CEMETERY ENDOWMENT FUND		-	-	- 22	1,952			70	64	79	2,543 144
	207115 LAKEVIEW CEMETERY	-	* . ·	-	6	782	_	_	25		337	1,150
	207115 LAKEVIEW CEMETERY ENDOWMENT FUND	_	-	-		36	-	-	-	36	64	99
	207116 PICARD CEMETERY	-			9	975	-	-	43	1,027	228	1,255
	207116 PICARD CEMETERY ENDOWMENT FUND	-		-		107	-	-	-	107	212	319
	207117 SHASTA VALLEY CEMETERY	-		-	183	10,292	-	•	233		3,102	13,810
	207117 SHASTA VALLEY CEMETERY ENDOWMENT FUND 207117 SHASTA VALLEY CEMETERY PRE-NEED FLUCTUATION FUND	-	-	-	-	735	-		- 1	735 165	(228)	507 676
	20/11/ SHASTA VALLEY CEMETERY PRE-NEED PLOCTUATION FOND 204041 BUTTE VALLEY FIRE DISTRICT	-	-	-	(14)		_		107		(973)	126
70,5000	and the second s	-	-	-	(14)	.,,,,,,,			107	.,,	(713)	.20

27-Jan-17

F/Y 2017-2018

SISKIYOU COUNTY
COUNTYWIDE COST ALLOCATION PLAN
EXHIBIT A

1			BUILDING	EQUIPMENT		COUNTY	AUDITOR/	COUNTY	COURTHOUSE	TREASURER/	FY 15/16	CARRY	2017-2018
1			DEPRECIATION	DEPRECIATION	INSURANCE	ADMINISTRATOR	CONTROLLER	COUNSEL	& GROUNDS	TAX COLLECTOR	ACTUAL	FORWARD	CLAIMABLE
FUND	ORG COUNTY DEPARTMENTS		SCH 1-1	SCH 2-2	SCH 3-3	SCH 4-5	SCH 5-6	SCH 6-2	SCH 7-3	SCH 8-2	COST	SCH 10	COST
783100	204042 COPCO FIRE DISTRICT			-	-	- 15	1,415	-		91	1,521	249	1,770
783200	204043 DUNSMUIR FIRE DISTRICT		-	_	-	26	3,477	-	-	112	3,615	171	3,786
783300	204044 GAZELLE FIRE DISTRICT		-	-	-	21	1,825	-	-	108	1,954	555	2,510
783400	204045 GRENADA FIRE DISTRICT		-	-	-	23	2,126	-	-	139	2,289	692	2,981
783500	204046 HAPPY CAMP FIRE DISTRICT			-	-	28	3,166		-	105	3,298	4,648	7,947
783600	204047 HORNBROOK FIRE DISTRICT		-	-	-	26	1,776	-	-	94	1,897	1,867	3,764
783700	204048 MONTAGUE FIRE DISTRICT		-		-	36	2,620	-		16	2,671	843	3,514
783800	204049 MT SHASTA FIRE DISTRICT		-	-	-	268	14,010	56	-	568	14,902	9,612	24,514
783900	204050 SCOTT VALLEY FIRE DISTRICT			-	-	(25)	1,726	-	-	256	1,957	(4,422)	(2,465)
784000	204051 SO YREKA FIRE DISTRICT		-	-	-	56	2,941	-	-	149	3,147	2,540	5,687
784100	204052 TULELAKE FIRE DISTRICT			-	-	150	6,276	-	-	166	6,592	4,344	10,936
784300	204053 MAYTEN FIRE DISTRICT		-		÷	21	3,035	-	-	76	3,132	2,136	5,268
784301	204053 MAYTEN FIRE DISTRICT - SPECIAL FUND		-		_	4	376		-	8	388	231	619
785200	404015 GRENADA SANITARY DISTRICT		-	-		57	2,895	-		120	3,073	775	3,848
785300	404012 HAPPY CAMP SANITARY DISTRICT		-	-	-	154	6,412	-	-	281	6,847	1,098	7,945
785310	404012 HAPPY CAMP SANITARY DISTRICT IMPAC FEES		-		-	-	14	-	-		14	18	33
786500	701021 DUNSMUIR RECREATION DISTRICT		-	-	-	127	6,695	-	-	294	7,116	2,496	9,612
786510	701022 MT SHASTA RECREATION DISTRICT		-	-	-	577	20,996	-	-	880	22,453	4,143	26,596
786515	701022 MT SHASTA RECREATION DISTRICT - ICE RINK				-	-	29		-	-	29	(3,336)	(3,307)
786520	701023 WEED RECREATION DISTRICT		-	-	- '	440	14,723	84	-	477	15,723	(14,249)	1,474
	205052 SHASTA VALLEY RESOURCES CONSERVAT		-	-	-	122	6,188	-	-	350	6,660	(33,438)	(26,777)
	205054 SISKIYOU RESOURCES CONSERVATION		- ,	-	-	106	5,536	=	-	321	5,964	(20,262)	(14,299)
	506030 PSA II LOCAL AREA ON AGING		-	-		-	-	~	-	-	-	•	-
788400	207040 LOCAL AGENCY FORMATION COMMISSION			-	-	19	775	. 84	-	19	898	(951)	(53)
	CALIFORNIA SUPERIOR COURT		2,901		3,241	10,092	14,285	2,441	-	26,170	59,130	14,728	73,858
	SCHOOLS		-	•	-	-	70,239	(14,652)	-	29,134	84,721	45,397	130,118
	ALL OTHERS	A. Janes	(5,364)		18,878		193,716	1,366	120,161	3,828	415,875	(65,388)	350,486
		TOTAL	(70,037)	318,854	332,654	603,029	1,337,333	692,210	549,725	124,210	3,887,976	62,151	3,950,125
	SERVICE TO SERVICE (I		629		84,350	30,511	74,190	283,488	59,320				
		GRAND TOTAL	(69,408)	272,447	417,004	633,540	1,411,523	975,698	609,045	126,459	3,887,976	62,151	3,950,125

1,427,082 1,828,422 694,622 3,950,125 General Fund Total Other than General Fund Total