



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Siskiyou
Yreka, California**

**Date: September 10, 2019
Filing Ref: SIS20**

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 **2019-20**. 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 **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. Liability (ISF) |
| 2. County Counsel | 8. Unemployment (ISF) |
| 3. Fuel Services (ISF) | 9. Workers' Compensation (ISF) |
| 4. Communications (ISF) | 10. Vision Insurance (ISF) |
| 5. Automotive Services (ISF) | 11. Self-Funded Dental Insurance (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 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 (\$13,360) must not be included when calculating the carry-forward in the 2021-22 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

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

Name
Auditor-Controller

Title

9-17-2019

9-18-2019

Date

Date

**Negotiated by Kirsten Ford
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Exhibit A

SISKIYOU COUNTY
 COUNTYWIDE COST ALLOCATION PLAN
 REVISED EXHIBIT A

13-Aug-19

FY 2019-2020

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 17/18 ACTUAL COST	CARRY FORWARD SCH 10	2019-2020 CLAIMABLE COST
1001	101010	BOARD OF SUPERVISORS	216	100	15,250	38,668	8,070	297,056	8,747	316	368,423	197,474	365,897
1001	101040	ASSESSMENT APPEALS BOARD	-	-	-	1	200	999	-	4	1,204	(3,114)	(1,910)
1001	102020	ASSESSOR	685	-	47,170	12,540	13,737	5,464	27,715	462	107,774	(1,183)	106,591
1001	103020	PUBLIC GUARDIAN	-	-	44	888	3,885	22,267	-	180	27,264	9,349	36,613
1001	105010	ELECTIONS & REGISTRATIONS	-	-	169	3,174	6,754	529	-	313	10,938	(11,647)	(709)
1001	110030	SURVEYOR	1,634	-	5,006	501	1,575	-	5,202	27	13,946	7,361	21,307
1001	201010	COURT SERVICES-NON RULE 810	-	-	-	1,014	7,249	-	-	11	8,274	(818)	7,456
1001	201080	CLERK	-	-	7,386	2,696	10,454	53,289	1,132	235	75,192	30,744	105,936
1001	201090	CIVIL GRAND JURY	-	-	45	25	2,985	5,934	2,197	262	12,139	1,047	13,186
1001	201095	CRIMINAL GRAND JURY	-	-	-	12	402	-	-	-	414	(304)	110
1001	201170	PUBLIC DEFENDER	-	-	7,601	7,065	15,487	4,289	4,319	917	39,678	(5,031)	34,647
1001	201190	COURT APPOINTED COUNSEL	-	-	-	542	2,787	-	-	178	3,506	(1,319)	2,188
1001	203040	JUVENILE HALL	123,107	13,161	50,641	9,370	14,277	-	39,944	657	251,156	233,217	484,374
1001	203050	PROBATION	-	45,919	56,565	14,541	22,589	29,165	29,925	989	179,395	45,986	225,379
GPR001	203050	PROBATION - INDEPENDENT LIVING PROGRAM	-	-	-	-	99	-	-	-	99	-	99
GPR002	203050	PROBATION - CHILD WELFARE SERVICES OUTCOME	-	-	-	0	83	-	-	-	83	12	95
GPR003	203050	PROBATION - JUVENILE JUSTICE CRIME PREVENTION	-	-	-	-	-	-	-	-	-	-	-
GPR004	203050	PROBATION - AOC DRUG COURT	-	-	-	-	-	-	-	-	-	-	-
GPR005	203050	PROBATION - YOBG-YOUTH OFFENDER BLOCK GRANT	-	-	-	-	-	-	-	-	-	-	-
GPR006	203050	JUVENILE PROBATION & CAMP	-	-	-	-	58	-	-	-	58	(14)	44
GPR008	203050	PROBATION - CAL EMA BYRNE JAG	-	-	-	-	107	-	-	-	107	22	129
1016	203050	PROBATION - YOBG-YOUTHFUL OFFENDER BLOCK GRANT	-	-	-	114	3,001	-	-	120	3,235	2,438	5,674
1017	203050	PROBATION - JUVENILE JUSTICE	-	-	-	(74)	1,617	-	-	101	1,643	(51)	1,592
1018	203050	PROBATION - JUVENILE PROBATION	-	-	-	(4)	1,019	-	-	39	1,054	210	1,264
1023	203050	PROBATION - JUVENILE REENTRY	-	-	-	(2)	145	-	-	-	143	(47)	95
1001	203060	STATE CORRECTIONAL SCHOOLS	-	-	-	27	223	-	-	11	261	102	363
1001	203080	DELINQUENCY PREVENTION	-	-	-	-	25	-	-	-	25	3	28
1001	206010	AGRICULTURE COMMISSIONER/SEALER	6,195	20,542	18,318	14,419	17,872	18,566	41,580	719	138,212	16,389	154,600
1001	206020	BUILDING DEPARTMENT	189	5,468	5,149	2,663	9,087	-	3,191	228	25,975	5,052	31,007
1001	207010	RECORDER	168	1,209	10,019	2,541	19,385	705	6,770	134	40,928	(3,755)	37,193
1001	207020	EMERGENCY SERVICES	35	-	270	1,455	4,131	5,934	2,439	159	14,422	7,653	22,076
GEM001	207020	EMERGENCY SERVICES - 2007 HOMELAND SECURITY GRANT	-	-	-	0	100	-	-	1	101	44	144
GEM002	207020	EMERGENCY SERVICES - 2008 HOMELAND SECURITY GRANT	-	-	-	0	83	-	-	1	84	84	169
GEM004	207020	EMERGENCY SERVICES - 2010 HOMELAND SECURITY GRANT	-	-	-	-	-	-	-	-	-	-	-
1014	207020	EMERGENCY SERVICES - 2011 HOMELAND SECURITY GRANT	-	-	-	-	-	-	-	-	-	-	-
1015	207020	EMERGENCY SERVICES - 2012 HOMELAND SECURITY GRANT	-	-	-	302	923	-	-	12	1,236	(302)	934
1001	207050	NATURAL RESOURCES	-	-	2,416	24,002	1,768	5,229	-	51	33,466	30,542	64,009
1026	207050	NATURAL RESOURCES-SUSTAINABLE GROUNDWATER GRANT	-	-	-	15,144	-	-	-	-	15,144	-	15,144
1001	207080	PLANNING	544	-	3,415	9,155	14,262	140,714	16,729	546	183,365	86,872	272,237
1001	207090	ANIMAL CONTROL	3,640	2,725	5,161	2,843	8,106	9,283	6,456	290	38,503	5,969	44,472
1001	207100	PREDATORY ANIMAL CONTROL	-	-	44	867	1,335	-	-	27	2,272	(294)	1,978
1001	302010	DIRECTOR OF AIRPORTS	-	-	-	-	-	18,566	-	-	18,566	15,449	34,015
1001	503010	100% - AID TO INDIGENTS	-	-	-	144	2,118	-	-	-	2,262	259	2,522
1001	503020	INDIGENT BURIAL	-	-	-	28	1,926	-	-	16	1,971	44	2,015
1001	505010	VETERANS SERVICE OFFICE	-	-	420	2,003	3,269	-	-	136	5,828	(899)	4,929
1001	602010	COUNTY LIBRARY	10,431	-	25,718	15,055	13,225	10,869	8,602	689	84,610	45,599	130,209
1001	603010	TULELAKE FARM ADVISER	-	-	-	19	818	-	-	48	885	(368)	517
1001	603020	YREKA FARM ADVISER	505	5,333	2,729	804	2,988	2,761	3,205	154	20,460	4,946	25,406
1001	702010	SISKIYOU COUNTY MUSEUM	397	-	1,749	8,924	5,457	5,464	-	258	21,624	(8,126)	35,747
1002	202010	SHERIFF-CORONER	19,655	255,112	5,705	51,637	67,705	42,925	65,861	2,325	491,141	76,228	567,569
GSH001	202010	SHERIFF-CORONER WATER SAFETY	-	-	-	-	58	-	-	-	58	8	66
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	-	-	-	-	58	-	-	-	58	8	66
GSH006	202010	SHERIFF-CORONER MARIJUANA SUPPRESSION	-	-	-	-	-	-	-	-	-	-	-
GSH007	202010	SHERIFF-CORONER RECOVERY ACT EDWARD BYRNE	-	-	-	-	-	-	-	-	-	-	-
GSH008	202010	SHERIFF-CORONER COPS HIRING RECOVERY - ARRA	-	-	-	-	58	-	-	-	58	8	66
GSH009	202010	SHERIFF-CORONER RECOVERY ACT RURAL LAW ENFORMNT	-	-	-	-	58	-	-	-	58	8	66
1010	202010	SHERIFF-CORONER ADA GRANT ARRA	-	-	-	-	-	-	-	-	-	-	-
1011	202010	SHERIFF-CORONER CAL MMET GRANT ARRA	-	-	-	-	-	-	-	-	-	-	-
1019	202010	SHERIFF-CORONER DEA 2013-53 CANNABIS	-	-	-	21	384	-	-	8	412	(150)	263
1022	202010	SHERIFF-AVOID DUI CAMPAIGN GRANT	-	-	-	(8)	60	-	-	-	53	(505)	(432)
1002	202040	BAILIFF - COURT SERVICES	-	-	252	3,971	3,014	-	-	190	7,427	(4,791)	2,637
1002	203010	COUNTY JAIL	83,845	12,795	12,806	29,926	35,858	10,541	4,818	1,550	191,937	(53,073)	136,864
1003	0	SHERIFF DISCRETIONARY	-	-	-	-	339	-	-	-	339	(161)	178
1003	202202	MARIJUANA SUPPRESSION FORFEITURE	-	3,117	-	53	553	-	-	16	3,739	7,792	11,531
1003	202220	CANINE PROGRAM - SISK CO SHERIFF	-	1,041	-	-	41	-	-	1	1,083	(1,456)	(373)
1003	202225	SHERIFF- EXPLORER'S POST	-	-	-	5	33	-	-	1	35	(276)	(241)
1003	202228	SHERIFF- SEARCH AND RESCUE	-	-	-	5	480	-	-	15	500	(124)	375
1003	202232	CVIL COLLECTION FEE GC 26731	-	-	-	58	2,192	-	-	4	2,253	28	2,261
1003	202233	WRIT FEES - PROCESSING	-	-	-	2	1,886	-	-	-	1,886	111	1,999
1003	202235	COMMUNITY DRUG/GANG ACTIVITY INTER	-	-	-	-	322	-	-	-	322	172	494
1003	202277	SHERIFF FIREARMS RANGE/TRAINING FAC	-	-	-	5	282	-	-	13	300	86	386
1003	202278	SHERIFF/CORONER CHAPLAIN PROG	-	-	-	34	416	-	-	11	461	(77)	384
1003	203229	FINGERPRINT FEES GC 76102	-	-	-	236	763	-	-	9	1,008	148	1,157
1004	202080	SISKIYOU NARCOTICS TASK FORCE	-	-	-	-	-	-	-	-	-	-	-
1004	202227	SISKIYOU NARC TASK FORCE- ASSET FOR	7,427	-	484	-	-	-	17,813	1	25,724	(1,934)	23,771
1005	203020	COUNTY JAIL INMATE WELFARE	-	-	-	34	1,507	-	-	42	1,583	(142)	1,440
1006	201160	DISTRICT ATTORNEY-PUBLIC ADMIN	773	10,206	1,619	26,212	22,448	10,670	30,746	841	103,515	24,384	127,899

SISKIYOU COUNTY
 COUNTYWIDE COST ALLOCATION PLAN
 REVISED EXHIBIT A

13-Aug-19

FY 2019-2020

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 17/18 ACTUAL COST	CARRY FORWARD SCH 10	2019-2020 CLAIMABLE COST
GDA001	201160	DA- WC INSURANCE FRAUD	-	-	-	-	-	-	-	-	-	-	-
GDA003	201160	DA - VICTIM WITNESS	-	-	-	-	83	-	-	-	83	11	94
GDA004	201160	DA - CHILD ABUSE VERTICAL PROS	-	-	-	-	-	-	-	-	-	-	-
	1012	201160 DA - UNDERSERVED VICTIM ADVOCACY	-	-	-	-	58	-	-	-	58	(1,045)	(987)
	1013	201160 DA - ANNUITY AND LIFE INSURANCE FRAUD	-	-	4	54	243	-	-	4	304	233	537
	1020	201160 DA - WORKERS COMP INSURANCE FRAUD	-	-	23	440	1,063	-	-	16	1,541	(48)	1,493
	1021	201160 DA - VICTIM WITNESS ASSISTANCE PRGM	-	-	73	1,196	1,830	-	-	49	3,148	(1,082)	2,067
	1024	201160 DA - AUTOMOBILE FRAUD INSURANCE PRGM	-	-	13	278	785	-	-	10	1,086	1,028	2,114
	1025	201160 DA-COUNTY VICTIM SRVCS PRGM GRANT	-	-	15	292	874	-	-	23	1,204	-	1,204
	1007	203100 WARD WELFARE	-	-	-	-	-	-	-	-	-	-	-
	1008	201110 DEPT OF CHLD SUPPORT SERVICES	-	-	714	11,439	14,620	5,993	-	795	33,560	(1,862)	31,698
	2101	203101 LOCAL COMMUNITY CORRECTIONS FUND	-	-	699	7,713	10,990	-	2,972	547	22,921	(2,558)	20,362
	2102	207070 FISH & GAME COMMISSION	-	-	-	4	660	-	-	2	666	8	673
	2103	301010 ROAD CONSTRUCTION & MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-
GRD006	301010	ROAD - STIP-BRIDGE PREVENTATIVE MAINTENANCE	-	-	10,164	59,325	76,214	31,433	22,103	4,193	203,432	110,413	313,845
GRD010	301010	ROAD - BRLO-5902(040) ASH CREEK BRIDGE	-	-	-	-	91	-	-	-	91	19	110
GRD014	301010	ROAD - MERIDIAN ROAD	-	-	-	-	-	-	-	-	-	-	-
	2104	301011 ROAD CONSTRUCTION PROP1B	-	-	-	-	-	-	-	-	-	-	-
	2105	110080 GEOTHERMAL	-	-	-	112	607	-	-	-	720	15	734
	2106	204010 GENERAL COUNTY FIRE PROTECTION	-	66,485	-	518	3,703	9,694	-	57	80,457	31,969	112,426
	2112	204011 GENERAL COUNTY FIRE GRANTS	-	-	-	-	74	-	-	-	74	24	99
	2107	201040 PLANNING PROJECTS	-	-	-	421	1,875	-	-	40	2,336	2,272	4,608
	2108	401060 TOBACCO PREVENTION PROGRAM	-	-	-	(147)	1,378	-	-	26	1,257	(503)	754
	2109	401012 PUBLIC HEALTH - HPP BASE	-	-	-	-	-	-	-	-	-	-	-
	2116	401070 PANDEMIC INFLUENZA - PAN FLU	-	-	-	15	1,158	-	-	15	1,188	460	1,648
	2109	401075 PUBLIC HEALTH - CDC BASE	-	-	150	73	2,833	-	1,871	104	5,033	1,965	6,998
	2111	401081 INMATE HEALTH PROGRAM	-	-	588	2,094	7,431	-	-	268	10,380	(883)	9,495
	2113	203102 COMM CORRECTIONS PERFORMANCE INCENTIVE	-	-	175	2,966	4,596	-	-	222	7,958	4,552	12,511
	2114	401014 ENVIRONMENTAL HEALTH	-	-	810	7,379	16,282	5,934	2,973	396	33,974	6,444	40,418
	2118	203103 LOCAL INNOVATION SUBACCOUNT	-	-	-	(14)	58	-	-	-	44	-	44
	2120	501010 HUMAN SERVICES ADMINISTRATION	-	-	8,238	78,498	128,659	189,855	42,194	8,813	456,237	130,321	386,579
	2120	502010 2% CALWORKS ASSISTANCE	-	-	-	302	16,310	-	-	-	16,812	3,915	20,727
	2120	502020 42% - FOSTER CARE ASSISTANCE	-	-	-	906	4,304	-	-	-	5,211	658	5,869
	2120	502030 14% - CHILD WELFARE SERVICES	-	-	-	-	-	-	-	-	-	-	-
	2120	502070 12% ADOPTION ASSISTANCE	-	-	-	864	3,120	-	-	4	3,987	(604)	3,383
	2120	502080 0% - INDEPENDENT LIVING SKILLS PROG	-	-	-	-	-	-	-	-	-	-	-
	2121	401010 PUBLIC HEALTH ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-
	2121	401015 PH - PERSONAL HEALTH	-	-	1,993	14,749	26,095	10,458	21,445	1,022	75,761	4,386	80,147
	2117	401015 PH - PERSONAL HEALTH-EBOLA	-	-	-	(42)	123	-	-	4	86	(980)	(894)
	2121	401070 PANDEMIC INFLUENZA	-	-	-	-	-	-	-	-	-	-	-
	2121	401090 WOMEN, INFANTS & CHILDREN	-	-	166	2,734	7,315	-	-	364	10,379	(133)	10,446
	2115	401012 HOSPITAL PREPAREDNESS PRGM - HPP	-	-	-	52	1,616	-	-	37	1,705	500	2,204
	2122	401030 BEHAVIORAL HEALTH	-	-	4,184	45,449	53,272	33,607	578	2,929	140,018	(29,411)	110,606
	2134	401100 DRUG & ALCOHOL PROGRAM	-	-	697	3,409	12,274	-	-	350	16,930	(1,381)	15,549
	2135	401130 PERINATAL SUBSTANCE ABUSE	-	-	109	1,976	7,908	-	-	427	10,421	(1,272)	9,149
	2123	401063 FIRST 5 SISKIYOU CHILDREN & FAM COMM	-	-	-	-	-	1,880	-	-	1,880	526	2,406
	2125	404116 USED OIL RECYCLING GRANT	-	-	-	(74)	1,098	-	-	42	1,066	108	1,174
	2126	506040 COMMUNITY SERVICES COUNCIL	-	-	-	-	-	-	-	-	-	-	-
	2127	502055 PUBLIC AUTHORITY IHSS	-	-	33	578	1,668	-	-	48	2,329	126	2,455
	2128	506050 MODOC/SISKIYOU CSBG	-	-	-	-	58	-	-	-	58	8	66
	2129	401031 BEHAVIORAL HEALTH - LOCAL MHSA	-	-	44	1,516	19,524	-	-	872	21,956	11,886	33,842
	2136	401014 UNDERGROUND STORAGE TANK CAL EPA	-	-	-	-	58	-	-	1	59	(627)	(568)
	2137	401060 TOBACCO PROP 56 - TOBACCO PREVENTION PROGRAM	-	-	-	75	683	-	-	20	778	-	778
	2130	602010 COUNTY LIBRARY	-	-	-	1	109	-	-	1	111	40	151
	2152	207216 DOMESTIC VIOLENCE	-	-	-	16	1,813	-	-	8	1,838	-	1,844
	2156	207090 ANIMAL CONTROL	-	-	-	3	2,004	-	-	32	2,039	(135)	1,904
	2336	302080 AIRPORT COMPREHENSIVE LAND USE PLAN	-	-	-	-	99	-	-	-	99	35	134
	2501	205010 SISKIYOU CO FLOOD CONTROL & WATER	2,316	-	223	3,041	10,510	27,543	259	430	44,323	6,635	50,958
	2502	401050 AIR POLLUTION CONTROL DISTRICT	-	-	88	1,706	3,231	9,224	-	163	16,412	(6,100)	10,313
	2503	401053 AIR POLLUTION - PM 2.5 GRANT	-	-	-	29	582	-	-	18	629	(121)	508
	2504	402040 COUNTY SERVICE AREA #3	-	-	-	474	5,126	-	-	24	5,624	(137)	5,487
	2505	303020 LOCAL TRANSPORTATION ADMINISTRATION	-	-	-	25	665	176	-	11	878	(311)	567
	2506	303030 REGIONAL TRANSPORTATION PLANNING	-	-	-	(26)	1,441	-	-	31	1,447	140	1,587
	2507	207085 SISKIYOU ASSOC. OF GOVERN. ENTITIES	-	-	-	-	215	-	-	-	215	27	241
	2508	204034 COUNTY SERVICE AREA #4 ADMIN	-	-	-	(0)	586	5,323	-	2	6,111	5,618	11,729
	2509	404040 SEWER/WATER PROJECTS	-	-	-	4	420	470	-	3	896	613	1,509
	2511	205011 LAKE SISKIYOU HYDROELECTRIC PROJECT	-	-	-	3,673	9,142	2,585	-	113	15,513	2,618	18,131
	2514	401050 CARL MOYER YEAR 14 AIR POLLUTION	-	-	-	-	-	-	-	-	-	-	-
	2515	401050 CARL MOYER YEAR 15 AIR POLLUTION	-	-	-	-	-	-	-	-	-	-	-
	2516	401050 CARL MOYER YEAR 16 AIR POLLUTION	-	-	-	-	-	-	-	-	-	-	-
	2517	401050 CARL MOYER YEAR 17 AIR POLLUTION	-	-	-	23	141	-	-	-	164	(208)	(44)
	2518	401050 CARL MOYER YEAR 18 AIR POLLUTION	-	-	-	432	1,027	-	-	3	1,461	-	1,461
	2519	401050 CARL MOYER YEAR 19 AIR POLLUTION	-	-	-	(263)	(330)	-	-	-	(595)	-	(595)
	2520	401050 CARL MOYER YEAR 20 AIR POLLUTION	-	-	-	(462)	(767)	-	-	-	(1,229)	-	(1,229)
	2551	204035 HAMMOND RANCH FIRE	-	-	-	92	4,636	-	-	159	4,887	910	5,797
	2552	204036 MCLLOUD FIRE	-	-	-	38	2,770	-	-	18	2,826	580	3,405
	2553	204037 MT SHASTA VISTA FIRE	-	-	-	11	3,944	-	-	48	4,004	952	4,956
	2554	204038 PLEASANT VALLEY FIRE ZONE	-	-	-	5	3,636	294	-	101	4,036	1,004	5,040
	2750	807010 CDBG REV LOAN FUNDS-PROGRAM INCOME	-	-	-	12	1,079	-	-	-	1,091	-	603
	2752	807015 CDBG REV LOAN FUNDS - MISC INCOME	-	-	-	3	287	-	-	1	291	(36)	256

SISKIYOU COUNTY
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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 17/18 ACTUAL COST	CARRY FORWARD SCH 10	2019-2020 CLAIMABLE COST
2753	807025	CDBG REV LOAN FUNDS-BUSINESS LOANS	-	-	-	166	993	-	-	9	1,167	316	1,483
2754	807011	CDBG GENERAL ADMIN 17%	-	-	-	46	1,039	-	-	-	1,105	(106)	999
2780	807050	MCCLLOUD/DUNSMUIR REPAY	-	-	-	3	493	-	-	-	497	28	524
2781	807040	HORNBOOK/CARRICK REPAY #1	-	-	-	5	464	-	-	-	469	66	535
2782	807060	CARRICK/HORNBOOK CDBG 93-STBG-704	-	-	-	0	149	-	-	-	149	(51)	98
2783	807061	CARRICK/HORNBOOK CDBG 95-STBG-921	-	-	-	11	985	-	-	1	997	134	1,131
2786	807055	ECONOMIC DEVELOP REPAY 00-EDBG-757	-	-	-	-	-	-	-	-	-	-	-
2787	807054	ECONOMIC DEVELOP REPAY 01-EDBG-836	-	-	-	-	-	-	-	-	-	-	-
2788	807055	ECONOMIC DEVELOP REPAY 02-EDBG-892	-	-	-	-	99	-	-	-	99	(23)	76
2789	807062	REPAY MCCLLOUD 98-STBG-1281	-	-	-	0	381	-	-	-	381	(226)	155
2790	807056	ECONOMIC DEVEL REPAY 05-EDBG-923	-	-	-	-	-	-	-	-	-	-	-
2791	807057	ECONOMIC DEVEL REPAY 00-STBG-1498	-	-	-	-	17	-	-	-	17	(12)	4
2792	807058	ECONOMIC DEVEL REPAY 04-EDBG-0635	-	-	-	0	99	-	-	-	99	(287)	(188)
2793	807101	05-EDBG-1841 ECONOMIC DEVELOPMENT	-	-	-	7	360	-	-	-	367	(1)	365
2794	807059	CDBG 05-STBG-1781 REPAY	-	-	-	124	876	-	-	-	1,000	285	1,283
2795	807104	CDBG 06-HOME-2360 REPAY 1ST HOME BUTER	-	-	-	-	50	-	-	-	50	-	50
2796	807069	ECONOMIC DEVELOP REPAY 06-EDBG-2705	-	-	-	-	-	-	-	-	-	-	-
2797	807070	CDBG 08-STBG-4829REPAY	-	-	-	12	715	-	-	-	727	(16)	711
2873	807030	06-HOME-2360 HOME LOANS CDBG	-	-	-	-	58	-	-	-	58	8	66
2874	807068	06-EDBG-2610 PLANNING & TECH ASST	-	-	-	-	-	-	-	-	-	-	-
2877	807063	06-STBG-2576 PTA GENERAL - SLUDGE	-	-	-	-	-	-	-	-	-	-	-
2878	807064	11-PTCC-7641 PLAN & TECH ASSISTANCE	-	-	-	-	-	-	-	-	-	-	-
2879	807065	12-CDBG-8414 CDBG GRANT	-	-	-	-	-	-	-	-	-	-	-
2882	807082	05-STBG-1781 GENERAL GRANT	-	-	-	-	-	-	-	-	-	-	-
2887	807087	10-EDEF-7269 ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-
2889	807089	02-EDBG-869 PTA MCCLLOUD BOTTLG	-	-	-	-	-	-	-	-	-	-	-
2902	807103	07-PTAE-3681 PLANNING & TECH ASST	-	-	-	-	-	-	-	-	-	-	-
2905	807073	09-EDEF-6546 ECONOMIC DEVELOPMENT	-	-	-	-	38	-	-	-	38	8	66
4201	108010	PLANT ACQUISITION	-	-	-	181	748	-	-	13	943	(44,549)	(43,607)
4201	108020	ACCUMULATED CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-
4202	201070	CRIMINAL JUSTICE CONSTRUCTION	-	-	-	125	886	-	-	2	1,013	(437)	576
4205	201075	COURTHOUSE CONSTRUCTION	-	-	-	-	619	-	-	2	621	(165)	456
4207	108010	PLANT ACQUISITION	-	-	-	-	74	-	-	-	74	10	84
4208	108030	CAPITAL IMPROVEMENTS	-	-	-	-	99	-	-	-	99	13	113
GLK001	108030	LAKE SISKIYOU TRAIL PROJECT - TEA-2	-	-	-	-	-	-	-	-	-	-	-
GLK002	108030	LAKE SISKIYOU TRAIL PROJECT - WAGON CREEK BR - MCCONNELL	-	-	-	-	-	-	-	-	-	-	-
5230	302020	BUTTE VALLEY AIRPORT	-	-	-	1	1,141	-	-	21	1,163	5	1,167
5230	302030	HAPPY CAMP AIRPORT	-	-	-	8	989	-	-	26	1,022	(28)	995
5230	302040	SCOTT VALLEY AIRPORT	-	-	-	38	1,969	-	-	41	2,048	368	2,416
5230	302050	SISKIYOU AIRPORT	-	-	-	88	4,833	-	394	43	5,338	(256)	5,102
5230	302060	WEED AIRPORT	-	-	-	209	2,797	-	-	35	3,041	56	3,097
5350	401118	HAZARDOUS WASTE	-	-	-	3	38	-	-	-	41	(202)	(161)
5350	404010	SOLID WASTE DISPOSAL	-	-	643	3,369	17,807	20,023	1,288	3,441	46,570	(483)	46,087
5350	404114	TIRE RECYCLING & AMNESTY GRANT	-	-	-	(12)	195	-	-	4	185	28	213
5351	404010	SAN-BEVERAGE CONTAINER RECYCLE GRANT	-	-	-	(1)	511	-	-	32	543	-	543
5450	401040	SEPTAGE RECEIVING FACILITIES	-	-	-	2	227	-	-	-	229	(752)	(524)
5660	303010	SISKIYOU TRANSIT AND GENERAL EXPRES	-	-	3,177	16,008	27,913	16,353	9,133	1,185	73,748	9,136	82,884
5661	303010	OHS HWY SAFETY PROP 1B 0910 CYCLE	-	-	-	1	43	-	-	-	43	(314)	(270)
5662	303010	STAGE - DOT 649955 - ARRA	-	-	-	28	92	-	-	-	120	(48)	72
5663	303010	STAGE - PUBLIC TRANS - PTMISEA	-	-	-	20	78	-	-	-	98	(8)	90
5664	303010	STAGE - PUBLIC TRAN - PTMISEA 0809ALLO	-	-	-	-	-	-	-	-	-	-	-
5667	303010	STAGE - PTMISEA 0708 & 0809 ALLOC	-	-	-	51	133	-	-	-	184	550	735
5668	303010	OHS HWY SAFETY PROP 1B 1011 CYCLE	-	-	-	1	43	-	-	-	43	(375)	(332)
5669	303010	OHS HWY SAFETY PROP 1B 1112 CYCLE	-	-	-	0	42	-	-	-	42	(112)	(69)
5670	303010	OHS HWY SAFETY PROP 1B 1213 CYCLE	-	-	-	0	158	-	-	-	158	(316)	(158)
5671	303010	OHS HWY SAFETY PROP 1B 1314 CYCLE	-	-	-	1	42	-	-	-	43	(226)	(183)
5672	303010	OHS HWY SAFETY PROP 1B 1415 CYCLE	-	-	-	1	43	-	-	-	44	10	54
5673	303010	OHS HWY SAFETY PROP 1B 1516 CYCLE	-	-	-	(38)	279	-	-	3	244	-	244
5674	303010	CALTRANS LCTOP LOW CARBON TRANS	-	-	-	7	287	-	-	3	297	-	297
5675	303010	OHS HWY SAFETY PROP 1B 1617 CYCLE	-	-	-	(9)	208	-	-	-	199	-	199
5676	303010	STAGE-STATE OF GOOD REPAIR PRGM SGR	-	-	-	(48)	(54)	-	-	-	(102)	-	(102)
GSG001	303010	OHS 6061-2 HWY SAFETY ACT06 PROP 1B	-	-	-	0	41	-	-	-	42	13	54
6101	110070	FUEL SERVICES	-	-	133	755	9,802	-	-	110	10,799	3,713	14,512
6105	106020	COMMUNICATIONS	29	-	1,156	2,632	9,532	118	1,215	387	15,087	629	15,717
6104	110040	INFORMATION TECHNOLOGY	211	-	-	1,894	3,568	588	8,750	63	15,149	2,952	18,101
6106	110012	RISK MANAGEMENT - LIABILITY	-	-	-	13,853	3,850	30,552	-	71	48,325	5,435	53,761
6107	110014	RISK MANAGEMENT - UNEMPLOYMENT	-	-	-	204	864	2,879	-	8	3,956	1,682	5,638
6108	110016	WORKERS' COMPENSATION INSURANCE	-	-	-	8,979	5,243	-	-	7	14,229	(5,813)	8,416
6111	110060	AUTOMOTIVE SERVICES	-	-	315	2,090	10,982	-	34	600	14,021	2,565	16,584
6120	110019	VISION INSURANCE	-	-	-	80	5,567	-	-	1	5,648	1,755	7,403
6140	110017	HEALTH INSURANCE	-	-	-	667	32,990	-	-	12	33,668	4,187	37,856
781100	405010	HORNBOOK CSD	-	-	-	136	4,337	-	-	165	4,638	1,242	5,881
782100	207111	ETNA CEMETERY	-	-	-	40	3,898	9,518	-	88	13,543	9,624	23,167
782101	207111	ETNA CEMETERY ENDOWMENT FUND	-	-	-	-	157	-	-	-	157	(22)	135
782200	207112	FT JONES CEMETERY	-	-	-	91	3,003	-	-	94	3,188	404	3,592
782201	207112	FT JONES CEMETERY ENDOWMENT FUND	-	-	-	-	198	-	-	-	198	55	254
782300	207113	HAPPY CAMP CEMETERY	-	-	-	22	1,630	-	-	60	1,712	231	1,942
782301	207113	HAPPY CAMP CEMETERY ENDOWMENT FUND	-	-	-	-	124	-	-	-	124	(47)	76
782400	207114	HORNBOOK CEMETERY	-	-	-	29	2,257	-	-	82	2,368	297	2,665
782401	207114	HORNBOOK CEMETERY ENDOWMENT FUND	-	-	-	-	149	-	-	-	149	84	233

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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 17/18 ACTUAL COST	CARRY FORWARD SCH 10	2019-2020 CLAIMABLE COST
782500	207115	LAKEVIEW CEMETERY	-	-	-	23	1,167	-	-	24	1,214	402	1,616
782501	207115	LAKEVIEW CEMETERY ENDOWMENT FUND	-	-	-	-	107	-	-	-	107	72	179
782600	207116	PICARD CEMETERY	-	-	-	28	1,417	-	-	38	1,483	457	1,940
782601	207116	PICARD CEMETERY ENDOWMENT FUND	-	-	-	-	190	-	-	-	190	83	273
782700	207117	SHASTA VALLEY CEMETERY	-	-	-	255	9,559	1,821	-	143	11,778	1,070	12,848
782701	207117	SHASTA VALLEY CEMETERY ENDOWMENT FUND	-	-	-	-	471	-	-	-	471	(264)	206
782702	207117	SHASTA VALLEY CEMETERY PRE-NEED FLUCTUATION FUND	-	-	-	-	273	-	-	-	273	107	380
783000	204041	BUTTE VALLEY FIRE DISTRICT	-	-	-	(12)	1,429	1,058	-	84	2,558	1,458	4,016
783100	204042	COPCO FIRE DISTRICT	-	-	-	14	1,304	-	-	66	1,384	(138)	1,246
783200	204043	DUNSMUIR FIRE DISTRICT	-	-	-	51	3,902	-	-	94	4,048	433	4,481
783300	204044	GAZELLE FIRE DISTRICT	-	-	-	21	1,833	-	-	97	1,951	(3)	1,947
783400	204045	GRENADA FIRE DISTRICT	-	-	-	21	2,159	-	-	95	2,275	(14)	2,261
783500	204046	HAPPY CAMP FIRE DISTRICT	-	-	-	88	4,611	529	-	103	5,330	2,032	7,363
783600	204047	HORN BROOK FIRE DISTRICT	-	-	-	33	1,370	1,704	-	31	3,128	1,241	4,379
783700	204048	MONTAGUE FIRE DISTRICT	-	-	-	42	2,574	-	-	7	2,623	(48)	2,575
783800	204049	MT SHASTA FIRE DISTRICT	-	-	-	527	15,329	-	-	346	16,202	1,501	17,503
783900	204050	SCOTT VALLEY FIRE DISTRICT	-	-	-	54	3,207	118	-	180	3,559	1,602	5,161
784000	204051	SO YREKA FIRE DISTRICT	-	-	-	57	2,962	705	-	135	3,859	712	4,571
784100	204052	TULELAKE FIRE DISTRICT	-	-	-	170	5,376	-	-	124	5,671	(922)	4,749
784300	204053	MAYTEN FIRE DISTRICT	-	-	-	20	3,264	-	-	63	3,347	215	3,562
784301	204053	MAYTEN FIRE DISTRICT - SPECIAL FUND	-	-	-	5	402	-	-	5	412	24	436
785200	404015	GRENADA SANITARY DISTRICT	-	-	-	60	2,533	-	-	88	2,681	(391)	2,290
785300	404012	HAPPY CAMP SANITARY DISTRICT	-	-	-	225	6,582	-	-	218	6,826	(21)	6,805
785310	404012	HAPPY CAMP SANITARY DISTRICT IMPAC FEES	-	-	-	-	-	-	-	-	-	(14)	(14)
786500	701021	DUNSMUIR RECREATION DISTRICT	-	-	-	185	7,268	588	-	250	8,290	1,174	9,463
786510	701022	MT SHASTA RECREATION DISTRICT	-	-	-	789	20,934	7,873	-	809	30,406	7,953	38,358
786513	701022	MT SHASTA RECREATION DISTRICT - ICE RINK	-	-	-	1	12	-	-	-	13	(16)	(3)
786520	701023	WEED RECREATION DISTRICT	-	-	-	3,393	53,232	118	-	452	57,194	41,471	98,666
787350	205052	SHASTA VALLEY RESOURCES CONSERVAT	-	-	-	57	7,057	59	-	424	7,597	957	8,533
787560	205054	SISKIYOU RESOURCES CONSERVATION	-	-	-	66	4,585	118	-	194	4,963	(1,001)	3,962
788200	506030	PSA II LOCAL AREA ON AGING	-	-	-	-	-	-	-	-	-	-	-
788400	207040	LOCAL AGENCY FORMATION COMMISSION	-	-	-	35	905	-	-	13	954	56	1,010
		CALIFORNIA SUPERIOR COURT	4,176	-	3,393	13,822	17,130	-	-	20,800	59,322	192	59,513
		SCHOOLS	-	-	-	-	71,181	(14,658)	-	33,795	90,318	5,397	95,915
		ALL OTHERS	31,082	41,845	19,807	-	215,768	1,268	163,730	2,855	476,354	60,480	536,834
		TOTAL	297,969	465,056	324,250	629,571	1,485,409	1,116,998	629,954	104,601	5,053,806	1,152,470	6,206,276
		SERVICE TO SERVICE (BALANCING ONLY)	7,512	4,110	105,467	37,085	58,079	538,717	115,962	1,753			
		GRAND TOTAL	305,480	469,166	429,717	666,656	1,543,488	1,655,715	745,916	106,354	5,053,806	1,152,470	6,206,276

General Fund Total 3,374,493
Other than General Fund Total 1,824,428
Not Billed 1,007,355
6,206,276