



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Siskiyou  
Yreka, California**

**Date: May 15, 2020  
Filing Ref: SIS21**

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 **2020-21**. 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.

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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 fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 (ISF)                     |
| 2. County Counsel               | 8. Unemployment (ISF)                  |
| 3. Fuel Services (ISF)          | Workers' Compensation (ISF)            |
| 4. Communications (ISF)         | 9. Vision Insurance (ISF)              |
| 5. Automotive Services (ISF)    | 10. 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.

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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 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 \$6,947 must not be included when calculating the carry-forward in the 2022-23 Estimated Cost Allocation Plan for the new and inactive funds.

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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

Jennie Ebejer

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

Name  
Auditor-Controller

Title

5-19-2020

5-19-2020

Date

Date

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

cc: State and Federal Agencies

Attachment: Exhibit A

SISKIYOU COUNTY  
 COUNTYWIDE COST ALLOCATION PLAN  
 EXHIBIT A

27-Jan-20

F/Y 2020-2021

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 18/19 ACTUAL COST	CARRY FORWARD SCH 10	2020-2021 CLAIMABLE COST
1001	101010	BOARD OF SUPERVISORS	216	100	14,119	49,052	8,086	427,249	6,761	261	505,847	310,708	816,555
1001	101040	ASSESSMENT APPEALS BOARD	-	-	-	0	84	488	-	4	576	(553)	24
1001	102020	ASSESSOR	685	-	46,772	9,826	12,002	29,466	19,913	320	118,985	6,226	125,211
1001	103020	PUBLIC GUARDIAN	-	-	88	1,535	4,359	26,122	-	170	32,273	13,818	46,092
1001	105010	ELECTIONS & REGISTRATIONS	-	-	88	1,514	8,214	2,136	-	506	12,458	2,021	14,479
1001	110030	SURVEYOR	1,662	-	4,872	434	1,771	-	4,396	30	13,165	(517)	12,649
1001	201010	COURT SERVICES-NON RULE 810	-	-	-	170	6,598	-	-	8	6,776	(1,598)	5,178
1001	201080	CLERK	-	-	8,969	13,563	10,613	42,478	749	192	76,564	25,942	102,507
1001	201090	CIVIL GRAND JURY	702	-	49	4	2,623	5,615	-	212	11,062	3,278	14,339
1001	201095	CRIMINAL GRAND JURY	-	-	-	1	376	-	-	60	438	371	809
1001	201170	PUBLIC DEFENDER	-	-	11,833	5,348	14,753	3,906	4,173	740	40,752	(337)	40,415
1001	201190	COURT APPOINTED COUNSEL	-	-	-	115	2,804	-	-	123	3,041	(872)	2,170
1001	203040	JUVENILE HALL	123,107	19,622	51,165	4,553	9,624	-	22,931	384	231,386	(23,389)	207,991
1001	203050	PROBATION	-	38,533	34,111	12,442	21,400	23,253	15,182	659	145,581	(3,219)	142,362
GPR001	203050	PROBATION - INDEPENDENT LIVING PROGRAM	-	-	-	-	-	-	-	-	-	-	-
GPR002	203050	PROBATION - CHILD WELFARE SERVICES OUTCOME	-	-	-	-	-	-	-	-	-	-	-
GPR003	203050	PROBATION - JUVENILE JUSTICE CRIME PREVENTION	-	-	-	-	-	-	-	-	-	-	-
GPR004	203050	PROBATION - AOC DRUG COURT	-	-	-	-	33	-	-	-	33	-	33
GPR005	203050	PROBATION - YOBG-YOUTH OFFENDER BLOCK GRANT	-	-	-	-	-	-	-	-	-	-	-
GPR006	203050	JUVENILE PROBATION & CAMP	-	-	-	15	226	-	-	-	240	159	399
GPR007	203050	JABG-AMYVPT	-	-	-	-	33	-	-	-	33	-	33
GPR008	203050	PROBATION - CAL EMA BYRNE JAG	-	-	-	-	-	-	-	-	-	-	-
1016	203050	PROBATION - YOBG-YOUTHFUL OFFENDER BLOCK GRANT	-	-	44	766	2,091	-	-	66	2,967	1,556	4,523
1017	203050	PROBATION - JUVENILE JUSTICE	-	-	44	717	2,188	-	-	93	3,041	1,752	4,794
1018	203050	PROBATION - JUVENILE PROBATION	-	-	44	789	1,876	-	-	70	2,779	1,832	4,611
1023	203050	PROBATION - JUVENILE REENTRY	-	-	-	1	106	-	-	-	107	(170)	(64)
1001	203060	STATE CORRECTIONAL SCHOOLS	-	-	-	1	42	-	-	3	46	(327)	(281)
1001	203070	COMPREHENSIVE YOUTH SVCS ACT/TANF	-	-	-	(10)	(60)	-	-	-	(70)	-	(70)
1001	203080	DELINQUENCY PREVENTION	-	-	-	-	-	-	-	-	-	-	-
1001	206010	AGRICULTURE COMMISSIONER/SEALER	6,195	20,529	17,520	13,802	18,447	25,450	23,009	544	125,497	(3,426)	122,071
1001	206020	BUILDING DEPARTMENT	189	5,468	5,079	2,998	8,906	244	1,101	163	24,148	(2,451)	21,697
1001	207010	RECORDER	168	1,160	9,777	2,398	19,042	2,515	5,233	96	40,388	(1,395)	38,993
1001	207020	EMERGENCY SERVICES	35	6,737	287	1,472	4,171	5,798	1,873	141	20,514	20,514	41,027
GEM001	207020	EMERGENCY SERVICES - 2007 HOMELAND SECURITY GRANT	-	-	-	-	-	-	-	-	-	-	-
GEM002	207020	EMERGENCY SERVICES - 2008 HOMELAND SECURITY GRANT	-	-	-	-	-	-	-	-	-	-	-
GEM004	207020	EMERGENCY SERVICES - 2010 HOMELAND SECURITY GRANT	-	-	-	-	-	-	-	-	-	-	-
1014	207020	EMERGENCY SERVICES - 2011 HOMELAND SECURITY GRANT	-	-	-	-	-	-	-	-	-	-	-
1015	207020	EMERGENCY SERVICES - 2012 HOMELAND SECURITY GRANT	-	-	-	409	871	-	-	10	1,290	(697)	593
1001	207050	NATURAL RESOURCES	-	-	2,351	50,880	992	3,906	-	16	58,145	51,816	109,961
1026	207050	NATURAL RESOURCES-SUSTAINABLE GROUNDWATER GRANT	-	-	33	15,067	943	1,416	-	12	17,471	-	17,471
1001	207080	PLANNING	544	-	1,445	6,512	13,219	212,428	6,790	420	241,358	119,716	361,075
1001	207090	ANIMAL CONTROL	3,640	695	5,026	2,566	7,765	10,925	1,773	253	32,643	(1,298)	31,345
1001	207100	PREDATORY ANIMAL CONTROL	-	-	88	1,429	1,941	-	-	33	3,491	498	3,989
1001	302010	DIRECTOR OF AIRPORTS	-	-	-	-	-	26,818	-	-	26,818	13,035	39,853
1001	503010	100% - AID TO INDIGENTS	-	-	-	29	2,162	-	-	1	2,191	541	2,733
1001	503020	INDIGENT BURIAL	-	-	-	6	2,197	-	-	28	2,231	225	2,456
1001	505010	VETERANS SERVICE OFFICE	-	-	361	1,159	2,336	-	-	85	3,941	(1,236)	2,705
1001	602010	COUNTY LIBRARY	12,847	-	24,280	17,982	12,243	8,728	16,878	602	93,559	22,593	116,152
1001	603010	TULELAKE FARM ADVISER	-	-	34	547	887	-	-	40	1,508	382	1,890
1001	603020	YREKA FARM ADVISER	505	5,333	2,693	786	2,682	1,709	2,916	105	16,729	(923)	15,806
1001	702010	SISKIYOU COUNTY MUSEUM	862	-	1,873	8,477	4,590	15,014	71,586	187	102,589	77,625	180,214
1002	202010	SHERIFF-CORONER	23,347	220,814	6,080	41,681	69,593	44,737	54,627	2,011	462,889	(32,052)	430,837
GSH001	202010	SHERIFF-CORONER WATER SAFETY	-	-	-	-	58	-	-	-	58	(9)	48
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	(9)	48
GSH006	202010	SHERIFF-CORONER MARIJUANA SUPPRESSION	-	-	-	-	-	-	-	-	-	-	-
GSH007	202010	SHERIFF-CORONER RECOVERY ACT EDWARD BYRNE	-	-	-	-	-	-	-	-	-	-	-
GSH008	202010	SHERIFF-CORONER COPS HIRING RECOVERY - ARRA	-	-	-	-	58	-	-	-	58	(9)	48
GSH009	202010	SHERIFF-CORONER RECOVERY ACT RURAL LAW ENFORMNT	-	-	-	-	58	-	-	-	58	(9)	48
1010	202010	SHERIFF-CORONER ADA GRANT ARRA	-	-	-	-	-	-	-	-	-	-	-
1011	202010	SHERIFF-CORONER CAL MMET GRANT ARRA	-	-	-	-	-	-	-	-	-	-	-
1019	202010	SHERIFF-CORONER DEA 2013-53 CANNABIS	-	-	-	8	295	-	-	7	311	50	361
1022	202010	SHERIFF-AVOID DUI CAMPAIGN GRANT	-	-	-	-	-	-	-	-	-	-	-
1002	202040	BAILIFF - COURT SERVICES	-	-	289	4,592	3,751	-	-	161	8,794	(2,934)	5,860
1002	203010	COUNTY JAIL	84,458	17,227	13,896	26,683	39,442	10,559	23,275	1,259	216,799	8,697	225,496
1003	0	SHERIFF DISCRETIONARY	-	-	-	-	329	-	-	-	329	69	398
1003	202202	MARIJUANA SUPPRESSION FORFEITURE	-	3,117	-	6	454	-	-	12	3,589	1,352	4,941
1003	202220	CANINE PROGRAM - SISK CO SHERIFF	-	1,041	-	0	68	-	-	5	1,114	(2,417)	(1,303)
1003	202222	DARE SHERIFF DEPARTMENT	-	-	-	-	16	-	-	-	16	-	16
1003	202224	SHERIFF - ARSON TEAM D	-	-	-	0	8	-	-	1	9	-	9
1003	202225	SHERIFF- EXPLORER'S POST	-	-	-	-	-	-	-	-	-	-	-
1003	202228	SHERIFF- SEARCH AND RESCUE	-	-	-	40	349	-	-	13	403	(94)	308
1003	202232	CIVIL COLLECTION FEE GC 26731	-	-	-	36	2,209	-	-	5	2,251	384	2,635
1003	202233	WRIT FEES - PROCESSING	-	-	-	1	1,714	-	-	1	1,716	255	1,971
1003	202235	COMMUNITY DRUG/GANG ACTIVITY INTER	-	-	290	2	312	-	-	4	317	288	605
1003	202277	SHERIFF FIREARMS RANGE/TRAINING FAC	-	-	-	0	92	-	-	7	98	(113)	(14)
1003	202278	SHERIFF-CORONER CHAPLAIN PROG	-	-	-	6	375	-	-	9	390	(39)	351
1003	203229	FINGERPRINT FEES GC 76102	-	-	-	214	456	-	-	4	674	93	767

SISKIYOU COUNTY  
 COUNTYWIDE COST ALLOCATION PLAN  
 EXHIBIT A

27-Jan-20

F/Y 2020-2021

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 18/19 ACTUAL COST	CARRY FORWARD SCH 10	2020-2021 CLAIMABLE COST
1004	202080	SISKIYOU NARCOTICS TASK FORCE	-	-	-	-	-	-	-	-	-	-	-
1004	202227	SISKIYOU NARC TASK FORCE-ASSET FOR	7,552	-	530	-	-	-	14,091	-	22,173	(10,984)	11,189
1005	203020	COUNTY JAIL INMATE WELFARE	-	-	-	8	1,248	-	-	41	1,297	(110)	1,187
1006	201160	DISTRICT ATTORNEY-PUBLIC ADMIN	773	9,843	1,623	32,479	20,480	8,545	24,967	578	99,288	14,341	113,629
GDA001	201160	DA- WC INSURANCE FRAUD	-	-	-	-	-	-	-	-	-	-	-
GDA003	201160	DA - VICTIM WITNESS	-	-	-	-	58	-	-	-	58	(9)	48
GDA004	201160	DA - CHILD ABUSE VERTICAL PROS	-	-	-	-	-	-	-	-	-	-	-
1012	201160	DA - UNDERSERVED VICTIM ADVOCACY	-	-	-	-	58	-	-	-	58	(139)	(81)
1013	201160	DA - ANNUITY AND LIFE INSURANCE FRAUD	-	-	-	0	226	-	-	4	231	142	372
1020	201160	DA - WORKERS COMP INSURANCE FRAUD	-	-	-	42	401	-	-	7	450	(1,827)	(1,377)
1021	201160	DA - VICTIM WITNESS ASSISTANCE PRGM	-	-	73	1,191	1,461	-	-	30	2,755	(1,424)	1,332
1024	201160	DA - AUTOMOBILE FRAUD INSURANCE PRGM	-	-	-	110	481	-	-	13	604	(170)	433
1025	201160	DA-COUNTY VICTIM SRVCS PRGM GRANT	-	-	15	229	468	-	-	24	736	(229)	507
1007	203100	WARD WELFARE	-	-	-	-	-	-	-	-	-	-	-
1008	201110	DEPT OF CHILD SUPPORT SERVICES	-	-	701	11,262	14,628	5,981	-	626	33,198	(4,436)	28,762
2101	203101	LOCAL COMMUNITY CORRECTIONS FUND	-	-	895	10,486	12,154	-	1,659	471	25,666	(4,224)	21,442
2102	207070	FISH & GAME COMMISSION	-	-	-	0	396	-	-	1	397	(209)	188
2103	301010	ROAD CONSTRUCTION & MAINTENANCE	-	-	10,594	56,489	74,298	44,920	19,482	3,949	209,732	(22,732)	187,000
GRD006	301010	ROAD - STIP-BRIDGE PREVENTATIVE MAINTENANCE	-	-	-	-	58	-	-	-	58	(9)	48
GRD010	301010	ROAD - BRLO-5902(040) ASH CREEK BRIDGE	-	-	-	43	525	-	-	1	569	495	1,064
GRD014	301010	ROAD - MERIDIAN ROAD	-	-	-	-	-	-	-	-	-	-	-
2104	301011	ROAD CONSTRUCTION PROP1B	-	-	-	-	-	-	-	-	-	-	-
2105	110080	GEOTHERMAL	-	-	-	20	462	-	-	-	482	(315)	167
2106	204010	GENERAL COUNTY FIRE PROTECTION	-	75,563	-	173	3,018	9,399	-	46	88,198	25,761	113,959
2112	204011	GENERAL COUNTY FIRE GRANTS	-	-	-	-	49	-	-	-	49	(18)	32
2107	201040	PLANNING PROJECTS	-	-	-	29	987	-	-	12	1,028	(2,104)	(1,076)
2108	401060	TOBACCO PREVENTION PROGRAM	-	-	-	30	1,559	-	-	44	1,632	(514)	1,118
2109	401012	PUBLIC HEALTH - HPP BASE	-	-	-	-	-	-	-	-	-	-	-
2116	401070	PANDEMIC INFLUENZA - PAN FLU	-	-	-	10	917	-	-	15	942	(26)	916
2109	401075	PUBLIC HEALTH - CDC BASE	-	-	164	84	2,281	-	1,139	94	3,761	(1,540)	2,221
2111	401081	INMATE HEALTH PROGRAM	-	-	131	2,223	6,929	-	-	176	9,460	(960)	8,500
2113	203102	COMM CORRECTIONS PERFORMANCE INCENTIVE	-	-	44	682	1,570	-	-	68	2,364	(3,194)	(830)
2114	401014	ENVIRONMENTAL HEALTH	-	-	680	7,552	16,918	13,549	12,873	349	51,922	20,387	72,308
2118	203103	LOCAL INNOVATION SUBACCOUNT	-	-	-	(9)	136	-	-	-	128	65	193
2120	501010	HUMAN SERVICES ADMINISTRATION	-	-	8,667	78,063	131,485	211,654	44,108	9,058	483,035	123,887	606,921
2120	502010	2% CALWORKS ASSISTANCE	-	-	-	(135)	13,349	-	-	4	13,218	(263)	12,955
2120	502020	42% - FOSTER CARE ASSISTANCE	-	-	-	121	3,619	-	-	-	3,740	368	4,108
2120	502030	14% - CHILD WELFARE SERVICES	-	-	-	-	-	-	-	-	-	-	-
2120	502070	12% ADOPTION ASSISTANCE	-	-	-	239	4,185	-	-	-	4,424	367	4,790
2120	502080	0% - INDEPENDENT LIVING SKILLS PROG	-	-	-	-	-	-	-	-	-	-	-
2121	401010	PUBLIC HEALTH ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-
2121	401015	PH - PERSONAL HEALTH	-	-	2,293	16,858	26,716	19,738	26,165	870	92,639	23,360	115,999
2117	401015	PH - PERSONAL HEALTH-EBOLA	-	-	-	-	99	-	-	-	99	(545)	(447)
2121	401070	PANDEMIC INFLUENZA	-	-	-	-	-	-	-	-	-	-	-
2121	401090	WOMEN, INFANTS & CHILDREN	-	-	175	2,829	6,801	-	-	275	10,080	(4,488)	5,593
2115	401012	HOSPITAL PREPAREDNESS PRGM - HPP	-	-	-	89	1,540	-	-	36	1,665	20	1,684
2122	401030	BEHAVIORAL HEALTH	-	-	3,449	47,507	52,498	47,276	2,454	2,225	155,408	(15,660)	139,747
2134	401100	DRUG & ALCOHOL PROGRAM	-	-	241	4,467	11,913	-	-	461	17,082	(3,212)	13,870
2135	401130	PERINATAL SUBSTANCE ABUSE	-	-	109	2,283	7,045	-	-	362	9,799	(2,624)	7,175
2138	401081	MAT PH-STR OPIOID GRANT	-	-	-	(0)	772	-	-	12	784	-	784
2139	401014	CUPA ENVIRONMENTAL PROTECTION GRANT	-	-	-	(11)	(89)	-	-	-	(100)	-	(100)
2123	401065	FIRST 5 SISKIYOU CHILDREN & FAM COMM	-	-	-	-	-	-	-	-	-	-	-
2125	404116	USED OIL RECYCLING GRANT	-	-	-	(3)	846	-	-	38	881	(539)	342
2126	506040	COMMUNITY SERVICES COUNCIL	-	-	-	-	-	-	-	-	-	-	-
2127	502055	PUBLIC AUTHORITY IHSS	-	-	35	561	1,214	-	-	37	1,847	(1,162)	685
2128	506050	MODOC/SISKIYOU CSEB	-	-	-	-	58	-	-	-	58	(9)	48
2129	401031	BEHAVIORAL HEALTH - LOCAL MHSA	-	-	44	1,615	23,388	-	-	701	25,748	12,507	38,255
2136	401014	UNDERGROUND STORAGE TANK CAL-EPA	-	-	-	-	-	-	-	-	-	-	-
2137	401060	TOBACCO PROP 56 - TOBACCO PREVENTION PROGRAM	-	-	-	4	142	-	-	4	150	-	150
2150	602010	COUNTY LIBRARY	-	-	-	2	455	-	-	12	468	386	855
2152	207216	DOMESTIC VIOLENCE	-	-	-	2	1,788	-	-	6	1,796	47	1,843
2156	207090	ANIMAL CONTROL	-	-	-	1	1,850	-	-	36	1,887	(57)	1,831
2336	302080	AIRPORT COMPREHENSIVE LAND USE PLAN	-	-	-	-	74	-	-	-	74	(23)	51
2501	205010	SISKIYOU CO FLOOD CONTROL & WATER	1,872	-	245	2,625	9,326	56,577	149	360	71,155	44,598	115,753
2502	401050	AIR POLLUTION CONTROL DISTRICT	-	-	88	1,458	4,741	11,474	-	152	17,913	112	18,025
2503	401053	AIR POLLUTION - PM 2.5 GRANT	-	-	-	68	453	-	-	16	536	(10)	527
2504	402040	COUNTY SERVICE AREA #3	-	-	-	541	4,874	61	-	40	5,516	(465)	5,051
2505	303020	LOCAL TRANSPORTATION ADMINISTRATION	-	-	-	42	405	2,319	-	7	2,774	1,782	4,556
2506	303030	REGIONAL TRANSPORTATION PLANNING	-	-	-	40	954	-	-	23	1,018	(766)	252
2507	207085	SISKIYOU ASSOC. OF GOVERN. ENTITIES	-	-	-	-	173	-	-	-	173	(23)	149
2508	204034	COUNTY SERVICE AREA #4 ADMIN	-	-	-	0	329	2,380	-	4	2,713	1,580	4,293
2509	404040	SEWER/WATER PROJECTS	-	-	-	0	192	793	-	2	987	655	1,642
2511	205011	LAKE SISKIYOU HYDROELECTRIC PROJECT	-	-	-	763	8,760	4,577	-	101	14,202	2,280	16,482
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	-	-	-	-	58	-	-	-	58	(1,479)	(1,422)
2518	401050	CARL MOYER YEAR 18 AIR POLLUTION	-	-	-	(57)	(386)	-	-	1	(441)	891	450
2519	401050	CARL MOYER YEAR 19 AIR POLLUTION	-	-	-	11	200	-	-	1	212	190	402
2520	401050	CARL MOYER YEAR 20 AIR POLLUTION	-	-	-	81	927	-	-	2	1,010	-	1,010

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2521	401050	WOOD SMOKE REDUCTION PRGM - CARB AIR	-	-	-	(2)	207	-	-	7	213	-	213
2522	401050	AIR POLLUTION - AB617 CARB	-	-	-	(4)	54	-	-	1	51	-	51
2523	401050	AIR POLLUTION - FARMERS PROGRAM	-	-	-	(16)	(78)	-	-	-	(95)	-	(95)
2551	204035	HAMMOND RANCH FIRE	-	-	-	8	4,146	-	-	126	4,280	447	4,727
2552	204036	MC CLOUD FIRE	-	-	-	2	2,301	-	-	10	2,313	(66)	2,247
2553	204037	MT SHASTA VISTA FIRE	-	-	-	7	3,547	-	-	44	3,597	436	4,033
2554	204038	PLEASANT VALLEY FIRE ZONE	-	-	-	2	2,638	-	-	49	2,688	(347)	2,342
2750	807010	CDBG REV LOAN FUNDS-PROGRAM INCOME	-	-	-	12	934	-	-	-	947	(176)	770
2752	807015	CDBG REV LOAN FUNDS - MISC INCOME	-	-	-	-	206	-	-	-	206	(89)	117
2753	807025	CDBG REV LOAN FUNDS-BUSINESS LOANS	-	-	-	14	670	-	-	1	685	(82)	603
2754	807011	CDBG GENERAL ADMIN 17%	-	-	-	42	704	-	-	1	747	(497)	250
2780	807050	MC CLOUD/DUNSMUIR REPAY	-	-	-	1	401	-	-	-	402	(63)	339
2781	807040	HORN BROOK/CARRICK REPAY #1	-	-	-	1	328	-	-	-	329	(87)	243
2782	807060	CARRICK/HORN BROOK CDBG 93-STBG-704	-	-	-	-	25	-	-	-	25	(341)	(317)
2783	807061	CARRICK/HORN BROOK CDBG 95-STBG-921	-	-	-	17	733	-	-	-	750	(162)	588
2784	807051	CDBG GRENADA REPAY	-	-	-	-	16	-	-	-	16	-	16
2786	807053	ECONOMIC DEVELOP REPAY 00-EDBG-757	-	-	-	-	-	-	-	-	-	-	-
2787	807054	ECONOMIC DEVELOP REPAY 01-EDBG-836	-	-	-	-	-	-	-	-	-	-	-
2788	807055	ECONOMIC DEVELOP REPAY 02-EDBG-892	-	-	-	-	-	-	-	-	-	-	-
2789	807062	REPAY MC CLOUD 98-STBG-1281	-	-	-	0	264	-	-	-	264	(64)	200
2790	807056	ECONOMIC DEVEL REPAY 03-EDBG-923	-	-	-	-	-	-	-	-	-	-	-
2791	807057	ECONOMIC DEVEL REPAY 00-STBG-1498	-	-	-	-	-	-	-	-	-	-	-
2792	807058	ECONOMIC DEVEL REPAY 04-EDBG-0635	-	-	-	-	25	-	-	-	25	(290)	(266)
2793	807101	05-EDBG-1841 ECONOMIC DEVELOPMENT	-	-	-	0	132	-	-	1	132	(247)	(115)
2794	807059	CDBG 05-STBG-1781 REPAY	-	-	-	-	639	-	-	-	648	(56)	592
2795	807104	CDBG 06-HOME-2360 REPAY 1ST HOME BUTER	-	-	-	0	249	-	-	-	249	-	249
2796	807069	ECONOMIC DEVELOP REPAY 06-EDBG-2705	-	-	-	-	-	-	-	-	-	-	-
2797	807070	CDBG 08-STBG-4829 REPAY	-	-	-	2	581	-	-	-	584	(61)	522
2872	807072	05-EDBG-1841 MICROENTERPRISE	-	-	-	-	8	-	-	-	8	-	8
2873	807030	06-HOME-2360 HOME LOANS CDBG	-	-	-	-	49	-	-	-	49	(18)	32
2874	807068	06-EDBG-2610 PLANNING & TECH ASST	-	-	-	-	-	-	-	-	-	-	-
2876	807105	08-STBG-4829 GENERAL ALLOCATION	-	-	-	-	8	-	-	-	8	-	8
2877	807063	06-STBG-2576 PTA GENERAL - SLUDGE	-	-	-	-	-	-	-	-	-	-	-
2878	807064	11-PTC-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 MC CLOUD BOTTLG	-	-	-	-	-	-	-	-	-	-	-
2902	807103	07-PTAE-3681 PLANNING & TECH ASST	-	-	-	-	-	-	-	-	-	-	-
2905	807073	09-EDEF-6546 ECONOMIC DEVELOPMENT	-	-	-	-	58	-	-	-	58	(9)	48
4201	108010	PLANT ACQUISITION	-	-	-	60	817	-	-	7	885	349	1,234
4201	108020	ACCUMULATED CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-
4202	201070	CRIMINAL JUSTICE CONSTRUCTION	-	-	-	23	671	-	-	2,570	3,264	2,166	5,430
4203	201075	COURTHOUSE CONSTRUCTION	-	-	-	-	493	-	-	1	494	(467)	27
4207	108010	PLANT ACQUISITION	-	-	-	-	49	-	-	-	49	(18)	32
4208	108030	CAPITAL IMPROVEMENTS	-	-	-	-	74	-	-	-	74	(8)	66
GLK001	108030	LAKE SISKIYOU TRAIL PROJECT - TEA-2	-	-	-	-	-	-	-	-	-	-	-
GLK002	108030	LAKE SISKIYOU TRAIL PROJECT - WAGON CREEK BR - MCCONNELL	-	-	-	-	-	-	-	-	-	-	-
4211	108030	NEW JAIL DETENTION FACILITY	-	-	-	25	520	-	-	9	554	-	554
5230	302020	BUTTE VALLEY AIRPORT	-	-	-	2	611	-	-	13	626	(852)	(226)
5230	302030	HAPPY CAMP AIRPORT	-	-	-	2	534	-	-	20	555	(794)	(239)
5230	302040	SCOTT VALLEY AIRPORT	-	-	-	6	1,513	-	-	33	1,552	(566)	986
5230	302050	SISKIYOU AIRPORT	-	-	-	48	2,916	-	4,341	34	7,339	778	8,117
5230	302060	WEED AIRPORT	-	-	-	41	1,928	-	-	27	1,996	2,374	4,370
5350	401118	HAZARDOUS WASTE	-	-	-	1	22	-	-	-	22	(311)	(289)
5350	404010	SOLID WASTE DISPOSAL	-	-	731	4,497	23,363	20,031	741	473	49,835	3,719	53,554
5350	404114	TIRE RECYCLING & AMNESTY GRANT	-	-	-	1	64	-	-	7	71	(303)	(232)
5351	404010	SAN-BEVERAGE CONTAINER RECYCLE GRANT	-	-	-	(6)	385	-	-	26	405	(79)	326
5450	401040	SEPTAGE RECEIVING FACILITIES	-	-	-	40	773	-	-	3	817	546	1,363
5660	303010	SISKIYOU TRANSIT AND GENERAL EXPRES	-	-	3,618	12,636	25,929	13,647	5,213	965	62,009	(4,076)	57,933
5661	303010	OHS HWY SAFETY PROP 1B 0910 CYCLE	-	-	-	0	34	-	-	-	34	(51)	(17)
5662	303010	STAGE - DOT 649955 - ARRA	-	-	-	5	85	-	-	-	90	(29)	61
5663	303010	STAGE - PUBLIC TRANS - PTMISEA	-	-	-	-	25	-	-	-	25	(72)	(47)
5664	303010	STAGE - PUBLIC TRAN - PTMISEA 0809 ALLOC	-	-	-	-	-	-	-	-	-	-	-
5667	303010	STAGE - PTMISEA 0708 & 0809 ALLOC	-	-	-	10	127	-	-	-	137	(116)	20
5668	303010	OHS HWY SAFETY PROP 1B 1011 CYCLE	-	-	-	0	34	-	-	-	34	(210)	(176)
5669	303010	OHS HWY SAFETY PROP 1B 1112 CYCLE	-	-	-	0	34	-	-	-	34	(5)	29
5670	303010	OHS HWY SAFETY PROP 1B 1213 CYCLE	-	-	-	-	58	-	-	-	58	(99)	(41)
5671	303010	OHS HWY SAFETY PROP 1B 1314 CYCLE	-	-	-	0	34	-	-	-	34	(5)	29
5672	303010	OHS HWY SAFETY PROP 1B 1415 CYCLE	-	-	-	0	35	-	-	-	35	9	44
5673	303010	OHS HWY SAFETY PROP 1B 1516 CYCLE	-	-	-	0	69	-	-	1	70	(47)	22
5674	303010	CALTRANS LCTOP LOW CARBON TRANS	-	-	-	30	409	-	-	4	443	-	443
5675	303010	OHS HWY SAFETY PROP 1B 1617 CYCLE	-	-	-	35	223	-	-	2	261	-	261
5676	303010	STAGE-STATE OF GOOD REPAIR PRGM SGR	-	-	-	(13)	27	-	-	-	14	-	14
5677	303010	CALTRANS LCTOP LOW CARBON TRANS-1819	-	-	-	-	49	-	-	-	49	-	49
GSG001	303010	OHS 6061-2 HWY SAFETY ACT06 PROP 1B	-	-	-	0	33	-	-	-	33	(19)	14
6101	110070	FUEL SERVICES	-	-	292	288	8,520	-	-	124	9,077	(2,723)	6,354
6103	106020	COMMUNICATIONS	29	-	1,208	1,570	9,209	977	901	355	14,248	(641)	13,608
6104	110040	INFORMATION TECHNOLOGY	211	-	344	2,094	4,492	244	7,729	78	15,192	3,092	18,284
6106	110012	RISK MANAGEMENT - LIABILITY	-	-	-	21,619	7,070	64,072	-	62	92,822	58,664	151,487

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6107	110014	RISK MANAGEMENT - UNEMPLOYMENT	-	-	-	25	680	22,094	-	7	22,805	19,544	42,349
6108	110016	WORKERS' COMPENSATION INSURANCE	-	-	-	18,049	4,590	-	-	4	22,643	3,905	26,548
6111	110060	AUTOMOTIVE SERVICES	-	-	337	1,616	14,877	183	-	907	17,920	5,843	23,763
6120	110019	VISION INSURANCE	-	-	-	16	7,080	-	-	-	7,096	3,258	10,353
6140	110017	HEALTH INSURANCE	-	-	-	143	13,699	-	-	11	13,853	(11,853)	2,000
781100	405010	HORN BROOK CSD	-	-	-	315	4,600	2,441	-	139	7,495	3,175	10,671
782100	207111	ETNA CEMETERY	-	-	-	72	3,177	244	-	52	3,545	(1,489)	2,056
782101	207111	ETNA CEMETERY ENDOWMENT FUND	-	-	-	-	107	-	-	-	107	(12)	95
782200	207112	FT JONES CEMETERY	-	-	-	174	2,490	-	-	65	2,728	(421)	2,308
782201	207112	FT JONES CEMETERY ENDOWMENT FUND	-	-	-	-	164	-	-	-	164	(7)	158
782300	207113	HAPPY CAMP CEMETERY	-	-	-	52	1,485	-	-	54	1,592	309	1,902
782301	207113	HAPPY CAMP CEMETERY ENDOWMENT FUND	-	-	-	-	156	-	-	-	156	(30)	127
782400	207114	HORN BROOK CEMETERY	-	-	-	34	1,347	-	-	52	1,432	(961)	472
782401	207114	HORN BROOK CEMETERY ENDOWMENT FUND	-	-	-	-	115	-	-	-	115	(11)	104
782500	207115	LAKEVIEW CEMETERY	-	-	-	46	1,018	-	-	17	1,081	195	1,276
782501	207115	LAKEVIEW CEMETERY ENDOWMENT FUND	-	-	-	7	157	-	-	-	164	75	239
782600	207116	PICARD CEMETERY	-	-	-	33	960	-	-	27	1,020	(265)	755
782601	207116	PICARD CEMETERY ENDOWMENT FUND	-	-	-	-	123	-	-	-	123	(11)	113
782700	207117	SHASTA VALLEY CEMETERY	-	-	-	462	7,627	4,638	-	98	12,826	3,091	15,916
782701	207117	SHASTA VALLEY CEMETERY ENDOWMENT FUND	-	-	-	-	329	-	-	-	329	(184)	145
782702	207117	SHASTA VALLEY CEMETERY PRE-NEED FLUCTUATION FUND	-	-	-	-	222	-	-	-	222	73	295
783000	204041	BUTTE VALLEY FIRE DISTRICT	-	-	-	67	1,686	-	-	68	1,821	(1,199)	622
783100	204042	COPCO FIRE DISTRICT	-	-	-	16	835	-	-	34	884	(800)	84
783200	204043	DUNSMUIR FIRE DISTRICT	-	-	-	106	3,592	-	-	81	3,779	(1,215)	2,564
783300	204044	GAZELLE FIRE DISTRICT	-	-	-	42	1,320	-	-	58	1,420	(443)	977
783400	204045	GRENADA FIRE DISTRICT	-	-	-	155	2,743	-	-	90	2,987	(335)	2,652
783500	204046	HAPPY CAMP FIRE DISTRICT	-	-	-	64	3,508	427	-	76	4,076	1,020	5,096
783600	204047	HORN BROOK FIRE DISTRICT	-	-	-	11	1,153	1,587	-	63	2,814	(1,644)	1,169
783700	204048	MONTAGUE FIRE DISTRICT	-	-	-	127	2,631	-	-	12	2,770	22	2,792
783800	204049	MT SHASTA FIRE DISTRICT	-	-	-	728	11,883	244	-	273	13,128	(1,666)	11,462
783900	204050	SCOTT VALLEY FIRE DISTRICT	-	-	-	444	5,757	122	-	160	6,484	2,138	8,621
784000	204051	SO YREKA FIRE DISTRICT	-	-	-	93	2,180	854	-	95	3,222	1,447	4,670
784100	204052	TULELAKE FIRE DISTRICT	-	-	-	266	4,392	-	-	84	4,742	(923)	3,819
784300	204053	MAYTEN FIRE DISTRICT	-	-	-	63	3,136	-	-	68	3,267	287	3,554
784301	204053	MAYTEN FIRE DISTRICT - SPECIAL FUND	-	-	-	34	413	-	-	4	451	29	480
785200	404015	GRENADA SANITARY DISTRICT	-	-	-	134	2,434	-	-	74	2,642	(59)	2,583
785300	404012	HAPPY CAMP SANITARY DISTRICT	-	-	-	411	5,876	-	-	185	6,472	(625)	5,846
785310	404012	HAPPY CAMP SANITARY DISTRICT IMPAC FEES	-	-	-	-	-	-	-	-	-	-	-
786500	701021	DUNSMUIR RECREATION DISTRICT	-	-	-	352	5,665	366	-	175	6,558	(1,445)	5,112
786510	701022	MT SHASTA RECREATION DISTRICT	-	-	-	1,550	19,507	9,765	-	602	31,425	5,941	37,366
786515	701022	MT SHASTA RECREATION DISTRICT - ICE RINK	-	-	-	-	-	-	-	-	-	-	-
786520	701023	WEED RECREATION DISTRICT	-	-	-	4,770	40,187	3,052	-	460	48,468	24,472	72,941
787550	205052	SHASTA VALLEY RESOURCES CONSERVAT	-	-	-	189	6,939	-	-	307	7,435	(926)	6,509
787560	205054	SISKIYOU RESOURCES CONSERVATION	-	-	-	136	4,620	305	-	178	5,240	(2,135)	3,105
788200	506030	PSA II LOCAL AREA ON AGING	-	-	-	-	-	-	-	-	-	-	-
788400	207040	LOCAL AGENCY FORMATION COMMISSION	-	-	-	8	698	-	-	15	720	(279)	442
		CALIFORNIA SUPERIOR COURT	4,176	-	3,711	17,787	9,444	-	50,218	22,698	108,035	53,492	161,528
		SCHOOLS	-	-	-	-	76,138	(14,654)	-	37,584	99,068	17,669	116,737
		ALL OTHERS	31,492	1,545	21,107	-	214,253	4,919	118,550	6,077	397,942	(88,132)	309,810
		<b>TOTAL</b>	<b>305,267</b>	<b>427,324</b>	<b>325,309</b>	<b>675,527</b>	<b>1,421,519</b>	<b>1,505,761</b>	<b>619,804</b>	<b>107,533</b>	<b>5,388,046</b>	<b>880,775</b>	<b>6,268,820</b>
		<b>SERVICE TO SERVICE (BALANCING ONLY)</b>	<b>7,623</b>	<b>2,636</b>	<b>106,037</b>	<b>34,649</b>	<b>58,762</b>	<b>666,036</b>	<b>57,238</b>	<b>1,474</b>			
		<b>GRAND TOTAL</b>	<b>312,890</b>	<b>429,960</b>	<b>431,346</b>	<b>710,176</b>	<b>1,480,281</b>	<b>2,171,797</b>	<b>677,042</b>	<b>109,007</b>	<b>5,388,046</b>	<b>880,775</b>	<b>6,268,820</b>
			OK	OK	OK	OK	OK	OK	OK	OK			
										OK			
												General Fund Total	3,455,462
												Other than General Fund Total	1,989,390
												Not Billed	823,968
													<u>6,268,820</u>