



STATE OF CALIFORNIA, COUNTY OF SIERRA
BOARD OF SUPERVISORS
AGENDA
REGULAR MEETING

Lee Adams, Chair, District 1

P.O. Box 1 - Downieville, CA 95936 - 530-289-3506 - supervisor1@sierracounty.ca.gov

Peter W. Huebner, Vice-Chair, District 2

P.O. Box 349 - Sierra City, CA 96125 - 530-862-1004 - supervisor2@sierracounty.ca.gov

Paul Roen, District 3

P.O. Box 43 - Calpine, CA - 209-479-2770 - supervisor3@sierracounty.ca.gov

Jim Beard, District 4

P.O. Box 1140 - Loyalton, CA 96118 - 530-414-8126 - jbeard@sierracounty.ca.gov

Scott A. Schlefstein, District 5

P.O. Box 192 - Loyalton, CA 96118 - 530-993-4900 - supervisor5@sierracounty.ca.gov

The Sierra County Board of Supervisors will meet in regular session commencing at 9:00 a.m. on January 19, 2016 in the Loyalton Social Hall, in the Loyalton City Park, Loyalton, CA. This meeting will be recorded for posting on the Board of Supervisors' website at www.sierracounty.ca.gov.

NOTICE

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact the Clerk of the Board for further information. In addition, a person with a disability who requires a modification or accommodation, in order to participate in a public meeting should telephone or otherwise contact the Clerk of the Board as soon as possible and at least 48 hours prior to the meeting. The Clerk of the Board may be reached at 530-289-3295 or at the following addresses:

Heather Foster
Clerk of the Board of Supervisors
County of Sierra
100 Courthouse Square, Room 11
P.O. Drawer D
Downieville, CA 95936
[Email](#)

All items posted on the agenda, including under correspondence, may be acted upon by the Board of Supervisors. However, matters under committee reports and department manager's reports may be briefly addressed by the Board or Staff but no action or discussion shall be undertaken on any item not appearing on the posted agenda. (GC 54954.2)

The Board of Supervisors may hold a Closed Session as the agenda schedule permits.

REGULAR AGENDA

1. 9:00 A.M. STANDING ORDERS

- Call to Order
- Pledge of Allegiance
- Roll Call
- Approval of Consent Agenda, Regular Agenda and Correspondence to be addressed by the Board

2. PUBLIC COMMENT OPPORTUNITY

Matters under the jurisdiction of the Board not on this posted agenda may be addressed by the general public during the Public Comment Opportunity time. No action may be taken or substantive discussion pursued on matters not on the posted agenda. Public comment is regulated by the Sierra County Board of Supervisors' Rules and Procedures. You may obtain a copy of the Public Comment rules from the Clerk. The Board limits public comment to three minutes per person and not more than three individuals addressing the same subject.

3. COMMITTEE REPORTS & ANNOUNCEMENTS

Board members will report on committee meetings and/or activities. Board members or members of the public may ask questions for clarification but no action will be taken.

4. DEPARTMENT MANAGERS' REPORTS & ANNOUNCEMENTS

Department Managers may provide brief reports on activities within their departments. Board members or members of the public may ask questions for clarification but no action will be taken.

5. FOREST SERVICE UPDATE

Update by District Ranger on items that may affect the County of Sierra.

6. AUDITOR / TREASURER-TAX COLLECTOR - VAN MADDOX

- 6.A. Resolution approving sale of tax defaulted property subject to the Tax Collector's power to sell.

Documents: [ROP Res Signature Tax Sale 2016.pdf](#)

- 6.B. Discussion/update on the 2015/2016 County Budget and the 2016/2017 Preliminary Budget.

Documents: [State of the Budget 1 1 2016.pdf](#)

7. PUBLIC WORKS / TRANSPORTATION - TIM BEALS

- 7.A. Discussion/direction to staff regarding letter of suspension from the State of California regarding the Loyalton Estates Mobilehome Park.

Documents: [Loyalton Mobile Estates.pdf](#)

8. BOARD OF SUPERVISORS

- 8.A. Discussion/approval of letter to the US Forest Service regarding cooperative law

enforcement funding program. (CHAIR ADAMS)

Documents: [USFS Coop law enforcement funding.pdf](#)

9. COUNTY COUNSEL - JAMES A. CURTIS

9.A. Resolution denying Les Scott's solid waste fee appeal of January 5, 2016.

Documents: [Res denying Scott solid waste appeal.pdf](#)

10. TIMED ITEMS

10.A. 10:00 AM ALLIANCE FOR WORKFORCE DEVELOPMENT

Presentation and update by Kayte Puckett, Career Center Advisor on services provided by the Alliance for Workforce Development in Sierra County. (CHAIR ADAMS)

Documents: [AFWD presentation.pdf](#)

11. CONSENT AGENDA

Items placed on the Consent Agenda are of a routine and non-controversial nature and are approved by a blanket roll call vote. At the time the Consent Agenda is considered, items may be deleted from the Consent Agenda by any Board member or Department Manager and added to the Regular Agenda directed by the Chairman.

11.A. Public Works Contract with TRUE Telecom and Surveillance for installation of biometric security hardware on all entrances to the Sierra County Courthouse. (PUBLIC WORKS)

Documents: [Courthouse Biometric Locks..Item.pdf](#)

11.B. Resolution approving updated Zero Tolerance Drug and Alcohol Policy for transit providers under contract to Sierra County. (PUBLIC WORKS)

Documents: [Zero Tolerance Policy.Item.pdf](#)

11.C. Amendment to Agreement No. 2015-041 for Title III Funding with regard to the Sierra County Fire Safe Council. (AUDITOR)

Documents: [Contract extention.pdf](#)

11.D. Environmental Health request for a letter from the Board of Supervisors regarding the intention to develop a Local Agency Management (LAMP) to comply with the prescriptive standards from the State Water Board. (ENVIRONMENTAL HEALTH)

Documents: [Board Item.pdf](#)

11.E. Agreement for professional services between Willow Glenn Care Center and Sierra County. (MENTAL HEALTH)

Documents: [Board Item.pdf](#)

11.F. Agreement between Kings View Corporation and Sierra County for electronic health record information system and all pay sources billing services. (BEHAVIORAL HEALTH)

Documents: [Kings View.pdf](#)

- 11.G. Agreement with Robert J. Shulman, Esq. regarding review of county counsel hiring process documents. (CHAIR ADAMS)

Documents: [County Counsel Contract.pdf](#)

- 11.H. Minutes from the regular meeting held on December 15, 2015. (CLERK-RECORDER)

Documents: [12152015 minutes.pdf](#)

12. CORRESPONDENCE LOG

- 12.A. Letter from Jason E. Christian, Ph.D., Proponent, Loyalton Biomass Project regarding the Governor's Proclamation of Emergency, signed October 30, 2015, involving drought driven Tree Mortality in the woodlands of California.

Documents: [Loyalton Biomass Project.pdf](#)

- 12.B. Letter from Karen Hayden, Yuba River District Ranger, regarding the Forest Service proposing to provide 25 camping areas for authorized users such as special use permittees and valid, permitted mining claimants along the North Yuba River.

Documents: [Forest Service Letter.pdf](#)

- 12.C. Letter from Tosha Buckbee resigning from the Pliocene Ridge Community Service District.

Documents: [Pliocene Ridge Resignation Letter.pdf](#)

ADJOURN

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: January 19, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
DEPARTMENT: Treasurer-Tax Collector APPROVING PARTY: Van Maddox PHONE NUMBER: 289-3286	

AGENDA ITEM: Resolution approving sale of tax-defaulted property subject to the Tax Collector's power to sell.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: This is a request for authorization to sell seven parcels that are eligible for tax sale. These parcels have a least five years of delinquent property taxes and the owners have repeatedly been offered installment plans as a way to clear up the delinquencies. The anticipated sale date will be May 6, 2016. All owners and lien holders will be contacted prior to the sale as required by law to encourage payment of the taxes prior to the sale and to notify them of their rights if the sale of their property occurs. The cost of the sale are added to the amount of the minimum bid are are reimbursed from the sale proceeds so no additional budget allocation is needed. The purpose of this tax sale is to recover defaulted taxes on delinquent parcels and placed sold parcels in a tax producing status, thereby increasing tax revenue for local services.

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD _____ DATE _____

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

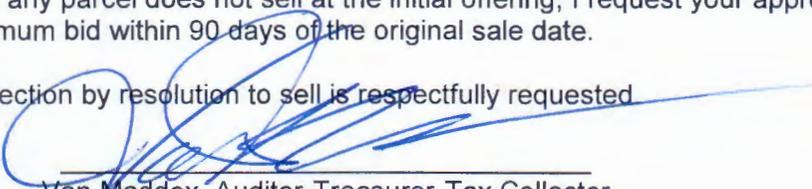
**Resolution of Approval to Sell Tax-Defaulted
Property Subject to the Tax Collector's Power to Sell**

Resolution No. 2016-

**Tax Collector's Request for Approval to
Sell Tax-Defaulted Property Subject to the Power to Sell:**

Notice is hereby given of my intention to sell at public auction and/or at a sealed bid sale, at the Tax Collector's discretion, for the stated minimum price, the tax-defaulted properties listed on Exhibit "A". These properties have been tax-defaulted for at least five years and are subject to the Tax Collector's power to sell. They will be sold in accordance with Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code. Also, in the event that any parcel does not sell at the initial offering, I request your approval to re-offer that parcel at a reduced minimum bid within 90 days of the original sale date.

Your approval and direction by resolution to sell is respectfully requested



Van Maddox, Auditor-Treasurer-Tax Collector

RESOLUTION OF APPROVAL BY BOARD OF SUPERVISORS

Pursuant to the Notice and Request for Approval to sell Tax-Defaulted Property Subject to the Power of Sale, be it resolved that approval for the sale is hereby granted. The Tax Collector is authorized to sell the property described in Exhibit "A" as provided for by law pursuant to Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code.

PASSED AND ADOPTED by the Board of Supervisors of the County of Sierra on 19th day of January, 2016 by the following vote:

**AYES:
NOES:
ABSENT:
ABSTAIN:**

COUNTY OF SIERRA

**Lee Adams, Chairman
Board of Supervisors**

Attest:

Approved as to form:

Heather Foster, Clerk of the Board

James A. Curtis, County Counsel

Exhibit A

Item No.	APN	Assessee	Acreage	Assessed Value	Minimum Bid
1.	016-180-024-0	Dons, Richard Lot no improvements, located at 928 Sierra Brooks Dr., Loyalton	.51 acres	\$6,140	\$2,000.00*
2A.	016-040-080-0	Loyalton Mobile Home Park LLC Lot with improvements located at 300 Hill St., Loyalton	10.98 acres	\$725,440	\$303,400.00*
2B.	017-120-001-0	Loyalton Mobile Home Park LLC Lot no improvements located at W in Gulling/Taylor Add, Loyalton	.10 acres	\$2,700	
2C.	017-120-006-0	Loyalton Mobile Home Park LLC Lot with improvements located at 205 Hill St., Loyalton These three parcels are contiguous and sold as one item.	1.02 acres	\$111,860	
3.	017-103-0090	Wing, Richard C JT, Wing, Toni D JT Lot with improvements located at 304 Third St., Loyalton	.18 acres	\$40,000	\$8,900.00
4.	023-070-0210	Miller, William Thomas Lot no improvements located at T19 R18 SO7 POR LOT 3 Verdi	15.16 acres	\$39,847	\$9,100.00
5.	023-070-0700	Miller, William Thomas Lot with improvements located at 1020 Arbor Ln., Verdi	42.98 acres	\$352,059	\$43,100.00

*Previously offered and not sold

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: January 19, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Auditor
APPROVING PARTY: Van Maddox
PHONE NUMBER: 530-289-3273

AGENDA ITEM: Discussion/update on the 2015/2016 County Budget and the 2016/2017 Preliminary Budget.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: See attached

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

Yes, -- --
No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/>Approved <input type="checkbox"/>Approved as amended <input type="checkbox"/>Adopted <input type="checkbox"/>Adopted as amended <input type="checkbox"/>Denied <input type="checkbox"/>Other <input type="checkbox"/>No Action Taken</p>	<p><input type="checkbox"/>Set public hearing For: _____ <input type="checkbox"/>Direction to: _____ <input type="checkbox"/>Referred to: _____ <input type="checkbox"/>Continued to: _____ <input type="checkbox"/>Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/>By Consensus</p>
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COMMENTS:

CLERK TO THE BOARD _____
DATE

To: Board of Supervisors

From: Auditor

Re: 2015/16 Budget & projected 2016/17 Preliminary Budget

As of the end of December 2015 Revenues the County budget is on track. Revenues are coming in as expected and there are no large unexpected expenditures that have accrued. Attached is the budget with expenditures as of 12/31/2015.

I have started to compile the 2016/17 preliminary budget data. Notable changes from the current budget are: loss of Rural Road Funding \$360,000; loss of HUTA funds \$100,000; Loss of TOT due to Forest Service taking over campgrounds \$70,000; loss of Law Enforcement Services revenues on FS land \$40,000. Property tax factor on Secured Taxes 1.525% equaling about \$42,000 increase in Property taxes. There are other factors like new sales and Prop 8 increases that will affect this number but we will not have a good idea of how much until May. Realignment funding seems to continue to increase for both Human Services and Law Enforcement. A-87 revenue to the General Fund will be down by \$160,000.

On the expenditures side PERS cost will rise over \$150,000 this will be spread across operating funds; Insurance has increased \$70,000, the GF will incur a greater portion of the insurance costs in 2016/17 due to the loss occurrence having happened in GF departments in the last five years.

The General Fund started the 2015/16 year with reserves of \$178,556 and the Road fund of \$133,137. If these funds are not used during the 2015/16 budget year they should be available to help offset some of the above loss of revenue and increases in expenditures.

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
TAX REVENUES	A taxes								
CURRENT SECURED PROPERTY TAXES	4001			2,902,211.00	1,536,447.07			(1,365,763.93)	(47.06)%
CURRENT UNSEC PROPERTY TAX	4002			132,000.00	122,982.69			(9,017.31)	(6.83)%
PRIOR UNSECURED PROPERTY TAX	4004			2,500.00	0.00			(2,500.00)	...0.00)%
SUPPLEMENTAL PROPERTY TAX	4005			10,000.00	0.00			(10,000.00)	...0.00)%
PENALTIES & INTEREST ON TAXES	4006			120,000.00	2,409.60			(117,590.40)	(97.99)%
TIMBER YIELD TAX	4007			45,000.00	0.00			(45,000.00)	...0.00)%
SALES & USE TAXES	4008			120,000.00	53,937.08			(66,062.92)	(55.05)%
PROPERTY TRANSFER TAX	4010			20,000.00	14,509.65			(5,490.35)	(27.45)%
TRANSIENT OCCUPANCY TAX	4011			325,000.00	191,978.24			(133,021.76)	(40.93)%
SALES TAX IN LIEU	4021			0.00	7,762.96			7,762.96	0.00%
STATE PILT	4022			0.00	41,288.00			41,288.00	0.00%
HOMEOWNERS PROP TAX REIMB	4055			33,500.00	0.00			(33,500.00)	...0.00)%
SECURED PROPERTY TAX COLLECTION COSTS	4070			2,000.00	20.00			(1,980.00)	(99.00)%
SUPPLEMENTAL PROPERTY TAX COLLECTION COSTS	4071			0.00	100.00			100.00	0.00%
REDEMPTION FEES COUNTY	4076			3,500.00	2,150.00			(1,350.00)	(38.57)%
COLECTION OF SERVICE FEES ON PROPERTY TAX BILL	4077			0.00	15.00			15.00	0.00%
		---	---			---	---		
TAX REVENUES	Total A taxes			3,715,711.00	1,973,600.29			(1,742,110.71)	46.88%
INTEREST AND RENTS	B Interes								
INTEREST	4201			30.00	8,118.70			8,088.70	...62.34%
RENTS & LEASES	4208			0.00	800.00			800.00	0.00%
		---	---			---	---		
INTEREST AND RENTS	Total B Interes			30.00	8,918.70			8,888.70	...9.00)%
LICENCES	C LIC								
ANIMAL LICENSES - CITY	4101			300.00	171.00			(129.00)	(43.00)%
ANIMAL LICENSES - COUNTY	4102			1,000.00	406.00			(594.00)	(59.40)%
CONSTRUCTION PERMITS	4103			30,000.00	19,626.44			(10,373.56)	(34.58)%
PLANNING FEES	4104			5,000.00	2,103.00			(2,897.00)	(57.94)%
FRANCHISES	4105			38,000.00	0.00			(38,000.00)	...0.00)%
OTHER LICENSES & PERMITS	4106			3,000.00	1,306.00			(1,694.00)	(56.47)%
ANIMAL CONTROL	4108			0.00	500.00			500.00	0.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
FINES & COURT FEES	4151			45,000.00	29,615.20			(15,384.80)	(34.19)%
PARKING & OTHER	4152			1,000.00	329.69			(670.31)	(67.03)%
LICENCES	Total C LIC			123,300.00	54,057.33			(69,242.67)	56.16%
STATE REVENUES	D STATE								
STATE GRANT CAL-MMET	4321			0.00	1,713.61			1,713.61	0.00%
STATE AID MV IN-LIEU	4329			333,903.00	170,679.19			(163,223.81)	(48.88)%
STATE AID OTHER IN-LIEU	4330			41,000.00	0.00			(41,000.00)	...0.00)%
STATE AID AGRICULTURE	4341			16,500.00	0.00			(16,500.00)	...0.00)%
STATE AID MARINE PATROL	4345			52,545.00	(24.40)			(52,569.40)	...0.05)%
STATE AID MANDATED COSTS	4347			29,000.00	0.00			(29,000.00)	...0.00)%
STATE AID OTHER	4355			20,000.00	0.00			(20,000.00)	...0.00)%
STATE AID GAME REFUGE IN LIEU	4357			0.00	41,288.00			41,288.00	0.00%
STATE REVENUES	Total D STATE			492,948.00	213,656.40			(279,291.60)	56.66%
FEDERAL REVENUES	E FED								
FED AID PUBLIC LANDS IN-LIEU	4279			166,880.00	(29,119.00)			(195,999.00)	...7.45)%
FED AID ADA (OCJP) (DRUG)	4281			125,003.00	0.00			(125,003.00)	...0.00)%
FED AID VIC/WIT (OCJP)	4285			54,230.00	13,018.00			(41,212.00)	(75.99)%
FED AID OFFICE OF EMERGENCY SE	4286			125,644.00	0.00			(125,644.00)	...0.00)%
FEDERAL REVENUES	Total E FED			471,757.00	(16,101.00)			(487,858.00)	103.41%
REVENUES FEES FOR SERVICES	FEES								
COST ALLOCATION	4501			986,643.00	797,667.00			(188,976.00)	(19.15)%
TREASURER'S FEES	4502			6,000.00	699.33			(5,300.67)	(88.34)%
ELECTION SERVICES	4503			5,500.00	0.00			(5,500.00)	...0.00)%
PROPERTY TAX ROLL FEES COLLECTIONS	4504			60,000.00	63,060.26			3,060.26	5.10%
COUNTY COUNSEL SERVICES	4505			18,000.00	10,731.95			(7,268.05)	(40.38)%
COUNTY COUNSEL SERVICES	4506			50,000.00	1,217.44			(48,782.56)	(97.57)%
ENGINEERING SVCS	4507			0.00	5,349.01			5,349.01	0.00%
CIVIL PROCESSING SVCS	4508			11,100.00	880.00			(10,220.00)	(92.07)%
LAW ENFORCEMENT SVCS	4510			100,000.00	38,737.49			(61,262.51)	(61.26)%
OFFICIAL RECORD FEES	4511			15,000.00	14,846.50			(153.50)	(1.02)%
DOCUMENT COPY FEES	4512			6,000.00	277.20			(5,722.80)	(95.38)%
MENTAL HEALTH SERVICES	4514			300.00	0.00			(300.00)	...0.00)%
LAW LIBRARY FEES	4517			1,500.00	328.00			(1,172.00)	(78.13)%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
OTHER CURRENT SERVICES	4521			800.00	385.00			(415.00)	(51.88)%
TAX COLLECTOR'S FEES	4522			15,000.00	10,676.16			(4,323.84)	(28.83)%
FIX-IT TICKET TRNSF FEES	4523			500.00	0.00			(500.00)	...0.00)%
CERTIFICATES & JURATS	4533			4,000.00	2,003.90			(1,996.10)	(49.90)%
SB 21 \$1/EXT PAGE	4535			3,500.00	2,262.00			(1,238.00)	(35.37)%
CLERK RECORDER FEES	4543			1,500.00	0.00			(1,500.00)	...0.00)%
RECORDING & INDEXING FEE	4551			5,000.00	2,263.00			(2,737.00)	(54.74)%
		—	—			—	—		
REVENUES FEES FOR SERVICES	Total FEES			1,290,343.00	951,384.24			(338,958.76)	26.27%
REVENUES MISCELLANEOUS	MISC								
MISC REVENUE--GEN GOV	4701			7,831.00	10,474.79			2,643.79	33.76%
OTHER MISC SALES	4704			0.00	969.93			969.93	0.00%
SAFETY FUNDS FROM TRINDEL	4713			69,098.00	10,000.00			(59,098.00)	(85.53)%
		—	—			—	—		
REVENUES MISCELLANEOUS	Total MISC			76,929.00	21,444.72			(55,484.28)	72.12%
REVENUES TRANSFERS IN	TRANS...								
TRANSFER FROM OTHER FUNDS	4711			1,388,925.00	683,282.96			(705,642.04)	(50.80)%
		—	—			—	—		
REVENUES TRANSFERS IN	Total TRANS...			1,388,925.00	683,282.96			(705,642.04)	50.80%
		—	—			—	—		
Report Difference				7,559,943.00	3,890,243.64			(3,669,699.36)	48.54%
		=	=			=	=		

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5010 - BOARD OF SUPERVISORS
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000	—	—	144,271.00	88,088.36	—	—	56,182.64	38.94%
WAGES & SALARIES	Total Z1Wag...			(144,271.00)	(88,088.36)			56,182.64	38.94%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	20,444.30			(20,444.30)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	19,957.67			(19,957.67)	0.00%
WORKERS COMP	5006			0.00	4,929.57			(4,929.57)	0.00%
OTHER BENEFITS	5007			109,939.00	0.00			109,939.00	100.00%
PERS DEBT PAYMENT	5008			0.00	15,037.05			(15,037.05)	0.00%
PAYROLL TAXES	5009	—	—	0.00	7,246.33	—	—	(7,246.33)	0.00%
BENIFITS	Total Z2 Benefits			(109,939.00)	(67,614.92)			42,324.08	38.50%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			1,972.00	1,972.00			0.00	0.00%
COMMUNICATIONS	5120			2,307.00	1,000.00			1,307.00	56.65%
MEMBERSHIPS	5150			4,583.00	5,113.00			(530.00)	(11.56)%
MISCELLANEOUS EXPENSE	5155			0.00	126.40			(126.40)	0.00%
OFFICE EXPENSE	5160			3,338.00	42.21			3,295.79	98.74%
OFFICE EXPENSE - POSTAGE	5162			0.00	953.93			(953.93)	0.00%
OFFICE EX - COMPUTER	5163			0.00	325.85			(325.85)	0.00%
OFFICE EXPENSE - COPIER SUPPL	5164			0.00	781.49			(781.49)	0.00%
COST ALLOCATION	5166			34,124.00	34,124.00			0.00	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			2,422.00	1,266.50			1,155.50	47.71%
SPECIAL DEPARTMENTAL EXPENSE	5187			3,177.00	105.53			3,071.47	96.68%
MAINTENANCE OF EQUIPMENT	5240			173.00	0.00			173.00	100.00%
TRAVEL	5502			8,020.00	0.00			8,020.00	100.00%
MILEAGE IRS RATE	5504			0.00	1,633.59			(1,633.59)	0.00%
LODGING	5505	—	—	0.00	98.05	—	—	(98.05)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(60,116.00)	(47,542.55)			12,573.45	20.92%
Total 5010 - BOARD OF SUPERVISORS				(314,326.00)	(203,245.83)			111,080.17	35.34%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5020 - ASSESSOR
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000	—	—	263,014.00	150,204.20	—	—	112,809.80	42.89%
WAGES & SALARIES	Total Z1Wag...			(263,014.00)	(150,204.20)			112,809.80	42.89%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	46,126.48			(46,126.48)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	29,630.88			(29,630.88)	0.00%
WORKERS COMP	5006			0.00	3,952.85			(3,952.85)	0.00%
OTHER BENEFITS	5007			162,513.00	0.00			162,513.00	100.00%
PERS DEBT PAYMENT	5008			0.00	17,142.23			(17,142.23)	0.00%
PAYROLL TAXES	5009	—	—	0.00	10,805.56	—	—	(10,805.56)	0.00%
BENIFITS	Total Z2 Benefits			(162,513.00)	(107,658.00)			54,855.00	33.75%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			2,333.00	2,333.00			0.00	0.00%
COMMUNICATIONS	5120			4.00	0.00			4.00	100.00%
MEMBERSHIPS	5150			108.00	0.00			108.00	100.00%
OFFICE EXPENSE	5160			851.00	0.00			851.00	100.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	1,354.98			(1,354.98)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			492.00	0.00			492.00	100.00%
COST ALLOCATION	5166			38,545.00	38,545.00			0.00	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			839.00	914.29			(75.29)	(8.97)%
SPECIAL DEPARTMENTAL EXPENSE	5187			110.00	0.00			110.00	100.00%
VEHICLE FUEL & OIL	5239			0.00	163.51			(163.51)	0.00%
MAINTENANCE OF EQUIPMENT	5240			508.00	0.00			508.00	100.00%
TUITION	5501			0.00	160.00			(160.00)	0.00%
TRAVEL	5502			2,089.00	0.00			2,089.00	100.00%
PER DIEM	5503			0.00	210.00			(210.00)	0.00%
MILEAGE IRS RATE	5504			0.00	338.32			(338.32)	0.00%
LODGING	5505			0.00	1,265.11			(1,265.11)	0.00%
CONFERENCE FEE	5506	—	—	0.00	440.00	—	—	(440.00)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(45,879.00)	(45,724.21)			154.79	0.34%
Total 5020 - ASSESSOR				(471,406.00)	(303,586.41)			167,819.59	35.60%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5030 - ANNUAL AUDIT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			20,000.00	0.00			20,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(20,000.00)	0.00			20,000.00	100.00%
Total 5030 - ANNUAL AUDIT				(20,000.00)	0.00			20,000.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5040 - AUDITOR BUDGET KEY
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000	—	—	248,144.00	116,146.49	—	—	131,997.51	53.19%
WAGES & SALARIES	Total Z1Wag...			(248,144.00)	(116,146.49)			131,997.51	53.19%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	36,949.12			(36,949.12)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	18,250.23			(18,250.23)	0.00%
WORKERS COMP	5006			0.00	2,592.30			(2,592.30)	0.00%
OTHER BENEFITS	5007			134,150.00	0.00			134,150.00	100.00%
PERS DEBT PAYMENT	5008			0.00	12,029.64			(12,029.64)	0.00%
PAYROLL TAXES	5009	—	—	0.00	9,159.44	—	—	(9,159.44)	0.00%
BENIFITS	Total Z2 Benefits			(134,150.00)	(78,980.73)			55,169.27	41.13%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			1,098.00	1,098.00			0.00	0.00%
COMMUNICATIONS	5120			21.00	0.00			21.00	100.00%
HOUSEHOLD EXPENSE	5130			0.00	22.65			(22.65)	0.00%
MEMBERSHIPS	5150			1,147.00	697.32			449.68	39.20%
MISCELLANEOUS EXPENSE	5155			0.00	40.95			(40.95)	0.00%
OFFICE EXPENSE	5160			4,300.00	438.26			3,861.74	89.81%
OFFICE EXPENSE - POSTAGE	5162			0.00	1,548.59			(1,548.59)	0.00%
OFFICE EX - COMPUTER	5163			0.00	2,756.62			(2,756.62)	0.00%
OFFICE EXPENSE - COPIER SUPPL	5164			0.00	248.10			(248.10)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			87.00	104.00			(17.00)	(19.54)%
PUBLICATIONS & LEGAL NOTICES	5174			7.00	499.65			(492.65)	...7.86)%
SPECIAL DEPARTMENTAL EXPENSE	5187			4,251.00	542.53			3,708.47	87.24%
MAINTENANCE OF EQUIPMENT	5240			1,228.00	0.00			1,228.00	100.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	661.38			(661.38)	0.00%
TUITION	5501			0.00	879.00			(879.00)	0.00%
TRAVEL	5502			1,000.00	3.00			997.00	99.70%
PER DIEM	5503			0.00	199.00			(199.00)	0.00%
MILEAGE IRS RATE	5504			0.00	301.88			(301.88)	0.00%
LODGING	5505	—	—	0.00	134.01	—	—	(134.01)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(13,139.00)	(10,174.94)			2,964.06	22.56%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5040 - AUDITOR BUDGET KEY

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
	Total 5040 - AUDITOR BUDGET KEY			(395,433.00)	(205,302.16)			190,130.84	48.08%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5050 - TREASURER-TAX COLLECTOR
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000	—	—	146,023.00	85,773.91	—	—	60,249.09	41.26%
WAGES & SALARIES	Total Z1Wag...			(146,023.00)	(85,773.91)			60,249.09	41.26%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	26,012.27			(26,012.27)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	19,746.28			(19,746.28)	0.00%
WORKERS COMP	5006			0.00	1,908.27			(1,908.27)	0.00%
OTHER BENEFITS	5007			97,208.00	0.00			97,208.00	100.00%
PERS DEBT PAYMENT	5008			0.00	9,022.23			(9,022.23)	0.00%
PAYROLL TAXES	5009	—	—	0.00	6,287.79	—	—	(6,287.79)	0.00%
BENIFITS	Total Z2 Benefits			(97,208.00)	(62,976.84)			34,231.16	35.21%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			953.00	953.00			0.00	0.00%
HOUSEHOLD EXPENSE	5130			0.00	16.15			(16.15)	0.00%
MEMBERSHIPS	5150			586.00	611.32			(25.32)	(4.32)%
OFFICE EXPENSE	5160			8,438.00	1,871.91			6,566.09	77.82%
OFFICE EXPENSE - POSTAGE	5162			0.00	1,376.68			(1,376.68)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			4,062.00	720.72			3,341.28	82.26%
PUBLICATIONS & LEGAL NOTICES	5174			1,123.00	142.50			980.50	87.31%
MAINTENANCE OF EQUIPMENT	5240			506.00	0.00			506.00	100.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	405.06			(405.06)	0.00%
TRAVEL	5502			1,060.00	39.00			1,021.00	96.32%
PER DIEM	5503			0.00	337.50			(337.50)	0.00%
MILEAGE IRS RATE	5504			0.00	460.59			(460.59)	0.00%
LODGING	5505			0.00	537.10			(537.10)	0.00%
CONFERENCE FEE	5506	—	—	0.00	400.00	—	—	(400.00)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(16,728.00)	(7,871.53)			8,856.47	52.94%
				(259,959.00)	(156,622.28)			103,336.72	39.75%
Total 5050 - TREASURER-TAX COLLECTOR									

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5060 - COUNTY COUNSEL

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			231,054.00	123,421.09			107,632.91	46.58%
OUTSIDE COUNTY COUNSEL	5170			80,000.00	10,353.86			69,646.14	87.06%
TRAVEL	5502			500.00	0.00			500.00	100.00%
PER DIEM	5503			0.00	270.25			(270.25)	0.00%
CONFERENCE FEE	5506			0.00	150.00			(150.00)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(311,554.00)	(134,195.20)			177,358.80	56.93%
	Total 5060 - COUNTY COUNSEL			(311,554.00)	(134,195.20)			177,358.80	56.93%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5100 - INSURANCE
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000	—	—	36,578.00	21,355.79	—	—	15,222.21	41.62%
WAGES & SALARIES	Total Z1Wag...			(36,578.00)	(21,355.79)			15,222.21	41.62%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	6,504.01			(6,504.01)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	3,613.48			(3,613.48)	0.00%
WORKERS COMP	5006			0.00	477.07			(477.07)	0.00%
OTHER BENEFITS	5007			20,242.00	0.00			20,242.00	100.00%
PERS DEBT PAYMENT	5008			0.00	1,503.74			(1,503.74)	0.00%
PAYROLL TAXES	5009	—	—	0.00	1,614.36	—	—	(1,614.36)	0.00%
BENIFITS	Total Z2 Benefits			(20,242.00)	(13,712.66)			6,529.34	32.26%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			216.00	121,424.65			(121,208.65)	...5.11)%
COMMUNICATIONS	5120			63.00	0.00			63.00	100.00%
FOOD	5125			0.00	65.86			(65.86)	0.00%
MEMBERSHIPS	5150			252.00	619.34			(367.34)	...5.77)%
MISCELLANEOUS EXPENSE	5155			0.00	1,328.05			(1,328.05)	0.00%
OFFICE EXPENSE	5160			4,028.00	940.37			3,087.63	76.65%
OFFICE EX - COMPUTER	5163			0.00	2,381.00			(2,381.00)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			1,835.00	500.00			1,335.00	72.75%
SPECIAL DEPARTMENTAL EXPENSE	5187			5,050.00	0.00			5,050.00	100.00%
MAINTENANCE OF EQUIPMENT	5240			29.00	0.00			29.00	100.00%
TRAVEL	5502			5,289.00	0.00			5,289.00	100.00%
PER DIEM	5503			0.00	351.50			(351.50)	0.00%
MILEAGE IRS RATE	5504			0.00	658.04			(658.04)	0.00%
CONFERENCE FEE	5506	—	—	0.00	131.10	—	—	(131.10)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(16,762.00)	(128,399.91)			(111,637.91)	...6.02)%
Total 5100 - INSURANCE				(73,582.00)	(163,468.36)			(89,886.36)	...2.16)%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5150 - CONTRIBUTIONS
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			2,276.00	3,363.36			(1,087.36)	(47.78)%
COMMUNICATIONS	5120			0.00	145.90			(145.90)	0.00%
MISCELLANEOUS EXPENSE	5155			5,000.00	0.00			5,000.00	100.00%
OFFICE EXPENSE	5160			5,000.00	0.00			5,000.00	100.00%
COST ALLOCATION	5166			(1,445.00)	(1,445.00)			0.00	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			8,000.00	8,096.72			(96.72)	(1.21)%
MILEAGE IRS RATE	5504	—	—	0.00	347.88	—	—	(347.88)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(18,831.00)	(10,508.86)			8,322.14	44.19%
OTHER	Z4 Other								
CONTRIB - P/SIERRA CO FAIR	6065			5,000.00	5,000.00			0.00	0.00%
CONTRIB - NO SIERRA AIR QUALIT	6405			2,000.00	1,555.20			444.80	22.24%
CONTRIB - NO CA EM MED SVCS	6406			25,500.00	25,359.61			140.39	0.55%
OTHER	Total Z4 Other			(32,500.00)	(31,914.81)			585.19	1.80%
Transferences Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			207,902.00	0.00			207,902.00	100.00%
Transferences Out	Total z6 Transf...			(207,902.00)	0.00			207,902.00	100.00%
	Total 5150 - CONTRIBUTIONS			(259,233.00)	(42,423.67)			216,809.33	83.63%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5160 - ECONOMIC DEVELOPMENT
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
BENIFITS	Z2 Benefits								
OTHER BENEFITS	5007			5,156.00	0.00			5,156.00	100.00%
PERS DEBT PAYMENT	5008	—	—	0.00	3,007.41	—	—	(3,007.41)	0.00%
BENIFITS	Total Z2 Benefits			(5,156.00)	(3,007.41)			2,148.59	41.67%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			97.00	97.00			0.00	0.00%
COST ALLOCATION	5166			570.00	570.00			0.00	0.00%
OUTSIDE COUNTY COUNSEL	5170			0.00	1,927.58			(1,927.58)	0.00%
SIERRA CO CHAMBER OF COMMERCE	6412			29,000.00	0.00			29,000.00	100.00%
EAST SIDE CHAMBER	6413	—	—	7,920.00	4,296.83	—	—	3,623.17	45.75%
SERVICES & SUPPLIES	Total Z2 Serv			(37,587.00)	(6,891.41)			30,695.59	81.67%
		—	—			—	—		
	Total 5160 - ECONOMIC DEVELOPMENT			(42,743.00)	(9,898.82)			32,844.18	76.84%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5260 - CENTRAL SERVICES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
COMMUNICATIONS	5120			17,961.00	5,354.66			12,606.34	70.19%
OFFICE EXPENSE	5160			6,653.00	0.00			6,653.00	100.00%
OFFICE EXPENSE - COPIER SUPPL	5164			0.00	1,612.36			(1,612.36)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			3,004.00	2,694.20			309.80	10.31%
RENTS & LEASES - OPERATING	5175			4,126.00	768.65			3,357.35	81.37%
RENTS & LEASES - BUILDINGS	5180			13,000.00	7,525.42			5,474.58	42.11%
SPECIAL DEPARTMENTAL EXPENSE	5187			865.00	0.00			865.00	100.00%
UTILITIES - ELECTRICITY	5195			10,000.00	0.00			10,000.00	100.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	991.29			(991.29)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(55,609.00)	(18,946.58)			36,662.42	65.93%
	Total 5260 - CENTRAL SERVICES			(55,609.00)	(18,946.58)			36,662.42	65.93%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5261 - MANAGEMENT INFORMATION SYSTE

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000			102,520.00	47,791.80			54,728.20	53.38%
OVERTIME	5002	—	—	0.00	1,400.38	—	—	(1,400.38)	0.00%
WAGES & SALARIES	Total Z1Wag...			(102,520.00)	(49,192.18)			53,327.82	52.02%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	14,249.73			(14,249.73)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	8,013.92			(8,013.92)	0.00%
WORKERS COMP	5006			0.00	1,335.79			(1,335.79)	0.00%
OTHER BENEFITS	5007			63,809.00	0.00			63,809.00	100.00%
PERS DEBT PAYMENT	5008			0.00	3,007.41			(3,007.41)	0.00%
PAYROLL TAXES	5009	—	—	0.00	3,574.58	—	—	(3,574.58)	0.00%
BENIFITS	Total Z2 Benefits			(63,809.00)	(30,181.43)			33,627.57	52.70%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			631.00	631.00			0.00	0.00%
COMMUNICATIONS	5120			10,366.00	6,471.19			3,894.81	37.57%
OFFICE EXPENSE	5160			13,942.00	2,585.20			11,356.80	81.46%
OFFICE EXPENSE - POSTAGE	5162			0.00	83.89			(83.89)	0.00%
OFFICE EX - COMPUTER	5163			0.00	4,563.45			(4,563.45)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			3,737.00	0.00			3,737.00	100.00%
MAINTENANCE HARDWARE/SOFTWARE	5248			114,393.00	78,770.53			35,622.47	31.14%
TUITION	5501			0.00	4,990.00			(4,990.00)	0.00%
TRAVEL	5502	—	—	4,262.00	0.00	—	—	4,262.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(147,331.00)	(98,095.26)			49,235.74	33.42%
CAPITAL ASSETS	Z5 Cap Asst								
EQUIPMENT - CAPITAL ASSET	6228			90,685.00	0.00			90,685.00	100.00%
Capital Lease - Equipment	6234			0.00	22,081.75			(22,081.75)	0.00%
Capital Lease Interest Expense	6235			0.00	654.76			(654.76)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			(90,685.00)	(22,736.51)			67,948.49	74.93%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5261 - MANAGEMENT INFORMATION SYSTE

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
	Total 5261 - MANAGEMENT INFORMATION SYSTE			(404,345.00)	(200,205.38)			204,139.62	50.49%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
0010000 - GENERAL FUND ADMIN KEY
5280 - PLANT MAINTENANCE
From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000	—	—	70,810.00	39,809.39	—	—	31,000.61	43.78%
WAGES & SALARIES	Total Z1Wag...			(70,810.00)	(39,809.39)			31,000.61	43.78%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	11,401.13			(11,401.13)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	11,138.61			(11,138.61)	0.00%
WORKERS COMP	5006			0.00	37,520.75			(37,520.75)	0.00%
OTHER BENEFITS	5007			84,478.00	0.00			84,478.00	100.00%
PERS DEBT PAYMENT	5008			0.00	6,014.82			(6,014.82)	0.00%
PAYROLL TAXES	5009	—	—	0.00	2,901.14	—	—	(2,901.14)	0.00%
BENIFITS	Total Z2 Benefits			(84,478.00)	(68,976.45)			15,501.55	18.35%
SERVICES & SUPPLIES	Z2 Serv								
CLOTHING & PERSONAL SUPPLIES	5105			0.00	27.93			(27.93)	0.00%
INSURANCE	5106			480.00	480.00			0.00	0.00%
HOUSEHOLD EXPENSE	5130			6,906.00	1,890.78			5,015.22	72.62%
MISCELLANEOUS EXPENSE	5155			(549.00)	1,545.20			(2,094.20)	381.46%
OFFICE EXPENSE	5160			0.00	748.29			(748.29)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			3,919.00	791.50			3,127.50	79.80%
ADMINISTRATION FROM DPW	5168			5,000.00	2,000.79			2,999.21	59.98%
SMALL TOOLS & INSTRUMENTS	5185			0.00	204.37			(204.37)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			2,470.00	2,063.20			406.80	16.47%
UTILITIES - ELECTRICITY	5195			60,000.00	24,642.41			35,357.59	58.93%
Utilities - Propane and Gas	5238			15,427.00	2,699.99			12,727.01	82.50%
MAINTENANCE OF EQUIPMENT	5240			242.00	0.00			242.00	100.00%
MAINTENANCE PARTS	5243	—	—	0.00	12.14	—	—	(12.14)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(93,895.00)	(37,106.60)			56,788.40	60.48%
OTHER	Z4 Other								
DIST - WASTE DISPOSAL	7005	—	—	0.00	16.00	—	—	(16.00)	0.00%
OTHER	Total Z4 Other			0.00	(16.00)			(16.00)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5280 - PLANT MAINTENANCE

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
	Total 5280 - PLANT MAINTENANCE			(249,183.00)	(145,908.44)			103,274.56	41.45%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5290 - COUNTY ENGINEER

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
OFFICE EXPENSE	5160			500.00	0.00			500.00	100.00%
PROFESSIONAL & SPECIALIZED EXP	5165			16,585.00	13,166.14			3,418.86	20.61%
COST ALLOCATION	5166			715.00	715.00			0.00	0.00%
ADMINISTRATION FROM DPW	5168			500.00	321.21			178.79	35.76%
SPECIAL DEPARTMENTAL EXPENSE	5187			1,500.00	0.00			1,500.00	100.00%
		—	—			—	—		
SERVICES & SUPPLIES	Total Z2 Serv			(19,800.00)	(14,202.35)			5,597.65	28.27%
		—	—			—	—		
	Total 5290 - COUNTY ENGINEER			(19,800.00)	(14,202.35)			5,597.65	28.27%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5340 - SEXUALLY VIOLENT PREDATOR

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES TRAVEL	Z2 Serv 5502	—	—	0.00	6.00	—	—	(6.00)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv	—	—	0.00	(6.00)	—	—	(6.00)	0.00%
Total 5340 - SEXUALLY VIOLENT PREDATOR				0.00	(6.00)	—	—	(6.00)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5360 - CONSOLIDATED COURTS
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	13.72			(13.72)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	411.22			(411.22)	0.00%
OTHER BENEFITS	5007			1,289.00	0.00			1,289.00	100.00%
PERS DEBT PAYMENT	5008	—	—	0.00	751.87	—	—	(751.87)	0.00%
BENIFITS	Total Z2 Benefits			(1,289.00)	(1,176.81)			112.19	8.70%
SERVICES & SUPPLIES	Z2 Serv								
COURT FACILITIES TRUST PAYMENT	5154			0.00	20,015.25			(20,015.25)	0.00%
MISCELLANEOUS EXPENSE	5155			0.00	6,579.28			(6,579.28)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			15,000.00	11,250.00			3,750.00	25.00%
COST ALLOCATION	5166			2,379.00	2,379.00			0.00	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			76,000.00	20,905.00			55,095.00	72.49%
SERVICES & SUPPLIES	Total Z2 Serv			(93,379.00)	(61,128.53)			32,250.47	34.54%
OTHER	Z4 Other								
SEXUALLY VIOLENT PREDATOR	6076			5,000.00	0.00			5,000.00	100.00%
OTHER	Total Z4 Other			(5,000.00)	0.00			5,000.00	100.00%
	Total 5360 - CONSOLIDATED COURTS			(99,668.00)	(62,305.34)			37,362.66	37.49%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5370 - DISTRICT ATTORNEY
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000	—	—	138,543.00	77,046.70	—	—	61,496.30	44.39%
WAGES & SALARIES	Total Z1Wag...			(138,543.00)	(77,046.70)			61,496.30	44.39%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	23,720.02			(23,720.02)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	8,879.02			(8,879.02)	0.00%
WORKERS COMP	5006			0.00	1,335.79			(1,335.79)	0.00%
OTHER BENEFITS	5007			69,038.00	0.00			69,038.00	100.00%
PERS DEBT PAYMENT	5008			0.00	6,014.82			(6,014.82)	0.00%
PAYROLL TAXES	5009	—	—	0.00	5,598.39	—	—	(5,598.39)	0.00%
BENIFITS	Total Z2 Benefits			(69,038.00)	(45,548.04)			23,489.96	34.02%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			1,446.00	1,446.00			0.00	0.00%
COMMUNICATIONS	5120			0.00	313.35			(313.35)	0.00%
MEMBERSHIPS	5150			3,671.00	455.00			3,216.00	87.61%
OFFICE EXPENSE	5160			4,962.00	192.47			4,769.53	96.12%
OFFICE EXPENSE - POSTAGE	5162			0.00	279.16			(279.16)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			16,439.00	0.00			16,439.00	100.00%
COST ALLOCATION	5166			17,966.00	17,966.00			0.00	0.00%
RENTS & LEASES - BUILDINGS	5180			6,000.00	0.00			6,000.00	100.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			1,718.00	109.00			1,609.00	93.66%
VEHICLE FUEL & OIL	5239			0.00	303.93			(303.93)	0.00%
MAINTENANCE OF EQUIPMENT	5240			498.00	0.00			498.00	100.00%
MAINTENANCE VEHICLES	5241			0.00	7.00			(7.00)	0.00%
MAINTENANCE PARTS	5243			0.00	1,986.67			(1,986.67)	0.00%
TRAVEL	5502			3,458.00	(807.99)			4,265.99	123.37%
PER DIEM	5503			0.00	389.00			(389.00)	0.00%
MILEAGE IRS RATE	5504			0.00	692.30			(692.30)	0.00%
LODGING	5505			0.00	699.89			(699.89)	0.00%
CONFERENCE FEE	5506	—	—	0.00	150.00	—	—	(150.00)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(56,158.00)	(24,181.78)			31,976.22	56.94%
Total 5370 - DISTRICT ATTORNEY				(263,739.00)	(146,776.52)			116,962.48	44.35%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5380 - PUBLIC DEFENDER

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES COST ALLOCATION	Z2 Serv 5166	—	—	2,052.00	2,052.00	—	—	0.00	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(2,052.00)	(2,052.00)			0.00	0.00%
OTHER PROF & SPEC CONTRACTS	Z4 Other 6051			71,000.00	46,777.41			24,222.59	34.12%
PROF & SPEC - CRIMINAL	6052	—	—	26,000.00	9,622.80	—	—	16,377.20	62.99%
OTHER	Total Z4 Other			(97,000.00)	(56,400.21)			40,599.79	41.86%
		—	—			—	—		
	Total 5380 - PUBLIC DEFENDER			(99,052.00)	(58,452.21)			40,599.79	40.99%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5390 - LAW LIBRARY

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES COST ALLOCATION	Z2 Serv 5166	—	—	(848.00)	(848.00)	—	—	0.00	0.00%
SERVICES & SUPPLIES	Total Z2 Serv	—	—	848.00	848.00	—	—	0.00	0.00%
	Total 5390 - LAW LIBRARY	—	—	848.00	848.00	—	—	0.00	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5400 - GRAND JURY

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
FOOD	5125			0.00	100.00			(100.00)	0.00%
GRAND JURY	5136			15,000.00	3,602.83			11,397.17	75.98%
COST ALLOCATION	5166			1,391.00	1,391.00			0.00	0.00%
LODGING	5505	—	—	0.00	498.40	—	—	(498.40)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(16,391.00)	(5,592.23)			10,798.77	65.88%
		—	—			—	—		
	Total 5400 - GRAND JURY			(16,391.00)	(5,592.23)			10,798.77	65.88%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5430 - CLERK-RECORDER
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000	—	—	195,397.00	115,134.86	—	—	80,262.14	41.08%
WAGES & SALARIES	Total Z1Wag...			(195,397.00)	(115,134.86)			80,262.14	41.08%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	34,845.57			(34,845.57)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	21,681.45			(21,681.45)	0.00%
WORKERS COMP	5006			0.00	2,862.41			(2,862.41)	0.00%
OTHER BENEFITS	5007			118,753.00	0.00			118,753.00	100.00%
PERS DEBT PAYMENT	5008			0.00	9,022.23			(9,022.23)	0.00%
PAYROLL TAXES	5009	—	—	0.00	8,112.99	—	—	(8,112.99)	0.00%
BENIFITS	Total Z2 Benefits			(118,753.00)	(76,524.65)			42,228.35	35.56%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			1,710.00	1,710.00			0.00	0.00%
MEMBERSHIPS	5150			639.00	700.00			(61.00)	(9.55)%
OFFICE EXPENSE	5160			3,640.00	460.87			3,179.13	87.34%
OFFICE EXPENSE - POSTAGE	5162			0.00	643.61			(643.61)	0.00%
OFFICE EX - COMPUTER	5163			0.00	295.10			(295.10)	0.00%
OFFICE EXPENSE - COPIER SUPPL	5164			0.00	425.41			(425.41)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			78.00	0.00			78.00	100.00%
COST ALLOCATION	5166			50,638.00	50,638.00			0.00	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			1,191.00	116.53			1,074.47	90.22%
TRAVEL	5502			453.00	0.00			453.00	100.00%
MILEAGE IRS RATE	5504	—	—	0.00	345.00	—	—	(345.00)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(58,349.00)	(55,334.52)			3,014.48	5.17%
		—	—			—	—		
	Total 5430 - CLERK-RECORDER			(372,499.00)	(246,994.03)			125,504.97	33.69%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5450 - SHERIFF-CORONER
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000			1,033,895.00	542,389.47			491,505.53	47.54%
EXTRA HELP	5001			50,000.00	9,128.01			40,871.99	81.74%
OVERTIME	5002			86,194.00	47,551.25			38,642.75	44.83%
WAGES & SALARIES	Total Z1Wag...			(1,170,089.00)	(599,068.73)			571,020.27	48.80%
BENIFITS	Z2 Benifits								
UNIFORM ALLOWANCE	5003			10,825.00	9,274.73			1,550.27	14.32%
RETIREMENT	5004			0.00	286,146.86			(286,146.86)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	103,683.51			(103,683.51)	0.00%
WORKERS COMP	5006			0.00	163,339.77			(163,339.77)	0.00%
OTHER BENEFITS	5007			879,727.00	0.00			879,727.00	100.00%
PERS DEBT PAYMENT	5008			0.00	21,051.87			(21,051.87)	0.00%
PAYROLL TAXES	5009			0.00	44,649.20			(44,649.20)	0.00%
BENIFITS	Total Z2 Benifits			(890,552.00)	(628,145.94)			262,406.06	29.47%
SERVICES & SUPPLIES	Z2 Serv								
MEDICAL,DENTAL & LAB SUPPLIES	5101			23.00	0.00			23.00	100.00%
INSURANCE	5106			200,467.00	200,781.00			(314.00)	(0.16)%
COMMUNICATIONS	5120			15,000.00	7,190.33			7,809.67	52.06%
HOUSEHOLD EXPENSE	5130			0.00	143.46			(143.46)	0.00%
MEMBERSHIPS	5150			1,500.00	0.00			1,500.00	100.00%
EQUIPMENT - LESS THAN \$2500	5151			0.00	232.07			(232.07)	0.00%
MISCELLANEOUS EXPENSE	5155			0.00	431.69			(431.69)	0.00%
OFFICE EXPENSE	5160			10,423.00	776.62			9,646.38	92.55%
OFFICE EXPENSE - POSTAGE	5162			0.00	125.93			(125.93)	0.00%
OFFICE EXPENSE - COPIER SUPPL	5164			0.00	631.06			(631.06)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			37,946.00	29,593.21			8,352.79	22.01%
COST ALLOCATION	5166			249,459.00	249,459.00			0.00	0.00%
ADMINISTRATION FROM DPW	5168			0.00	1,812.42			(1,812.42)	0.00%
OUTSIDE COUNTY COUNSEL	5170			16.00	0.00			16.00	100.00%
PUBLICATIONS & LEGAL NOTICES	5174			641.00	143.40			497.60	77.63%
RENTS & LEASES - OPERATING	5175			2,255.00	0.00			2,255.00	100.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			22,000.00	4,549.64			17,450.36	79.32%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5450 - SHERIFF-CORONER
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
UTILITIES - ELECTRICITY	5195			7,000.00	3,536.17			3,463.83	49.48%
Utilities - Propane and Gas	5238			0.00	(135.37)			135.37	0.00%
VEHICLE FUEL & OIL	5239			80,000.00	19,992.94			60,007.06	75.01%
MAINTENANCE OF EQUIPMENT	5240			3,500.00	152.65			3,347.35	95.64%
MAINTENANCE VEHICLES	5241			22,000.00	11,398.97			10,601.03	48.19%
MAINTENANCE COMMUNIC EQUIPMENT	5242			25,000.00	3,296.00			21,704.00	86.82%
MAINTENANCE TIRES	5244			0.00	6,107.47			(6,107.47)	0.00%
MAINTENANCE S W FACILITIES	5246			0.00	2,049.64			(2,049.64)	0.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	1,997.57			(1,997.57)	0.00%
TUITION	5501			0.00	1,317.20			(1,317.20)	0.00%
TRAVEL	5502			30,000.00	456.53			29,543.47	98.48%
PER DIEM	5503			0.00	1,571.50			(1,571.50)	0.00%
LODGING	5505			0.00	3,594.87			(3,594.87)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(707,230.00)	(551,205.97)			156,024.03	22.06%
OTHER ENCUMBRANCE	Z4 Other 7500			0.00	38,194.72			(38,194.72)	0.00%
OTHER	Total Z4 Other			0.00	(38,194.72)			(38,194.72)	0.00%
CAPITAL ASSETS	Z5 Cap Asst								
EQUIPMENT - VEHICLES - CAPITAL ASSET	6229			0.00	(8,344.37)			8,344.37	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			0.00	8,344.37			8,344.37	0.00%
Total 5450 - SHERIFF-CORONER				(2,767,871.00)	(1,808,270.99)			959,600.01	34.67%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5460 - MARINE PATROL
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000			15,371.00	0.00			15,371.00	100.00%
EXTRA HELP	5001			12,030.00	0.00			12,030.00	100.00%
OVERTIME	5002			475.00	1,337.98			(862.98)	...1.68)%
WAGES & SALARIES	Total Z1Wag...			(27,876.00)	(1,337.98)			26,538.02	95.20%
BENIFITS	Z2 Benifits								
UNIFORM ALLOWANCE	5003			466.00	0.00			466.00	100.00%
RETIREMENT	5004			0.00	3,381.24			(3,381.24)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	185.53			(185.53)	0.00%
WORKERS COMP	5006			0.00	477.07			(477.07)	0.00%
OTHER BENEFITS	5007			12,578.00	0.00			12,578.00	100.00%
PAYROLL TAXES	5009			0.00	101.72			(101.72)	0.00%
BENIFITS	Total Z2 Benifits			(13,044.00)	(4,145.56)			8,898.44	68.22%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			314.00	0.00			314.00	100.00%
OFFICE EXPENSE	5160			62.00	0.00			62.00	100.00%
PROFESSIONAL & SPECIALIZED EXP	5165			507.00	0.00			507.00	100.00%
COST ALLOCATION	5166			(298.00)	(298.00)			0.00	0.00%
RENTS & LEASES - BUILDINGS	5180			5,929.00	0.00			5,929.00	100.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			1,702.00	26.89			1,675.11	98.42%
MAINTENANCE OF EQUIPMENT	5240			3,408.00	0.00			3,408.00	100.00%
MAINTENANCE VEHICLES	5241			0.00	397.89			(397.89)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(11,624.00)	(126.78)			11,497.22	98.91%
Total 5460 - MARINE PATROL				(52,544.00)	(5,610.32)			46,933.68	89.32%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5470 - DRUG GRANT ADA
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000			52,963.00	248.71			52,714.29	99.53%
OVERTIME	5002			1,875.00	279.80			1,595.20	85.08%
WAGES & SALARIES	Total Z1Wag...			(54,838.00)	(528.51)			54,309.49	99.04%
BENIFITS	Z2 Benefits								
UNIFORM ALLOWANCE	5003			350.00	0.00			350.00	100.00%
RETIREMENT	5004			0.00	12,103.65			(12,103.65)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	91.96			(91.96)	0.00%
WORKERS COMP	5006			0.00	1,431.20			(1,431.20)	0.00%
OTHER BENEFITS	5007			36,709.00	0.00			36,709.00	100.00%
PAYROLL TAXES	5009			0.00	37.72			(37.72)	0.00%
BENIFITS	Total Z2 Benefits			(37,059.00)	(13,664.53)			23,394.47	63.13%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			385.00	385.00			0.00	0.00%
COMMUNICATIONS	5120			446.00	997.07			(551.07)	...3.56)%
MISCELLANEOUS EXPENSE	5155			27,100.00	0.00			27,100.00	100.00%
OFFICE EXPENSE	5160			54.00	0.00			54.00	100.00%
PROFESSIONAL & SPECIALIZED EXP	5165			2,401.00	10,570.00			(8,169.00)	...0.23)%
COST ALLOCATION	5166			1,137.00	1,137.00			0.00	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			1,584.00	0.00			1,584.00	100.00%
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	150.01			(150.01)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(33,107.00)	(13,239.08)			19,867.92	60.01%
Total 5470 - DRUG GRANT ADA				(125,004.00)	(27,432.12)			97,571.88	78.06%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5475 - DRUG GRANT CAL-MMET

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			15,559.00	0.00			15,559.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(15,559.00)	0.00			15,559.00	100.00%
Total 5475 - DRUG GRANT CAL-MMET				(15,559.00)	0.00			15,559.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
0010000 - GENERAL FUND ADMIN KEY
5480 - JAIL

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
MEDICAL,DENTAL & LAB SUPPLIES	5101			22,004.00	0.00			22,004.00	100.00%
CLOTHING & PERSONAL SUPPLIES	5105			40.00	0.00			40.00	100.00%
INSURANCE	5106			1,941.00	1,941.00			0.00	0.00%
COMMUNICATIONS	5120			14.00	0.00			14.00	100.00%
FOOD	5125			1,000.00	0.00			1,000.00	100.00%
SUPPLIES	5131			41.00	0.00			41.00	100.00%
OFFICE EXPENSE	5160			21.00	0.00			21.00	100.00%
PROFESSIONAL & SPECIALIZED EXP	5165			3,325.00	0.00			3,325.00	100.00%
COST ALLOCATION	5166			42,137.00	42,137.00			0.00	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			1,257.00	0.00			1,257.00	100.00%
		—	—			—	—		
SERVICES & SUPPLIES	Total Z2 Serv			(71,780.00)	(44,078.00)			27,702.00	38.59%
OTHER	Z4 Other								
PROF & SPEC - OUT OF CO INCAR	6040			87,724.00	16,205.70			71,518.30	81.53%
		—	—			—	—		
OTHER	Total Z4 Other			(87,724.00)	(16,205.70)			71,518.30	81.53%
		—	—			—	—		
	Total 5480 - JAIL			(159,504.00)	(60,283.70)			99,220.30	62.21%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5490 - PROBATION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000			245,453.00	157,946.27			87,506.73	35.65%
EXTRA HELP	5001			0.00	45.72			(45.72)	0.00%
OVERTIME	5002			10,000.00	699.48			9,300.52	93.01%
WAGES & SALARIES	Total Z1Wag...			(255,453.00)	(158,691.47)			96,761.53	37.88%
BENIFITS	Z2 Benifits								
RETIREMENT	5004			0.00	71,792.71			(71,792.71)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	23,348.56			(23,348.56)	0.00%
WORKERS COMP	5006			0.00	3,939.85			(3,939.85)	0.00%
OTHER BENEFITS	5007			151,690.00	0.00			151,690.00	100.00%
PERS DEBT PAYMENT	5008			0.00	6,014.82			(6,014.82)	0.00%
PAYROLL TAXES	5009			0.00	11,833.92			(11,833.92)	0.00%
BENIFITS	Total Z2 Benifits			(151,690.00)	(116,929.86)			34,760.14	22.92%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			1,652.00	1,652.00			0.00	0.00%
COMMUNICATIONS	5120			9,192.00	1,468.61			7,723.39	84.02%
MEMBERSHIPS	5150			3,288.00	100.00			3,188.00	96.96%
OFFICE EXPENSE	5160			16,990.00	831.54			16,158.46	95.11%
OFFICE EXPENSE - POSTAGE	5162			0.00	7.93			(7.93)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			8,667.00	2,099.01			6,567.99	75.78%
COST ALLOCATION	5166			19,175.00	19,175.00			0.00	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			1,060.00	0.00			1,060.00	100.00%
RENTS & LEASES - BUILDINGS	5180			33,987.00	9,087.21			24,899.79	73.26%
SPECIAL DEPARTMENTAL EXPENSE	5187			3,550.00	289.82			3,260.18	91.84%
UTILITIES - ELECTRICITY	5195			0.00	1,666.58			(1,666.58)	0.00%
Utilities - Propane and Gas	5238			10,551.00	1,416.01			9,134.99	86.58%
VEHICLE FUEL & OIL	5239			0.00	1,557.29			(1,557.29)	0.00%
MAINTENANCE OF EQUIPMENT	5240			16,895.00	206.25			16,688.75	98.78%
MAINTENANCE VEHICLES	5241			0.00	404.26			(404.26)	0.00%
MAINTENANCE TIRES	5244			0.00	150.75			(150.75)	0.00%
TRAVEL	5502			2,917.00	0.00			2,917.00	100.00%
MGT APPROVED MEALS-500/YR LMT	5507			0.00	21.89			(21.89)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(127,924.00)	(40,134.15)			87,789.85	68.63%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5490 - PROBATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
OTHER	Z4 Other								
PROF & SPEC - CARE OF JUVENLES	6041			7,980.00	180.00			7,800.00	97.74%
OTHER	Total Z4 Other			(7,980.00)	(180.00)			7,800.00	97.74%
	Total 5490 - PROBATION			(543,047.00)	(315,935.48)			227,111.52	41.82%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5510 - VICTIM WITNESS
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000	—	—	35,145.00	24,996.05	—	—	10,148.95	28.88%
WAGES & SALARIES	Total Z1Wag...			(35,145.00)	(24,996.05)			10,148.95	28.88%
BENIFITS	Z2 Benifits								
RETIREMENT	5004			0.00	6,478.85			(6,478.85)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	5,575.28			(5,575.28)	0.00%
WORKERS COMP	5006			0.00	572.48			(572.48)	0.00%
OTHER BENEFITS	5007			23,834.00	0.00			23,834.00	100.00%
PERS DEBT PAYMENT	5008			0.00	3,007.41			(3,007.41)	0.00%
PAYROLL TAXES	5009	—	—	0.00	1,729.22	—	—	(1,729.22)	0.00%
BENIFITS	Total Z2 Benifits			(23,834.00)	(17,363.24)			6,470.76	27.15%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			236.00	236.00			0.00	0.00%
COMMUNICATIONS	5120			1,910.00	106.53			1,803.47	94.42%
MEMBERSHIPS	5150			52.00	0.00			52.00	100.00%
OFFICE EXPENSE	5160			1,098.00	873.92			224.08	20.41%
COST ALLOCATION	5166			750.00	750.00			0.00	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			3,918.00	0.00			3,918.00	100.00%
VEHICLE FUEL & OIL	5239			0.00	46.41			(46.41)	0.00%
MAINTENANCE OF EQUIPMENT	5240			2,560.00	0.00			2,560.00	100.00%
TRAVEL	5502			2,624.00	0.00			2,624.00	100.00%
MILEAGE IRS RATE	5504	—	—	0.00	57.50	—	—	(57.50)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(13,148.00)	(2,070.36)			11,077.64	84.25%
				—	—	—	—	—	—
Total 5510 - VICTIM WITNESS				(72,127.00)	(44,429.65)			27,697.35	38.40%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5520 - BUILDING INSPECTION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000	—	—	92,852.00	56,067.41	—	—	36,784.59	39.62%
WAGES & SALARIES	Total Z1Wag...			(92,852.00)	(56,067.41)			36,784.59	39.62%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	15,788.02			(15,788.02)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	11,109.44			(11,109.44)	0.00%
WORKERS COMP	5006			0.00	1,908.27			(1,908.27)	0.00%
OTHER BENEFITS	5007			69,505.00	0.00			69,505.00	100.00%
PERS DEBT PAYMENT	5008			0.00	9,022.23			(9,022.23)	0.00%
PAYROLL TAXES	5009	—	—	0.00	4,328.17	—	—	(4,328.17)	0.00%
BENIFITS	Total Z2 Benefits			(69,505.00)	(42,156.13)			27,348.87	39.35%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			926.00	926.00			0.00	0.00%
COMMUNICATIONS	5120			300.00	9.84			290.16	96.72%
MEMBERSHIPS	5150			1,550.00	135.00			1,415.00	91.29%
MISCELLANEOUS EXPENSE	5155			0.00	983.27			(983.27)	0.00%
OFFICE EXPENSE	5160			2,180.00	2,106.55			73.45	3.37%
OFFICE EXPENSE - POSTAGE	5162			0.00	200.00			(200.00)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			7,000.00	3,108.53			3,891.47	55.59%
COST ALLOCATION	5166			29,652.00	29,652.00			0.00	0.00%
ADMINISTRATION FROM DPW	5168			200.00	0.00			200.00	100.00%
PUBLICATIONS & LEGAL NOTICES	5174			1,100.00	0.00			1,100.00	100.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			4,000.00	0.00			4,000.00	100.00%
UTILITIES - ELECTRICITY	5195			3,000.00	0.00			3,000.00	100.00%
REFUNDS	5197			0.00	201.00			(201.00)	0.00%
VEHICLE FUEL & OIL	5239			0.00	564.98			(564.98)	0.00%
MAINTENANCE OF EQUIPMENT	5240			2,310.00	0.00			2,310.00	100.00%
MAINTENANCE PARTS	5243			0.00	67.54			(67.54)	0.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	75.75			(75.75)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(52,218.00)	(38,030.46)			14,187.54	27.17%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5520 - BUILDING INSPECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
	Total 5520 - BUILDING INSPECTION			(214,575.00)	(136,254.00)			78,321.00	36.50%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5530 - AGRICULTURAL COMMISSIONER

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			45,000.00	36,318.87			8,681.13	19.29%
COST ALLOCATION	5166	—	—	709.00	709.00	—	—	0.00	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(45,709.00)	(37,027.87)			8,681.13	18.99%
		—	—			—	—		
	Total 5530 - AGRICULTURAL COMMISSIONER			(45,709.00)	(37,027.87)			8,681.13	18.99%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5550 - OFFICE OF EMERGENCY SERVICES

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000	—	—	67,777.00	38,284.92	—	—	29,492.08	43.51%
WAGES & SALARIES	Total Z1Wag...			(67,777.00)	(38,284.92)			29,492.08	43.51%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	11,712.41			(11,712.41)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	7,339.48			(7,339.48)	0.00%
WORKERS COMP	5006			0.00	1,049.55			(1,049.55)	0.00%
OTHER BENEFITS	5007			37,441.00	0.00			37,441.00	100.00%
PERS DEBT PAYMENT	5008			0.00	1,503.74			(1,503.74)	0.00%
PAYROLL TAXES	5009	—	—	0.00	2,819.29	—	—	(2,819.29)	0.00%
BENIFITS	Total Z2 Benefits			(37,441.00)	(24,424.47)			13,016.53	34.77%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			370.00	370.00			0.00	0.00%
COMMUNICATIONS	5120			41.00	0.00			41.00	100.00%
MEMBERSHIPS	5150			82.00	0.00			82.00	100.00%
OFFICE EXPENSE	5160			4,348.00	1,313.25			3,034.75	69.80%
OFFICE EXPENSE - POSTAGE	5162			0.00	200.00			(200.00)	0.00%
COST ALLOCATION	5166			10,889.00	10,889.00			0.00	0.00%
ADMINISTRATION FROM DPW	5168			3,613.00	752.36			2,860.64	79.18%
VEHICLE FUEL & OIL	5239			0.00	453.34			(453.34)	0.00%
MAINTENANCE OF EQUIPMENT	5240			2,416.00	0.00			2,416.00	100.00%
MAINTENANCE PARTS	5243			0.00	97.29			(97.29)	0.00%
TRAVEL	5502			154.00	0.00			154.00	100.00%
LODGING	5505	—	—	0.00	316.08	—	—	(316.08)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(21,913.00)	(14,391.32)			7,521.68	34.33%
		—	—			—	—		
	Total 5550 - OFFICE OF EMERGENCY SERVICES			(127,131.00)	(77,100.71)			50,030.29	39.35%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0010000 - GENERAL FUND ADMIN KEY
 5560 - PLANNING
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000	—	—	200,342.00	116,687.18	—	—	83,654.82	41.76%
WAGES & SALARIES	Total Z1Wag...			(200,342.00)	(116,687.18)			83,654.82	41.76%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	34,019.08			(34,019.08)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	19,853.88			(19,853.88)	0.00%
WORKERS COMP	5006			0.00	2,719.29			(2,719.29)	0.00%
OTHER BENEFITS	5007			113,320.00	0.00			113,320.00	100.00%
PERS DEBT PAYMENT	5008			0.00	10,225.18			(10,225.18)	0.00%
PAYROLL TAXES	5009	—	—	0.00	8,406.14	—	—	(8,406.14)	0.00%
BENIFITS	Total Z2 Benefits			(113,320.00)	(75,223.57)			38,096.43	33.62%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			1,144.00	1,144.00			0.00	0.00%
COMMUNICATIONS	5120			50.00	1.83			48.17	96.34%
MEMBERSHIPS	5150			1,000.00	1,023.00			(23.00)	(2.30)%
MISCELLANEOUS EXPENSE	5155			0.00	904.54			(904.54)	0.00%
OFFICE EXPENSE	5160			8,628.00	2,081.87			6,546.13	75.87%
OFFICE EXPENSE - POSTAGE	5162			0.00	200.00			(200.00)	0.00%
COST ALLOCATION	5166			28,377.00	28,377.00			0.00	0.00%
ADMINISTRATION FROM DPW	5168			1,600.00	491.41			1,108.59	69.29%
PUBLICATIONS & LEGAL NOTICES	5174			1,000.00	105.00			895.00	89.50%
SPECIAL DEPARTMENTAL EXPENSE	5187			11,792.00	0.00			11,792.00	100.00%
VEHICLE FUEL & OIL	5239			0.00	110.22			(110.22)	0.00%
MAINTENANCE OF EQUIPMENT	5240			4,395.00	0.00			4,395.00	100.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	75.75			(75.75)	0.00%
TUITION	5501			0.00	180.00			(180.00)	0.00%
TRAVEL	5502			2,900.00	0.00			2,900.00	100.00%
MGT APPROVED MEALS-500/YR LMT	5507			0.00	80.46			(80.46)	0.00%
PROF & SPEC - PLN COMM DIEM	6042			5,000.00	1,900.00			3,100.00	62.00%
PROF & SPEC - PLN COMM MILEAGE	6043			1,000.00	537.49			462.51	46.25%
SERVICES & SUPPLIES	Total Z2 Serv			(66,886.00)	(37,212.57)			29,673.43	44.36%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5560 - PLANNING

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
OTHER GENERAL PLAN	Z4 Other 6134	—	—	73,642.00	0.00	—	—	73,642.00	100.00%
OTHER	Total Z4 Other	—	—	(73,642.00)	0.00	—	—	73,642.00	100.00%
Total 5560 - PLANNING				(454,190.00)	(229,123.32)			225,066.68	49.55%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5570 - LOCAL AGENCY FORMATION COMMI

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
MEMBERSHIPS	5150			1,000.00	0.00			1,000.00	100.00%
OFFICE EXPENSE	5160			93.00	0.00			93.00	100.00%
COST ALLOCATION	5166	—	—	(93.00)	(93.00)	—	—	0.00	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(1,000.00)	93.00			1,093.00	109.30%
		—	—			—	—		
	Total 5570 - LOCAL AGENCY FORMATION COMMI			(1,000.00)	93.00			1,093.00	109.30%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5650 - ANIMAL CONTROL

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
BENIFITS	Z2 Benefits								
OTHER BENEFITS	5007			644.00	0.00			644.00	100.00%
PERS DEBT PAYMENT	5008	—	—	0.00	375.90	—	—	(375.90)	0.00%
BENIFITS	Total Z2 Benefits			(644.00)	(375.90)			268.10	41.63%
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			7,000.00	2,700.00			4,300.00	61.43%
COST ALLOCATION	5166	—	—	(167.00)	(167.00)	—	—	0.00	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(6,833.00)	(2,533.00)			4,300.00	62.93%
		—	—			—	—		
	Total 5650 - ANIMAL CONTROL			(7,477.00)	(2,908.90)			4,568.10	61.10%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5900 - COUNTY FREE LIBRARY

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			23,000.00	21,185.91			1,814.09	7.89%
COST ALLOCATION	5166	—	—	500.00	500.00	—	—	0.00	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(23,500.00)	(21,685.91)			1,814.09	7.72%
		—	—			—	—		
	Total 5900 - COUNTY FREE LIBRARY			(23,500.00)	(21,685.91)			1,814.09	7.72%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5910 - FARM ADVISOR

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			22,000.00	21,746.55			253.45	1.15%
COST ALLOCATION	5166	—	—	242.00	242.00	—	—	0.00	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(22,242.00)	(21,988.55)			253.45	1.14%
		—	—			—	—		
	Total 5910 - FARM ADVISOR			(22,242.00)	(21,988.55)			253.45	1.14%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5920 - MISC REBATES & REFUNDS

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
COST ALLOCATION	5166			147.00	147.00			0.00	0.00%
REFUNDS	5197			1,700.00	0.00			1,700.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(1,847.00)	(147.00)			1,700.00	92.04%
	Total 5920 - MISC REBATES & REFUNDS			(1,847.00)	(147.00)			1,700.00	92.04%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5940 - AB8 EQUALIZATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES COST ALLOCATION	Z2 Serv 5166	—	—	(108.00)	(108.00)	—	—	0.00	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			108.00	108.00			0.00	0.00%
		—	—			—	—		
	Total 5940 - AB8 EQUALIZATION			108.00	108.00			0.00	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0010000 - GENERAL FUND ADMIN KEY

5950 - PUBLIC WORKS

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
MISCELLANEOUS EXPENSE	5155			0.00	292.38			(292.38)	0.00%
COST ALLOCATION	5166			338.00	338.00			0.00	0.00%
ADMINISTRATION FROM DPW	5168			0.00	6,022.43			(6,022.43)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			45,000.00	0.00			45,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(45,338.00)	(6,652.81)			38,685.19	85.33%
	Total 5950 - PUBLIC WORKS			(45,338.00)	(6,652.81)			38,685.19	85.33%
Report Difference				(8,431,371.00)	(4,914,847.40)			(3,516,523.60)	41.71%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0310000 - ROAD FUND
 3010 - PUBLIC WAYS & FACILITIES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS	B Interes								
INTEREST	4201			0.00	765.23			765.23	0.00%
RENTS & LEASES	4208	—	—	12,000.00	12,000.00	—	—	0.00	0.00%
INTEREST AND RENTS	Total B Interes			12,000.00	12,765.23			765.23	(6.38)%
STATE REVENUES	D STATE								
EXCHANGE \$--STREETS & HWYS 182	4325			224,585.00	0.00			(224,585.00)	...0.00%
STATE AID HIGHWAY USERS TAX	4328			1,005,382.00	523,796.65			(481,585.35)	(47.90)%
STATE AID STIP	4365	—	—	0.00	3,756.46	—	—	3,756.46	0.00%
STATE REVENUES	Total D STATE			1,229,967.00	527,553.11			(702,413.89)	57.11%
FEDERAL REVENUES	E FED								
FEDERAL AID FOREST RESERVE	4278	—	—	360,000.00	0.00	—	—	(360,000.00)	...0.00%
FEDERAL REVENUES	Total E FED			360,000.00	0.00			(360,000.00)	100.00%
REVENUES FEES FOR SERVICES	FEES								
ROAD & STREET SERVICES	4513			520,000.00	121,933.51			(398,066.49)	(76.55)%
UNDERGROUND TANKS	4584	—	—	60,000.00	0.00	—	—	(60,000.00)	...0.00%
REVENUES FEES FOR SERVICES	Total FEES			580,000.00	121,933.51			(458,066.49)	78.98%
REVENUES MISCELLANEOUS	MISC								
MISC REVENUE--GEN GOV	4701	—	—	5,000.00	965.00	—	—	(4,035.00)	(80.70)%
REVENUES MISCELLANEOUS	Total MISC			5,000.00	965.00			(4,035.00)	80.70%
REVENUES TRANSFERS IN	TRANS...								
TRANSFER FROM OTHER FUNDS	4711	—	—	87,921.00	0.00	—	—	(87,921.00)	...0.00%
REVENUES TRANSFERS IN	Total TRANS...			87,921.00	0.00			(87,921.00)	100.00%
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000			1,042,828.00	527,158.77			515,669.23	49.45%
EXTRA HELP	5001			3,417.00	1,246.51			2,170.49	63.52%
OVERTIME	5002	—	—	13,120.00	7,131.58	—	—	5,988.42	45.64%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0310000 - ROAD FUND
 3010 - PUBLIC WAYS & FACILITIES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Total Z1Wag...			(1,059,365.00)	(535,536.86)			523,828.14	49.45%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	171,441.07			(171,441.07)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	128,363.57			(128,363.57)	0.00%
WORKERS COMP	5006			0.00	22,740.06			(22,740.06)	0.00%
OTHER BENEFITS	5007			768,301.00	0.00			768,301.00	100.00%
PERS DEBT PAYMENT	5008			0.00	86,613.45			(86,613.45)	0.00%
PAYROLL TAXES	5009			0.00	39,979.54			(39,979.54)	0.00%
BENIFITS	Total Z2 Benefits			(768,301.00)	(449,137.69)			319,163.31	41.54%
SERVICES & SUPPLIES	Z2 Serv								
CLOTHING & PERSONAL SUPPLIES	5105			1,000.00	1,710.81			(710.81)	(71.08)%
INSURANCE	5106			91,099.00	45,549.50			45,549.50	50.00%
COMMUNICATIONS	5120			14,100.00	1,951.86			12,148.14	86.16%
HOUSEHOLD EXPENSE	5130			3,500.00	1,220.93			2,279.07	65.12%
MEMBERSHIPS	5150			1,000.00	1,150.00			(150.00)	(15.00)%
MISCELLANEOUS EXPENSE	5155			10,000.00	5,947.11			4,052.89	40.53%
OFFICE EXPENSE	5160			10,000.00	4,462.90			5,537.10	55.37%
OFFICE EXPENSE - POSTAGE	5162			0.00	266.25			(266.25)	0.00%
OFFICE EX - COMPUTER	5163			0.00	1,616.70			(1,616.70)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			20,000.00	16,785.25			3,214.75	16.07%
COST ALLOCATION	5166			123,593.00	61,796.50			61,796.50	50.00%
PUBLICATIONS & LEGAL NOTICES	5174			500.00	220.75			279.25	55.85%
SMALL TOOLS & INSTRUMENTS	5185			3,000.00	6,470.74			(3,470.74)	...5.69)%
SPECIAL DEPARTMENTAL EXPENSE	5187			32,773.00	2,499.67			30,273.33	92.37%
UTILITIES - ELECTRICITY	5195			27,000.00	7,809.21			19,190.79	71.08%
Utilities - Propane and Gas	5238			15,000.00	3,946.57			11,053.43	73.69%
VEHICLE FUEL & OIL	5239			120,000.00	33,437.90			86,562.10	72.14%
MAINTENANCE VEHICLES	5241			5,000.00	8,252.97			(3,252.97)	(65.06)%
MAINTENANCE COMMUNIC EQUIPMENT	5242			3,000.00	880.54			2,119.46	70.65%
MAINTENANCE PARTS	5243			60,000.00	45,967.71			14,032.29	23.39%
MAINTENANCE TIRES	5244			15,000.00	8,829.60			6,170.40	41.14%
MAINTENANCE BUILDINGS	5245			0.00	361.12			(361.12)	0.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	132.94			(132.94)	0.00%
TUITION	5501			0.00	990.00			(990.00)	0.00%
TRAVEL	5502			3,000.00	0.00			3,000.00	100.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0310000 - ROAD FUND
 3010 - PUBLIC WAYS & FACILITIES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
PER DIEM	5503			0.00	349.06			(349.06)	0.00%
MILEAGE IRS RATE	5504			0.00	251.61			(251.61)	0.00%
LODGING	5505			0.00	560.00			(560.00)	0.00%
CONFERENCE FEE	5506			0.00	25.00			(25.00)	0.00%
RETURN OF OPERATION/GRANT FUND	9999			0.00	72,746.98			(72,746.98)	0.00%
SERVICES & SUPPLIES									
	Total Z2 Serv			(558,565.00)	(336,190.18)			222,374.82	39.81%
OTHER									
	Z4 Other								
TRANSFERS TO REIMBURSE COSTS	7609			72,000.00	0.00			72,000.00	100.00%
PROFESSIONAL SERVICES PROJECTS	7725			60,000.00	36,673.20			23,326.80	38.88%
SPECIAL PROJECT EXPENSE	7726			60,000.00	24,867.97			35,132.03	58.55%
OTHER									
	Total Z4 Other			(192,000.00)	(61,541.17)			130,458.83	67.95%
CAPITAL ASSETS									
	Z5 Cap Asst								
EQUIPMENT - CAPITAL ASSET	6228			6,600.00	0.00			6,600.00	100.00%
EQUIPMENT - VEHICLES - CAPITAL ASSET	6229			56,921.00	0.00			56,921.00	100.00%
Capital Lease - Equipment	6234			90,000.00	1,249.91			88,750.09	98.61%
Capital Lease Interest Expense	6235			0.00	37.06			(37.06)	0.00%
CAPITAL ASSETS									
	Total Z5 Cap Asst			(153,521.00)	(1,286.97)			152,234.03	99.16%
Total 3010 - PUBLIC WAYS & FACILITIES				(456,864.00)	(720,476.02)			(263,612.02)	(57.70)%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0321006 - JIM CROW CANYON BRIDGE

3010 - PUBLIC WAYS & FACILITIES

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID STIP	4365	—	—	126,000.00	0.00	—	—	(126,000.00)	...0.00)%
STATE REVENUES	Total D STATE			126,000.00	0.00			(126,000.00)	100.00%
SERVICES & SUPPLIES	Z2 Serv								
PHASE 2 STIP OR TEA PROJECTS	9212			0.00	4,010.99			(4,010.99)	0.00%
PHASE 4 STIP OR TEA PROJECTS	9214			126,000.00	0.00			126,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(126,000.00)	(4,010.99)			121,989.01	96.82%
Total 3010 - PUBLIC WAYS & FACILITIES				0.00	(4,010.99)			(4,010.99)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0321007 - PACKER LAKE BRIDGE
 3010 - PUBLIC WAYS & FACILITIES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PHASE 1 STIP OR TEA PROJECTS	9211			0.00	37,491.10			(37,491.10)	0.00%
PHASE 2 STIP OR TEA PROJECTS	9212			0.00	530.68			(530.68)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(38,021.78)			(38,021.78)	0.00%
				0.00	(38,021.78)			(38,021.78)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0321008 - SALMON LAKE BRIDGE
 3010 - PUBLIC WAYS & FACILITIES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PHASE 1 STIP OR TEA PROJECTS	9211			0.00	32,313.22			(32,313.22)	0.00%
PHASE 2 STIP OR TEA PROJECTS	9212			0.00	530.68			(530.68)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(32,843.90)			(32,843.90)	0.00%
				0.00	(32,843.90)			(32,843.90)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0321013 - RIDGE ROAD (ALLEGHANY)
 3010 - PUBLIC WAYS & FACILITIES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID STIP	4365	—	—	1,394,683.00	0.00	—	—	(1,394,683.00)	...0.00)%
STATE REVENUES	Total D STATE			1,394,683.00	0.00			(1,394,683.00)	100.00%
SERVICES & SUPPLIES	Z2 Serv								
PHASE 4 STIP OR TEA PROJECTS	9214	—	—	1,394,683.00	0.00	—	—	1,394,683.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(1,394,683.00)	0.00			1,394,683.00	100.00%
Total 3010 - PUBLIC WAYS & FACILITIES				0.00	0.00			0.00	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0321025 - LITTLE TRUCKEE BRIDGE REPLACEMENT STIP

3010 - PUBLIC WAYS & FACILITIES

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID STIP	4365	—	—	1,953,603.00	0.00	—	—	(1,953,603.00)	...0.00)%
STATE REVENUES	Total D STATE			1,953,603.00	0.00			(1,953,603.00)	100.00%
SERVICES & SUPPLIES	Z2 Serv								
PHASE 4 STIP OR TEA PROJECTS	9214	—	—	1,953,603.00	0.00	—	—	1,953,603.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(1,953,603.00)	0.00			1,953,603.00	100.00%
		—	—			—	—		
Total 3010 - PUBLIC WAYS & FACILITIES				0.00	0.00			0.00	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0321026 - INDEPENDENCE LAKE BRIDGE

3010 - PUBLIC WAYS & FACILITIES

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PHASE 1 STIP OR TEA PROJECTS	9211			0.00	35,243.61			(35,243.61)	0.00%
PHASE 2 STIP OR TEA PROJECTS	9212			0.00	648.60			(648.60)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(35,892.21)			(35,892.21)	0.00%
Total 3010 - PUBLIC WAYS & FACILITIES				0.00	(35,892.21)			(35,892.21)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0321027 - PLUMBAGO RD. BRIDGE
 3010 - PUBLIC WAYS & FACILITIES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PHASE 1 STIP OR TEA PROJECTS	9211			0.00	45,597.29			(45,597.29)	0.00%
PHASE 2 STIP OR TEA PROJECTS	9212			0.00	648.60			(648.60)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(46,245.89)			(46,245.89)	0.00%
				0.00	(46,245.89)			(46,245.89)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0321028 - SMITHNECK CREEK ROAD REHABILITATION

3010 - PUBLIC WAYS & FACILITIES

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PHASE 2 STIP OR TEA PROJECTS	9212			0.00	235.86			(235.86)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(235.86)			(235.86)	0.00%
Total 3010 - PUBLIC WAYS & FACILITIES				0.00	(235.86)			(235.86)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0330000 - AVIATION

3010 - PUBLIC WAYS & FACILITIES

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
OTHER CURRENT SERVICES	4521			10,000.00	0.00			(10,000.00)	...0.00)%
REVENUES FEES FOR SERVICES	Total FEES			10,000.00	0.00			(10,000.00)	100.00%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			1,514.00	1,514.00			0.00	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			2,000.00	0.00			2,000.00	100.00%
COST ALLOCATION	5166			(267.00)	(267.00)			0.00	0.00%
ADMINISTRATION FROM DPW	5168			0.00	1,256.43			(1,256.43)	0.00%
TREASURER'S FEES	5177			100.00	0.00			100.00	100.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			1,000.00	93.27			906.73	90.67%
UTILITIES - ELECTRICITY	5195			1,000.00	479.08			520.92	52.09%
MAINTENANCE OF EQUIPMENT	5240			5,000.00	0.00			5,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(10,347.00)	(3,075.78)			7,271.22	70.27%
OTHER	Z4 Other								
DIST - STREET & ROAD SERVICES	7003			720.00	0.00			720.00	100.00%
OTHER	Total Z4 Other			(720.00)	0.00			720.00	100.00%
Total 3010 - PUBLIC WAYS & FACILITIES				(1,067.00)	(3,075.78)			(2,008.78)	...8.26)%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0410000 - SOLID WASTE
 6040 - SOLID WASTE - OPERATIONS
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
GRANT REVENUE	4370	—	—	3,000.00	0.00	—	—	(3,000.00)	...0.00%
STATE REVENUES	Total D STATE			3,000.00	0.00			(3,000.00)	100.00%
REVENUES FEES FOR SERVICES	FEES								
SOLID WASTE FEES	4515			948,350.00	524,701.56			(423,648.44)	(44.67)%
FIX-IT TICKET TRNSF FEES	4523			2,000.00	0.00			(2,000.00)	...0.00%
SOLID WASTE FEES - BLDG PERMIT	4524			0.00	1,956.47			1,956.47	0.00%
SOLID WASTE RECYCLABLES	4529			25,000.00	1,310.14			(23,689.86)	(94.76)%
SOLID WASTE FEES SITE COLLECT	4530			18,000.00	11,983.79			(6,016.21)	(33.42)%
REVENUES FEES FOR SERVICES	Total FEES			993,350.00	539,951.96			(453,398.04)	45.64%
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000			26,278.00	16,833.50			9,444.50	35.94%
EXTRA HELP	5001	—	—	113,235.00	45,543.00	—	—	67,692.00	59.78%
WAGES & SALARIES	Total Z1Wag...			(139,513.00)	(62,376.50)			77,136.50	55.29%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	5,719.18			(5,719.18)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	4,464.01			(4,464.01)	0.00%
WORKERS COMP	5006			0.00	15,626.01			(15,626.01)	0.00%
OTHER BENEFITS	5007			43,940.00	0.00			43,940.00	100.00%
PAYROLL TAXES	5009	—	—	0.00	6,113.36	—	—	(6,113.36)	0.00%
BENIFITS	Total Z2 Benefits			(43,940.00)	(31,922.56)			12,017.44	27.35%
SERVICES & SUPPLIES	Z2 Serv								
MISCELLANEOUS EXPENSE	5155			0.00	1,886.66			(1,886.66)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	1,737.00			(1,737.00)	0.00%
ADMINISTRATION FROM DPW	5168			0.00	1,735.69			(1,735.69)	0.00%
REFUNDS	5197			0.00	935.40			(935.40)	0.00%
TRAVEL	5502			0.00	15.00			(15.00)	0.00%
MILEAGE IRS RATE	5504			0.00	56.47			(56.47)	0.00%
Communications	8910			250.00	72.18			177.82	71.13%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0410000 - SOLID WASTE
 6040 - SOLID WASTE - OPERATIONS
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
Memberships	8911			2,800.00	2,400.00			400.00	14.29%
Office Expense	8912			750.00	475.00			275.00	36.67%
Utilities/Landfill	8915			1,000.00	251.59			748.41	74.84%
Utilities/Transfer Sites	8916			1,500.00	505.99			994.01	66.27%
Clothing	8920			500.00	451.15			48.85	9.77%
Household Expenses	8921			1,000.00	0.00			1,000.00	100.00%
Maint. Equipment	8940			40,000.00	32,541.43			7,458.57	18.65%
Maint. Signs & Fences	8941			5,000.00	117.55			4,882.45	97.65%
Maint. Buildings	8942			1,000.00	0.00			1,000.00	100.00%
OIL/FREON RECYCLE	8943			3,000.00	0.00			3,000.00	100.00%
SNOW REMOVAL - ROAD	8949			1,000.00	0.00			1,000.00	100.00%
Road D6/Landfill	8950			15,000.00	3,966.60			11,033.40	73.56%
Road Brush Chipping	8952			3,000.00	0.00			3,000.00	100.00%
Road Burning	8953			5,000.00	2,934.10			2,065.90	41.32%
Road Litter Control	8954			1,000.00	187.00			813.00	81.30%
Road Director Mgt.	8955			5,000.00	1,676.22			3,323.78	66.48%
Road Superintendent Mgt	8956			25,000.00	6,530.03			18,469.97	73.88%
Road Administration	8957			30,000.00	9,585.97			20,414.03	68.05%
Road Misc.	8959			100,000.00	29,600.29			70,399.71	70.40%
SMALL TOOLS & EQUIPMENT	8960			0.00	839.55			(839.55)	0.00%
EQUIPMENT	8962			0.00	4.92			(4.92)	0.00%
County Counsel	8970			1,000.00	0.00			1,000.00	100.00%
Consultant Mgt	8972			111,000.00	87,516.58			23,483.42	21.16%
SRRE HWWE	8975			10,000.00	305.26			9,694.74	96.95%
Hauling Contract	8980			116,744.00	57,857.04			58,886.96	50.44%
Fees IWMB/SBE	8990			3,000.00	10,550.04			(7,550.04)	...1.67)%
Fees RWQBC	8993			26,000.00	19,798.00			6,202.00	23.85%
PUBLICATIONS/LEGAL NOTICES	8994			150.00	0.00			150.00	100.00%
SPECIAL DEPARTMENT EXPENSE	8995			15,000.00	19,974.04			(4,974.04)	(33.16)%
Porta-Pots	8997			5,000.00	2,113.01			2,886.99	57.74%
SERVICES & SUPPLIES	Total Z2 Serv			(529,694.00)	(296,619.76)			233,074.24	44.00%
				283,203.00	149,033.14			(134,169.86)	47.38%
Total 6040 - SOLID WASTE - OPERATIONS									

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0410000 - SOLID WASTE
 6050 - SOLID WASTE - ADMINISTRATION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	500.00	(514.76)	—	—	(1,014.76)	...2.95)%
INTEREST AND RENTS	Total B Interes			500.00	(514.76)			(1,014.76)	202.95%
WAGES & SALARIES REGULAR SALARIES	Z1Wag... 5000	—	—	15,821.00	7,484.39	—	—	8,336.61	52.69%
WAGES & SALARIES	Total Z1Wag...			(15,821.00)	(7,484.39)			8,336.61	52.69%
BENIFITS	Z2 Benifits								
RETIREMENT	5004			0.00	466.99			(466.99)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	1,573.60			(1,573.60)	0.00%
OTHER BENEFITS	5007			8,848.00	0.00			8,848.00	100.00%
PERS DEBT PAYMENT	5008			0.00	902.23			(902.23)	0.00%
PAYROLL TAXES	5009	—	—	0.00	689.70	—	—	(689.70)	0.00%
BENIFITS	Total Z2 Benifits			(8,848.00)	(3,632.52)			5,215.48	58.95%
SERVICES & SUPPLIES OFFICE EXPENSE	Z2 Serv 5160			500.00	164.57			335.43	67.09%
Insurance	8930			13,221.00	13,221.00			0.00	0.00%
A-87 Cost Plan	8971	—	—	54,610.00	54,610.00	—	—	0.00	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(68,331.00)	(67,995.57)			335.43	0.49%
CAPITAL ASSETS	Z5 Cap Asst								
Capital Lease - Equipment	6234			0.00	416.64			(416.64)	0.00%
Capital Lease Interest Expense	6235			0.00	12.35			(12.35)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			0.00	(428.99)			(428.99)	0.00%
Total 6050 - SOLID WASTE - ADMINISTRATION				(92,500.00)	(80,056.23)			12,443.77	13.45%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0410000 - SOLID WASTE
 9999 - Not Applicable
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
		—	—			—	—		
REVENUES TRANSFERS IN TRANSFER FROM OTHER FUNDS	TRANS... 4711			2,000.00	0.00			(2,000.00)	...0.00)%
REVENUES TRANSFERS IN	Total TRANS...			2,000.00	0.00			(2,000.00)	100.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			107,878.00	0.00			107,878.00	100.00%
Transfers Out	Total z6 Transf...			(107,878.00)	0.00			107,878.00	100.00%
	Total 9999 - Not Applicable			(105,878.00)	0.00			105,878.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0420000 - LANDFILL CLOSURE

6050 - SOLID WASTE - ADMINISTRATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	2,516.16	—	—	2,516.16	0.00%
INTEREST AND RENTS	Total B Interes	—	—	0.00	2,516.16	—	—	2,516.16	0.00%
	Total 6050 - SOLID WASTE - ADMINISTRATION	—	—	0.00	2,516.16	—	—	2,516.16	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0420000 - LANDFILL CLOSURE

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	4,000.00	0.00	—	—	(4,000.00)	...0.00)%
INTEREST AND RENTS	Total B Interes			4,000.00	0.00			(4,000.00)	100.00%
REVENUES TRANSFERS IN TRANSFER FROM OTHER FUNDS	TRANS... 4711	—	—	94,000.00	0.00	—	—	(94,000.00)	...0.00)%
REVENUES TRANSFERS IN	Total TRANS...			94,000.00	0.00			(94,000.00)	100.00%
SERVICES & SUPPLIES PROFESSIONAL & SPECIALIZED EXP	Z2 Serv 5165	—	—	136,000.00	0.00	—	—	136,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(136,000.00)	0.00			136,000.00	100.00%
	Total 9999 - Not Applicable			(38,000.00)	0.00			38,000.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0430000 - SOLID WASTE GRANTS

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID RECYCLE GRANTS	4350			0.00	15,000.00			15,000.00	0.00%
STATE REVENUES	Total D STATE			0.00	15,000.00			15,000.00	0.00%
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	140.00			(140.00)	0.00%
PER DIEM	5503			0.00	164.00			(164.00)	0.00%
LODGING	5505			0.00	344.44			(344.44)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(648.44)			(648.44)	0.00%
Total 9999 - Not Applicable				0.00	14,351.56			14,351.56	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0440000 - WQCB FINANCIAL ASSURANCE

6050 - SOLID WASTE - ADMINISTRATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	174.85	—	—	174.85	0.00%
INTEREST AND RENTS	Total B Interes	—	—	0.00	174.85	—	—	174.85	0.00%
	Total 6050 - SOLID WASTE - ADMINISTRATION	—	—	0.00	174.85	—	—	174.85	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0440000 - WQCB FINANCIAL ASSURANCE

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES TRANSFERS IN TRANSFER FROM OTHER FUNDS	TRANS... 4711			13,878.00	0.00			(13,878.00)	...0.00)%
REVENUES TRANSFERS IN	Total TRANS...			13,878.00	0.00			(13,878.00)	100.00%
Total 9999 - Not Applicable				13,878.00	0.00			(13,878.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID LEA	4363	—	—	0.00	1,558.00	—	—	1,558.00	0.00%
STATE REVENUES	Total D STATE			0.00	1,558.00			1,558.00	0.00%
REVENUES TRANSFERS IN	TRANS...								
TRANSFER FROM OTHER FUNDS	4711	—	—	1,049,749.00	0.00	—	—	(1,049,749.00)	...0.00)%
REVENUES TRANSFERS IN	Total TRANS...			1,049,749.00	0.00			(1,049,749.00)	100.00%
		—	—			—	—		
	Total 3015 - HEALTH & SANITATION			1,049,749.00	1,558.00			(1,048,191.00)	99.85%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515610 - HEALTH DEPARTMENT
 5610 - PUBLIC HEALTH
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES	C LIC								
PARKING & OTHER	4152	—	—	10,000.00	0.00	—	—	(10,000.00)	...0.00)%
LICENCES	Total C LIC			10,000.00	0.00			(10,000.00)	100.00%
STATE REVENUES	D STATE								
STATE AID HEALTH	4333			36,250.00	0.00			(36,250.00)	...0.00)%
STATE AID MCAH	4334			77,190.00	0.00			(77,190.00)	...0.00)%
STATE AID CH & DP	4335			60,370.00	0.00			(60,370.00)	...0.00)%
STATE AID WIC	4336			152,999.00	0.00			(152,999.00)	...0.00)%
STATE AID CCS/CMS	4337			25,031.00	0.00			(25,031.00)	...0.00)%
STATE AID AIDS PROG	4356			6,766.00	0.00			(6,766.00)	...0.00)%
STATE AID GRANTS	4362			76,319.00	4,207.00			(72,112.00)	(94.49)%
STATE AID LEA	4363	—	—	0.00	1,558.00	—	—	1,558.00	0.00%
STATE REVENUES	Total D STATE			434,925.00	5,765.00			(429,160.00)	98.67%
FEDERAL REVENUES	E FED								
FED AID OTHER	4284	—	—	78,981.00	2,500.00	—	—	(76,481.00)	(96.83)%
FEDERAL REVENUES	Total E FED			78,981.00	2,500.00			(76,481.00)	96.83%
REVENUES FEES FOR SERVICES	FEES								
HEALTH DEPT FEES	4520	—	—	0.00	17,293.01	—	—	17,293.01	0.00%
REVENUES FEES FOR SERVICES	Total FEES			0.00	17,293.01			17,293.01	0.00%
REVENUES MISCELLANEOUS	MISC								
MISC REVENUE--GEN GOV	4701	—	—	35,000.00	647.77	—	—	(34,352.23)	(98.15)%
REVENUES MISCELLANEOUS	Total MISC			35,000.00	647.77			(34,352.23)	98.15%
REVENUES TRANSFERS IN	TRANS...								
TRANSFER FROM OTHER FUNDS	4711	—	—	0.00	162,922.00	—	—	162,922.00	0.00%
REVENUES TRANSFERS IN	Total TRANS...			0.00	162,922.00			162,922.00	0.00%
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000			478,411.00	238,400.76			240,010.24	50.17%
EXTRA HELP	5001			95,107.00	13,152.86			81,954.14	86.17%
OVERTIME	5002	—	—	1,000.00	254.34	—	—	745.66	74.57%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515610 - HEALTH DEPARTMENT
 5610 - PUBLIC HEALTH
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Total Z1Wag...			(574,518.00)	(251,807.96)			322,710.04	56.17%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	78,214.80			(78,214.80)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	51,050.97			(51,050.97)	0.00%
WORKERS COMP	5006			0.00	3,597.14			(3,597.14)	0.00%
OTHER BENEFITS	5007			294,043.00	0.00			294,043.00	100.00%
PERS DEBT PAYMENT	5008			0.00	14,531.79			(14,531.79)	0.00%
PAYROLL TAXES	5009			0.00	19,739.56			(19,739.56)	0.00%
BENIFITS	Total Z2 Benefits			(294,043.00)	(167,134.26)			126,908.74	43.16%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			12,719.00	4,392.80			8,326.20	65.46%
COMMUNICATIONS	5120			16,475.00	3,276.26			13,198.74	80.11%
HOUSEHOLD EXPENSE	5130			0.00	191.32			(191.32)	0.00%
MEMBERSHIPS	5150			6,730.00	4,220.37			2,509.63	37.29%
DOCUMENT STORAGE	5156			0.00	280.10			(280.10)	0.00%
OFFICE EXPENSE	5160			18,365.00	704.64			17,660.36	96.16%
OFFICE EXPENSE - INVENTORY	5161			0.00	51.21			(51.21)	0.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	414.76			(414.76)	0.00%
OFFICE EX - COMPUTER	5163			0.00	658.56			(658.56)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			206,396.00	15,947.64			190,448.36	92.27%
COST ALLOCATION	5166			87,695.00	30,287.54			57,407.46	65.46%
PROPERTY TAX ROLL FEES	5171			0.00	127.41			(127.41)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			3,600.00	406.61			3,193.39	88.71%
RENTS & LEASES - OPERATING	5175			1,600.00	296.88			1,303.12	81.45%
RENTS & LEASES - BUILDINGS	5180			6,620.00	925.68			5,694.32	86.02%
SPECIAL DEPARTMENTAL EXPENSE	5187			81,901.00	7,477.88			74,423.12	90.87%
LEGAL EXPENSE	5193			0.00	46.08			(46.08)	0.00%
UTILITIES - ELECTRICITY	5195			5,407.00	1,007.86			4,399.14	81.36%
REFUNDS	5197			0.00	264.00			(264.00)	0.00%
Utilities - Propane and Gas	5238			3,697.00	42.21			3,654.79	98.86%
VEHICLE FUEL & OIL	5239			0.00	805.99			(805.99)	0.00%
MAINTENANCE OF EQUIPMENT	5240			12,370.00	21.80			12,348.20	99.82%
MAINTENANCE VEHICLES	5241			0.00	219.36			(219.36)	0.00%
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	28.33			(28.33)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5610 - PUBLIC HEALTH

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
MAINTENANCE TIRES	5244			0.00	364.41			(364.41)	0.00%
MAINTENANCE BUILDINGS	5245			2,332.00	132.73			2,199.27	94.31%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	156.82			(156.82)	0.00%
TRAVEL	5502			40,971.00	0.00			40,971.00	100.00%
PER DIEM	5503			0.00	2.33			(2.33)	0.00%
MILEAGE IRS RATE	5504			0.00	73.41			(73.41)	0.00%
LODGING	5505			0.00	356.66			(356.66)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(506,878.00)	(73,181.65)			433,696.35	85.56%
CAPITAL ASSETS	Z5 Cap Asst								
EQUIPMENT - VEHICLES - CAPITAL ASSET	6229			8,861.00	0.00			8,861.00	100.00%
Capital Lease - Equipment	6234			0.00	3,458.29			(3,458.29)	0.00%
Capital Lease Interest Expense	6235			0.00	102.54			(102.54)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			(8,861.00)	(3,560.83)			5,300.17	59.81%
	Total 5610 - PUBLIC HEALTH			(825,394.00)	(306,556.92)			518,837.08	62.86%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5614 - PANDEMIC INFLUENZA

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID GRANTS	4362	—	—	0.00	22,685.68	—	—	22,685.68	0.00%
STATE REVENUES	Total D STATE			0.00	22,685.68			22,685.68	0.00%
WAGES & SALARIES	Z1Wag...								
EXTRA HELP	5001	—	—	0.00	1,007.08	—	—	(1,007.08)	0.00%
WAGES & SALARIES	Total Z1Wag...			0.00	(1,007.08)			(1,007.08)	0.00%
BENIFITS	Z2 Benefits								
PAYROLL TAXES	5009	—	—	0.00	138.77	—	—	(138.77)	0.00%
BENIFITS	Total Z2 Benefits			0.00	(138.77)			(138.77)	0.00%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			0.00	146.16			(146.16)	0.00%
COMMUNICATIONS	5120			0.00	98.96			(98.96)	0.00%
FOOD	5125			0.00	124.10			(124.10)	0.00%
HOUSEHOLD EXPENSE	5130			0.00	22.97			(22.97)	0.00%
DOCUMENT STORAGE	5156			0.00	26.87			(26.87)	0.00%
OFFICE EXPENSE	5160			0.00	64.48			(64.48)	0.00%
OFFICE EXPENSE - INVENTORY	5161			0.00	6.17			(6.17)	0.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	8.60			(8.60)	0.00%
OFFICE EX - COMPUTER	5163			0.00	72.65			(72.65)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	1,082.24			(1,082.24)	0.00%
COST ALLOCATION	5166			0.00	1,007.71			(1,007.71)	0.00%
PROPERTY TAX ROLL FEES	5171			0.00	15.35			(15.35)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			0.00	3.24			(3.24)	0.00%
RENTS & LEASES - OPERATING	5175			0.00	35.78			(35.78)	0.00%
RENTS & LEASES - BUILDINGS	5180			0.00	110.70			(110.70)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	654.63			(654.63)	0.00%
LEGAL EXPENSE	5193			0.00	5.55			(5.55)	0.00%
UTILITIES - ELECTRICITY	5195			0.00	116.63			(116.63)	0.00%
Utilities - Propane and Gas	5238			0.00	5.09			(5.09)	0.00%
VEHICLE FUEL & OIL	5239			0.00	157.69			(157.69)	0.00%
MAINTENANCE OF EQUIPMENT	5240			0.00	2.63			(2.63)	0.00%
MAINTENANCE VEHICLES	5241			0.00	26.42			(26.42)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5614 - PANDEMIC INFLUENZA

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	3.41			(3.41)	0.00%
MAINTENANCE TIRES	5244			0.00	23.81			(23.81)	0.00%
MAINTENANCE BUILDINGS	5245			0.00	15.93			(15.93)	0.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	18.90			(18.90)	0.00%
PER DIEM	5503			0.00	2.33			(2.33)	0.00%
MILEAGE IRS RATE	5504			0.00	73.41			(73.41)	0.00%
LODGING	5505			0.00	72.59			(72.59)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(4,005.00)			(4,005.00)	0.00%
CAPITAL ASSETS	Z5 Cap Asst								
Capital Lease - Equipment	6234			0.00	416.68			(416.68)	0.00%
Capital Lease Interest Expense	6235			0.00	12.36			(12.36)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			0.00	(429.04)			(429.04)	0.00%
	Total 5614 - PANDEMIC INFLUENZA			0.00	17,105.79			17,105.79	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5615 - LEA

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
VEHICLE FUEL & OIL	5239			0.00	77.28			(77.28)	0.00%
PER DIEM	5503			0.00	84.00			(84.00)	0.00%
MILEAGE IRS RATE	5504	—	—	0.00	270.25	—	—	(270.25)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(431.53)			(431.53)	0.00%
		—	—			—	—		
	Total 5615 - LEA			0.00	(431.53)			(431.53)	0.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515610 - HEALTH DEPARTMENT
 5616 - PUBLIC HEALTH EMERGENCY PREPAREDNESS
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000			0.00	1,989.24			(1,989.24)	0.00%
EXTRA HELP	5001			0.00	2,009.02			(2,009.02)	0.00%
WAGES & SALARIES	Total Z1Wag...			0.00	(3,998.26)			(3,998.26)	0.00%
BENIFITS	Z2 Benifits								
PAYROLL TAXES	5009			0.00	550.93			(550.93)	0.00%
BENIFITS	Total Z2 Benifits			0.00	(550.93)			(550.93)	0.00%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			0.00	347.27			(347.27)	0.00%
COMMUNICATIONS	5120			0.00	1,039.25			(1,039.25)	0.00%
HOUSEHOLD EXPENSE	5130			0.00	53.93			(53.93)	0.00%
DOCUMENT STORAGE	5156			0.00	63.87			(63.87)	0.00%
OFFICE EXPENSE	5160			0.00	153.27			(153.27)	0.00%
OFFICE EXPENSE - INVENTORY	5161			0.00	14.66			(14.66)	0.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	20.43			(20.43)	0.00%
OFFICE EX - COMPUTER	5163			0.00	172.60			(172.60)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	1,348.03			(1,348.03)	0.00%
COST ALLOCATION	5166			0.00	2,394.34			(2,394.34)	0.00%
PROPERTY TAX ROLL FEES	5171			0.00	36.47			(36.47)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			0.00	7.73			(7.73)	0.00%
RENTS & LEASES - OPERATING	5175			0.00	85.00			(85.00)	0.00%
RENTS & LEASES - BUILDINGS	5180			0.00	254.30			(254.30)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	1,606.89			(1,606.89)	0.00%
LEGAL EXPENSE	5193			0.00	13.19			(13.19)	0.00%
UTILITIES - ELECTRICITY	5195			0.00	277.07			(277.07)	0.00%
Utilities - Propane and Gas	5238			0.00	12.08			(12.08)	0.00%
VEHICLE FUEL & OIL	5239			0.00	93.90			(93.90)	0.00%
MAINTENANCE OF EQUIPMENT	5240			0.00	6.24			(6.24)	0.00%
MAINTENANCE VEHICLES	5241			0.00	62.79			(62.79)	0.00%
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	8.11			(8.11)	0.00%
MAINTENANCE TIRES	5244			0.00	56.56			(56.56)	0.00%
MAINTENANCE BUILDINGS	5245			0.00	37.98			(37.98)	0.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	44.89			(44.89)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5616 - PUBLIC HEALTH EMERGENCY PREPAREDNESS

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
PER DIEM	5503			0.00	2.34			(2.34)	0.00%
MILEAGE IRS RATE	5504			0.00	73.41			(73.41)	0.00%
LODGING	5505	—	—	0.00	72.59	—	—	(72.59)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(8,359.19)			(8,359.19)	0.00%
CAPITAL ASSETS	Z5 Cap Asst								
Capital Lease - Equipment	6234			0.00	990.02			(990.02)	0.00%
Capital Lease Interest Expense	6235			0.00	29.36			(29.36)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst	—	—	0.00	(1,019.38)	—	—	(1,019.38)	0.00%
Total 5616 - PUBLIC HEALTH EMERGENCY PREPAREDNESS				0.00	(13,927.76)			(13,927.76)	0.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515610 - HEALTH DEPARTMENT
 5617 - CUPA
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			0.00	79.81			(79.81)	0.00%
COMMUNICATIONS	5120			0.00	54.10			(54.10)	0.00%
HOUSEHOLD EXPENSE	5130			0.00	12.70			(12.70)	0.00%
DOCUMENT STORAGE	5156			0.00	14.69			(14.69)	0.00%
OFFICE EXPENSE	5160			0.00	35.22			(35.22)	0.00%
OFFICE EXPENSE - INVENTORY	5161			0.00	3.37			(3.37)	0.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	54.69			(54.69)	0.00%
OFFICE EX - COMPUTER	5163			0.00	39.68			(39.68)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	9,360.84			(9,360.84)	0.00%
COST ALLOCATION	5166			0.00	550.30			(550.30)	0.00%
PROPERTY TAX ROLL FEES	5171			0.00	8.38			(8.38)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			0.00	1.77			(1.77)	0.00%
RENTS & LEASES - OPERATING	5175			0.00	19.56			(19.56)	0.00%
RENTS & LEASES - BUILDINGS	5180			0.00	62.46			(62.46)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	0.21			(0.21)	0.00%
LEGAL EXPENSE	5193			0.00	3.03			(3.03)	0.00%
UTILITIES - ELECTRICITY	5195			0.00	63.66			(63.66)	0.00%
Utilities - Propane and Gas	5238			0.00	2.78			(2.78)	0.00%
VEHICLE FUEL & OIL	5239			0.00	127.00			(127.00)	0.00%
MAINTENANCE OF EQUIPMENT	5240			0.00	1.44			(1.44)	0.00%
MAINTENANCE VEHICLES	5241			0.00	14.42			(14.42)	0.00%
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	1.86			(1.86)	0.00%
MAINTENANCE TIRES	5244			0.00	13.00			(13.00)	0.00%
MAINTENANCE BUILDINGS	5245			0.00	8.71			(8.71)	0.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	10.32			(10.32)	0.00%
CUPA SURCHARGE	5337			0.00	2,122.00			(2,122.00)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(12,666.00)			(12,666.00)	0.00%
CAPITAL ASSETS	Z5 Cap Asst								
Capital Lease - Equipment	6234			0.00	227.53			(227.53)	0.00%
Capital Lease Interest Expense	6235			0.00	6.75			(6.75)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			0.00	(234.28)			(234.28)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5617 - CUPA

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
	Total 5617 - CUPA			0.00	(12,900.28)			(12,900.28)	0.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515610 - HEALTH DEPARTMENT
 5620 - CHDP
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			0.00	177.71			(177.71)	0.00%
COMMUNICATIONS	5120			0.00	120.42			(120.42)	0.00%
HOUSEHOLD EXPENSE	5130			0.00	27.77			(27.77)	0.00%
DOCUMENT STORAGE	5156			0.00	32.68			(32.68)	0.00%
OFFICE EXPENSE	5160			0.00	78.43			(78.43)	0.00%
OFFICE EXPENSE - INVENTORY	5161			0.00	7.50			(7.50)	0.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	10.45			(10.45)	0.00%
OFFICE EX - COMPUTER	5163			0.00	98.31			(98.31)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	37.90			(37.90)	0.00%
COST ALLOCATION	5166			0.00	1,225.26			(1,225.26)	0.00%
PROPERTY TAX ROLL FEES	5171			0.00	18.66			(18.66)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			0.00	3.96			(3.96)	0.00%
RENTS & LEASES - OPERATING	5175			0.00	43.48			(43.48)	0.00%
RENTS & LEASES - BUILDINGS	5180			0.00	132.20			(132.20)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	0.46			(0.46)	0.00%
LEGAL EXPENSE	5193			0.00	6.75			(6.75)	0.00%
UTILITIES - ELECTRICITY	5195			0.00	141.77			(141.77)	0.00%
Utilities - Propane and Gas	5238			0.00	6.18			(6.18)	0.00%
VEHICLE FUEL & OIL	5239			0.00	34.11			(34.11)	0.00%
MAINTENANCE OF EQUIPMENT	5240			0.00	3.19			(3.19)	0.00%
MAINTENANCE VEHICLES	5241			0.00	32.15			(32.15)	0.00%
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	4.15			(4.15)	0.00%
MAINTENANCE TIRES	5244			0.00	28.95			(28.95)	0.00%
MAINTENANCE BUILDINGS	5245			0.00	19.43			(19.43)	0.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	22.97			(22.97)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(2,314.84)			(2,314.84)	0.00%
CAPITAL ASSETS	Z5 Cap Asst								
Capital Lease - Equipment	6234			0.00	506.63			(506.63)	0.00%
Capital Lease Interest Expense	6235			0.00	15.02			(15.02)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			0.00	(521.65)			(521.65)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5620 - CHDP

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
	Total 5620 - CHDP			0.00	(2,836.49)			(2,836.49)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5630 - WIC

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID WIC	4336	—	—	0.00	27,885.97	—	—	27,885.97	0.00%
STATE REVENUES	Total D STATE			0.00	27,885.97			27,885.97	0.00%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			0.00	482.44			(482.44)	0.00%
COMMUNICATIONS	5120			0.00	326.84			(326.84)	0.00%
FOOD	5125			0.00	48.31			(48.31)	0.00%
HOUSEHOLD EXPENSE	5130			0.00	76.29			(76.29)	0.00%
MISCELLANEOUS EXPENSE	5155			0.00	(7.91)			7.91	0.00%
DOCUMENT STORAGE	5156			0.00	88.73			(88.73)	0.00%
OFFICE EXPENSE	5160			0.00	363.01			(363.01)	0.00%
OFFICE EXPENSE - INVENTORY	5161			0.00	20.37			(20.37)	0.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	46.98			(46.98)	0.00%
OFFICE EX - COMPUTER	5163			0.00	239.78			(239.78)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	5,026.62			(5,026.62)	0.00%
COST ALLOCATION	5166			0.00	3,326.35			(3,326.35)	0.00%
PROPERTY TAX ROLL FEES	5171			0.00	50.67			(50.67)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			0.00	109.18			(109.18)	0.00%
RENTS & LEASES - OPERATING	5175			0.00	118.06			(118.06)	0.00%
RENTS & LEASES - BUILDINGS	5180			0.00	370.71			(370.71)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	1,503.44			(1,503.44)	0.00%
LEGAL EXPENSE	5193			0.00	18.32			(18.32)	0.00%
UTILITIES - ELECTRICITY	5195			0.00	384.99			(384.99)	0.00%
REFUNDS	5197			0.00	2,719.03			(2,719.03)	0.00%
Utilities - Propane and Gas	5238			0.00	16.79			(16.79)	0.00%
VEHICLE FUEL & OIL	5239			0.00	283.86			(283.86)	0.00%
MAINTENANCE OF EQUIPMENT	5240			0.00	8.67			(8.67)	0.00%
MAINTENANCE VEHICLES	5241			0.00	87.25			(87.25)	0.00%
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	11.27			(11.27)	0.00%
MAINTENANCE TIRES	5244			0.00	78.58			(78.58)	0.00%
MAINTENANCE BUILDINGS	5245			0.00	52.79			(52.79)	0.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	62.37			(62.37)	0.00%
TUITION	5501			0.00	740.00			(740.00)	0.00%
PER DIEM	5503			0.00	59.00			(59.00)	0.00%
LODGING	5505	—	—	0.00	108.30	—	—	(108.30)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5630 - WIC

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(16,821.09)			(16,821.09)	0.00%
CAPITAL ASSETS	Z5 Cap Asst								
Capital Lease - Equipment	6234			0.00	1,375.40			(1,375.40)	0.00%
Capital Lease Interest Expense	6235			0.00	40.78			(40.78)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			0.00	(1,416.18)			(1,416.18)	0.00%
Total 5630 - WIC				0.00	9,648.70			9,648.70	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5640 - MCAH

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID MCAH	4334	—	—	0.00	21,238.00	—	—	21,238.00	0.00%
STATE REVENUES	Total D STATE			0.00	21,238.00			21,238.00	0.00%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			0.00	176.38			(176.38)	0.00%
COMMUNICATIONS	5120			0.00	119.51			(119.51)	0.00%
HOUSEHOLD EXPENSE	5130			0.00	28.12			(28.12)	0.00%
DOCUMENT STORAGE	5156			0.00	32.45			(32.45)	0.00%
OFFICE EXPENSE	5160			0.00	77.82			(77.82)	0.00%
OFFICE EXPENSE - INVENTORY	5161			0.00	7.45			(7.45)	0.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	10.37			(10.37)	0.00%
OFFICE EX - COMPUTER	5163			0.00	97.66			(97.66)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	37.73			(37.73)	0.00%
COST ALLOCATION	5166			0.00	1,216.10			(1,216.10)	0.00%
PROPERTY TAX ROLL FEES	5171			0.00	18.53			(18.53)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			0.00	102.36			(102.36)	0.00%
RENTS & LEASES - OPERATING	5175			0.00	43.18			(43.18)	0.00%
RENTS & LEASES - BUILDINGS	5180			0.00	138.27			(138.27)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	214.01			(214.01)	0.00%
LEGAL EXPENSE	5193			0.00	6.70			(6.70)	0.00%
UTILITIES - ELECTRICITY	5195			0.00	140.74			(140.74)	0.00%
Utilities - Propane and Gas	5238			0.00	6.14			(6.14)	0.00%
VEHICLE FUEL & OIL	5239			0.00	69.63			(69.63)	0.00%
MAINTENANCE OF EQUIPMENT	5240			0.00	3.17			(3.17)	0.00%
MAINTENANCE VEHICLES	5241			0.00	31.90			(31.90)	0.00%
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	4.12			(4.12)	0.00%
MAINTENANCE TIRES	5244			0.00	28.73			(28.73)	0.00%
MAINTENANCE BUILDINGS	5245			0.00	19.27			(19.27)	0.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	22.80			(22.80)	0.00%
TRAVEL	5502			0.00	12.00			(12.00)	0.00%
PER DIEM	5503			0.00	123.00			(123.00)	0.00%
LODGING	5505			0.00	218.14			(218.14)	0.00%
CONFERENCE FEE	5506			0.00	300.00			(300.00)	0.00%
RETURN OF OPERATION/GRANT FUND	9999			0.00	47.00			(47.00)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5640 - MCAH

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(3,353.28)			(3,353.28)	0.00%
CAPITAL ASSETS	Z5 Cap Asst								
Capital Lease - Equipment	6234			0.00	502.85			(502.85)	0.00%
Capital Lease Interest Expense	6235			0.00	14.91			(14.91)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			0.00	(517.76)			(517.76)	0.00%
Total 5640 - MCAH				0.00	17,366.96			17,366.96	0.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515610 - HEALTH DEPARTMENT
 5660 - TOBACCO
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			0.00	497.75			(497.75)	0.00%
COMMUNICATIONS	5120			0.00	925.78			(925.78)	0.00%
HOUSEHOLD EXPENSE	5130			0.00	84.78			(84.78)	0.00%
DOCUMENT STORAGE	5156			0.00	91.55			(91.55)	0.00%
OFFICE EXPENSE	5160			0.00	421.93			(421.93)	0.00%
OFFICE EXPENSE - INVENTORY	5161			0.00	21.01			(21.01)	0.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	29.28			(29.28)	0.00%
OFFICE EX - COMPUTER	5163			0.00	247.40			(247.40)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	567.15			(567.15)	0.00%
COST ALLOCATION	5166			0.00	3,431.86			(3,431.86)	0.00%
PROPERTY TAX ROLL FEES	5171			0.00	52.28			(52.28)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			0.00	11.10			(11.10)	0.00%
RENTS & LEASES - OPERATING	5175			0.00	160.43			(160.43)	0.00%
RENTS & LEASES - BUILDINGS	5180			0.00	2,186.87			(2,186.87)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	2,004.69			(2,004.69)	0.00%
LEGAL EXPENSE	5193			0.00	18.90			(18.90)	0.00%
UTILITIES - ELECTRICITY	5195			0.00	562.20			(562.20)	0.00%
Utilities - Propane and Gas	5238			0.00	117.13			(117.13)	0.00%
VEHICLE FUEL & OIL	5239			0.00	296.02			(296.02)	0.00%
MAINTENANCE OF EQUIPMENT	5240			0.00	8.94			(8.94)	0.00%
MAINTENANCE VEHICLES	5241			0.00	90.02			(90.02)	0.00%
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	11.62			(11.62)	0.00%
MAINTENANCE TIRES	5244			0.00	81.06			(81.06)	0.00%
MAINTENANCE BUILDINGS	5245			0.00	148.82			(148.82)	0.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	64.35			(64.35)	0.00%
TUITION	5501			0.00	525.00			(525.00)	0.00%
TRAVEL	5502			0.00	60.00			(60.00)	0.00%
PER DIEM	5503			0.00	192.00			(192.00)	0.00%
LODGING	5505			0.00	614.37			(614.37)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(13,524.29)			(13,524.29)	0.00%
CAPITAL ASSETS	Z5 Cap Asst								
Capital Lease - Equipment	6234			0.00	1,419.00			(1,419.00)	0.00%
Capital Lease Interest Expense	6235			0.00	42.08			(42.08)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5660 - TOBACCO

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
CAPITAL ASSETS	Total Z5 Cap Asst			0.00	(1,461.08)			(1,461.08)	0.00%
	Total 5660 - TOBACCO			0.00	(14,985.37)			(14,985.37)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5680 - DRUG/ALCOHOL

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
VEHICLE FUEL & OIL	5239	—	—	0.00	115.90	—	—	(115.90)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(115.90)			(115.90)	0.00%
		—	—			—	—		
	Total 5680 - DRUG/ALCOHOL			0.00	(115.90)			(115.90)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5690 - AIDS

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID AIDS PROG	4356	—	—	0.00	657.48	—	—	657.48	0.00%
STATE REVENUES	Total D STATE			0.00	657.48			657.48	0.00%
FEDERAL REVENUES	E FED								
FED AID OTHER	4284	—	—	0.00	614.58	—	—	614.58	0.00%
FEDERAL REVENUES	Total E FED			0.00	614.58			614.58	0.00%
SERVICES & SUPPLIES	Z2 Serv								
MISCELLANEOUS EXPENSE	5155			0.00	10.38			(10.38)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			0.00	98.44			(98.44)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(108.82)			(108.82)	0.00%
Total 5690 - AIDS				0.00	1,163.24			1,163.24	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5700 - CCS

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID CCS/CCMS	4337	—	—	0.00	3,570.00	—	—	3,570.00	0.00%
STATE REVENUES	Total D STATE			0.00	3,570.00			3,570.00	0.00%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			0.00	59.18			(59.18)	0.00%
COMMUNICATIONS	5120			0.00	39.92			(39.92)	0.00%
HOUSEHOLD EXPENSE	5130			0.00	9.28			(9.28)	0.00%
DOCUMENT STORAGE	5156			0.00	10.89			(10.89)	0.00%
OFFICE EXPENSE	5160			0.00	25.96			(25.96)	0.00%
OFFICE EXPENSE - INVENTORY	5161			0.00	2.48			(2.48)	0.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	3.48			(3.48)	0.00%
OFFICE EX - COMPUTER	5163			0.00	29.36			(29.36)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	12.61			(12.61)	0.00%
COST ALLOCATION	5166			0.00	408.04			(408.04)	0.00%
PROPERTY TAX ROLL FEES	5171			0.00	6.22			(6.22)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			0.00	1.30			(1.30)	0.00%
RENTS & LEASES - OPERATING	5175			0.00	14.40			(14.40)	0.00%
RENTS & LEASES - BUILDINGS	5180			0.00	45.56			(45.56)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	0.15			(0.15)	0.00%
LEGAL EXPENSE	5193			0.00	2.25			(2.25)	0.00%
UTILITIES - ELECTRICITY	5195			0.00	47.15			(47.15)	0.00%
Utilities - Propane and Gas	5238			0.00	2.03			(2.03)	0.00%
VEHICLE FUEL & OIL	5239			0.00	11.35			(11.35)	0.00%
MAINTENANCE OF EQUIPMENT	5240			0.00	1.05			(1.05)	0.00%
MAINTENANCE VEHICLES	5241			0.00	10.62			(10.62)	0.00%
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	1.38			(1.38)	0.00%
MAINTENANCE TIRES	5244			0.00	9.61			(9.61)	0.00%
MAINTENANCE BUILDINGS	5245			0.00	6.41			(6.41)	0.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	7.65			(7.65)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(768.33)			(768.33)	0.00%
CAPITAL ASSETS	Z5 Cap Asst								
Capital Lease - Equipment	6234			0.00	168.71			(168.71)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515610 - HEALTH DEPARTMENT

5700 - CCS

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
Capital Lease Interest Expense	6235			0.00	4.99			(4.99)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			0.00	(173.70)			(173.70)	0.00%
Total 5700 - CCS				0.00	2,627.97			2,627.97	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0515670 - MENTAL HEALTH PROGRAM
 3015 - HEALTH & SANITATION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
FEDERAL REVENUES	E FED								
FED AID SAMHSA BLOCK GRANT	4288			0.00	32,648.00			32,648.00	0.00%
FEDERAL REVENUES	Total E FED			0.00	32,648.00			32,648.00	0.00%
REVENUES TRANSFERS IN TRANSFER FROM OTHER FUNDS	TRANS... 4711			2,317,484.00	0.00			(2,317,484.00)	...0.00%
REVENUES TRANSFERS IN	Total TRANS...			2,317,484.00	0.00			(2,317,484.00)	100.00%
Total 3015 - HEALTH & SANITATION				2,317,484.00	32,648.00			(2,284,836.00)	98.59%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515670 - MENTAL HEALTH PROGRAM
 5670 - MENTAL HEALTH
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS	B Interes								
RENTS & LEASES	4208	—	—	6,000.00	0.00	—	—	(6,000.00)	...0.00)%
INTEREST AND RENTS	Total B Interes			6,000.00	0.00			(6,000.00)	100.00%
REVENUES FEES FOR SERVICES	FEES								
MENTAL HEALTH SERVICES	4514	—	—	9,500.00	242.32	—	—	(9,257.68)	(97.45)%
REVENUES FEES FOR SERVICES	Total FEES			9,500.00	242.32			(9,257.68)	97.45%
REVENUES MISCELLANEOUS	MISC								
MISC REVENUE--GEN GOV	4701	—	—	2,200.00	330.00	—	—	(1,870.00)	(85.00)%
REVENUES MISCELLANEOUS	Total MISC			2,200.00	330.00			(1,870.00)	85.00%
REVENUES TRANSFERS IN	TRANS...								
TRANSFER FROM OTHER FUNDS	4711	—	—	0.00	402,394.00	—	—	402,394.00	0.00%
REVENUES TRANSFERS IN	Total TRANS...			0.00	402,394.00			402,394.00	0.00%
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000			495,137.00	279,463.90			215,673.10	43.56%
EXTRA HELP	5001			50,181.00	11,849.16			38,331.84	76.39%
OVERTIME	5002	—	—	4,680.00	337.96	—	—	4,342.04	92.78%
WAGES & SALARIES	Total Z1Wag...			(549,998.00)	(291,651.02)			258,346.98	46.97%
BENIFITS	Z2 Benifits								
RETIREMENT	5004			0.00	80,291.57			(80,291.57)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	66,668.00			(66,668.00)	0.00%
WORKERS COMP	5006			0.00	5,245.16			(5,245.16)	0.00%
OTHER BENEFITS	5007			340,259.00	0.00			340,259.00	100.00%
PERS DEBT PAYMENT	5008			0.00	40,049.73			(40,049.73)	0.00%
PAYROLL TAXES	5009	—	—	0.00	22,690.27	—	—	(22,690.27)	0.00%
BENIFITS	Total Z2 Benifits			(340,259.00)	(214,944.73)			125,314.27	36.83%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			16,878.00	4,968.66			11,909.34	70.56%
COMMUNICATIONS	5120			6,600.00	529.08			6,070.92	91.98%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515670 - MENTAL HEALTH PROGRAM
 5670 - MENTAL HEALTH
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
FOOD	5125			0.00	10.96			(10.96)	0.00%
HOUSEHOLD EXPENSE	5130			0.00	121.64			(121.64)	0.00%
MEMBERSHIPS	5150			7,212.00	4,006.00			3,206.00	44.45%
MISCELLANEOUS EXPENSE	5155			0.00	14.80			(14.80)	0.00%
DOCUMENT STORAGE	5156			0.00	143.63			(143.63)	0.00%
OFFICE EXPENSE	5160			39,065.00	1,549.01			37,515.99	96.03%
OFFICE EXPENSE - INVENTORY	5161			0.00	32.97			(32.97)	0.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	245.95			(245.95)	0.00%
OFFICE EX - COMPUTER	5163			0.00	479.53			(479.53)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			743,395.00	69,768.40			673,626.60	90.61%
COST ALLOCATION	5166			72,300.00	21,284.16			51,015.84	70.56%
PROPERTY TAX ROLL FEES	5171			0.00	82.02			(82.02)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			600.00	17.37			582.63	97.10%
RENTS & LEASES - OPERATING	5175			1,500.00	513.79			986.21	65.75%
RENTS & LEASES - BUILDINGS	5180			12,600.00	576.35			12,023.65	95.43%
SPECIAL DEPARTMENTAL EXPENSE	5187			45,000.00	3,151.81			41,848.19	93.00%
LEGAL EXPENSE	5193			0.00	29.66			(29.66)	0.00%
UTILITIES - ELECTRICITY	5195			6,600.00	623.21			5,976.79	90.56%
Utilities - Propane and Gas	5238			7,000.00	27.19			6,972.81	99.61%
VEHICLE FUEL & OIL	5239			0.00	263.77			(263.77)	0.00%
MAINTENANCE OF EQUIPMENT	5240			15,350.00	14.03			15,335.97	99.91%
MAINTENANCE VEHICLES	5241			0.00	141.23			(141.23)	0.00%
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	18.24			(18.24)	0.00%
MAINTENANCE TIRES	5244			0.00	127.20			(127.20)	0.00%
MAINTENANCE BUILDINGS	5245			2,850.00	129.44			2,720.56	95.46%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	100.96			(100.96)	0.00%
Full Service partnership Special Departmental	5387			485,573.00	0.00			485,573.00	100.00%
TUITION	5501			0.00	125.00			(125.00)	0.00%
TRAVEL	5502			11,291.00	1.67			11,289.33	99.99%
PER DIEM	5503			0.00	188.98			(188.98)	0.00%
LODGING	5505			0.00	979.69			(979.69)	0.00%
CONFERENCE FEE	5506			0.00	183.33			(183.33)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(1,473,814.00)	(110,449.73)			1,363,364.27	92.51%
CAPITAL ASSETS	Z5 Cap Asst								

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0515670 - MENTAL HEALTH PROGRAM
 5670 - MENTAL HEALTH
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
BUILDINGS & IMPROVEMENTS - CAPITAL ASSET	6226			9,900.00	2,496.47			7,403.53	74.78%
EQUIPMENT - CAPITAL ASSET	6228			8,688.00	0.00			8,688.00	100.00%
Capital Lease - Equipment	6234			0.00	2,226.47			(2,226.47)	0.00%
Capital Lease Interest Expense	6235			0.00	66.02			(66.02)	0.00%
CAPITAL ASSETS									
	Total Z5 Cap Asst			(18,588.00)	(4,788.96)			13,799.04	74.24%
	Total 5670 - MENTAL HEALTH			(2,364,959.00)	(218,868.12)			2,146,090.88	90.75%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
0515670 - MENTAL HEALTH PROGRAM
5671 - MHSA
From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WAGES & SALARIES	Z1Wag...								
EXTRA HELP	5001	—	—	0.00	3,216.46	—	—	(3,216.46)	0.00%
WAGES & SALARIES	Total Z1Wag...			0.00	(3,216.46)			(3,216.46)	0.00%
BENIFITS	Z2								
	Benifits								
PAYROLL TAXES	5009	—	—	0.00	445.50	—	—	(445.50)	0.00%
BENIFITS	Total Z2 Benifits			0.00	(445.50)			(445.50)	0.00%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			0.00	1,935.09			(1,935.09)	0.00%
COMMUNICATIONS	5120			0.00	1,367.74			(1,367.74)	0.00%
FOOD	5125			0.00	496.13			(496.13)	0.00%
HOUSEHOLD EXPENSE	5130			0.00	313.95			(313.95)	0.00%
MEMBERSHIPS	5150			0.00	567.00			(567.00)	0.00%
MISCELLANEOUS EXPENSE	5155			0.00	14.81			(14.81)	0.00%
DOCUMENT STORAGE	5156			0.00	371.02			(371.02)	0.00%
OFFICE EXPENSE	5160			0.00	1,360.24			(1,360.24)	0.00%
OFFICE EXPENSE - INVENTORY	5161			0.00	85.16			(85.16)	0.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	118.68			(118.68)	0.00%
OFFICE EX - COMPUTER	5163			0.00	1,652.98			(1,652.98)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	142,397.37			(142,397.37)	0.00%
COST ALLOCATION	5166			0.00	8,289.33			(8,289.33)	0.00%
PROPERTY TAX ROLL FEES	5171			0.00	211.87			(211.87)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			0.00	131.16			(131.16)	0.00%
RENTS & LEASES - OPERATING	5175			0.00	2,109.15			(2,109.15)	0.00%
RENTS & LEASES - BUILDINGS	5180			0.00	1,485.91			(1,485.91)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	18,573.44			(18,573.44)	0.00%
LEGAL EXPENSE	5193			0.00	288.59			(288.59)	0.00%
UTILITIES - ELECTRICITY	5195			0.00	2,370.94			(2,370.94)	0.00%
Utilities - Propane and Gas	5238			0.00	269.99			(269.99)	0.00%
VEHICLE FUEL & OIL	5239			0.00	2,051.71			(2,051.71)	0.00%
MAINTENANCE OF EQUIPMENT	5240			0.00	36.24			(36.24)	0.00%
MAINTENANCE VEHICLES	5241			0.00	613.58			(613.58)	0.00%
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	47.11			(47.11)	0.00%
MAINTENANCE TIRES	5244			0.00	406.56			(406.56)	0.00%
MAINTENANCE BUILDINGS	5245			0.00	1,116.54			(1,116.54)	0.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515670 - MENTAL HEALTH PROGRAM
 5671 - MHSA
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	260.79			(260.79)	0.00%
Full Service partnership Special Departmental	5387			0.00	36,220.27			(36,220.27)	0.00%
TRAVEL	5502			0.00	1.66			(1.66)	0.00%
PER DIEM	5503			0.00	1,329.64			(1,329.64)	0.00%
MILEAGE IRS RATE	5504			0.00	214.48			(214.48)	0.00%
LODGING	5505			0.00	1,352.08			(1,352.08)	0.00%
CONFERENCE FEE	5506			0.00	183.34			(183.34)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(228,244.55)			(228,244.55)	0.00%
CAPITAL ASSETS	Z5 Cap Asst								
BUILDINGS & IMPROVEMENTS - CAPITAL ASSET	6226			0.00	2,496.47			(2,496.47)	0.00%
Capital Lease - Equipment	6234			0.00	5,750.99			(5,750.99)	0.00%
Capital Lease Interest Expense	6235			0.00	170.53			(170.53)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			0.00	(8,417.99)			(8,417.99)	0.00%
Total 5671 - MHSA				0.00	(240,324.50)			(240,324.50)	0.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515670 - MENTAL HEALTH PROGRAM
 5680 - DRUG/ALCOHOL
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
ALCOHOL PROGRAM FEES	4518	—	—	0.00	135.00	—	—	135.00	0.00%
REVENUES FEES FOR SERVICES	Total FEES			0.00	135.00			135.00	0.00%
WAGES & SALARIES EXTRA HELP	Z1Wag... 5001	—	—	0.00	2,651.36	—	—	(2,651.36)	0.00%
WAGES & SALARIES	Total Z1Wag...			0.00	(2,651.36)			(2,651.36)	0.00%
BENIFITS	Z2 Benifits								
PAYROLL TAXES	5009	—	—	0.00	367.21	—	—	(367.21)	0.00%
BENIFITS	Total Z2 Benifits			0.00	(367.21)			(367.21)	0.00%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			0.00	1,535.25			(1,535.25)	0.00%
COMMUNICATIONS	5120			0.00	1,730.60			(1,730.60)	0.00%
HOUSEHOLD EXPENSE	5130			0.00	259.52			(259.52)	0.00%
MEMBERSHIPS	5150			0.00	2,750.00			(2,750.00)	0.00%
DOCUMENT STORAGE	5156			0.00	294.35			(294.35)	0.00%
OFFICE EXPENSE	5160			0.00	1,089.40			(1,089.40)	0.00%
OFFICE EXPENSE - INVENTORY	5161			0.00	67.56			(67.56)	0.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	244.15			(244.15)	0.00%
OFFICE EX - COMPUTER	5163			0.00	841.10			(841.10)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	44,957.57			(44,957.57)	0.00%
COST ALLOCATION	5166			0.00	6,576.51			(6,576.51)	0.00%
PROPERTY TAX ROLL FEES	5171			0.00	168.09			(168.09)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			0.00	35.61			(35.61)	0.00%
RENTS & LEASES - OPERATING	5175			0.00	743.09			(743.09)	0.00%
RENTS & LEASES - BUILDINGS	5180			0.00	2,597.95			(2,597.95)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	12,720.44			(12,720.44)	0.00%
LEGAL EXPENSE	5193			0.00	60.78			(60.78)	0.00%
UTILITIES - ELECTRICITY	5195			0.00	1,425.53			(1,425.53)	0.00%
Utilities - Propane and Gas	5238			0.00	129.42			(129.42)	0.00%
VEHICLE FUEL & OIL	5239			0.00	1,389.95			(1,389.95)	0.00%
MAINTENANCE OF EQUIPMENT	5240			0.00	28.75			(28.75)	0.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515670 - MENTAL HEALTH PROGRAM
 5680 - DRUG/ALCOHOL
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
MAINTENANCE VEHICLES	5241			0.00	330.17			(330.17)	0.00%
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	37.38			(37.38)	0.00%
MAINTENANCE TIRES	5244			0.00	420.67			(420.67)	0.00%
MAINTENANCE BUILDINGS	5245			0.00	293.88			(293.88)	0.00%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	206.90			(206.90)	0.00%
TUITION	5501			0.00	329.00			(329.00)	0.00%
TRAVEL	5502			0.00	33.67			(33.67)	0.00%
PER DIEM	5503			0.00	640.03			(640.03)	0.00%
LODGING	5505			0.00	884.86			(884.86)	0.00%
CONFERENCE FEE	5506			0.00	633.33			(633.33)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(83,455.51)			(83,455.51)	0.00%
CAPITAL ASSETS	Z5 Cap Asst								
BUILDINGS & IMPROVEMENTS - CAPITAL ASSET	6226			0.00	2,496.46			(2,496.46)	0.00%
Capital Lease - Equipment	6234			0.00	4,562.67			(4,562.67)	0.00%
Capital Lease Interest Expense	6235			0.00	135.29			(135.29)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			0.00	(7,194.42)			(7,194.42)	0.00%
	Total 5680 - DRUG/ALCOHOL			0.00	(93,533.50)			(93,533.50)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515800 - WELFARE ADMINISTRATION

3020 - PUBLIC ASSISTANCE

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES TRANSFERS IN TRANSFER FROM OTHER FUNDS	TRANS... 4711			325,000.00	0.00			(325,000.00)	...0.00)%
REVENUES TRANSFERS IN	Total TRANS...			325,000.00	0.00			(325,000.00)	100.00%
Total 3020 - PUBLIC ASSISTANCE				325,000.00	0.00			(325,000.00)	100.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515800 - WELFARE ADMINISTRATION
 5800 - SOCIAL SERVICES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS	B Interes								
INTEREST	4201	—	—	0.00	(261.72)	—	—	(261.72)	0.00%
INTEREST AND RENTS	Total B Interes			0.00	(261.72)			(261.72)	0.00%
STATE REVENUES	D STATE								
STATE AID WELFARE ADMIN	4331			241,520.00	226,765.10			(14,754.90)	(6.11)%
STATE AID WELFARE AID	4332			90,000.00	0.00			(90,000.00)	...0.00%
STATE AID OTHER	4355			334,819.00	0.00			(334,819.00)	...0.00%
STATE AID IHSS PUB AUTHORITY	4371			0.00	104,143.82			104,143.82	0.00%
STATE REVENUES	Total D STATE			666,339.00	330,908.92			(335,430.08)	50.34%
FEDERAL REVENUES	E FED								
FEDERAL AID WELFARE ADMIN	4276			233,238.00	291,318.65			58,080.65	24.90%
Fed Aid IHSS Pub Authority	4292	—	—	0.00	4,981.71	—	—	4,981.71	0.00%
FEDERAL REVENUES	Total E FED			233,238.00	296,300.36			63,062.36	(27.04)%
REVENUES MISCELLANEOUS	MISC								
MISC REVENUE--GEN GOV	4701	—	—	0.00	342.00	—	—	342.00	0.00%
REVENUES MISCELLANEOUS	Total MISC			0.00	342.00			342.00	0.00%
REVENUES TRANSFERS IN	TRANS...								
TRANSFER FROM OTHER FUNDS	4711	—	—	0.00	71,982.00	—	—	71,982.00	0.00%
REVENUES TRANSFERS IN	Total TRANS...			0.00	71,982.00			71,982.00	0.00%
WAGES & SALARIES	Z1Wag...								
REGULAR SALARIES	5000			773,860.00	375,890.66			397,969.34	51.43%
EXTRA HELP	5001			0.00	6,245.86			(6,245.86)	0.00%
OVERTIME	5002	—	—	8,000.00	448.04	—	—	7,551.96	94.40%
WAGES & SALARIES	Total Z1Wag...			(781,860.00)	(382,584.56)			399,275.44	51.07%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	119,686.01			(119,686.01)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	80,580.73			(80,580.73)	0.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515800 - WELFARE ADMINISTRATION
 5800 - SOCIAL SERVICES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
WORKERS COMP	5006			0.00	18,997.20			(18,997.20)	0.00%
OTHER BENEFITS	5007			514,393.00	0.00			514,393.00	100.00%
PERS DEBT PAYMENT	5008			0.00	41,657.49			(41,657.49)	0.00%
PAYROLL TAXES	5009			0.00	30,578.17			(30,578.17)	0.00%
BENIFITS	Total Z2 Benifits			(514,393.00)	(291,499.60)			222,893.40	43.33%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			20,577.00	10,288.50			10,288.50	50.00%
COMMUNICATIONS	5120			2,484.00	19,411.91			(16,927.91)	...1.48)%
HOUSEHOLD EXPENSE	5130			0.00	863.86			(863.86)	0.00%
MEMBERSHIPS	5150			17,000.00	16,167.00			833.00	4.90%
EQUIPMENT - LESS THAN \$2500	5151			0.00	534.99			(534.99)	0.00%
MISCELLANEOUS EXPENSE	5155			0.00	312.98			(312.98)	0.00%
DOCUMENT STORAGE	5156			0.00	998.40			(998.40)	0.00%
OFFICE EXPENSE	5160			21,150.00	3,745.22			17,404.78	82.29%
OFFICE EXPENSE - INVENTORY	5161			0.00	1,485.15			(1,485.15)	0.00%
OFFICE EXPENSE - POSTAGE	5162			0.00	619.39			(619.39)	0.00%
OFFICE EX - COMPUTER	5163			0.00	4,577.83			(4,577.83)	0.00%
OFFICE EXPENSE - COPIER SUPPL	5164			0.00	4.25			(4.25)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			30,400.00	4,871.01			25,528.99	83.98%
COST ALLOCATION	5166			94,360.00	47,180.00			47,180.00	50.00%
DATA PROCESSING	5167			0.00	275.19			(275.19)	0.00%
OUTSIDE COUNTY COUNSEL	5170			0.00	1,870.00			(1,870.00)	0.00%
PROPERTY TAX ROLL FEES	5171			0.00	570.13			(570.13)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			1,000.00	120.82			879.18	87.92%
RENTS & LEASES - OPERATING	5175			2,500.00	1,328.49			1,171.51	46.86%
RENTS & LEASES - BUILDINGS	5180			9,500.00	4,241.19			5,258.81	55.36%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	14.21			(14.21)	0.00%
LEGAL EXPENSE	5193			0.00	490.10			(490.10)	0.00%
UTILITIES - ELECTRICITY	5195			9,500.00	4,331.86			5,168.14	54.40%
Utilities - Propane and Gas	5238			5,114.00	188.93			4,925.07	96.31%
VEHICLE FUEL & OIL	5239			0.00	1,887.17			(1,887.17)	0.00%
MAINTENANCE OF EQUIPMENT	5240			16,000.00	119.71			15,880.29	99.25%
MAINTENANCE VEHICLES	5241			0.00	1,190.33			(1,190.33)	0.00%
MAINTENANCE COMMUNIC EQUIPMENT	5242			0.00	126.78			(126.78)	0.00%
MAINTENANCE TIRES	5244			0.00	884.13			(884.13)	0.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515800 - WELFARE ADMINISTRATION
 5800 - SOCIAL SERVICES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
MAINTENANCE BUILDINGS	5245			4,000.00	594.07			3,405.93	85.15%
MAINTENANCE OFFICE EQUIPMENT	5247			0.00	701.79			(701.79)	0.00%
TUITION	5501			0.00	395.00			(395.00)	0.00%
TRAVEL	5502			11,327.00	96.00			11,231.00	99.15%
PER DIEM	5503			0.00	1,217.00			(1,217.00)	0.00%
MILEAGE IRS RATE	5504			0.00	874.28			(874.28)	0.00%
LODGING	5505			0.00	2,907.82			(2,907.82)	0.00%
CONFERENCE FEE	5506			0.00	790.00			(790.00)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(244,912.00)	(136,275.49)			108,636.51	44.36%
OTHER	Z4 Other								
ELIGIBILITY & NON SVC - DIRECT	6100			1,000.00	25.00			975.00	97.50%
STAFF DEVELOPMENT	6110			40,550.00	0.00			40,550.00	100.00%
CHILD CARE (CAL-LEARN)	6119			25,000.00	14,088.89			10,911.11	43.64%
IHSS PAYMENTS - SS REALIGNMENT	6121			135,000.00	62,840.49			72,159.51	53.45%
SOC SVCS - DIRECT	6123			179,100.00	34,472.08			144,627.92	80.75%
Employment Services Direct	6127			183,110.00	40,049.39			143,060.61	78.13%
OTHER	Total Z4 Other			(563,760.00)	(151,475.85)			412,284.15	73.13%
CAPITAL ASSETS	Z5 Cap Asst								
EQUIPMENT - CAPITAL ASSET	6228			17,451.00	0.00			17,451.00	100.00%
EQUIPMENT - VEHICLES - CAPITAL ASSET	6229			70,000.00	50,730.71			19,269.29	27.53%
Capital Lease - Equipment	6234			0.00	15,475.44			(15,475.44)	0.00%
Capital Lease Interest Expense	6235			0.00	458.87			(458.87)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			(87,451.00)	(66,665.02)			20,785.98	23.77%
Total 5800 - SOCIAL SERVICES				(1,292,799.00)	(329,228.96)			963,570.04	74.53%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515800 - WELFARE ADMINISTRATION

5810 - WELFARE AID

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES DATA PROCESSING	Z2 Serv 5167	—	—	0.00	48.69	—	—	(48.69)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(48.69)			(48.69)	0.00%
		—	—			—	—		
	Total 5810 - WELFARE AID			0.00	(48.69)			(48.69)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0515810 - WELFARE AID PROGRAMS

3020 - PUBLIC ASSISTANCE

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES TRANSFERS IN TRANSFER FROM OTHER FUNDS	TRANS... 4711			675,000.00	0.00			(675,000.00)	...0.00)%
REVENUES TRANSFERS IN	Total TRANS...			675,000.00	0.00			(675,000.00)	100.00%
Total 3020 - PUBLIC ASSISTANCE				675,000.00	0.00			(675,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0515810 - WELFARE AID PROGRAMS
 5800 - SOCIAL SERVICES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
OTHER	Z4 Other								
GENERAL RELIEF	6120			40,000.00	0.00			40,000.00	100.00%
CALWORKS AF - FEDERAL	6815			216,552.00	0.00			216,552.00	100.00%
CALWORKS SAFETY NET - NONFED	6816			36,025.00	0.00			36,025.00	100.00%
ADOPTION ASST - FEDERAL	6817			52,600.00	0.00			52,600.00	100.00%
FOSTER CARE - FEDERAL	6818	—	—	236,000.00	0.00	—	—	236,000.00	100.00%
OTHER	Total Z4 Other			(581,177.00)	0.00			581,177.00	100.00%
		—	—			—	—		
	Total 5800 - SOCIAL SERVICES			(581,177.00)	0.00			581,177.00	100.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0515810 - WELFARE AID PROGRAMS
 5810 - WELFARE AID
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID IV-E CHILD SUPPORT	4295			0.00	457.99			457.99	0.00%
STATE AID WELFARE AID	4332			0.00	36,926.13			36,926.13	0.00%
STATE AID HEALTH	4333	—	—	0.00	(16.03)	—	—	(16.03)	0.00%
STATE REVENUES	Total D STATE			0.00	37,368.09			37,368.09	0.00%
FEDERAL REVENUES	E FED								
FEDERAL AID WELFARE AID	4277			100,000.00	34,934.00			(65,066.00)	(65.07)%
FEDERAL REVENUES	Total E FED			100,000.00	34,934.00			(65,066.00)	65.07%
OTHER	Z4 Other								
FEMA	6117			0.00	1,089.20			(1,089.20)	0.00%
GENERAL RELIEF	6120			0.00	8,469.00			(8,469.00)	0.00%
WINS-SUAS BENEFITS	6125			0.00	1,510.00			(1,510.00)	0.00%
CALWORKS AF - FEDERAL	6815			0.00	52,432.83			(52,432.83)	0.00%
CALWORKS SAFETY NET - NONFED	6816			0.00	8,218.00			(8,218.00)	0.00%
ADOPTION ASST - FEDERAL	6817			0.00	15,252.00			(15,252.00)	0.00%
FOSTER CARE - FEDERAL	6818	—	—	0.00	19,006.00	—	—	(19,006.00)	0.00%
OTHER	Total Z4 Other			0.00	(105,977.03)			(105,977.03)	0.00%
	Total 5810 - WELFARE AID			100,000.00	(33,674.94)			(133,674.94)	133.67%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0550000 - COUNTY TRANSPORTATION
 3010 - PUBLIC WAYS & FACILITIES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES TRANSFERS IN TRANSFER FROM OTHER FUNDS	TRANS... 4711			74,316.00	0.00			(74,316.00)	...0.00%
REVENUES TRANSFERS IN	Total TRANS...			74,316.00	0.00			(74,316.00)	100.00%
SERVICES & SUPPLIES INSURANCE	Z2 Serv 5106			194.00	0.00			194.00	100.00%
COST ALLOCATION	5166			1,470.00	0.00			1,470.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(1,664.00)	0.00			1,664.00	100.00%
OTHER SPEC DEPT EXP - GOLDEN RAYS	Z4 Other 6080			73,000.00	0.00			73,000.00	100.00%
OTHER	Total Z4 Other			(73,000.00)	0.00			73,000.00	100.00%
Total 3010 - PUBLIC WAYS & FACILITIES				(348.00)	0.00			348.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 0550000 - COUNTY TRANSPORTATION
 9999 - Not Applicable
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	(39.58)	—	—	(39.58)	0.00%
INTEREST AND RENTS	Total B Interes			0.00	(39.58)			(39.58)	0.00%
SERVICES & SUPPLIES COST ALLOCATION	Z2 Serv 5166	—	—	0.00	1,470.00	—	—	(1,470.00)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(1,470.00)			(1,470.00)	0.00%
OTHER SPEC DEPT EXP - GOLDEN RAYS	Z4 Other 6080			0.00	36,750.00			(36,750.00)	0.00%
OTHER SPEC DEPT EXP - INC SENIOR CIT	6081			0.00	36,750.00			(36,750.00)	0.00%
OTHER	Total Z4 Other			0.00	(73,500.00)			(73,500.00)	0.00%
	Total 9999 - Not Applicable			0.00	(75,009.58)			(75,009.58)	0.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 0710000 - FISH & GAME
 3001 - GENERAL GOVERNMENTT
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES	C LIC								
FISH & GAME	4153	—	—	1,000.00	368.76	—	—	(631.24)	(63.12)%
LICENCES	Total C LIC			1,000.00	368.76			(631.24)	63.12%
REVENUES MISCELLANEOUS	MISC								
MISC REVENUE--GEN GOV	4701			62.00	261.00			199.00	320.97%
DONATIONS	4814	—	—	0.00	750.00	—	—	750.00	0.00%
REVENUES MISCELLANEOUS	Total MISC			62.00	1,011.00			949.00	...0.65)%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			300.00	0.00			300.00	100.00%
COMMUNICATIONS	5120			300.00	0.00			300.00	100.00%
OFFICE EXPENSE	5160			300.00	0.00			300.00	100.00%
PROFESSIONAL & SPECIALIZED EXP	5165			312.00	0.00			312.00	100.00%
COST ALLOCATION	5166			250.00	396.00			(146.00)	(58.40)%
PUBLICATIONS & LEGAL NOTICES	5174			300.00	0.00			300.00	100.00%
TREASURER'S FEES	5177			300.00	0.00			300.00	100.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	1,676.04			(1,676.04)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(2,062.00)	(2,072.04)			(10.04)	(0.49)%
				(1,000.00)	(692.28)			307.72	30.77%
Total 3001 - GENERAL GOVERNMENTT									

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

0770000 - PREDATOR CONTROL

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
FEDERAL REVENUES	E FED								
FED AID GRAZING IN-LIEU	4283	—	—	25.00	0.00	—	—	(25.00)	...0.00)%
FEDERAL REVENUES	Total E FED			25.00	0.00			(25.00)	100.00%
REVENUES MISCELLANEOUS	MISC								
MISC REVENUE--GEN GOV	4701	—	—	76.00	0.00	—	—	(76.00)	...0.00)%
REVENUES MISCELLANEOUS	Total MISC			76.00	0.00			(76.00)	100.00%
SERVICES & SUPPLIES	Z2 Serv								
SPECIAL DEPARTMENTAL EXPENSE	5187			501.00	0.00			501.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(501.00)	0.00			501.00	100.00%
Total 3005 - PUBLIC PROTECTION				(400.00)	0.00			400.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

2010000 - CO SERV AREA #1

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
TAX REVENUES	A taxes								
CURRENT SECURED PROPERTY TAXES	4001			8,986.00	4,757.34			(4,228.66)	(47.06)%
CURRENT UNSEC PROPERTY TAX	4002			417.00	388.30			(28.70)	(6.88)%
PRIOR UNSECURED PROPERTY TAX	4004			7.00	0.00			(7.00)	...0.00)%
SUPPLEMENTAL PROPERTY TAX	4005			172.00	0.00			(172.00)	...0.00)%
TIMBER YIELD TAX	4007	—	—	90.00	0.00	—	—	(90.00)	...0.00)%
TAX REVENUES	Total A taxes			9,672.00	5,145.64			(4,526.36)	46.80%
REVENUES TRANSFERS IN TRANSFER FROM OTHER FUNDS	TRANS... 4711			7,000.00	0.00			(7,000.00)	...0.00)%
REVENUES TRANSFERS IN	Total TRANS...			7,000.00	0.00			(7,000.00)	100.00%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			97.00	97.00			0.00	0.00%
MISCELLANEOUS EXPENSE	5155			1,499.00	0.00			1,499.00	100.00%
COST ALLOCATION	5166			186.00	186.00			0.00	0.00%
PROPERTY TAX ROLL FEES	5171			800.00	896.09			(96.09)	(12.01)%
Utilities - Propane and Gas	5238	—	—	0.00	294.39	—	—	(294.39)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(2,582.00)	(1,473.48)			1,108.52	42.93%
OTHER	Z4 Other								
LIBRARY	6403			5,000.00	2,360.00			2,640.00	52.80%
DIST - STREET LIGHTS	7002			8,000.00	4,426.11			3,573.89	44.67%
DIST - PARKS & RECREATION	7004			100.00	0.00			100.00	100.00%
DIST - WASTE DISPOSAL	7005	—	—	900.00	110.00	—	—	790.00	87.78%
OTHER	Total Z4 Other			(14,000.00)	(6,896.11)			7,103.89	50.74%
Transferences Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			100.00	0.00			100.00	100.00%
Transferences Out	Total z6 Transf...			(100.00)	0.00			100.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

2010000 - CO SERV AREA #1

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
	Total 3001 - GENERAL GOVERNMENTT			(10.00)	(3,223.95)			(3,213.95)	...9.50)%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 2020000 - CO SERV AREA #2
 3001 - GENERAL GOVERNMENTT
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
TAX REVENUES	A taxes								
CURRENT SECURED PROPERTY TAXES	4001			21,762.00	11,523.44			(10,238.56)	(47.05)%
CURRENT UNSEC PROPERTY TAX	4002			800.00	765.33			(34.67)	(4.33)%
SUPPLEMENTAL PROPERTY TAX	4005			50.00	0.00			(50.00)	...0.00)%
TIMBER YIELD TAX	4007			1,700.00	0.00			(1,700.00)	...0.00)%
HOMEOWNERS PROP TAX REIMB	4055			200.00	0.00			(200.00)	...0.00)%
TAX REVENUES	Total A taxes			24,512.00	12,288.77			(12,223.23)	49.87%
REVENUES TRANSFERS IN TRANSFER FROM OTHER FUNDS	TRANS... 4711			5,000.00	0.00			(5,000.00)	...0.00)%
REVENUES TRANSFERS IN	Total TRANS...			5,000.00	0.00			(5,000.00)	100.00%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			97.00	97.00			0.00	0.00%
MISCELLANEOUS EXPENSE	5155			4,675.00	0.00			4,675.00	100.00%
PROPERTY TAX ROLL FEES	5171			2,300.00	2,105.10			194.90	8.47%
TREASURER'S FEES	5177			50.00	0.00			50.00	100.00%
PROF & SPEC - PLN COMM MILEAGE	6043			0.00	1,500.00			(1,500.00)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(7,122.00)	(3,702.10)			3,419.90	48.02%
OTHER	Z4 Other								
LIBRARY	6403			6,690.00	2,820.67			3,869.33	57.84%
DIST - STREET LIGHTS	7002			5,000.00	2,030.63			2,969.37	59.39%
DIST - STREET & ROAD SERVICES	7003			2,000.00	0.00			2,000.00	100.00%
DIST - PARKS & RECREATION	7004			2,000.00	0.00			2,000.00	100.00%
DIST - MISCELLANEOUS SERVICES	7006			5,000.00	0.00			5,000.00	100.00%
OTHER	Total Z4 Other			(20,690.00)	(4,851.30)			15,838.70	76.55%
Transferes Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			1,500.00	0.00			1,500.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

2020000 - CO SERV AREA #2

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
Transferes Out	Total z6 Transf...	—	—	(1,500.00)	0.00	—	—	1,500.00	100.00%
	Total 3001 - GENERAL GOVERNMENTT	—	—	200.00	3,735.37	—	—	3,535.37	...7.69)%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

2030000 - CO SERV AREA #3

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
TAX REVENUES	A taxes								
CURRENT SECURED PROPERTY TAXES	4001			12,281.00	6,501.57			(5,779.43)	(47.06)%
CURRENT UNSEC PROPERTY TAX	4002			525.00	534.75			9.75	1.86%
TIMBER YIELD TAX	4007	—	—	1,550.00	0.00	—	—	(1,550.00)	...0.00)%
TAX REVENUES	Total A taxes			14,356.00	7,036.32			(7,319.68)	50.99%
REVENUES TRANSFERS IN	TRANS...								
TRANSFER FROM OTHER FUNDS	4711			5,324.00	0.00			(5,324.00)	...0.00)%
REVENUES TRANSFERS IN	Total TRANS...			5,324.00	0.00			(5,324.00)	100.00%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			97.00	97.00			0.00	0.00%
COST ALLOCATION	5166			682.00	682.00			0.00	0.00%
PROPERTY TAX ROLL FEES	5171			1,400.00	1,189.82			210.18	15.01%
TREASURER'S FEES	5177	—	—	3.00	0.00	—	—	3.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(2,182.00)	(1,968.82)			213.18	9.77%
OTHER	Z4 Other								
DIST - STREET LIGHTS	7002			13,000.00	5,390.75			7,609.25	58.53%
DIST - PARKS & RECREATION	7004			1,550.00	0.00			1,550.00	100.00%
DIST - MISCELLANEOUS SERVICES	7006			2,790.00	0.00			2,790.00	100.00%
OTHER	Total Z4 Other			(17,340.00)	(5,390.75)			11,949.25	68.91%
Transferes Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			1,000.00	0.00			1,000.00	100.00%
Transferes Out	Total z6 Transf...			(1,000.00)	0.00			1,000.00	100.00%
Total 3001 - GENERAL GOVERNMENTT				(842.00)	(323.25)			518.75	61.61%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 2040000 - CO SERV AREA #4
 3001 - GENERAL GOVERNMENTT
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
TAX REVENUES	A taxes								
CURRENT SECURED PROPERTY TAXES	4001			6,006.00	3,180.20			(2,825.80)	(47.05)%
CURRENT UNSEC PROPERTY TAX	4002			260.00	241.37			(18.63)	(7.17)%
TIMBER YIELD TAX	4007			70.00	0.00			(70.00)	...0.00)%
HOMEOWNERS PROP TAX REIMB	4055			66.00	0.00			(66.00)	...0.00)%
		—	—			—	—		
TAX REVENUES	Total A taxes			6,402.00	3,421.57			(2,980.43)	46.55%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			97.00	97.00			0.00	0.00%
PROPERTY TAX ROLL FEES	5171			850.00	601.90			248.10	29.19%
		—	—			—	—		
SERVICES & SUPPLIES	Total Z2 Serv			(947.00)	(698.90)			248.10	26.20%
OTHER	Z4 Other								
LIBRARY	6403			89.00	0.00			89.00	100.00%
DIST - FIRE PROTECTION	7001			5,000.00	5,000.00			0.00	0.00%
DIST - STREET LIGHTS	7002			300.00	174.86			125.14	41.71%
DIST - PARKS & RECREATION	7004			66.00	0.00			66.00	100.00%
		—	—			—	—		
OTHER	Total Z4 Other			(5,455.00)	(5,174.86)			280.14	5.14%
Transferes Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			50.00	0.00			50.00	100.00%
		—	—			—	—		
Transferes Out	Total z6 Transf...			(50.00)	0.00			50.00	100.00%
		—	—			—	—		
	Total 3001 - GENERAL GOVERNMENTT			(50.00)	(2,452.19)			(2,402.19)	...4.38)%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

2050000 - CO SERV AREA #5

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
TAX REVENUES	A taxes								
CURRENT SECURED PROPERTY TAXES	4001			12,690.00	6,718.56			(5,971.44)	(47.06)%
CURRENT UNSEC PROPERTY TAX	4002			581.00	541.52			(39.48)	(6.80)%
TIMBER YIELD TAX	4007			18.00	0.00			(18.00)	...0.00)%
HOMEOWNERS PROP TAX REIMB	4055			132.00	0.00			(132.00)	...0.00)%
		—	—			—	—		
TAX REVENUES	Total A taxes			13,421.00	7,260.08			(6,160.92)	45.91%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			97.00	97.00			0.00	0.00%
PROPERTY TAX ROLL FEES	5171			2,500.00	1,301.07			1,198.93	47.96%
TREASURER'S FEES	5177			30.00	0.00			30.00	100.00%
		—	—			—	—		
SERVICES & SUPPLIES	Total Z2 Serv			(2,627.00)	(1,398.07)			1,228.93	46.78%
OTHER	Z4 Other								
LIBRARY	6403			10,500.00	5,670.07			4,829.93	46.00%
DIST - FIRE PROTECTION	7001			5,000.00	0.00			5,000.00	100.00%
DIST - MISCELLANEOUS SERVICES	7006			618.00	0.00			618.00	100.00%
		—	—			—	—		
OTHER	Total Z4 Other			(16,118.00)	(5,670.07)			10,447.93	64.82%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			10.00	0.00			10.00	100.00%
		—	—			—	—		
Transfers Out	Total z6 Transf...			(10.00)	0.00			10.00	100.00%
		—	—			—	—		
	Total 3001 - GENERAL GOVERNMENTT			(5,334.00)	191.94			5,525.94	103.60%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 2070000 - SIERRA BROOKS WATER
 3010 - PUBLIC WAYS & FACILITIES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
TAX REVENUES	A taxes								
CURRENT SECURED PROPERTY TAXES	4001			79,214.00	41,934.71			(37,279.29)	(47.06)%
CURRENT UNSEC PROPERTY TAX	4002			3,759.00	3,500.41			(258.59)	(6.88)%
HOMEOWNERS PROP TAX REIMB	4055			966.00	0.00			(966.00)	...0.00)%
TAX REVENUES	Total A taxes			83,939.00	45,435.12			(38,503.88)	45.87%
INTEREST AND RENTS INTEREST	B Interes 4201			800.00	261.45			(538.55)	(67.32)%
INTEREST AND RENTS	Total B Interes			800.00	261.45			(538.55)	67.32%
REVENUES FEES FOR SERVICES	FEES								
WATER FEES-SEC TAXES	4526			65,865.00	34,781.25			(31,083.75)	(47.19)%
WATER CONNECTION FEES	4545			0.00	200.00			200.00	0.00%
REVENUES FEES FOR SERVICES	Total FEES			65,865.00	34,981.25			(30,883.75)	46.89%
REVENUES MISCELLANEOUS MISC REVENUE--GEN GOV	MISC 4701			212,470.00	0.00			(212,470.00)	...0.00)%
REVENUES MISCELLANEOUS	Total MISC			212,470.00	0.00			(212,470.00)	100.00%
WAGES & SALARIES REGULAR SALARIES	Z1Wag... 5000			0.00	11,844.54			(11,844.54)	0.00%
EXTRA HELP	5001			19,262.00	299.03			18,962.97	98.45%
OVERTIME	5002			5,001.00	0.00			5,001.00	100.00%
WAGES & SALARIES	Total Z1Wag...			(24,263.00)	(12,143.57)			12,119.43	49.95%
BENIFITS	Z2 Benefits								
RETIREMENT	5004			0.00	2,969.42			(2,969.42)	0.00%
HEALTH & LIFE INSURANCE	5005			0.00	1,893.40			(1,893.40)	0.00%
WORKERS COMP	5006			0.00	477.00			(477.00)	0.00%
OTHER BENEFITS	5007			17,446.00	0.00			17,446.00	100.00%
PERS DEBT PAYMENT	5008			0.00	3,007.41			(3,007.41)	0.00%
PAYROLL TAXES	5009			0.00	1,076.47			(1,076.47)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 2070000 - SIERRA BROOKS WATER
 3010 - PUBLIC WAYS & FACILITIES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
BENIFITS	Total Z2 Benefits			(17,446.00)	(9,423.70)			8,022.30	45.98%
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			405.00	405.00			0.00	0.00%
COMMUNICATIONS	5120			1,000.00	379.64			620.36	62.04%
HOUSEHOLD EXPENSE	5130			0.00	113.91			(113.91)	0.00%
MISCELLANEOUS EXPENSE	5155			0.00	573.28			(573.28)	0.00%
OFFICE EXPENSE	5160			100.00	0.00			100.00	100.00%
PROFESSIONAL & SPECIALIZED EXP	5165			3,690.00	0.00			3,690.00	100.00%
COST ALLOCATION	5166			9,923.00	9,923.00			0.00	0.00%
PROPERTY TAX ROLL FEES	5171			7,000.00	8,003.34			(1,003.34)	(14.33)%
TREASURER'S FEES	5177			1,033.00	0.00			1,033.00	100.00%
VEHICLE FUEL & OIL	5239			1,500.00	646.94			853.06	56.87%
MAINTENANCE PARTS	5243			0.00	41.77			(41.77)	0.00%
MAINTENANCE TIRES	5244			500.00	860.43			(360.43)	(72.09)%
SERVICES & SUPPLIES	Total Z2 Serv			(25,151.00)	(20,947.31)			4,203.69	16.71%
OTHER	Z4 Other								
DEBT OBLIGATION	6240			27,100.00	0.00			27,100.00	100.00%
DIST - FIRE PROTECTION	7001			15,000.00	10,000.00			5,000.00	33.33%
DIST - STREET & ROAD SERVICES	7003			23,500.00	26,880.71			(3,380.71)	(14.39)%
DIST - PARKS & RECREATION	7004			1,000.00	0.00			1,000.00	100.00%
DIST - MISCELLANEOUS SERVICES	7006			2,500.00	0.00			2,500.00	100.00%
DIST - FLOOD CONTROL	7008			2,000.00	0.00			2,000.00	100.00%
DIST - WATER DISTR-ELECTRICITY	7009			35,000.00	16,668.21			18,331.79	52.38%
DIST - WATER SYSTEM MTCE	7010			6,000.00	10,808.69			(4,808.69)	(80.14)%
DIST - WATER SYSTEM IMPROVE	7011			500.00	5,700.00			(5,200.00)	...0.00)%
DIST - WATER SYSTEM ADMIN	7012			500.00	11,195.00			(10,695.00)	...9.00)%
OTHER	Total Z4 Other			(113,100.00)	(81,252.61)			31,847.39	28.16%
CAPITAL ASSETS	Z5 Cap Asst								
BUILDINGS & IMPROVEMENTS - CAPITAL ASSET	6226			212,470.00	0.00			212,470.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 2070000 - SIERRA BROOKS WATER
 3010 - PUBLIC WAYS & FACILITIES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
CAPITAL ASSETS	Total Z5 Cap Asst			(212,470.00)	0.00			212,470.00	100.00%
	Total 3010 - PUBLIC WAYS & FACILITIES			(29,356.00)	(43,089.37)			(13,733.37)	(46.78)%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

2080000 - CO PARK & REC MTNCE ADMIN KE

3030 - RECREATION & CULTURE

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS RENTS & LEASES	B Interes 4208	—	—	21,780.00	8,910.00	—	—	(12,870.00)	(59.09)%
INTEREST AND RENTS	Total B Interes			21,780.00	8,910.00			(12,870.00)	59.09%
STATE REVENUES STATE OHV CONTRACT	D STATE 4373	—	—	118,500.00	733.36	—	—	(117,766.64)	(99.38)%
STATE REVENUES	Total D STATE			118,500.00	733.36			(117,766.64)	99.38%
FEDERAL REVENUES FED AID OTHER	E FED 4284	—	—	20,000.00	0.00	—	—	(20,000.00)	...0.00)%
FEDERAL REVENUES	Total E FED			20,000.00	0.00			(20,000.00)	100.00%
REVENUES MISCELLANEOUS MISC REVENUE--GEN GOV	MISC 4701	—	—	22,660.00	0.00	—	—	(22,660.00)	...0.00)%
REVENUES MISCELLANEOUS	Total MISC			22,660.00	0.00			(22,660.00)	100.00%
REVENUES TRANSFERS IN TRANSFER FROM OTHER FUNDS	TRANS... 4711	—	—	97,987.00	0.00	—	—	(97,987.00)	...0.00)%
REVENUES TRANSFERS IN	Total TRANS...			97,987.00	0.00			(97,987.00)	100.00%
WAGES & SALARIES REGULAR SALARIES EXTRA HELP	Z1Wag... 5000 5001	—	—	19,014.00 7,000.00	7,037.09 4,986.31	—	—	11,976.91 2,013.69	62.99% 28.77%
WAGES & SALARIES	Total Z1Wag...			(26,014.00)	(12,023.40)			13,990.60	53.78%
BENIFITS RETIREMENT HEALTH & LIFE INSURANCE WORKERS COMP OTHER BENEFITS PAYROLL TAXES	Z2 Benefits 5004 5005 5006 5007 5009			0.00 0.00 0.00 12,464.00 0.00	2,512.67 2,817.90 239.00 0.00 1,205.25			(2,512.67) (2,817.90) (239.00) 12,464.00 (1,205.25)	0.00% 0.00% 0.00% 100.00% 0.00%
BENIFITS	Total Z2 Benefits			(12,464.00)	(6,774.82)			5,689.18	45.64%
SERVICES & SUPPLIES	Z2 Serv								

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

2080000 - CO PARK & REC MTNCE ADMIN KE

3030 - RECREATION & CULTURE

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INSURANCE	5106			2,194.00	2,194.00			0.00	0.00%
HOUSEHOLD EXPENSE	5130			0.00	45.47			(45.47)	0.00%
MISCELLANEOUS EXPENSE	5155			0.00	702.59			(702.59)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			3,894.00	35.34			3,858.66	99.09%
COST ALLOCATION	5166			4,926.00	4,926.00			0.00	0.00%
ADMINISTRATION FROM DPW	5168			11,756.00	3,689.61			8,066.39	68.62%
RENTS & LEASES - BUILDINGS	5180			12,000.00	6,600.00			5,400.00	45.00%
SMALL TOOLS & INSTRUMENTS	5185			0.00	59.41			(59.41)	0.00%
SERVICES & SUPPLIES									
	Total Z2 Serv			(34,770.00)	(18,252.42)			16,517.58	47.51%
OTHER									
	Z4 Other								
TITLE II EXPENDITURES	6091			20,000.00	0.00			20,000.00	100.00%
DIST - PARKS & RECREATION	7004			46,000.00	0.00			46,000.00	100.00%
OHV GRANT	7017			118,500.00	82.50			118,417.50	99.93%
D'VILLE COMMUNITY HALL	7018			0.00	826.73			(826.73)	0.00%
SIERRAVILLE SCHOOL	7019			10,000.00	8,945.76			1,054.24	10.54%
CO PARK - PLUM VALLEY PARK	7020			0.00	403.60			(403.60)	0.00%
CO PARK - TIN CUP DIGGINS	7021			0.00	292.00			(292.00)	0.00%
CO PARK - SIERRA CITY	7022			0.00	807.14			(807.14)	0.00%
CO PARK - KENTUCKY MINE	7023			0.00	5,569.51			(5,569.51)	0.00%
CO PARK - SMITHNECK	7026			0.00	210.48			(210.48)	0.00%
CO PARK - SARDINE LAKE DAM	7029			0.00	468.82			(468.82)	0.00%
CO PARK - DOWNIEVILLE TENNIS	7033			0.00	1,587.44			(1,587.44)	0.00%
DOWNIEVILLE INTERPRETIVE CTR	7041			13,179.00	5,616.14			7,562.86	57.39%
SIERRA CITY VISITORS CENTER	7042			0.00	1,881.03			(1,881.03)	0.00%
CO Park - Yuba Theatre	7045			0.00	140.74			(140.74)	0.00%
OTHER									
	Total Z4 Other			(207,679.00)	(26,831.89)			180,847.11	87.08%
Total 3030 - RECREATION & CULTURE				0.00	(54,239.17)			(54,239.17)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

6000000 - Debt Service Fund

3090 - BONDD

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES TRANSFERS IN BOND SINKING FUND TRANSFERS IN	TRANS... 4715			575,390.00	287,617.50			(287,772.50)	(50.01)%
REVENUES TRANSFERS IN	Total TRANS...			575,390.00	287,617.50			(287,772.50)	50.01%
SERVICES & SUPPLIES PROFESSIONAL & SPECIALIZED EXP	Z2 Serv 5165			0.00	795.00			(795.00)	0.00%
INTEREST	5310			167,390.00	82,039.48			85,350.52	50.99%
PRINCIPLE PAYMENTS	5312			408,000.00	204,000.00			204,000.00	50.00%
SERVICES & SUPPLIES	Total Z2 Serv			(575,390.00)	(286,834.48)			288,555.52	50.15%
Total 3090 - BONDD				0.00	783.02			783.02	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

6000001 - DEBT SERVICE FUND COURT PRE-PAYMENT

3090 - BONDD

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	123.96	—	—	123.96	0.00%
INTEREST AND RENTS	Total B Interes	—	—	0.00	123.96	—	—	123.96	0.00%
Total 3090 - BONDD				0.00	123.96	—	—	123.96	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8120000 - PROTECTIVE SERVICES SUB ACCOUNT

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			325,000.00	0.00			325,000.00	100.00%
Transfers Out	Total z6 Transf...			(325,000.00)	0.00			325,000.00	100.00%
	Total 3015 - HEALTH & SANITATION			(325,000.00)	0.00			325,000.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8120000 - PROTECTIVE SERVICES SUB ACCOUNT

3020 - PUBLIC ASSISTANCE

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374			0.00	296,677.70			296,677.70	0.00%
SALES TAX GEN GROWTH	4810	—	—	0.00	67,960.53	—	—	67,960.53	0.00%
STATE REVENUES	Total D STATE			0.00	364,638.23			364,638.23	0.00%
SERVICES & SUPPLIES	Z2 Serv								
SPECIAL DEPARTMENTAL EXPENSE	5187			85,317.00	0.00			85,317.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(85,317.00)	0.00			85,317.00	100.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			0.00	41,408.00			(41,408.00)	0.00%
Transfers Out	Total z6 Transf...			0.00	(41,408.00)			(41,408.00)	0.00%
	Total 3020 - PUBLIC ASSISTANCE			(85,317.00)	323,230.23			408,547.23	478.86%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8120000 - PROTECTIVE SERVICES SUB ACCOUNT

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374			828,389.00	0.00			(828,389.00)	...0.00)%
STATE REVENUES	Total D STATE			828,389.00	0.00			(828,389.00)	100.00%
Total 9999 - Not Applicable				828,389.00	0.00			(828,389.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8121000 - BEHAVIORAL HEALTH SUB ACCOUNT

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID 2011 REALIGNMENT HHS	4364			0.00	88,388.38			88,388.38	0.00%
STATE REVENUES	Total D STATE			0.00	88,388.38			88,388.38	0.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			130,000.00	35,782.00			94,218.00	72.48%
Transfers Out	Total z6 Transf...			(130,000.00)	(35,782.00)			94,218.00	72.48%
Total 3015 - HEALTH & SANITATION				(130,000.00)	52,606.38			182,606.38	140.47%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8121000 - BEHAVIORAL HEALTH SUB ACCOUNT

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID 2011 REALIGNMENT HHS	4364			132,796.00	0.00			(132,796.00)	...0.00)%
STATE REVENUES	Total D STATE			132,796.00	0.00			(132,796.00)	100.00%
Total 9999 - Not Applicable				132,796.00	0.00			(132,796.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8130000 - COMMUNITY CORRECTION PERFORMANCE INCENTIVE SB678

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS	B Interes								
INTEREST	4201	—	—	0.00	671.17	—	—	671.17	0.00%
INTEREST AND RENTS	Total B Interes			0.00	671.17			671.17	0.00%
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374	—	—	0.00	50,000.00	—	—	50,000.00	0.00%
STATE REVENUES	Total D STATE			0.00	50,000.00			50,000.00	0.00%
SERVICES & SUPPLIES	Z2 Serv								
HOUSEHOLD EXPENSE	5130			0.00	309.48			(309.48)	0.00%
OFFICE EXPENSE	5160			0.00	338.16			(338.16)	0.00%
OFFICE EX - COMPUTER	5163			0.00	2,500.00			(2,500.00)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	1,362.30			(1,362.30)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			80,000.00	4,500.78			75,499.22	94.37%
TRAVEL	5502			0.00	110.00			(110.00)	0.00%
PER DIEM	5503			0.00	572.00			(572.00)	0.00%
MILEAGE IRS RATE	5504			0.00	1,311.58			(1,311.58)	0.00%
LODGING	5505			0.00	4,043.58			(4,043.58)	0.00%
CONFERENCE FEE	5506	—	—	0.00	676.05	—	—	(676.05)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(80,000.00)	(15,723.93)			64,276.07	80.35%
CAPITAL ASSETS	Z5 Cap Asst								
EQUIPMENT - CAPITAL ASSET	6228			40,000.00	0.00			40,000.00	100.00%
Capital Lease - Equipment	6234			0.00	7,916.10			(7,916.10)	0.00%
Capital Lease Interest Expense	6235			0.00	234.72			(234.72)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			(40,000.00)	(8,150.82)			31,849.18	79.62%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600	—	—	150,000.00	0.00	—	—	150,000.00	100.00%
Transfers Out	Total z6 Transf...			(150,000.00)	0.00			150,000.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8130000 - COMMUNITY CORRECTION PERFORMANCE INCENTIVE SB678

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
	Total 3005 - PUBLIC PROTECTION			(270,000.00)	26,796.42			296,796.42	109.92%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8130000 - COMMUNITY CORRECTION PERFORMANCE INCENTIVE SB678

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374			200,000.00	0.00			(200,000.00)	...0.00)%
STATE REVENUES	Total D STATE			200,000.00	0.00			(200,000.00)	100.00%
Total 9999 - Not Applicable				200,000.00	0.00			(200,000.00)	100.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 8131000 - COMMUNITY CORRECTIONS SUBACCOUNT
 3005 - PUBLIC PROTECTION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374			0.00	113,332.63			113,332.63	0.00%
SALES TAX GEN GROWTH	4810	—	—	0.00	56,973.60	—	—	56,973.60	0.00%
STATE REVENUES	Total D STATE			0.00	170,306.23			170,306.23	0.00%
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			0.00	23,583.53			(23,583.53)	0.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			128,000.00	0.00			128,000.00	100.00%
MILEAGE IRS RATE	5504	—	—	0.00	172.39	—	—	(172.39)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(128,000.00)	(23,755.92)			104,244.08	81.44%
CAPITAL ASSETS	Z5 Cap Asst								
Capital Lease - Equipment	6234			0.00	8,332.73			(8,332.73)	0.00%
Capital Lease Interest Expense	6235			0.00	247.08			(247.08)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			0.00	(8,579.81)			(8,579.81)	0.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			233,000.00	116,500.00			116,500.00	50.00%
Transfers Out	Total z6 Transf...			(233,000.00)	(116,500.00)			116,500.00	50.00%
Total 3005 - PUBLIC PROTECTION				(361,000.00)	21,470.50			382,470.50	105.95%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8131000 - COMMUNITY CORRECTIONS SUBACCOUNT

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374			274,821.00	0.00			(274,821.00)	...0.00)%
STATE REVENUES	Total D STATE			274,821.00	0.00			(274,821.00)	100.00%
Total 9999 - Not Applicable				274,821.00	0.00			(274,821.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8131010 - ADMIN ADVANCE

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
SPECIAL DEPARTMENTAL EXPENSE	5187			205,000.00	0.00			205,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(205,000.00)	0.00			205,000.00	100.00%
Total 3005 - PUBLIC PROTECTION				(205,000.00)	0.00			205,000.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8132000 - TRAIL COURT SECURITY SUB ACCOUNT

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374			0.00	10,444.98			10,444.98	0.00%
SALES TAX GEN GROWTH	4810	—	—	0.00	796.61	—	—	796.61	0.00%
STATE REVENUES	Total D STATE			0.00	11,241.59			11,241.59	0.00%
SERVICES & SUPPLIES	Z2 Serv								
COURT SECURITY	9060	—	—	0.00	10,312.50	—	—	(10,312.50)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(10,312.50)			(10,312.50)	0.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			24,300.00	2,086.33			22,213.67	91.41%
Transfers Out	Total z6 Transf...			(24,300.00)	(2,086.33)			22,213.67	91.41%
		—	—			—	—		
	Total 3005 - PUBLIC PROTECTION			(24,300.00)	(1,157.24)			23,142.76	95.24%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8132000 - TRAIL COURT SECURITY SUB ACCOUNT

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374			24,300.00	0.00			(24,300.00)	...0.00)%
STATE REVENUES	Total D STATE			24,300.00	0.00			(24,300.00)	100.00%
Total 9999 - Not Applicable				24,300.00	0.00			(24,300.00)	100.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 8133000 - DISTRICT ATTORNEY AND PUBLIC DEFENDER SUBACCOUNT
 3005 - PUBLIC PROTECTION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374			0.00	1,506.63			1,506.63	0.00%
SALES TAX GEN GROWTH	4810	—	—	0.00	1,538.51	—	—	1,538.51	0.00%
STATE REVENUES	Total D STATE			0.00	3,045.14			3,045.14	0.00%
SERVICES & SUPPLIES	Z2 Serv								
SPECIAL DEPARTMENTAL EXPENSE	5187			3,000.00	856.00			2,144.00	71.47%
SERVICES & SUPPLIES	Total Z2 Serv			(3,000.00)	(856.00)			2,144.00	71.47%
CAPITAL ASSETS	Z5 Cap Asst								
Capital Lease - Equipment	6234			0.00	1,249.91			(1,249.91)	0.00%
Capital Lease Interest Expense	6235			0.00	37.06			(37.06)	0.00%
CAPITAL ASSETS	Total Z5 Cap Asst			0.00	(1,286.97)			(1,286.97)	0.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			38,000.00	0.00			38,000.00	100.00%
Transfers Out	Total z6 Transf...			(38,000.00)	0.00			38,000.00	100.00%
Total 3005 - PUBLIC PROTECTION				(41,000.00)	902.17			41,902.17	102.20%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 8133000 - DISTRICT ATTORNEY AND PUBLIC DEFENDER SUBACCOUNT
 9999 - Not Applicable
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374			38,000.00	0.00			(38,000.00)	...0.00)%
STATE REVENUES	Total D STATE			38,000.00	0.00			(38,000.00)	100.00%
				38,000.00	0.00			(38,000.00)	100.00%
	Total 9999 - Not Applicable			38,000.00	0.00			(38,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8134000 - JUVENILE JUSTICE SUBACCOUNT

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374			0.00	4,103.12			4,103.12	0.00%
SALES TAX GEN GROWTH	4810	—	—	0.00	14,071.70	—	—	14,071.70	0.00%
STATE REVENUES	Total D STATE			0.00	18,174.82			18,174.82	0.00%
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			3,500.00	1,130.75			2,369.25	67.69%
RENTS & LEASES - BUILDINGS	5180			6,000.00	0.00			6,000.00	100.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			7,000.00	0.00			7,000.00	100.00%
MAINTENANCE OF EQUIPMENT	5240			2,000.00	0.00			2,000.00	100.00%
TRAVEL	5502	—	—	500.00	0.00	—	—	500.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(19,000.00)	(1,130.75)			17,869.25	94.05%
		—	—			—	—		
	Total 3005 - PUBLIC PROTECTION			(19,000.00)	17,044.07			36,044.07	189.71%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8134100 - YOBG SUB ACCOUNT

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374			0.00	37,640.80			37,640.80	0.00%
STATE REVENUES	Total D STATE			0.00	37,640.80			37,640.80	0.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			117,000.00	97,993.23			19,006.77	16.25%
Transfers Out	Total z6 Transf...			(117,000.00)	(97,993.23)			19,006.77	16.25%
Total 3005 - PUBLIC PROTECTION				(117,000.00)	(60,352.43)			56,647.57	48.42%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8134100 - YOBG SUB ACCOUNT

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374			117,000.00	0.00			(117,000.00)	...0.00)%
STATE REVENUES	Total D STATE			117,000.00	0.00			(117,000.00)	100.00%
Total 9999 - Not Applicable				117,000.00	0.00			(117,000.00)	100.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 8150000 - REALIGNMENT - MENTAL HEALTH
 3015 - HEALTH & SANITATION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
SALES TAX ALLOCATION	4800			0.00	105,520.80			105,520.80	0.00%
SALES TAX GEN GROWTH	4810			0.00	10,553.04			10,553.04	0.00%
VLF GEN GROWTH	4811			0.00	11,332.60			11,332.60	0.00%
VLF ANNUAL BASE	4813	—	—	0.00	498.37	—	—	498.37	0.00%
STATE REVENUES	Total D STATE			0.00	127,904.81			127,904.81	0.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			400,000.00	89,672.00			310,328.00	77.58%
Transfers Out	Total z6 Transf...			(400,000.00)	(89,672.00)			310,328.00	77.58%
		—	—			—	—		
	Total 3015 - HEALTH & SANITATION			(400,000.00)	38,232.81			438,232.81	109.56%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8150000 - REALIGNMENT - MENTAL HEALTH

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID AIDS PROG	4356	—	—	238,251.00	0.00	—	—	(238,251.00)	...0.00)%
STATE REVENUES	Total D STATE			238,251.00	0.00			(238,251.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			238,251.00	0.00			(238,251.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8160000 - REALIGNMENT - SOCIAL SERVICES

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES TREASURER'S FEES	Z2 Serv 5177	—	—	6,813.00	0.00	—	—	6,813.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv	—	—	(6,813.00)	0.00	—	—	6,813.00	100.00%
Total 3005 - PUBLIC PROTECTION				(6,813.00)	0.00	—	—	6,813.00	100.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 8160000 - REALIGNMENT - SOCIAL SERVICES
 3020 - PUBLIC ASSISTANCE
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
SALES TAX ALLOCATION	4800			0.00	188,315.01			188,315.01	0.00%
VLF COLLECTIONS ALLOCATIONS	4806			0.00	20,655.26			20,655.26	0.00%
STATE REVENUES	Total D STATE			0.00	208,970.27			208,970.27	0.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			803,032.00	30,574.00			772,458.00	96.19%
Transfers Out	Total z6 Transf...			(803,032.00)	(30,574.00)			772,458.00	96.19%
Total 3020 - PUBLIC ASSISTANCE				(803,032.00)	178,396.27			981,428.27	122.22%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8160000 - REALIGNMENT - SOCIAL SERVICES

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
AB 118 REALIGNMENT - CDCR PRV2	4374			787,000.00	0.00			(787,000.00)	...0.00)%
STATE REVENUES	Total D STATE			787,000.00	0.00			(787,000.00)	100.00%
Total 9999 - Not Applicable				787,000.00	0.00			(787,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 8170000 - REALIGNMENT - HEALTH
 3015 - HEALTH & SANITATION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
VLF COLLECTIONS ALLOCATIONS	4806			0.00	125,214.12			125,214.12	0.00%
SALES TAX GEN GROWTH	4810			0.00	3,811.06			3,811.06	0.00%
VLF GEN GROWTH	4811	—	—	0.00	7,606.05	—	—	7,606.05	0.00%
STATE REVENUES	Total D STATE			0.00	136,631.23			136,631.23	0.00%
REVENUES TRANSFERS IN	TRANS...								
TRANSFER FROM OTHER FUNDS	4711			135,362.00	0.00			(135,362.00)	...0.00%
REVENUES TRANSFERS IN	Total TRANS...			135,362.00	0.00			(135,362.00)	100.00%
Transferes Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			641,490.00	129,013.00			512,477.00	79.89%
Transferes Out	Total z6 Transf...			(641,490.00)	(129,013.00)			512,477.00	79.89%
	Total 3015 - HEALTH & SANITATION			(506,128.00)	7,618.23			513,746.23	101.51%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8170000 - REALIGNMENT - HEALTH

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID TOBACCO PROGRAM	4352			395,670.00	0.00			(395,670.00)	...0.00)%
STATE REVENUES	Total D STATE			395,670.00	0.00			(395,670.00)	100.00%
	Total 9999 - Not Applicable			395,670.00	0.00			(395,670.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8180000 - DNA IDENTIFICATION FUND

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			1,650.00	0.00			1,650.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(1,650.00)	0.00			1,650.00	100.00%
Total 3005 - PUBLIC PROTECTION				(1,650.00)	0.00			1,650.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8181001 - DNA ID PENALTY ASSESSMENT

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES	C LIC								
FINES & COURT FEES	4151	—	—	0.00	698.88	—	—	698.88	0.00%
LICENCES	Total C LIC			0.00	698.88			698.88	0.00%
		—	—			—	—		
	Total 3005 - PUBLIC PROTECTION			0.00	698.88			698.88	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8181001 - DNA ID PENALTY ASSESSMENT

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES FINES & COURT FEES	C LIC 4151	—	—	2,000.00	0.00	—	—	(2,000.00)	...0.00)%
LICENCES	Total C LIC	—	—	2,000.00	0.00	—	—	(2,000.00)	100.00%
Total 9999 - Not Applicable				2,000.00	0.00	—	—	(2,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8181002 - DNA ADD'L PENALTY ASSESSMENT

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES	C LIC								
FINES & COURT FEES	4151	—	—	0.00	269.46	—	—	269.46	0.00%
LICENCES	Total C LIC			0.00	269.46			269.46	0.00%
SERVICES & SUPPLIES	Z2 Serv								
MISCELLANEOUS EXPENSE	5155	—	—	0.00	80.70	—	—	(80.70)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(80.70)			(80.70)	0.00%
		—	—			—	—		
Total 3005 - PUBLIC PROTECTION				0.00	188.76			188.76	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8211001 - SECURITY MEASURES H&S 103525

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
CLERK RECORDER FEES	4543	—	—	0.00	32.55	—	—	32.55	0.00%
REVENUES FEES FOR SERVICES	Total FEES			0.00	32.55			32.55	0.00%
		—	—			—	—		
	Total 3001 - GENERAL GOVERNMENTT			0.00	32.55			32.55	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8211001 - SECURITY MEASURES H&S 103525

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
CLERK RECORDER FEES	4543	—	—	79.00	0.00	—	—	(79.00)	...0.00)%
REVENUES FEES FOR SERVICES	Total FEES			79.00	0.00			(79.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			79.00	0.00			(79.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8211003 - RECORDER'S MICROGRAPHICS TRU

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
CLERK RECORDER FEES	4543	—	—	0.00	3,335.00	—	—	3,335.00	0.00%
REVENUES FEES FOR SERVICES	Total FEES			0.00	3,335.00			3,335.00	0.00%
SERVICES & SUPPLIES	Z2 Serv								
OFFICE EXPENSE	5160			67.00	0.00			67.00	100.00%
PROFESSIONAL & SPECIALIZED EXP	5165			14,496.00	0.00			14,496.00	100.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	1,062.75			(1,062.75)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(14,563.00)	(1,062.75)			13,500.25	92.70%
Transferes Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			3,000.00	0.00			3,000.00	100.00%
Transferes Out	Total z6 Transf...			(3,000.00)	0.00			3,000.00	100.00%
	Total 3001 - GENERAL GOVERNMENTT			(17,563.00)	2,272.25			19,835.25	112.94%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8211003 - RECORDER'S MICROGRAPHICS TRU

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
CLERK RECORDER FEES	4543	—	—	5,023.00	0.00	—	—	(5,023.00)	...0.00)%
REVENUES FEES FOR SERVICES	Total FEES			5,023.00	0.00			(5,023.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			5,023.00	0.00			(5,023.00)	100.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 8211004 - PEACE OFFICERS TRAINING FUND
 3005 - PUBLIC PROTECTION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
		—	—			—	—		
REVENUES MISCELLANEOUS	MISC								
MISC REVENUE--GEN GOV	4701	—	—	0.00	12.00	—	—	12.00	0.00%
REVENUES MISCELLANEOUS	Total MISC			0.00	12.00			12.00	0.00%
		—	—			—	—		
	Total 3005 - PUBLIC PROTECTION			0.00	12.00			12.00	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8211005 - RECORDER'S MODERNIZATION TRU

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
PROPERTY TAX ROLL FEES	4504			0.00	729.00			729.00	0.00%
CLERK RECORDER FEES	4543			0.00	4,163.00			4,163.00	0.00%
REVENUES FEES FOR SERVICES	Total FEES			0.00	4,892.00			4,892.00	0.00%
SERVICES & SUPPLIES	Z2 Serv								
OFFICE EXPENSE	5160			454.00	0.00			454.00	100.00%
OFFICE EX - COMPUTER	5163			0.00	3,947.20			(3,947.20)	0.00%
OFFICE EXPENSE - COPIER SUPPL	5164			0.00	567.58			(567.58)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			33,676.00	0.00			33,676.00	100.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	1,431.66			(1,431.66)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(34,130.00)	(5,946.44)			28,183.56	82.58%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			3,000.00	0.00			3,000.00	100.00%
Transfers Out	Total z6 Transf...			(3,000.00)	0.00			3,000.00	100.00%
Total 3001 - GENERAL GOVERNMENTT				(37,130.00)	(1,054.44)			36,075.56	97.16%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8211005 - RECORDER'S MODERNIZATION TRU

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
CLERK RECORDER FEES	4543	—	—	10,354.00	0.00	—	—	(10,354.00)	...0.00)%
REVENUES FEES FOR SERVICES	Total FEES			10,354.00	0.00			(10,354.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			10,354.00	0.00			(10,354.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8211006 - VITAL STATISTICS

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
CLERK RECORDER FEES	4543	—	—	0.00	204.60	—	—	204.60	0.00%
REVENUES FEES FOR SERVICES	Total FEES			0.00	204.60			204.60	0.00%
		—	—			—	—		
	Total 3001 - GENERAL GOVERNMENTT			0.00	204.60			204.60	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8211006 - VITAL STATISTICS

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
CLERK RECORDER FEES	4543	—	—	481.00	0.00	—	—	(481.00)	...0.00)%
REVENUES FEES FOR SERVICES	Total FEES			481.00	0.00			(481.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			481.00	0.00			(481.00)	100.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 8267650 - SB1127 LAB FEES - FROM FINES
 3005 - PUBLIC PROTECTION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES	C LIC								
FINES & COURT FEES	4151	—	—	0.00	184.16	—	—	184.16	0.00%
LICENCES	Total C LIC			0.00	184.16			184.16	0.00%
SERVICES & SUPPLIES	Z2 Serv								
MISCELLANEOUS EXPENSE	5155			0.00	149.00			(149.00)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			2,000.00	0.00			2,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(2,000.00)	(149.00)			1,851.00	92.55%
Total 3005 - PUBLIC PROTECTION				(2,000.00)	35.16			2,035.16	101.76%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8267650 - SB1127 LAB FEES - FROM FINES

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
TAX REVENUES	A taxes								
SALES TAX IN LIEU	4021	—	—	23.00	0.00	—	—	(23.00)	...0.00)%
TAX REVENUES	Total A taxes			23.00	0.00			(23.00)	100.00%
LICENCES	C LIC								
FINES & COURT FEES	4151	—	—	1,093.00	0.00	—	—	(1,093.00)	...0.00)%
LICENCES	Total C LIC			1,093.00	0.00			(1,093.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			1,116.00	0.00			(1,116.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8277670 - ALCOHOL PROG FINES TR - #208

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES	C LIC								
FINES & COURT FEES	4151	—	—	0.00	93.83	—	—	93.83	0.00%
LICENCES	Total C LIC			0.00	93.83			93.83	0.00%
		—	—			—	—		
	Total 3005 - PUBLIC PROTECTION			0.00	93.83			93.83	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8277670 - ALCOHOL PROG FINES TR - #208

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	10.00	0.00	—	—	(10.00)	...0.00)%
INTEREST AND RENTS	Total B Interes			10.00	0.00			(10.00)	100.00%
LICENCES FINES & COURT FEES	C LIC 4151	—	—	635.00	0.00	—	—	(635.00)	...0.00)%
LICENCES	Total C LIC			635.00	0.00			(635.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			645.00	0.00			(645.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8277680 - ALCOHOL PROG FINES TR - AUTO

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES FINES & COURT FEES	C LIC 4151	—	—	0.00	186.31	—	—	186.31	0.00%
LICENCES	Total C LIC	—	—	0.00	186.31	—	—	186.31	0.00%
Total 3005 - PUBLIC PROTECTION				0.00	186.31	—	—	186.31	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8277680 - ALCOHOL PROG FINES TR - AUTO

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES	C LIC								
FINES & COURT FEES	4151	—	—	232.00	0.00	—	—	(232.00)	...0.00)%
LICENCES	Total C LIC			232.00	0.00			(232.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			232.00	0.00			(232.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8277690 - ALCOHOL PROG FINES TR EDUC &

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES	C LIC								
FINES & COURT FEES	4151	—	—	0.00	94.53	—	—	94.53	0.00%
LICENCES	Total C LIC			0.00	94.53			94.53	0.00%
		—	—			—	—		
	Total 3015 - HEALTH & SANITATION			0.00	94.53			94.53	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8277690 - ALCOHOL PROG FINES TR EDUC &

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES FINES & COURT FEES	C LIC 4151	—	—	612.00	0.00	—	—	(612.00)	...0.00)%
LICENCES	Total C LIC	—	—	612.00	0.00	—	—	(612.00)	100.00%
	Total 9999 - Not Applicable			612.00	0.00			(612.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8277700 - AUTO FINGER PRINTIN

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES	C LIC								
FINES & COURT FEES	4151	—	—	15.00	0.00	—	—	(15.00)	...0.00)%
LICENCES	Total C LIC			15.00	0.00			(15.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			15.00	0.00			(15.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8300000 - COPS PROGRAM - COUNTY SHARE

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID COPS	4366	—	—	0.00	36,278.81	—	—	36,278.81	0.00%
STATE REVENUES	Total D STATE			0.00	36,278.81			36,278.81	0.00%
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165	—	—	34,000.00	0.00	—	—	34,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(34,000.00)	0.00			34,000.00	100.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600	—	—	95,000.00	81,159.96	—	—	13,840.04	14.57%
Transfers Out	Total z6 Transf...			(95,000.00)	(81,159.96)			13,840.04	14.57%
Total 3005 - PUBLIC PROTECTION				(129,000.00)	(44,881.15)			84,118.85	65.21%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8300000 - COPS PROGRAM - COUNTY SHARE

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID COPS	4366	—	—	100,000.00	0.00	—	—	(100,000.00)	...0.00)%
STATE REVENUES	Total D STATE			100,000.00	0.00			(100,000.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			100,000.00	0.00			(100,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8307840 - COPS PROGRAM - CITY SHARE

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID COPS	4366	—	—	0.00	35,960.65	—	—	35,960.65	0.00%
STATE REVENUES	Total D STATE			0.00	35,960.65			35,960.65	0.00%
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165	—	—	20,000.00	0.00	—	—	20,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(20,000.00)	0.00			20,000.00	100.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600	—	—	95,000.00	66,271.05	—	—	28,728.95	30.24%
Transfers Out	Total z6 Transf...			(95,000.00)	(66,271.05)			28,728.95	30.24%
Total 3005 - PUBLIC PROTECTION				(115,000.00)	(30,310.40)			84,689.60	73.64%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8307840 - COPS PROGRAM - CITY SHARE

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID COPS	4366	—	—	100,000.00	0.00	—	—	(100,000.00)	...0.00)%
STATE REVENUES	Total D STATE			100,000.00	0.00			(100,000.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			100,000.00	0.00			(100,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8340000 - RURAL CRIME PREVENTION ACT

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID LAW ENFORCMENT	4367			0.00	179,803.26			179,803.26	0.00%
STATE REVENUES	Total D STATE			0.00	179,803.26			179,803.26	0.00%
SERVICES & SUPPLIES	Z2 Serv								
OFFICE EX - COMPUTER	5163			0.00	4,000.00			(4,000.00)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			50,000.00	0.00			50,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(50,000.00)	(4,000.00)			46,000.00	92.00%
Transferes Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			510,625.00	276,933.42			233,691.58	45.77%
Transferes Out	Total z6 Transf...			(510,625.00)	(276,933.42)			233,691.58	45.77%
Total 3005 - PUBLIC PROTECTION				(560,625.00)	(101,130.16)			459,494.84	81.96%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8340000 - RURAL CRIME PREVENTION ACT

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID LAW ENFORCMENT	4367			550,000.00	0.00			(550,000.00)	...0.00)%
STATE REVENUES	Total D STATE			550,000.00	0.00			(550,000.00)	100.00%
Total 9999 - Not Applicable				550,000.00	0.00			(550,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8360000 - 1/2 Cent Sales Tax Law Enforcement

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID SALES TAX - 1/2 Cent	4344			100,000.00	31,507.08			(68,492.92)	(68.49)%
STATE REVENUES	Total D STATE			100,000.00	31,507.08			(68,492.92)	68.49%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			120,000.00	42,338.97			77,661.03	64.72%
Transfers Out	Total z6 Transf...			(120,000.00)	(42,338.97)			77,661.03	64.72%
Total 3005 - PUBLIC PROTECTION				(20,000.00)	(10,831.89)			9,168.11	45.84%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8491001 - DOMESTIC VIOLENCE

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES	C LIC								
FINES & COURT FEES	4151	—	—	0.00	139.54	—	—	139.54	0.00%
LICENCES	Total C LIC			0.00	139.54			139.54	0.00%
REVENUES MISCELLANEOUS	MISC								
MISC REVENUE--GEN GOV	4701	—	—	0.00	138.00	—	—	138.00	0.00%
REVENUES MISCELLANEOUS	Total MISC			0.00	138.00			138.00	0.00%
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165	—	—	15,764.00	0.00	—	—	15,764.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(15,764.00)	0.00			15,764.00	100.00%
Total 3005 - PUBLIC PROTECTION				(15,764.00)	277.54			16,041.54	101.76%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8491001 - DOMESTIC VIOLENCE

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID COPS	4366	—	—	500.00	0.00	—	—	(500.00)	...0.00)%
STATE REVENUES	Total D STATE			500.00	0.00			(500.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			500.00	0.00			(500.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8491002 - JUVENILE JUSTICE CRIME PREVENTION ACT

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID COPS	4366	—	—	0.00	3,088.89	—	—	3,088.89	0.00%
STATE REVENUES	Total D STATE			0.00	3,088.89			3,088.89	0.00%
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165	—	—	29,855.00	0.00	—	—	29,855.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(29,855.00)	0.00			29,855.00	100.00%
		—	—			—	—		
	Total 3005 - PUBLIC PROTECTION			(29,855.00)	3,088.89			32,943.89	110.35%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8491002 - JUVENILE JUSTICE CRIME PREVENTION ACT

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE	—	—			—	—		
STATE AID COPS	4366	—	—	10,400.00	0.00	—	—	(10,400.00)	...0.00)%
STATE REVENUES	Total D STATE	—	—	10,400.00	0.00	—	—	(10,400.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			10,400.00	0.00			(10,400.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 8509810 - FIRE SAFE--TITLE 3 OLD
 3005 - PUBLIC PROTECTION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES PROFESSIONAL & SPECIALIZED EXP	Z2 Serv 5165			1,084.00	0.00			1,084.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(1,084.00)	0.00			1,084.00	100.00%
OTHER TITLE 3 ALLOCATIONS	Z4 Other 6090			0.00	900.00			(900.00)	0.00%
OTHER	Total Z4 Other			0.00	(900.00)			(900.00)	0.00%
Total 3005 - PUBLIC PROTECTION				(1,084.00)	(900.00)			184.00	16.97%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8509811 - FIRE SAFE--TITLE 3 NEW

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			170,000.00	0.00			170,000.00	100.00%
SPECIAL DEPARTMENTAL EXPENSE	5187			0.00	576.00			(576.00)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(170,000.00)	(576.00)			169,424.00	99.66%
	Total 3005 - PUBLIC PROTECTION			(170,000.00)	(576.00)			169,424.00	99.66%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8509811 - FIRE SAFE--TITLE 3 NEW

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
FEDERAL REVENUES	E FED								
FEDERAL AID FOREST RESERVE	4278			30,000.00	0.00			(30,000.00)	...0.00)%
FEDERAL REVENUES	Total E FED			30,000.00	0.00			(30,000.00)	100.00%
Total 9999 - Not Applicable				30,000.00	0.00			(30,000.00)	100.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 8510000 - OFFICE OF EMERGENCY SERVICES
 3005 - PUBLIC PROTECTION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
		—	—			—	—		
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			30,000.00	0.00			30,000.00	100.00%
TREASURER'S FEES	5177	—	—	16.00	0.00	—	—	16.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(30,016.00)	0.00			30,016.00	100.00%
CAPITAL ASSETS	Z5 Cap Asst								
EQUIPMENT - CAPITAL ASSET	6228	—	—	23,000.00	0.00	—	—	23,000.00	100.00%
CAPITAL ASSETS	Total Z5 Cap Asst			(23,000.00)	0.00			23,000.00	100.00%
		—	—			—	—		
	Total 3005 - PUBLIC PROTECTION			(53,016.00)	0.00			53,016.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8510000 - OFFICE OF EMERGENCY SERVICES

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
FEDERAL REVENUES	E FED								
FED AID OFFICE OF EMERGENCY SE	4286			131,262.00	0.00			(131,262.00)	...0.00%
FEDERAL REVENUES	Total E FED			131,262.00	0.00			(131,262.00)	100.00%
	Total 9999 - Not Applicable			131,262.00	0.00			(131,262.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8511009 - HOMELAND SECURITY GRANT 2014

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			78,246.00	0.00			78,246.00	100.00%
MAINTENANCE HARDWARE/SOFTWARE	5248			0.00	7,500.00			(7,500.00)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(78,246.00)	(7,500.00)			70,746.00	90.41%
Total 3005 - PUBLIC PROTECTION				(78,246.00)	(7,500.00)			70,746.00	90.41%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8520000 - SEARCH & RESCUE ADMIN KEY

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES MISCELLANEOUS DONATIONS	MISC 4814	—	—	0.00	100.00	—	—	100.00	0.00%
REVENUES MISCELLANEOUS	Total MISC	—	—	0.00	100.00	—	—	100.00	0.00%
	Total 9999 - Not Applicable			0.00	100.00			100.00	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8530000 - TRANSPORTATION PLANNING

3010 - PUBLIC WAYS & FACILITIES

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
INSURANCE	5106			194.00	194.00			0.00	0.00%
COST ALLOCATION	5166			3,225.00	3,225.00			0.00	0.00%
OWP WORK ELEM 1	9201			13,810.00	535.81			13,274.19	96.12%
OWP WORK ELEM 2	9202			41,204.00	5,833.86			35,370.14	85.84%
OWP WORK ELEM 3	9203			15,000.00	825.50			14,174.50	94.50%
OWP WORK ELEM 4	9204			14,000.00	2,771.32			11,228.68	80.20%
OWP WORK ELEM 5	9205			1,500.00	0.00			1,500.00	100.00%
OWP WORK ELEM 6	9206			10,000.00	353.79			9,646.21	96.46%
OWP WORK ELEM 7	9207			30,000.00	5,405.93			24,594.07	81.98%
PROG, PLAN & MONITOR PROJECTS	9209			15,000.00	992.02			14,007.98	93.39%
		—	—			—	—		
SERVICES & SUPPLIES	Total Z2 Serv			(143,933.00)	(20,137.23)			123,795.77	86.01%
		—	—			—	—		
	Total 3010 - PUBLIC WAYS & FACILITIES			(143,933.00)	(20,137.23)			123,795.77	86.01%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8530000 - TRANSPORTATION PLANNING

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID OTHER	4355	—	—	112,000.00	0.00	—	—	(112,000.00)	...0.00)%
STATE REVENUES	Total D STATE			112,000.00	0.00			(112,000.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			112,000.00	0.00			(112,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL
 8540000 - STATE TRANSIT ASSIST
 3010 - PUBLIC WAYS & FACILITIES
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	55.86	—	—	55.86	0.00%
INTEREST AND RENTS	Total B Interes			0.00	55.86			55.86	0.00%
Transferes Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600	—	—	4,316.00	0.00	—	—	4,316.00	100.00%
Transferes Out	Total z6 Transf...			(4,316.00)	0.00			4,316.00	100.00%
		—	—			—	—		
	Total 3010 - PUBLIC WAYS & FACILITIES			(4,316.00)	55.86			4,371.86	101.29%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8540000 - STATE TRANSIT ASSIST

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	5.00	0.00	—	—	(5.00)	...0.00)%
INTEREST AND RENTS	Total B Interes			5.00	0.00			(5.00)	100.00%
STATE REVENUES STATE AID OTHER	D STATE 4355	—	—	16,359.00	0.00	—	—	(16,359.00)	...0.00)%
STATE REVENUES	Total D STATE			16,359.00	0.00			(16,359.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			16,364.00	0.00			(16,364.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8550000 - LOCAL TRANSPORTATION (LTF)

3010 - PUBLIC WAYS & FACILITIES

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
TAX REVENUES	A taxes								
SALES & USE TAXES	4008	—	—	0.00	17,140.26	—	—	17,140.26	0.00%
TAX REVENUES	Total A taxes			0.00	17,140.26			17,140.26	0.00%
INTEREST AND RENTS	B Interes								
INTEREST	4201	—	—	0.00	93.87	—	—	93.87	0.00%
INTEREST AND RENTS	Total B Interes			0.00	93.87			93.87	0.00%
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165	—	—	3,000.00	0.00	—	—	3,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(3,000.00)	0.00			3,000.00	100.00%
Transferes Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600	—	—	70,000.00	0.00	—	—	70,000.00	100.00%
Transferes Out	Total z6 Transf...			(70,000.00)	0.00			70,000.00	100.00%
	Total 3010 - PUBLIC WAYS & FACILITIES			(73,000.00)	17,234.13			90,234.13	123.61%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8550000 - LOCAL TRANSPORTATION (LTF)

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
TAX REVENUES	A taxes								
SALES & USE TAXES	4008	—	—	38,050.00	0.00	—	—	(38,050.00)	...0.00)%
TAX REVENUES	Total A taxes			38,050.00	0.00			(38,050.00)	100.00%
INTEREST AND RENTS	B Interes								
INTEREST	4201	—	—	50.00	0.00	—	—	(50.00)	...0.00)%
INTEREST AND RENTS	Total B Interes			50.00	0.00			(50.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			38,100.00	0.00			(38,100.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8628750 - STC - SHERIFF

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			5,000.00	0.00			5,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(5,000.00)	0.00			5,000.00	100.00%
Total 3005 - PUBLIC PROTECTION				(5,000.00)	0.00			5,000.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8628750 - STC - SHERIFF

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID OTHER	4355	—	—	5,000.00	0.00	—	—	(5,000.00)	...0.00)%
STATE REVENUES	Total D STATE			5,000.00	0.00			(5,000.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			5,000.00	0.00			(5,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8628760 - STC - PROBATION

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
PROFESSIONAL & SPECIALIZED EXP	5165			5,000.00	0.00			5,000.00	100.00%
TRAVEL	5502			0.00	1,007.00			(1,007.00)	0.00%
PER DIEM	5503			0.00	1,379.00			(1,379.00)	0.00%
MILEAGE IRS RATE	5504			0.00	161.00			(161.00)	0.00%
LODGING	5505			0.00	339.05			(339.05)	0.00%
CONFERENCE FEE	5506			0.00	2,833.95			(2,833.95)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(5,000.00)	(5,720.00)			(720.00)	(14.40)%
	Total 3005 - PUBLIC PROTECTION			(5,000.00)	(5,720.00)			(720.00)	(14.40)%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8628760 - STC - PROBATION

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
POST AND STANDARDS TRAINING	4346			5,000.00	0.00			(5,000.00)	...0.00)%
STATE REVENUES	Total D STATE			5,000.00	0.00			(5,000.00)	100.00%
Total 9999 - Not Applicable				5,000.00	0.00			(5,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8630000 - CRIMINAL JUSTICE FACILITIES

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
OFFICE EXPENSE	5160			164.00	0.00			164.00	100.00%
PROFESSIONAL & SPECIALIZED EXP	5165			85,000.00	0.00			85,000.00	100.00%
		—	—			—	—		
SERVICES & SUPPLIES	Total Z2 Serv			(85,164.00)	0.00			85,164.00	100.00%
		—	—			—	—		
	Total 3005 - PUBLIC PROTECTION			(85,164.00)	0.00			85,164.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8630000 - CRIMINAL JUSTICE FACILITIES

3010 - PUBLIC WAYS & FACILITIES

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES	C LIC								
FINES & COURT FEES	4151	—	—	0.00	13,030.07	—	—	13,030.07	0.00%
LICENCES	Total C LIC			0.00	13,030.07			13,030.07	0.00%
SERVICES & SUPPLIES	Z2 Serv								
BUILDING MAINTENANCE	5249	—	—	0.00	22,779.75	—	—	(22,779.75)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(22,779.75)			(22,779.75)	0.00%
		—	—			—	—		
Total 3010 - PUBLIC WAYS & FACILITIES				0.00	(9,749.68)			(9,749.68)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8630000 - CRIMINAL JUSTICE FACILITIES

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
LICENCES	C LIC								
FINES & COURT FEES	4151	—	—	20,000.00	0.00	—	—	(20,000.00)	...0.00)%
LICENCES	Total C LIC			20,000.00	0.00			(20,000.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			20,000.00	0.00			(20,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8641001 - COPS DISTRICT ATTORNEY

3005 - PUBLIC PROTECTION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE	—	—			—	—		
STATE AID COPS	4366	—	—	0.00	318.16	—	—	318.16	0.00%
STATE REVENUES	Total D STATE	—	—	0.00	318.16	—	—	318.16	0.00%
	Total 3005 - PUBLIC PROTECTION	—	—	0.00	318.16	—	—	318.16	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8641001 - COPS DISTRICT ATTORNEY

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE	—	—			—	—		
STATE AID COPS	4366	—	—	700.00	0.00	—	—	(700.00)	...0.00)%
STATE REVENUES	Total D STATE	—	—	700.00	0.00	—	—	(700.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			700.00	0.00			(700.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8670000 - TAX COLLECTOR'S COST TRUST

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
TAX REVENUES	A taxes								
SECURED ABSTRACT PROPERTY TAX COLLECTION COSTS	4072			0.00	880.00			880.00	0.00%
UNSECURED ABSTRACT PROPERTY TAX COLLECTION COSTS	4073			0.00	100.00			100.00	0.00%
TAX REVENUES	Total A taxes			0.00	980.00			980.00	0.00%
SERVICES & SUPPLIES	Z2 Serv								
OFFICE EX - COMPUTER	5163			0.00	1,373.16			(1,373.16)	0.00%
PROFESSIONAL & SPECIALIZED EXP	5165			8,000.00	0.00			8,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(8,000.00)	(1,373.16)			6,626.84	82.84%
Total 3001 - GENERAL GOVERNMENTT				(8,000.00)	(393.16)			7,606.84	95.09%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8670000 - TAX COLLECTOR'S COST TRUST

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
TAX REVENUES	A taxes								
SECURED ABSTRACT PROPERTY TAX COLLECTION COSTS	4072			1,500.00	0.00			(1,500.00)	...0.00)%
UNSECURED ABSTRACT PROPERTY TAX COLLECTION COSTS	4073			500.00	0.00			(500.00)	...0.00)%
TAX REVENUES	Total A taxes			2,000.00	0.00			(2,000.00)	100.00%
	Total 9999 - Not Applicable			2,000.00	0.00			(2,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8698850 - SUPP TAX COLLECTOR (21.7%)

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
PROPERTY TAX ROLL FEES	4504	—	—	0.00	305.82	—	—	305.82	0.00%
REVENUES FEES FOR SERVICES	Total FEES			0.00	305.82			305.82	0.00%
SERVICES & SUPPLIES PROFESSIONAL & SPECIALIZED EXP	Z2 Serv 5165			4,000.00	0.00			4,000.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(4,000.00)	0.00			4,000.00	100.00%
Total 3001 - GENERAL GOVERNMENTT				(4,000.00)	305.82			4,305.82	107.65%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8698850 - SUPP TAX COLLECTOR (21.7%)

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
PROPERTY TAX ROLL FEES	4504	—	—	217.00	0.00	—	—	(217.00)	...0.00)%
REVENUES FEES FOR SERVICES	Total FEES			217.00	0.00			(217.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			217.00	0.00			(217.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8698860 - SUPP ASSESSOR (67.7 %)

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
PROPERTY TAX ROLL FEES	4504	—	—	0.00	954.10	—	—	954.10	0.00%
REVENUES FEES FOR SERVICES	Total FEES			0.00	954.10			954.10	0.00%
SERVICES & SUPPLIES	Z2 Serv								
COMMUNICATIONS	5120			1.00	0.00			1.00	100.00%
MEMBERSHIPS	5150			250.00	0.00			250.00	100.00%
OFFICE EXPENSE	5160			571.00	199.56			371.44	65.05%
PROFESSIONAL & SPECIALIZED EXP	5165			5,000.00	0.00			5,000.00	100.00%
PUBLICATIONS & LEGAL NOTICES	5174			0.00	668.20			(668.20)	0.00%
VEHICLE FUEL & OIL	5239			0.00	82.47			(82.47)	0.00%
TUITION	5501			0.00	50.00			(50.00)	0.00%
PER DIEM	5503			0.00	332.00			(332.00)	0.00%
LODGING	5505	—	—	0.00	719.71	—	—	(719.71)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			(5,822.00)	(2,051.94)			3,770.06	64.76%
		—	—			—	—		
	Total 3001 - GENERAL GOVERNMENTT			(5,822.00)	(1,097.84)			4,724.16	81.14%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8698860 - SUPP ASSESSOR (67.7 %)

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
PROPERTY TAX ROLL FEES	4504	—	—	1,600.00	0.00	—	—	(1,600.00)	...0.00)%
REVENUES FEES FOR SERVICES	Total FEES			1,600.00	0.00			(1,600.00)	100.00%
		—	—			—	—		
Total 9999 - Not Applicable				1,600.00	0.00			(1,600.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8698870 - SUPP AUDITOR (10.6%)

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
PROPERTY TAX ROLL FEES	4504	—	—	0.00	149.39	—	—	149.39	0.00%
REVENUES FEES FOR SERVICES	Total FEES			0.00	149.39			149.39	0.00%
SERVICES & SUPPLIES PROFESSIONAL & SPECIALIZED EXP	Z2 Serv 5165			3,400.00	0.00			3,400.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(3,400.00)	0.00			3,400.00	100.00%
Total 3001 - GENERAL GOVERNMENTT				(3,400.00)	149.39			3,549.39	104.39%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8698870 - SUPP AUDITOR (10.6%)

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES FEES FOR SERVICES	FEES								
PROPERTY TAX ROLL FEES	4504	—	—	200.00	0.00	—	—	(200.00)	...0.00)%
REVENUES FEES FOR SERVICES	Total FEES			200.00	0.00			(200.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			200.00	0.00			(200.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8760000 - ASSESSORS REPRODUCTION COST

3001 - GENERAL GOVERNMENTT

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES MISCELLANEOUS	MISC								
OTHER MISC SALES	4704	—	—	0.00	3,867.52	—	—	3,867.52	0.00%
REVENUES MISCELLANEOUS	Total MISC			0.00	3,867.52			3,867.52	0.00%
SERVICES & SUPPLIES	Z2 Serv								
COMMUNICATIONS	5120			4.00	0.00			4.00	100.00%
OFFICE EXPENSE	5160			3,000.00	0.00			3,000.00	100.00%
PROFESSIONAL & SPECIALIZED EXP	5165			729.00	0.00			729.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(3,733.00)	0.00			3,733.00	100.00%
Total 3001 - GENERAL GOVERNMENTT				(3,733.00)	3,867.52			7,600.52	203.60%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8760000 - ASSESSORS REPRODUCTION COST

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
REVENUES MISCELLANEOUS	MISC								
MISC REVENUE--GEN GOV	4701	—	—	5,600.00	0.00	—	—	(5,600.00)	...0.00%
REVENUES MISCELLANEOUS	Total MISC			5,600.00	0.00			(5,600.00)	100.00%
SERVICES & SUPPLIES	Z2 Serv								
COMMUNICATIONS	5120			0.00	12.09			(12.09)	0.00%
OFFICE EXPENSE	5160			0.00	17.19			(17.19)	0.00%
PUBLICATIONS & LEGAL NOTICES	5174			0.00	258.00			(258.00)	0.00%
TRAVEL	5502			0.00	10.00			(10.00)	0.00%
PER DIEM	5503			0.00	506.00			(506.00)	0.00%
MILEAGE IRS RATE	5504	—	—	0.00	108.17	—	—	(108.17)	0.00%
SERVICES & SUPPLIES	Total Z2 Serv			0.00	(911.45)			(911.45)	0.00%
		—	—			—	—		
	Total 9999 - Not Applicable			5,600.00	(911.45)			(6,511.45)	116.28%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8909570 - MHSA PRUDENT RESERVE SEC 584

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	878.80	—	—	878.80	0.00%
INTEREST AND RENTS	Total B Interes	—	—	0.00	878.80	—	—	878.80	0.00%
Total 3015 - HEALTH & SANITATION				0.00	878.80	—	—	878.80	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8914100 - H&HS ELECTRONIC RECEIPTS

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	0.44	—	—	0.44	0.00%
INTEREST AND RENTS	Total B Interes	—	—	0.00	0.44	—	—	0.44	0.00%
Total 3015 - HEALTH & SANITATION				0.00	0.44	—	—	0.44	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915609 - UNAPPROVED CSS

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	0.03	—	—	0.03	0.00%
INTEREST AND RENTS	Total B Interes	—	—	0.00	0.03	—	—	0.03	0.00%
Total 3015 - HEALTH & SANITATION				0.00	0.03	—	—	0.03	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915610 - UNAPPROVED PEI

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	558.90	—	—	558.90	0.00%
INTEREST AND RENTS	Total B Interes	—	—	0.00	558.90	—	—	558.90	0.00%
Total 3015 - HEALTH & SANITATION				0.00	558.90	—	—	558.90	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915611 - UNAPPROVED CFNT

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	967.49	—	—	967.49	0.00%
INTEREST AND RENTS	Total B Interes	—	—	0.00	967.49	—	—	967.49	0.00%
Total 3015 - HEALTH & SANITATION				0.00	967.49	—	—	967.49	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915612 - UNAPPROVED INNOVATION

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	826.77	—	—	826.77	0.00%
INTEREST AND RENTS	Total B Interes			0.00	826.77			826.77	0.00%
STATE REVENUES STATE AID MENTAL HEALTH SEP	D STATE 4338	—	—	0.00	21,263.21	—	—	21,263.21	0.00%
STATE REVENUES	Total D STATE			0.00	21,263.21			21,263.21	0.00%
	Total 3015 - HEALTH & SANITATION	—	—	0.00	22,089.98	—	—	22,089.98	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915612 - UNAPPROVED INNOVATION

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID MENTAL HEALTH SEP	4338			63,362.00	0.00			(63,362.00)	...0.00)%
STATE REVENUES	Total D STATE			63,362.00	0.00			(63,362.00)	100.00%
Total 9999 - Not Applicable				63,362.00	0.00			(63,362.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915613 - UNAPPROVED PEI - TA & CAPACITY

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	2.01	—	—	2.01	0.00%
INTEREST AND RENTS	Total B Interes	—	—	0.00	2.01	—	—	2.01	0.00%
Total 3015 - HEALTH & SANITATION				0.00	2.01	—	—	2.01	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915614 - PANDEMIC INFLUENZA

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID GRANTS	4362	—	—	0.00	15,026.00	—	—	15,026.00	0.00%
STATE REVENUES	Total D STATE			0.00	15,026.00			15,026.00	0.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600	—	—	16,000.00	0.00	—	—	16,000.00	100.00%
Transfers Out	Total z6 Transf...			(16,000.00)	0.00			16,000.00	100.00%
		—	—			—	—		
	Total 3015 - HEALTH & SANITATION			(16,000.00)	15,026.00			31,026.00	193.91%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 8915615 - LEA
 3015 - HEALTH & SANITATION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID LEA	4363	—	—	0.00	14,014.80	—	—	14,014.80	0.00%
STATE REVENUES	Total D STATE			0.00	14,014.80			14,014.80	0.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600	—	—	15,500.00	0.00	—	—	15,500.00	100.00%
Transfers Out	Total z6 Transf...			(15,500.00)	0.00			15,500.00	100.00%
Total 3015 - HEALTH & SANITATION				(15,500.00)	14,014.80			29,514.80	190.42%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 8915615 - LEA
 9999 - Not Applicable
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID LEA	4363	—	—	15,000.00	0.00	—	—	(15,000.00)	...0.00)%
STATE REVENUES	Total D STATE			15,000.00	0.00			(15,000.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			15,000.00	0.00			(15,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915616 - Public Health Emergency Preparedness

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID GRANTS	4362	—	—	0.00	25,424.00	—	—	25,424.00	0.00%
STATE REVENUES	Total D STATE			0.00	25,424.00			25,424.00	0.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600	—	—	101,759.00	0.00	—	—	101,759.00	100.00%
Transfers Out	Total z6 Transf...			(101,759.00)	0.00			101,759.00	100.00%
		—	—			—	—		
	Total 3015 - HEALTH & SANITATION			(101,759.00)	25,424.00			127,183.00	124.98%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915616 - Public Health Emergency Preparedness

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE	—	—			—	—		
STATE AID GRANTS	4362	—	—	25,440.00	0.00	—	—	(25,440.00)	...0.00)%
STATE REVENUES	Total D STATE	—	—	25,440.00	0.00	—	—	(25,440.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			25,440.00	0.00			(25,440.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915617 - CUPA--UNDERGROUND TANKS

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	12.41	—	—	12.41	0.00%
INTEREST AND RENTS	Total B Interes			0.00	12.41			12.41	0.00%
REVENUES FEES FOR SERVICES	FEES								
CUPA FEES	4536			0.00	2,750.50			2,750.50	0.00%
CUPA SURCHARGE	4537	—	—	0.00	1,868.00	—	—	1,868.00	0.00%
REVENUES FEES FOR SERVICES	Total FEES			0.00	4,618.50			4,618.50	0.00%
Transferes Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			60,000.00	5,919.00			54,081.00	90.14%
Transferes Out	Total z6 Transf...			(60,000.00)	(5,919.00)			54,081.00	90.14%
Total 3015 - HEALTH & SANITATION				(60,000.00)	(1,288.09)			58,711.91	97.85%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915617 - CUPA--UNDERGROUND TANKS

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES CUPA	D STATE 4323	—	—	60,000.00	0.00	—	—	(60,000.00)	...0.00)%
STATE REVENUES	Total D STATE	—	—	60,000.00	0.00	—	—	(60,000.00)	100.00%
	Total 9999 - Not Applicable			60,000.00	0.00			(60,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915618 - HOSPITAL PREPAREDNESS PROGRA

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			40,000.00	0.00			40,000.00	100.00%
Transfers Out	Total z6 Transf...			(40,000.00)	0.00			40,000.00	100.00%
Total 3015 - HEALTH & SANITATION				(40,000.00)	0.00			40,000.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915618 - HOSPITAL PREPAREDNESS PROGRA

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
FEDERAL REVENUES	E FED								
FED AID OTHER	4284	—	—	29,327.00	0.00	—	—	(29,327.00)	...0.00)%
FEDERAL REVENUES	Total E FED			29,327.00	0.00			(29,327.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			29,327.00	0.00			(29,327.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915620 - HEALTH SUBVENTION

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	0.03	—	—	0.03	0.00%
INTEREST AND RENTS	Total B Interes	—	—	0.00	0.03	—	—	0.03	0.00%
	Total 3015 - HEALTH & SANITATION	—	—	0.00	0.03	—	—	0.03	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915660 - TOBACCO TCS-04-46 QTRLY

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	45.97	—	—	45.97	0.00%
INTEREST AND RENTS	Total B Interes			0.00	45.97			45.97	0.00%
STATE REVENUES STATE AID TOBACCO PROGRAM	D STATE 4352	—	—	0.00	75,000.00	—	—	75,000.00	0.00%
STATE REVENUES	Total D STATE			0.00	75,000.00			75,000.00	0.00%
Transfers Out TRANSFER TO OTHER FUNDS	z6 Transf... 7600	—	—	175,000.00	27,990.00	—	—	147,010.00	84.01%
Transfers Out	Total z6 Transf...			(175,000.00)	(27,990.00)			147,010.00	84.01%
Total 3015 - HEALTH & SANITATION				(175,000.00)	47,055.97			222,055.97	126.89%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915660 - TOBACCO TCS-04-46 QTRLY

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID TOBACCO PROGRAM	4352			150,000.00	0.00			(150,000.00)	...0.00)%
STATE REVENUES	Total D STATE			150,000.00	0.00			(150,000.00)	100.00%
Total 9999 - Not Applicable				150,000.00	0.00			(150,000.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915671 - MENTAL HEALTH - MHSA PLANNIN

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	2,946.38	—	—	2,946.38	0.00%
INTEREST AND RENTS	Total B Interes			0.00	2,946.38			2,946.38	0.00%
STATE REVENUES STATE AID MENTAL HEALTH SEP	D STATE 4338	—	—	0.00	318,948.23	—	—	318,948.23	0.00%
STATE REVENUES	Total D STATE			0.00	318,948.23			318,948.23	0.00%
Transfers Out TRANSFER TO OTHER FUNDS	z6 Transf... 7600	—	—	858,933.00	174,195.00	—	—	684,738.00	79.72%
Transfers Out	Total z6 Transf...			(858,933.00)	(174,195.00)			684,738.00	79.72%
Total 3015 - HEALTH & SANITATION				(858,933.00)	147,699.61			1,006,632.61	117.20%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915671 - MENTAL HEALTH - MHSA PLANNIN

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID MENTAL HEALTH SEP	4338			963,098.00	0.00			(963,098.00)	...0.00)%
STATE REVENUES	Total D STATE			963,098.00	0.00			(963,098.00)	100.00%
Total 9999 - Not Applicable				963,098.00	0.00			(963,098.00)	100.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 8915672 - MHSA PEI
 3015 - HEALTH & SANITATION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	1,881.28	—	—	1,881.28	0.00%
INTEREST AND RENTS	Total B Interes			0.00	1,881.28			1,881.28	0.00%
STATE REVENUES STATE AID MENTAL HEALTH SEP	D STATE 4338	—	—	0.00	85,052.86	—	—	85,052.86	0.00%
STATE REVENUES	Total D STATE			0.00	85,052.86			85,052.86	0.00%
Transfers Out TRANSFER TO OTHER FUNDS	z6 Transf... 7600	—	—	94,747.00	0.00	—	—	94,747.00	100.00%
Transfers Out	Total z6 Transf...			(94,747.00)	0.00			94,747.00	100.00%
Total 3015 - HEALTH & SANITATION				(94,747.00)	86,934.14			181,681.14	191.75%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915672 - MHSA PEI

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID TOBACCO PROGRAM	4352			240,775.00	0.00			(240,775.00)	...0.00)%
STATE REVENUES	Total D STATE			240,775.00	0.00			(240,775.00)	100.00%
Total 9999 - Not Applicable				240,775.00	0.00			(240,775.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915674 - SAMHSA

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID MENTAL HEALTH SEP	4338			73,743.00	0.00			(73,743.00)	...0.00%
STATE REVENUES	Total D STATE			73,743.00	0.00			(73,743.00)	100.00%
	Total 9999 - Not Applicable			73,743.00	0.00			(73,743.00)	100.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 8915675 - MHSA WET
 3015 - HEALTH & SANITATION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	167.03	—	—	167.03	0.00%
INTEREST AND RENTS	Total B Interes			0.00	167.03			167.03	0.00%
Transferes Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600	—	—	0.00	14,097.00	—	—	(14,097.00)	0.00%
Transferes Out	Total z6 Transf...			0.00	(14,097.00)			(14,097.00)	0.00%
Total 3015 - HEALTH & SANITATION				0.00	(13,929.97)			(13,929.97)	0.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915681 - ALCOHOL PRG, NNA, SGF

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
SERVICES & SUPPLIES	Z2 Serv								
TREASURER'S FEES	5177	—	—	10.00	0.00	—	—	10.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(10.00)	0.00			10.00	100.00%
		—	—			—	—		
	Total 3015 - HEALTH & SANITATION			(10.00)	0.00			10.00	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915685 - SAPT: DIS, PRE, FLN, CL, HIV

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	625.20	—	—	625.20	0.00%
INTEREST AND RENTS	Total B Interes			0.00	625.20			625.20	0.00%
FEDERAL REVENUES FED AID SUB ABUSE PREV & TREAT	E FED 4287	—	—	0.00	107,918.40	—	—	107,918.40	0.00%
FEDERAL REVENUES	Total E FED			0.00	107,918.40			107,918.40	0.00%
SERVICES & SUPPLIES TREASURER'S FEES	Z2 Serv 5177	—	—	300.00	0.00	—	—	300.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(300.00)	0.00			300.00	100.00%
Transfers Out TRANSFER TO OTHER FUNDS	z6 Transf... 7600	—	—	813,804.00	88,648.00	—	—	725,156.00	89.11%
Transfers Out	Total z6 Transf...			(813,804.00)	(88,648.00)			725,156.00	89.11%
Total 3015 - HEALTH & SANITATION				(814,104.00)	19,895.60			833,999.60	102.44%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915685 - SAPT: DIS, PRE, FLN, CL, HIV

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
FEDERAL REVENUES	E FED								
FED AID SUB ABUSE PREV & TREAT	4287			433,267.00	0.00			(433,267.00)	...0.00)%
FEDERAL REVENUES	Total E FED			433,267.00	0.00			(433,267.00)	100.00%
Total 9999 - Not Applicable				433,267.00	0.00			(433,267.00)	100.00%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915820 - PROP 36 SUB ABUSE TREAT TRUS

3015 - HEALTH & SANITATION

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	54.36	—	—	54.36	0.00%
INTEREST AND RENTS	Total B Interes			0.00	54.36			54.36	0.00%
SERVICES & SUPPLIES PROFESSIONAL & SPECIALIZED EXP	Z2 Serv 5165			600.00	0.00			600.00	100.00%
TREASURER'S FEES	5177	—	—	60.00	0.00	—	—	60.00	100.00%
SERVICES & SUPPLIES	Total Z2 Serv			(660.00)	0.00			660.00	100.00%
Transfers Out	z6 Transf...								
TRANSFER TO OTHER FUNDS	7600			20,000.00	0.00			20,000.00	100.00%
Transfers Out	Total z6 Transf...			(20,000.00)	0.00			20,000.00	100.00%
Total 3015 - HEALTH & SANITATION				(20,660.00)	54.36			20,714.36	100.26%

COUNTY OF SIERRA

Summary Budget Comparison - Detailed Fund Budget to Actual

1 BUDGET - BUDGET TO ACTUAL

8915820 - PROP 36 SUB ABUSE TREAT TRUS

9999 - Not Applicable

From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
STATE REVENUES	D STATE								
STATE AID OTHER	4355	—	—	32,000.00	0.00	—	—	(32,000.00)	...0.00)%
STATE REVENUES	Total D STATE			32,000.00	0.00			(32,000.00)	100.00%
		—	—			—	—		
	Total 9999 - Not Applicable			32,000.00	0.00			(32,000.00)	100.00%

COUNTY OF SIERRA
 Summary Budget Comparison - Detailed Fund Budget to Actual
 1 BUDGET - BUDGET TO ACTUAL
 8915821 - ABOVE GROUND STORAGE TANKS
 3015 - HEALTH & SANITATION
 From 7/1/2015 Through 12/31/2015

Account Title	Account Code	*	*	FINAL BUDGET AND ADJUSTMENTS	Current Period Actual	*	*	BUDGET REMAINING	% OF BUDGET REMAIN...
INTEREST AND RENTS INTEREST	B Interes 4201	—	—	0.00	25.56	—	—	25.56	0.00%
INTEREST AND RENTS	Total B Interes	—	—	0.00	25.56	—	—	25.56	0.00%
	Total 3015 - HEALTH & SANITATION	—	—	0.00	25.56	—	—	25.56	0.00%
Report Difference		=	=	(1,822,329.00)	(1,390,072.90)	=	=	432,256.10	23.72%

From: Tim Beals

Sent: Friday, January 15, 2016 4:07 PM

To: BOS <BOS@sierracounty.ca.gov>

Cc: Heather Foster <hfooster@sierracounty.ca.gov>; Jim Curtis <jcurtis@nccn.net>; Department Managers <deptmgrs@sierracounty.ca.gov>; 'Don Russell' <mtnmess@cwo.com>; 'jbuck@psln.com' <jbuck@psln.com>; 'Liz Fisher' <laf1110@sbcglobal.net>

Subject: Item 7A on BOS Agenda for 1-19-16

I have been asked to place an item on the agenda for the Board of Supervisors meeting on January 19, 2016 to generally discuss the letter of suspension issued by the State of California to the owners of the Loyalton Mobile Estates at Loyalton. I will be attaching the following documents to this email as a basic background:

- 1) Email to Supervisor Beard dated January 12, 2016
- 2) "Notice of Suspension" issued by the State to the property owner dated December 31, 2015-received by the County January 7, 2016
- 3) Email to Department Managers and Board of Supervisors regarding December 9 State Inspection and process expected
- 3) "Notice of Intent to Suspend Permit to Operate" issued by the State to the property owner dated October 22, 2015

As you can see, the County has commenced a process to evaluate the options considering that the official "Notice of Suspension" has been issued by the State. The discussion on January 19 can address some general issues but many of the possible questions may have to have deferral on some aspects of the response due to the fact that I am in the middle of the process of preparing a more detailed analysis on this matter.

As stated in attachment #1 that is an email from me to Supervisor Beard, a more detailed and comprehensive report is in preparation and will not be completed nor available by the meeting of January 19. The January 19 agenda item is intended to be a general discussion and an opportunity for local residents to attend and ask any questions that are pertinent to this matter.

I have been made aware that there are several questions or rumors that are circulating within the community and this would be an ideal time to address these issues. Some of the questions or rumors include:

- 1) **Q...The State notice was prompted by the County or the City or the notice was a County or City initiated action.** A...This is not true. It is a State compliance issue as the State, by law, issues annual permits to operate any mobilehome park....not the County or the City.
- 2) **Q...The County has ordered the removal of the trash bins at the mobilehome park.** A...This is not true. The bins remain and in fact, the County contacted the waste hauler (Intermountain Disposal c/o Mr. Ricky Ross) and has received assurances that the waste bins will remain until further actions are taken.
- 3) **Q...The County owns the property and is the owner of the mobilehome park.** A....This is not true. The owner of the mobilehome park and underlying property is Mr. Steve Griggs of Reno, Nevada. The County is responsible under law for administering a delinquent property tax sale that is limited to partial or full recovery of delinquent property taxes owed on the property. This does not equate to the County owning the property. It is private land and is owned by Mr. Griggs.

4) **Q...Can the occupants continue to pay rent and utilities and stay at the site.** A...The "Notice of Suspension" provides guidance on this matter and as contained in the letter, rent cannot continue to be charged nor collected as the State permit to operate which authorizes the payment of such rent has been suspended. See attachment #2.

It is expected that additional questions may arise and to the extent possible, we will attempt to provide clear and factual answers but please keep in mind that we are in the process of conducting a detail analysis and report that will address most, if not all, possible questions and can be a tool for the Board of Supervisor members, City government, County staff, and the occupants to rely upon as needed. Answers to some questions may have to be deferred until the proper analysis and facts are determined.

1

Tim Beals

From: Tim Beals
Sent: Tuesday, January 12, 2016 5:27 PM
To: Jim Beard
Cc: Scott Schlefstein DigitalPath; Lee Adams JPS; Peter Huebner; Paul Roen AOL
Subject: Loyalton Mobilehome Park

Jim...per your request, I will be adding an agenda item to next Tuesday's Board of Supervisors meeting to have discussion on the Loyalton Mobilehome Park letter of suspension received from the State by the County on January 7, 2016. After we talked I inquired about waste disposal as you indicated that the bins had been removed or were in the process of being removed. I was informed by the waste contractor that the garbage bins had not been removed and were still in place on the property. You may want to confirm this situation as I have not confirmed this personally. However a call to Intermountain Disposal today provided me with clarification that the green waste bins, according to them, remain at the mobilehome park. They assured me that the bins would remain for the time being and are willing to work with us on this issue.

As I stated (but to expand a bit on what I said), at the Department Managers meeting yesterday, I indicated to those present that I would be preparing a full analysis of the situation and provide the Board of Supervisors with a document that will hopefully answer most, if not all questions and be a valuable resource for all to refer to as this matter unfolds. It will contain a park history, permit status, facts about the property (identification, zoning, general plan designations, value, proximity to City and County boundary lines, etc), current status regarding delinquent taxes and fees including tax sale information, the Health and Safety Code sections governing the State permit process, the current "suspension" letter and status of the mobilehome park, and the various options that may exist for the future of the property as a mobilehome park. It is a large undertaking but the status of the permit affecting the park as well as the concern for the occupants and future land use issues that may occur require such an undertaking. I will be asking the Auditor and Assessor for information; ask the County Counsel to review and provide written opinions on procedural issues over the regulatory and enforcement process; ask the Director of Health and Human Services for his access to various programs and assistance if needed; and any other information that is pertinent and their respective contributions to the report will be acknowledged. This will take some time and will not be ready by the Board meeting on Tuesday but effort is underway to complete its preparation as soon as possible.

So with this expanded discussion from today, let me know if you have questions or concerns. I will be prepared to respond to questions but understand that until the complete analysis is prepared, some answers to questions may have to be deferred.

Tim

1/12/2016

2

**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
DIVISION OF CODES AND STANDARDS**

9342 Tech Center Drive, Suite 550
Sacramento, CA 95826
(916) 255-2501
From TDD Phones: 1-800-735-2929
From Voice Phones: 1-800-735-2922

RECEIVED JAN 07 2015

**NOTICE OF SUSPENSION****DO NOT REMOVE THIS NOTICE**

December 31, 2015

Steven Griggs
C/O Trident Pacific Real Estate Group
425 30th Street, Suite 9
Newport Beach, CA 92663

Re: Notice of Suspension
Loyalton Mobile Home Park, LLC (46-0009-MP)

In accordance with California Health and Safety Code (HSC), Sections 18512, on October 22, 2015, you were notified by registered mail and by a posting in the park, that your permit to operate Loyalton Mobile Home Park, LLC would be suspended pursuant to HSC, Section 18517 unless the violation(s) for which you were previously cited were corrected in a timely manner or the Notice of Intent to Suspend was cancelled or modified by an appeal. The Notice of Intent to Suspend was not cancelled or modified by an appeal, and the cited violation(s) have not been corrected. All or some of these violation(s) initially were brought to your attention in a Notice of Violation(s) dated May 1, 2014; July 11, 2014, September 15, 2014, December 5, 2014, January 15, 2015, and April 9, 2015.

Effective today, December 31, 2015, the Annual Permit to Operate Loyalton Mobile Home Park, LLC is suspended indefinitely.

Subsections (c) and (d) of HSC section 18500 state you may not operate, occupy, rent, lease, sublease, demand or collect rent, or hire out for occupancy, any lot within the Mobilehome Park. Because the park no longer has a valid Permit to Operate, pursuant to HSC Sections 18214 and 18500, it is not legal for you to charge or accept rent for lots in the park, or for rental mobilehomes or recreational vehicles you may own that are in the park. During the suspension period, a Permit to Construct is still required for any construction or repair activity related to correction of the previously cited violations.

A copy of this letter and the suspension notice is being posted in a conspicuous place in the park. A copy of this letter has been forwarded to the Planning Department of Sierra County for zoning and land-use considerations since the park is no longer

legally operational. Informational copies will be furnished to the Sierra County District Attorney's Office, the State Franchise Tax Board and the Internal Revenue Service stating that Loyalton Mobile Home Park, LLC is no longer a legitimate business.

Under the provisions of the Mobilehome Residency Law and/or local ordinances, you may be liable to the residents and/or the County of Sierra for various fines and penalties, actual damages of the residents including relocation costs incurred by residents as a result of this action, as well as other judicial remedies resulting from your failure to comply with applicable laws.

If you have questions regarding the violations, please contact District Representative Glenn Gibbons at (530-624-5889), who can provide you with clarifications with regards to resolving the violations. For administrative issues of this case please feel free to call me at (916) 255-2501.

Sincerely,

A handwritten signature in cursive script that reads "Cassie Thomas".

Cassie Thomas
Codes and Standards Administrator I

cc: DR II Glenn Gibbons
Steven Griggs – P.O. Box 606, Kings Beach, CA 96143
Steven Griggs – 343 Urban Road, Reno, NV 89509
Sierra County District Attorney
Sierra County Planning Department
File

3

Tim Beals

From: Tim Beals
Sent: Thursday, December 10, 2015 9:43 AM
To: Darden Bynum; Tim Standley; Elizabeth Morgan; Van Maddox; Brandon Pangman; Laura Marshall; Larry Allen; Jeffrey D. Bosworth
Cc: Jim Curtis; BOS
Subject: FW: Loyalton Mobilehome Park
Attachments: Loyalton MHP resident list.rtf

I accompanied the State inspector from the Department of Housing and Community Development on Wednesday, December 9 for a compliance inspection and determination whether or not a suspension of the park "permit to operate" will be issued by his department (HCD). We met for approximately 45 minutes after the inspection to discuss the ramifications of a suspension letter and to gain some insight into the experiences from other counties where a mobilehome park fails. The person I met with is the supervisor for all of the northern California HCD inspectors and he made it clear that the reason he was involved, rather than our assigned or regular inspector, is due to his expertise and need to be involved in the enforcement side of the State Mobilehome Parks Act (Title 25) and to guide proper procedures when a mobilehome park is in continued non-compliance...in other words he is the expert or "go to guy" in these situations for the State.

The attached list is a document maintained by the "self-appointed" mobilehome park manager Jim Rimmer and thought you may wish to peruse it. Many of the mobilehomes are shown to have an HCD lien and this means that title was transferred somewhere along the way (one party gave or sold the mobilehome to another) but the parties failed to follow through with transferring title and paying the required fees and annual fees. The fact that this condition occurred places the mobilehome in non-compliance and the State places a lien on the coach. Many of the coaches that are within this park will never be properly licensed as the cumulative value of the lien likely exceeds the value of the coach and there is little or no incentive to comply. This is a loss of revenues to the State and County in the end as these coaches become delinquent and stay delinquent. The only compliance action taken by HCD on these liens is based on complaints...if a mobilehome park occupant makes a complaint about a neighboring mobilehome park unit or against the park as a whole, HCD will not investigate and act on the matter until the lien (if one exists) attached to the complainant's mobilehome is brought current. Pretty ineffective in my opinion and in the case of the Loyalton Mobilehome Park, a failure on HCD's part.

Anyway, here is the situation. HCD will issue a suspension letter and it is expected to be issued this month. It will be prepared by the inspector I met with and sent through the chain of supervision at HCD before it is issued. I was assured that the letter would be issued as not only were all of the cumulative past deficiencies and violations not handled within the park but a large number of new violations were also noted during the inspection. It is clear that the State is done with this mobilehome park. The effect of the suspension letter is as follows. The State voids its permit to operate and at that point, it is prohibited that any further rent be charged of the remaining occupants. Those remaining must still be subject to paying their respective utility costs but rent for a space is no longer allowed....the permit to operate being suspended removes the definition of the property as a licensed or permitted mobilehome park under the law and prohibits the collection of any rent. The suspension returns the property entirely to local land use jurisdiction. This return to local jurisdiction means one thing...it then becomes a zoning violation within the County portion of the park (remember that a portion of the mobilehome park is within the city of Loyalton). I would expect that it is also a City violation but who knows what the city will do as they have no land use process of any significance. The City does have a substantial lien out against the property for back payments for water and sewer services to the park. It is not clear to me how the City could have allowed such a significant delinquency be built up as one would expect that the City's annual audit or a group of concerned local taxpayers would have been concerned over the significance of the loss which

1/12/2016

unless paid, must be covered by the remaining City residents. It is my understanding that the City lien is nearly \$200,000 but this has not been confirmed. The County Auditor may have more accurate information on the specific amount. Regardless, the suspension of the State permit impacts both the City and the County but the lion's share of involvement is a County issue as it is responsible or has jurisdiction for a majority of the property within the park.

The County has a substantial delinquency on this property taxes which includes solid waste assessments. Again the County Auditor can provide better and certainly more accurate information on the amounts but it is clear that the County is now in a position to continue conducting tax sales due to the delinquencies (over 5 years). The property had already been advertised for sale as a tax lien sale this past year and there were no interested parties. I believe the County Auditor will be planning a second sale effort in the spring of 2016. The delinquencies are substantial so we will also need to determine if there are alternatives to the current waste fee system that recovers some of those delinquencies as well as any current or future costs. It is important to note that the "suspension" issued by the State has potential to be redeemed by a new owner if that new owner wishes to continue a mobilehome park on the property. This redemption would be conditioned on full compliance with all deficiencies and violations as well as a new special use permit from the County. The State will not redeem or abandon any permit suspension of its permit to operate without local land use agency consent and authorization through its zoning and permitting processes and ordinances.

The issue now facing the County is upon receipt of the suspension letter from the State, the County immediately gets a de facto zoning, building, and environmental health violation that it must process. We will have numerous occupants that are living on the property without proper permits; the special use permit for the mobilehome park will be in non-compliance and will need to be revoked by the County due to the lack of a valid State permit to operate; continued health and building violations occurring; utilities likely not getting paid by all occupants with concurrent threats of disconnect from utilities to individual sites; lack of organized waste disposal system as the business side of the property has now been suspended; and, based on experiences that the State inspector has seen in other counties, we can expect increased law enforcement issues, possible increases in HHS services, and conditions on the property will be expected to continue to deteriorate. Another concern is that once word gets out that the business side of the property is gone and the annual permit to operate has been suspended, other travel trailer and mobilehome owners tend to migrate to these sites and we actually see an increase in illegal occupancy, unpermitted construction activity, and further code violations.

So, my point in communicating with all of you is based on my perception that we need to make contingency plans for the property and how the County will want to respond. I am concerned with the remaining occupants and their well-being; we have to assess enforcement options; and we need to fully understand and appreciate the significance of this action being taken by the State and the position that it places the County and to a lesser extent, the City. I have inquired of the State whether or not any "relocation assistance" is available to park occupants if they choose to move and have also asked if any assistance from the State is available to transition this situation and so far, I have not received any positive information. What are your thoughts about this impending situation and can we give this serious attention at the managers meeting scheduled for Monday, December 14 ?? Unless something occurs in the interim that we all do not expect, this situation deserves a high priority-as a compliance and health issue but also out of concern for the existing occupants.

Thanks and sorry for the length of this email.

Tim Beals

1/12/2016

4

**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
DIVISION OF CODES AND STANDARDS**

9342 Tech Center Drive, Suite 550
Sacramento, CA 95826
(916) 255-2501 FAX (916) 255-2508
From TDD Phones: 1-800-735-2929
From Voice Phones: 1-800-735-2922



SLC #1505

October 22, 2015

**NOTICE OF INTENT TO SUSPEND
PERMIT TO OPERATE**

Received

NOV 10 2015

Sierra County Planning &
Building Departments

Steven Griggs
Loyalton Mobile Home Park, LLC
8581 N. Lake Blvd. Suite 2
Kings Beach, CA 96143

RE: Notice of Intent to Suspend Permit to Operate for
Loyalton Mobile Home Park, LLC
46-0009-MP

This letter is to inform you the Department of Housing and Community Development (HCD), pursuant to the provisions of Sections 18510 and 18511 of the California Health and Safety Code, will suspend the Permit to Operate the Loyalton Mobile Home Park, LLC thirty (30) days after the date of this notification unless the previously cited violation(s) are corrected. These violations were brought to your attention in one or more notices of violation dated December 30, 2013, May 1, 2014, and July 15, 2014, and a Final Compliance Order dated September 15, 2014. The following violation(s) remain uncorrected:

1. There is a fire safety hazard on the park lot. Make the necessary repairs to eliminate the hazardous fire safety condition. 25CCR1120. There is an accumulation of miscellaneous materials on the lot. Materials, including inoperative vehicles, car and truck parts, tires, appliances, building materials and recyclables, shall be removed from the lot.
Location: Lot 1
2. There is a fire safety hazard within the park. Make the necessary repairs to eliminate the hazardous fire safety condition(s). 25CCR1120. There is an accumulation of miscellaneous materials in the roadways, common areas, occupied and unoccupied lots. Materials, including inoperative vehicles, car and truck parts, tires, appliances, building materials and recyclables, shall be removed from the lots.
Location: Lot 4
3. There is a fire safety hazard within the park. Make the necessary repairs to eliminate the hazardous fire safety condition(s). 25CCR1120. There is an accumulation of miscellaneous materials in the roadways, common areas, occupied and unoccupied lots. Materials, including inoperative vehicles, car and

truck parts, tires, appliances, building materials and recyclables, shall be removed from the lots.

Location: Lot 6

4. A faulty weather protection condition exists which directly affects the unit. This condition violates minimum health and safety standards and requires correction. 25CCR1606(g), 1607(g). Siding separated, not painted, or has penetrations. Missing furnace doors or access doors.

Location: Lot 23

5. The stairway to the mobilehome or accessory structure does not have a handrail. Every stairway with four or more steps or more than 30 inches above grade shall be equipped with handrails and intermediate rails. Install the required handrail and intermediate rails on the stairway. 25CCR1504, California Building Code 509. Front exit.

Location: Lot 23

6. There is a fire safety hazard within the park. Make the necessary repairs to eliminate the hazardous fire safety condition(s). 25CCR1120. There is an accumulation of miscellaneous materials in the roadways, common areas, occupied and unoccupied lots. Materials, including inoperative vehicles, car and truck parts, tires, appliances, building materials and recyclables, shall be removed from the lots.

Location: Lot 23

7. There is a fire safety hazard within the park. Make the necessary repairs to eliminate the hazardous fire safety condition(s). 25CCR1120. There is an accumulation of miscellaneous materials in the roadways, common areas, occupied and unoccupied lots. Materials, including inoperative vehicles, car and truck parts, tires, appliances, building materials and recyclables, shall be removed from the lots.

Location: Lot 28

8. There is a mechanical hazard on the park lot. Make the necessary repairs to eliminate the mechanical hazard. 25CCR1102(a). The water heater is located in an unapproved enclosure which does not provide adequate protection from the weather elements, in violation of 25CCR1438, 1608(g). Water heater shall be installed in an approved enclosure for the mobilehome unit compartment.

Location: Lot 28

9. There is a fire safety hazard within the park. Make the necessary repairs to eliminate the hazardous fire safety condition(s). 25CCR1120. There is an accumulation of miscellaneous materials in the roadways, common areas, occupied and unoccupied lots. Materials, including inoperative vehicles, car and truck parts, tires, appliances, building materials and recyclables, shall be removed from the lots.

Location: Lot 36

10. LP-gas vessels are not secured to prevent accidental over turning. Provide an approved method to secure and support LP-gas containers and vessels (e.g. secured to the unit's hitch, a support post, or other approved means).
25CCR1208,1211.
Location: Lot 41
11. The stairway handrail is structurally unsound. Reconstruct the stairway handrail. 25CCR1608(b). Rear exit and guardrail.
Location: Lot 41
12. There is a fire safety hazard within the park. Make the necessary repairs to eliminate the hazardous fire safety condition(s). 25CCR1120. There is an accumulation of miscellaneous materials in the roadways, common areas, occupied and unoccupied lots. Materials, including inoperative vehicles, car and truck parts, tires, appliances, building materials and recyclables, shall be removed from the lots.
Location: Lot 41
13. There is a fire safety hazard within the park. Make the necessary repairs to eliminate the hazardous fire safety condition(s). 25CCR1120. There is an accumulation of miscellaneous materials in the roadways, common areas, occupied and unoccupied lots.. Materials, including inoperative vehicles, car and truck parts, tires, appliances, building materials and recyclables, shall be removed from the lots.
Location: Lot 45
14. Extension cord is being used to supply power to a source that requires a permanent wiring method. Remove the extension cord and rewire using an approved permanent wiring method. 25CCR1188(b).
Location: Lot 48
15. There is a fire safety hazard within the park. Make the necessary repairs to eliminate the hazardous fire safety condition(s). 25CCR1120. There is an accumulation of miscellaneous materials in the roadways, common areas, occupied and unoccupied lots. Materials, including inoperative vehicles, car and truck parts, tires, appliances, building materials and recyclables, shall be removed from the lots.
Location: Lot 48

Section 18513 of the California Health and Safety Code allows you to petition the enforcement agency for a hearing on this matter. If a hearing is desired, you must submit a written petition to the address above requesting the hearing and set forth a brief statement of the grounds in support of your petition within 10 days of the date of mailing of this notice. You will be notified of the hearing date no later than 15 working days after receipt of your request and within 15 working days from the date of that notice the hearing will commence.

You also should be aware, pursuant to the California Health and Safety Code Section 18500, if your Permit to Operate is suspended, it will be unlawful for you to operate the park, including demanding or collecting any rent or other monies from the residents in the park or charging any monies for the occupancy of the mobilehome park. The current residents will be notified, by posting in a conspicuous place within the park, that the park's Permit to Operate has been suspended, and that the park operator is not legally permitted to collect rent. Additionally, the Department will not issue any further installation permits, restricting further occupancy until such time as the park is brought into compliance. However; a permit to construct from the enforcement agency still is required for any construction or repair activity related to correction of the previously-cited violations.

Be advised, this is the last and only notice you will receive from this office prior to suspension of your Permit to Operate. If the Permit to Operate is suspended, the appropriate officials in Sierra County will be notified, and your land use and/or use permit status to operate as a mobilehome park also may be invalidated. Informational copies will also be furnished to the Franchise Tax Board and the Internal Revenue Service stating that Loylton Mobile Home Park, LLC no longer is operating as a legitimate business.

If you have any questions regarding the violations, contact Glenn Gibbons by voicemail at (530) 624-5889. If you have any questions about this proposed suspension or other administrative issues of this case contact me through this office at (916) 255-2501.



Cassie Thomas
Codes and Standards Administrator I

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

cc: DR-II Glenn Gibbons
Steven Griggs - P.O. Box 606, Kings Beach, CA 96143
Steven Griggs - 343 Urban Road, Reno, NV 89509
Sierra County Planning Department
File

19 January 2016

Bill Dunkelberger, Forest Supervisor
Humboldt-Toiyabe National Forest
1200 Franklin Way
Sparks, NV 89431

Daniel Lovato, Acting Forest Supervisor
Plumas National Forest
159 Lawrence Street
Quincy, CA 95971-6025

Eli Ilano, Acting Forest Supervisor
Tahoe National Forest
631 Coyote Street
Nevada City, CA 95959

Subject: Cooperative law enforcement funding

Dear Forest Supervisors:

Most recently representatives of the Toiyabe National Forest advised our sheriff that the proposed funding for the cooperative law enforcement contact between the forest and Sierra County is to be \$1,500 annually. The sheriff brought that news before this board and we were stunned to learn that a contract that in 1982 was some \$14,400 has now been proposed to be reduced to \$1,500 annually. One cannot imagine that the field need for law enforcement services on national forest lands has been reduced over the past quarter century, nor has our cost of providing those services been reduced. In fact if the 1982 contract was continued with just inflation in mind, just to stay revenue neutral the current contract should be offered at \$35,971. It is somewhat sad, insulting, amusing to wonder what the cost to both agencies is to just process this \$1,500 agreement. Suffice to say it is barely worth our time.

This news from the Toiyabe NF caused us to look at USFS cooperative law enforcement programs on the other two forests with managed lands in Sierra County. To those we found the following:

Tahoe NF 1981 agreement was \$27,692. 2015 is \$13,000. Inflation value: \$75,346

Plumas NF 1999 agreement was \$3,000. 2015: Incl w/Tahoe NF. Inflation value: \$5,246

The above clearly outlines what the county is now contracting for among the three forests for \$14,000 arguably has a more realistic value of \$94,400.

Sierra County faces significant negative financial impacts this year due to national forest operations within the county, a county that's land mass is 70% federally managed by the agency. It is very unlikely that secure rural schools will be reauthorized this year, a \$400,000 loss to Sierra County. The management of recreational sites on the Tahoe National Forest and the cessation of contractor activities is causing an additional loss of another \$70,000 in transient occupancy taxes to the county due to the agency's refusal to collect those fees on behalf of the county.

With the above in mind, this board would seek the following information from each forest under the freedom of information act.

1. Amounts of each law enforcement contact by forest to all counties within their jurisdictions and hourly rate by each contract for the past three years by forest and year.
2. Amounts actually paid to each county for the past three years by forest and year.
3. Funding amount for internal agency law enforcement costs by each forest by fiscal year since 1980.

Our concern is that the agency is diverting funding that was historically directed to local government for public safety services on national forest lands. As internal forest service law enforcement folks don't usually respond to 24/7 activities on national forest system lands, we are concerned that there is the expectation that counties continue to provide such 24/7 services without the necessary funding.

Of all our adjacent counties, Sierra County has the least amount of non national forest lands within its borders and as such is that county with the least diverse economy. We want to confirm that federal dollars are appropriately supporting the needs of national forest lands within the county. To expect a county of just 3,000 to otherwise subsidize law enforcement activities that are hosted by the federal government is not appropriate.

As we work to create a FY 2006/17 budget, the above information will assist us in determining if, and how, we continue to enter into agreements with all three forests.

Sincerely,

SIERRA COUNTY
BOARD OF SUPERVISORS

LEE ADAMS
CHAIR

Cc: Sheriff Standley
Congressman La Malfa
Senator Feinstein
Senator Boxer
Regional Forester Moore

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: January 19, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
--	---

DEPARTMENT: County Counsel APPROVING PARTY: James A. Curtis PHONE NUMBER: 289-3212

AGENDA ITEM: A Resolution denying Scott solid waste fee appeal of January 5, 2016

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

Yes, -- --
No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/>Approved <input type="checkbox"/>Approved as amended <input type="checkbox"/>Adopted <input type="checkbox"/>Adopted as amended <input type="checkbox"/>Denied <input type="checkbox"/>Other <input type="checkbox"/>No Action Taken</p>	<p><input type="checkbox"/>Set public hearing For: _____ <input type="checkbox"/>Direction to: _____ <input type="checkbox"/>Referred to: _____ <input type="checkbox"/>Continued to: _____ <input type="checkbox"/>Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/>By Consensus</p>
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COMMENTS:

CLERK TO THE BOARD _____
DATE

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

Resolution No. _____

**Denying Solid Waste Appeal
by Mr. Leslie Gene Scott**

On October 8, 2015, Leslie Gene Scott filed an appeal to contest the imposition of the solid waste fee imposed by the County, pursuant to Resolution No 2015-061 on the real property identified as Assessor's Parcel Number (APN) 003-050-025-0.

At the Board of Supervisors meeting on January 5, 2016, the Board called the matter for a hearing and noted that Mr. Scott did not appear. The Clerk of the Board advised that Mr. Scott had sent an email on January 4, 2016, advising that he would not be attending and providing a written statement in support of his appeal. The Board accepted the written communication from Mr. Scott as the explanation as to the basis of his appeal. After considering Mr. Scott's statement of appeal and written submission and based on the information provided by the County's Solid Waste Fee Administrator, the Board made a motion of intent to deny the appeal and instructed County Counsel to prepare a resolution with proposed findings. In consideration of the testimony of the parties, the Board makes the following findings and determinations:

1. Mr. Scott claims that while the property is improved with a residential structure ("summer home/cabin"), he only uses the subject property for brief periods of time during the year. Mr. Scott further asserts that any refuse that he generates from his use of the property is collected by and him and transported back to Butte County, where he resides, for disposal.

2. Laura Marshall, the County Solid Waste Fee Administrator, testified that the structure on the property is appropriately classified as residential structure/property, that is capable of being occupied and which use would customarily generate solid waste.

3. Based on the statements of the parties and the information in the record, the Board finds that there is a structure existing on the subject property that is capable of and subject to being occupied as a residence. The election of the property owner to not use or otherwise occupy the property is at the discretion of the property owner.

4. The Board finds that the solid waste system is immediately available to the property within the meaning of Section 8.05.010 and applicable court cases. That provision in the County Code reads in relevant part that:

Solid waste fees shall be imposed on the owners of property for the estimated use of the solid waste system by the property or the immediate availability of the solid waste system for use by the property. As used herein "immediate availability" or "immediately available" shall mean that the property is developed with a structure or otherwise used, the customary nature of which is that the use of the structure or the customary use of the property would normally generate solid waste or create a need to dispose of solid waste from the property and as to which, the County solid waste system is available to the property owner for his or her use. The election of property owners not to use his or her real property/or any period of time does not negate the fact that the County solid waste system being available for the property owner's use.

5. The record in this appeal reflects that there is a single-family residential structure existing on the subject property that is capable of being used and is legally entitled under the County Code to be used for human occupancy, which occupancy would customarily and reasonably be expected to generate solid waste to be disposed of through the County solid waste system. Consistent with the court's analysis in *Paland v. Brooktrails Township Community Services District Board of Directors*, 176 CAL App. 4th 158.), the property owner's decision to not use the solid waste system does not negate the legal basis for imposing the fee.

NOW THEREFORE BE IT HEREBY RESOLVED BY THE SIERRA COUNTY BOARD OF SUPERVISORS, that the Board hereby adopts the findings set out herein, reaffirms its motion of intent and hereby denies the solid waste fee appeal pertaining to the above referenced property.

ADOPTED by the Board of Supervisors of the County of Sierra on the 19th day of January, 2016, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Lee Adams
Chairman, Board of Supervisors

Attest:

Approved as to Form:

Heather Foster
Clerk of the Board

James A. Curtis
County Counsel

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: January 19, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input checked="" type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Board of Supervisors APPROVING PARTY: Lee Adams, Chair, District 1 PHONE NUMBER: 530-289-3295
--

AGENDA ITEM: Presentation and update by Kayte Puckett, Career Center Advisor on services provided by the Alliance for Workforce Development in Sierra County.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION:

FUNDING SOURCE:

GENERAL FUND IMPACT: No General Fund Impact

OTHER FUND:

AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

BOARD ACTION:

<input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____ _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE



**Alliance For
Workforce Development, Inc.**
Providing pathways to success

Sierra County
Business and Career Network
305 South Lincoln Street
Sierraville, CA 96126
Main: (530) 994-3349
Fax: (530) 994-3368

Discussion Paper:

Briefing on the Alliance for Workforce Development, Inc. operations in Sierra County

1. Purpose: It is with pleasure that I take this opportunity to update you on the activities at our Sierra County Business and Career Network (BCN), your local One-Stop Employment Center. Our mission is to serve as a common point of access for job seekers, employers and community members for the purpose of education, training, employment, referral and supportive services. Alliance for Workforce Development, Inc. (AFWD) delivers federal Workforce Innovation and Opportunity Act (WIOA) programs for Adults, Dislocated Workers, and the Youth of Sierra County.

AFWD partners with many Sierra County service agencies including; Health and Human Services, Sierra County Probation, Alternative Learning Center. As a thriving One-Stop Career Center AFWD's purpose is to create an atmosphere for both the job seeker and the employer "A place where they can succeed in all their endeavors by using the services available to them".

2. Discussion: AFWD, provides workforce development services in Lassen, Plumas, Modoc, Sierra, Butte and Nevada Counties. We continue to put an emphasis on the business first philosophy, as embraced by NoRTEC. The business first approach places the highest priority on serving the needs of our community businesses.

The current unemployment rate in Sierra County is 6.6%, while the state's unemployment rate is 5.7%. Our office has a steady flow of job seekers coming in to look for jobs and seek assistance in their job search endeavors and shorten their transition between jobs.

Staff work with job seekers and local employers to ensure that employers find the most qualified individuals for the job and our job seeking customers obtain sustainable work. All efforts are tied to enhancing the workforce development, economic vitality, and a *stable and prosperous business community* throughout Sierra County.

- **One-Stop Customers July 1, 2015 – December 31, 2015:** A total of 181 job seekers utilized the many services available through the Sierra County Business & Career Network.
- **Businesses Services:** AFWD has been able to assist the Sierra County employer community with an array of business services, such as providing human resource information, employee training and assistance with job recruitments. We've also been

able to provide assistance to businesses who happen to be laying off an employee, by providing the affected workers with the necessary information to obtain Unemployment benefits.

3. Program Highlights:

National Emergency Grant/Temporary Job Creation (NEG-TJC): With California facing one of the most severe droughts on record, AFWD was awarded a National Emergency Grant to provide public and non-profit entities temporary workers for drought related projects. AFWD recruited temporary workers to assist these entities with drought related projects.

Eligible individuals went to work with an opportunity to earn up to \$14,000 over a six month period. Approximately \$22,000 in wages were provided to these individuals.

On the Job Training (OJT): We worked with an employer in Loyaltan to provide an OJT to a youth client who lacked all of the necessary skills for her new job. This program provided a 50% wage reimbursement for employers to assist with the costs of providing training for the newly hired employee. Approximately \$1,700 in employer reimbursements were provided for this individual.

Conclusion: AFWD is pleased to be offering WIOA services in Sierra County and will continue to provide valuable services to businesses and job seekers. All of our efforts are geared towards creating a solid workforce, economic vitality and a stable and prosperous business community throughout Sierra County. We value our partnerships and relationships with other service agencies and appreciate your continued support of the AFWD Business & Career Network.

If you have any questions, please feel free to call me at 530-994-3349.

Thank you for your time.

Kayte Puckett



Business & Career Network

305 South Lincoln Street / PO Box 41 Sierraville, CA 96126
Phone 530-994-3349 | Fax 530-994-3368 | www.afwd.org

FAX

TO: Sierra County Clerk FROM: Business & Career Network
 FAX: 530-289-2830 PAGES: 3 including cover
 PHONE: _____ DATE: 1/12/16
 RE: _____ CC: _____

- Urgent
 For Review
 Please Comment
 Please Reply
 Please Recycle

Comments:

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: January 19, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
DEPARTMENT: Department of Public Works and Transportation	
APPROVING PARTY: Tim H. Beals	
PHONE NUMBER: 530-289-3201	

AGENDA ITEM: Public Works Contract with TRUE Telecom and Surveillance for installation of biometric security hardware on all entrances to the Sierra County Courthouse.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
2015-102 Background Resolution attached

BACKGROUND INFORMATION: See attached memorandum.

FUNDING SOURCE: CRIMINAL JUSTIC FACILITY BUDGET 563-00005165

GENERAL FUND IMPACT: No General Fund Impact

OTHER FUND:

AMOUNT: \$ 14,800.00 N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
COMMENTS: _____ _____ _____ _____		
CLERK TO THE BOARD _____	DATE _____	

Courthouse Biometric Security Hardware Background

Informal bidding was conducted in accordance with Section 5.04.130.60 of the Sierra County Code with regard to informal bidding procedures under the California Uniform Public Contract Cost Accounting Act for installation of biometric security hardware at the Sierra County Courthouse entrances. Two quotes were received as follows:

- TRUE Telecom & Surveillance \$14,800
- Siemens Industry, Inc. \$21,940

Staff is recommending that a public works contract be awarded to TRUE Telecom & Surveillance based on the quotation, the appropriate contract license and registration with the Department of Industrial Relations.

The funding for this project was authorized by Resolution 2015-102 in an amount not to exceed \$20,000.

Staff recommendation is as follows:

Approve Public Works Contract in the amount of \$14,800 with TRUE Telecom & Surveillance.

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

**IN THE MATTER OF AUTHORIZING THE
EXPENDITURE OF JUSTICE FACILITY FUNDS
FROM THE 2015/2016 FINAL BUDGET
FOR BIOMETRIC SECURITY HARDWARE FOR
SIERRA COUNTY COURTHOUSE ENTRANCES**

RESOLUTION NO. 2015- 102

BE IT RESOLVED, that the Director of Transportation is hereby authorized to proceed with solicitation of informal bids, and to expend up to \$20,000 for purchase and installation of biometric security hardware for all entrances to the Sierra County Courthouse.

BE IT FURTHER RESOLVED, that the Auditor is hereby authorized to pay claims in amounts submitted by the Director of Transportation or his designee on the Criminal Justice Facility budget 5630005165 for security hardware in an amount not to exceed \$20,000.00.

ADOPTED by the Board of Supervisors of the County of Sierra, State of California on Tuesday, the 6th day of October, 2015, by the following vote:

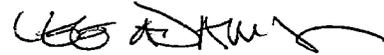
AYES: Supervisors Adams, Huebner, Roen, Schlefstein

NOES: None

ABSTAIN: None

ABSENT: Supervisor Beard

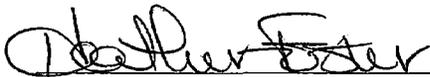
COUNTY OF SIERRA



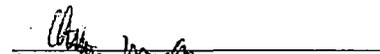
Lee Adams, Vice-Chair
BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:



HEATHER FOSTER
CLERK OF THE BOARD



JAMES A. CURTIS
COUNTY COUNSEL, by
Christian Curtis,
Deputy County Counsel

**COUNTY OF SIERRA
PUBLIC WORKS CONTRACT
SHORT FORM**

PARTIES

THIS CONTRACT, made this 19th day of January, 2016 by and between the COUNTY OF SIERRA, a political subdivision of the State of California, hereinafter referred to as “**County**” and TRUE Telecom & Surveillance, hereinafter referred to as “**Contractor**”.

This contract is for the following project:

Downieville Courthouse – Automated Lock Installation

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, it is hereby agreed as follows:

TERMS & CONDITIONS

1. SCOPE OF WORK:

Contractor agrees to furnish all tools, equipment, apparatus, facilities, labor and materials necessary to perform and complete in a good and workmanlike manner, and in strict accordance with the Contract Documents as defined in Section 5 hereof, the work of installation of three (3) fingerprint readers, door contacts, REX motion detectors and electronic strikes, 1 each at the following doors, Front Entry Doors – 2, Rear Basement Door - 1 in accordance with the RFQ issued November 24, 2015.

2. CONTRACT TIME:

2.1 COMMENCEMENT AND COMPLETION

The Work shall be commenced on the date specified in the County's “Notice to Proceed to Contractor” and shall be fully completed no later than twenty (20) calendar days thereafter, or such additional time as may have been provided by Change Order, pursuant to the Contract Documents.

2.2 TIME IS OF THE ESSENCE

Time is of the essence. If the work is not completed in the time specified, including such extensions of time as may have been granted for unavoidable delays, the Contractor will be assessed damages for delay in accordance with the liquidated damages

provision herein. A determination of whether delays were avoidable or not shall be made by County.

3. CONTRACT PRICE:

County shall pay Contractor for the full and complete performance of this Contract the sum of Fourteen Thousand Eight Hundred Dollars and 00 Cents (\$14,800.00),

The contract price may be adjusted only as provided in the Contract Documents and only upon the express written approval of the County Board of Supervisors and in the event of any such adjustment, the Contractor agrees that the maximum adjustment to be attributable to his overhead and profit shall not exceed fifteen percent (15%) of the actual costs to Contractor for any additional work encompassed by any such adjustment, in accordance with the General Conditions.

4. PAYMENTS:

4.1 PROGRESS PAYMENTS

Where the work is anticipated to require more than forty-five (45) days to complete, Contractor may apply for progress payments on a monthly basis. Monthly progress payments shall be made in accordance with the General Conditions of these Contract Documents, subject to a ten percent (10%) withhold as specified therein Contractor shall submit a signed application for payment covering the work completed to that date and accompanied by supporting documentation to County's satisfaction. Progress payments will be in an amount equal to ninety percent (90%) of the work completed.

4.2 FINAL PAYMENT

Payment in full for the completed project will not be due until at least thirty (30) days after filing of the Notice of Completion with the County Clerk. Acceptance of final payment will be deemed a waiver of all claims except those which were timely made pursuant to the claims provisions of this contract. Final payment shall be made in accordance with the General Conditions of these Contract Documents.

4.3 INVOICE CONTENT

Invoices or applications for payment to the County shall be detailed and shall contain full documentation of all work performed and all reimbursable expenses incurred. Where the scope of work on the contract is divided into various tasks, invoices shall detail the related expenditures accordingly. Labor expenditures need documentation to support time, subsistence, travel and field expenses. No expense will be reimbursed without adequate documentation. This documentation will include, but not be limited to, receipts for material purchases, rental equipment and subcontractor work.

4.4 ACCEPTANCE OF FINAL PAYMENT AS RELEASE

The acceptance by the Contractor of final payment shall be and shall operate as a release to the County of any and all claims and all liability to the Contractor for all things done or furnished in connection with this work and for every act and/or neglect of the County or others relating to or arising from the Work, to the full extent authorized by Public Contracts Code Section 7100. No payment, however, final or otherwise, shall operate to release the Contractor of his sureties from any obligations under this Contract or the Performance and Payment Bonds required by this Contract, or the guarantees and warranties required by the Contract Documents, or the bond securing the same.

5. CONTRACT DOCUMENTS:

The contract documents comprise the entire agreement between the parties and may be amended only by writing signed by both parties or by written change order. The contract documents shall include this contract, plans and specifications, bidding documents, addenda thereto, all proposals submitted by Contractor, the general conditions attached hereto and special, and/or supplementary conditions issued by the County. In the case of ambiguity or conflict, the documents shall be given the following priority:

- This Agreement
- Request For Quotes
- Contract Drawings
- Technical Specifications
- Duly issued Addenda
- General and/or Special Conditions
- Supplementary conditions, if any
- Duly issued Clarifications and Field Orders
- Duly issued Work Authorizations
- Duly issued Change Orders
- Supplemental Drawings issued pursuant to Article 4 of the General Conditions
- Initial Submittals approved pursuant to Article 3 and all othersubmittals approved pursuant to the General Conditions.
- Contractor's Bid Proposal
- Contractor's Guarantee and Bond
- Designation of Subcontractors
- Performance Bond
- Payment Bond

Such documents, collectively referred to as the "Contract Documents", are hereby incorporated herein by this reference and made a part hereof.

6. PERFORMANCE AND LABOR & MATERIAL BONDS:

Pursuant to the provisions of the California Civil Code Section 9550, for projects in excess of twenty five thousand dollars (\$25,000), the Contractor shall, prior to the performance of any work covered by this Contract, provide to County in such form as may be acceptable to County, a "performance bond" guaranteeing the faithful and timely performance of the work to be performed under this Contract and guaranteeing the work for a period of one full year from the date of the completion of the work (which shall be evidenced by the filing of a notice of completion by County) and a separate "labor and material bond" guaranteeing payment to any laborer, subcontractor and/or material supplier for the work under this Contract. The amount of each of these bonds shall be in accordance with the General Conditions to the Contract.

7. REPRESENTATIONS BY CONTRACTOR:

The Contractor hereby represents that before bidding, he carefully examined the Drawings and Project Manual, visited the Site of the Work and fully informed himself as to all existing conditions at the Site and limitations of information provided by the County regarding the Site.

The Contractor further represents that he has satisfied himself as to the nature and location of the Work, the general and local conditions, conditions of the Site, availability of labor, materials on the Site, the kind of equipment needed, the requirements of various trades or crafts needed to perform the Work and all other matters which in any way affect the Work or cost. The Contractor agrees that his failure to acquaint himself with all available information concerning conditions shall not relieve him from his bid or his responsibility for estimating properly the difficulties or cost of the Work, or the requirements for any trade, craft or portion of the Work.

The Contractor further represents that the Contract Price shall include everything necessary for the completion of Work and of fulfillment of this Agreement for Construction within the time specified hereby, including, but not limited to, furnishing all materials, equipment, tools, plant and other facilities, and all management, superintendence, labor, and services. The Contract Price includes allowance for all Federal, State and local taxes and payment of the prevailing wages required by applicable law and/or the General Conditions.

8. AMENDMENT:

This Contract may only be amended by a written amendment which shall require the formal approval of the Board of Supervisors. No County officer, agent or representative shall have the authority to amend this Contract.

9. DELAY:

The Contractor specifically acknowledges and agrees that a time extension is his sole remedy for delays caused by the County, and agrees to make no claim for additional damages for such delay. Contractor shall be entitled to a price adjustment with such time extension Change Order, but such price adjustment shall be limited to his direct additional costs to perform the Contract, subject to the General Conditions, and subject to verification by the County.

Processing of Submittals, Clarifications and other information by the County within the time specified in the Contract Documents shall in no event constitute a County-caused delay.

10. NOTICES:

Any notice, demand, request, consent, approval or communication that any party desires or is required to give any other party shall be in writing and either served personally or sent by pre-paid first-class mail. Any such writing shall be addressed as follows:

COUNTY

Tim H. Beals, Project Director
Sierra County Department of Public Works
Post Office Box 98
Downieville, California 95936

PROJECT CONTRACTOR

Charlie Rossiter
TRUE TELECOM & SURVEILLANCE
2054 Princeton Way
Redding, CA 96003
(530) 945-2124

11. LIQUIDATED DAMAGES:

If the Work is not completed by Contractor in the time specified in Section 2 of the Agreement for Construction, or within any period of extension authorized pursuant to a duly issued Change Order, Contractor acknowledges and admits that the County will suffer damage, and that it is impracticable and infeasible to fix the amount of actual damages. Therefore, it is agreed by and between the Contractor and the County that the Contractor shall pay to the County as fixed and liquidated damages, and not as a penalty, a sum equal to one-half of one percent of the contract price, or the sum of one hundred dollars (\$100.00), whichever is greater, for each calendar day of delay until the Work is completed and accepted, and that both Contractor and Contractor's surety shall be liable for the total amount thereof, and that the County may deduct said sums from any monies due or that may become due to Contractor, prior to determining the final amount due to Contractor.

This liquidated damages provision shall apply to all delays of any nature whatsoever, save and except only delays found by the Board of Supervisors to be unavoidable pursuant to the General Conditions, or time extensions granted in writing by the Board of Supervisors.

IN WITNESS WHEREOF, the parties hereto executed this Agreement the day and year first above written.

COUNTY OF SIERRA

By _____
LEE ADAMS
Chairman of the Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
Clerk of the Board

JAMES A. CURTIS
County Counsel

PART 3 - GENERAL CONDITIONS

GENERAL CONDITIONS

1. CHANGES IN THE WORK:

County may order additions, deletions or revisions in the work which shall be authorized by written change order. Circumstances may occur where Contractor may need to apply for a change in the contract. Such changes must be applied for in writing in advance by Contractor and approved prior to doing of the additional work. Changes in contract price due to change orders shall be established either by (1) unit prices (where bidding was done by unit price), (2) based on the actual cost of the work (including but not limited to all labor and materials) plus an amount not to exceed 15 percent (15%) for overhead and profit together, or (3) by mutual acceptance of a lump sum.

2. BONDS:

A. For projects involving more than \$25,000 the contractor shall furnish two bonds each in the amount of 100 percent (100%) of the contract price, one as security for the faithful performance of the work, and the other as security for the faithful payment and satisfaction of all persons furnishing materials and performing labor for the project. The labor and materials bonds shall remain in effect until the recording of a Notice of Completion. The performance bond shall remain in effect until the running of the warranty period. The bonds shall be issued by a corporation duly licensed to transact surety business in California. The bonds must be executed by a duly licensed surety company and accompanied by a certified copy of the authority to act and shall be on the form provided by County.

B. For projects involving less than \$50,000, Contractor shall furnish bonds in the amount of 50 percent (50%) of the contract price, or may post negotiable securities in accordance with the following procedures:

Negotiable securities shall be endorsed over to the County and shall be held by County under a surety deposit agreement until contractor has fully complied with all applicable laws and provisions of the County's public works contract prerequisite to the release thereof. An administrative fee shall be charged by County for the execution of the surety deposit agreement in the amount of \$100.00. The Director of Public Works shall be authorized to execute all security deposit agreements, the form of which shall be as approved by the County Counsel.

C. In the event of a default by contractor, County shall notify contractor of the specifics of the default and shall extend a reasonable time to contractor to cure same or to pay such damages as County may reasonably assess under the terms of the Public Works Contract. County shall not release the bonds or security until contractor has fully performed under the contract. If contractor fails to promptly cure any breach or to pay such damages as may have been reasonably assessed after notification of the breach

and/or of the assessment of damages, County shall proceed to sell the securities and/or make demand on the bonds.

D. County reserves the right to accept or to reject the tender of any bond or security as being sufficient to protect the interest of the County.

3. CONTRACTOR LIABILITY AND INSURANCE:

Contractor shall be liable for all damages and injury which shall be caused to County or any other property on or in the vicinity of the work or which shall occur to any person or persons or property whatsoever arising out of the performance of this contract. Contractor shall purchase and maintain such commercial general liability and other insurance as is appropriate and/or as may be required in the special conditions, for the work being performed and furnished and which will provide complete protection to County. Said policies shall be payable on a "per occurrence" basis unless County specifically consents to a "claims made" basis. At a minimum Contractor shall provide and maintain a policy of commercial general liability insurance in a combined single limit of two million dollars (\$2,000,000.00) and Worker's Compensation Insurance.

Where the services to be provided under this contract involve or require the use of any type of vehicle by Contractor in order to perform said services, Contractor shall also provide comprehensive business or commercial automobile liability coverage including non-owned and hired automobile liability in the amount of one million dollars (\$1,000,000.00).

County shall be named additional insured and a certificate of insurance and endorsements shall be provided by Contractor prior to commencement of work. Contractor shall also purchase and maintain property insurance upon the work or equipment and supplies stored at the site, if any, to the full insurable value thereof. All policies of insurance shall contain a provision that the coverage will not be canceled, materially changed, or renewal refused until at least thirty (30) days prior written notice has been given to County. If a loss occurs, the above insurance shall be primary.

4. RISK OF LOSS:

Liability for loss or damage to equipment, materials, work completed or services occurring on or off the site shall be the responsibility of Contractor. Liability for completed work shall not be assumed by County until both the work has been completed and County has accepted the work as complete.

5. MATERIALS AND EQUIPMENT:

All material and equipment shall be of good quality and new unless the contract provides otherwise. Whenever materials or equipment are specified or described in the contract documents by using the name of a proprietary item or a particular supplier, it is intended to establish the type, function and quality required. Any substitutions must be expressly consented to by County in advance of installation or use.

Where applicable, Contractor shall deliver all manufacturer's operating and maintenance instructions to County prior to receipt of final payment.

6. WARRANTY AND CORRECTION PERIOD:

If within one year after the date of completion and County's acceptance of the work or such longer period of time as may be prescribed by law or regulations or by the terms of any applicable special guarantee required by the contract documents any work is found to be defective, Contractor shall promptly, without cost to County and in accordance with County's written instruction, either correct such defective work, or, if it has been rejected by County, remove it from the site and replace it with non-defective work. If Contractor is unable to promptly and properly correct any defective work, County may at its option have the work corrected by such other means as County deems appropriate and hold Contractor liable for all direct, indirect and consequential costs caused by such defective work. Said warranty shall apply to all work found to be "defective" which is attributable to the quality or quantity of the materials used, the quality of the workmanship or for lack of proper performance under the contract. The warranty obligation shall not limit the County's right to otherwise seek damages in the event of any failure by Contractor to properly perform under this Agreement.

7. PERMITS AND TAXES:

Unless otherwise provided in the special contract provisions, Contractor shall obtain and pay for all construction permits, licenses or other permits necessary to complete the work and shall be liable for all governmental charges, inspection fees, utility connection charges, sales, consumer, use and other taxes.

8. INDEMNIFICATION:

Contractor shall fully indemnify, hold harmless and defend County and its consultants, agents, officers and employees from and against all claims, damages, losses and expenses, direct, indirect or consequential arising out of or resulting from the negligent performance of the work herein or willful misconduct by Contractor.

9. SUSPENSION OF WORK:

County may, at any time and without cause, suspend the work or any portion thereof for a reasonable period of time by notice in writing to Contractor.

10. TERMINATION:

Except as limited by law or regulation, County may terminate this contract upon the occurrence of any one or more of the following events.

- A. If Contractor commences a voluntary case under any chapter of the Bankruptcy Code (Title 11, United States Code), as now or hereafter in effect, or if Contractor takes any equivalent or similar action by filing a petition or otherwise under any other federal

or state law in effect at such time relating to the bankruptcy or insolvency;

B. If a petition is filed against Contractor under any chapter of the Bankruptcy Code as now or hereafter in effect at the time of filing, or if a petition is filed seeking any such equivalent or similar relief against Contractor under any other federal or state law in effect at the time relating to bankruptcy or insolvency;

C. If Contractor makes a general assignment of its obligations and/or compensation under this Agreement;

D. If a trustee, receiver, custodian or agent of Contractor is appointed under applicable law or under contract, whose appointment or authority to take charge of property of Contractor is for the purpose of enforcing a lien against such property or for the purpose of general administration of such property for the benefit of Contractor's creditors;

E. If Contractor admits in writing an inability to pay its debts generally as they become due;

F. If Contractor persistently fails to perform the work in accordance with the contract documents (including, but not limited to, failure to supply sufficient skilled workers or suitable materials or equipment or failure to adhere to the time schedule);

G. If Contractor disregards ordinances, laws or regulations of any public body having jurisdiction;

H. If Contractor disregards the authority of County's supervisory staff, and, in particular, the Contract Administrator;

I. If Contractor otherwise violates in any substantial way any provisions of the contract documents.

County may, after giving Contractor seven days' written notice, terminate the services of Contractor, exclude Contractor from the site and take possession of the work, incorporate in the work all materials and equipment stored at the site or for which County has paid Contractor but which are stored elsewhere, and finish the work as County may deem expedient. In such case Contractor shall not be entitled to receive any further payment until the work is finished. If the unpaid balance of the contract price exceeds the direct, indirect and consequential costs of completing the work (including but not limited to fees and charges of engineers, architects, attorneys and other professionals and court costs) such excess will be paid to Contractor. If such costs exceed such unpaid balance, Contractor shall pay the difference to County. When exercising any rights or remedies under this paragraph, County shall not be required to obtain the lowest price for the work performed. Where Contractor's services have been so terminated by County, the termination will not affect any rights or remedies of County against Contractor then existing or which may thereafter accrue. Any retention or payment of moneys due Contractor by County will not release Contractor from liability.

Upon seven days' written notice to Contractor, County may, without cause and without prejudice to any other right or remedy, elect to abandon the work and terminate the Contract. In such case, Contractor shall be paid for all work executed and any actual expense sustained.

11. SUPERVISION AND CLAIMS DETERMINATIONS:

11.1 CONTRACT ADMINISTRATOR

County may appoint staff or hire professional services for supervision and administration, at its election. Said person is hereinafter referred to as "Contract Administrator". Upon the appointment of any such Contract Administrator the County shall promptly notify Contractor of such action. The Contract Administrator is delegated authority to determine the amount, quality, acceptability and fitness of the work, materials and equipment to be paid for under this contract, to decide for County all questions relative to contract interpretation, to reject or condemn all work or material which does not conform to the terms of this contract and to review and make a final determination on all claims submitted to County. In the absence of an appointment of a Contract Administrator, the County Director of Public Works shall perform these functions.

11.2 WRITTEN CLARIFICATION

If there is an ambiguity in the contract documents, Contractor shall request an interpretation from the Contract Administrator. Contractor Administrator shall issue a written clarification or interpretation. If Contractor believes that a written clarification or interpretation justifies an increase in the contract price or an extension of the contract time and the parties are unable to agree on the amount or extent thereof, Contractor may make a claim therefore.

11.3 CHANGE ORDER

The Contract Administrator may authorize or require variations in the work from the requirements of the contract documents so long as it is in writing. Contractor shall perform the work involved promptly. If Contractor believes that such a change order justifies an increase in the contract price or an extension of the contract time and the County and Contractor are unable to agree as to the amount or extent thereof, Contractor may make a claim therefore.

11.4 UNIT PRICING

If the contract was based on unit pricing, the Contract Administrator will determine the actual quantities and classifications of unit price work. The Contract Administrator's written decisions thereon will be final and binding upon Contractor unless Contractor delivers to Contract Administrator written notice that Contractor

disputes said decision and the reasons therefore as required below.

11.5 CLAIM PROCEDURE

For purposes of this paragraph, "claim" shall be defined as set forth in Public Contracts Code Section 20104(b)(2). Claims shall be presented in writing and include the documents necessary to substantiate the claim. Claims must be filed with the Contract Administrator no later than thirty (30) days after the occurrence of the event giving rise thereto or denial of the change order, whichever occurs last. The form of said claims shall be the same as is required by Government Code Sections 910 and 910.2.

11.6 CLAIMS UNDER \$50,000

If the claim is under \$50,000, County shall respond in writing to Contractor within forty-five (45) days of receipt of Contractor's claim or may request, in writing, within thirty (30) days of receipt of the claim, any additional documentation supporting the claim or relating to defenses or claims the County may have against the Contractor. If additional information is thereafter required, it shall be requested and provided pursuant to Public Contracts Code Section 20104.2, upon mutual agreement of the County and the Contractor. The County's written response to the claim, as further documented, shall be submitted to the Contractor within fifteen (15) days after receipt of the further documentation or within a period of time no greater than that taken by the Contractor in producing the additional information, whichever is greater.

11.7 CLAIMS OVER \$50,000

For claims over \$50,000 and less than or equal to \$375,000, County shall respond in writing to all written claims within sixty (60) days of receipt of the claim, or may request, in writing within thirty (30) days of receipt of the claim, any additional documentation supporting the claim or relating to defenses or claims the County may have against Contractor. If additional information is thereafter required, it shall be requested and provided pursuant to Public Contracts Code Section 20104.2, upon mutual agreement of County and Contractor. The County's written response to the claim, as further documented, shall be submitted to Contractor within thirty (30) days after receipt of the further documentation, or within a period of time no greater than that taken by Contractor in producing the additional information or requested documentation, whichever is greater.

11.8 MEET AND CONFER

If Contractor disputes County's written response, or County fails to respond within the time prescribed above, Contractor may so notify County, in writing, either within 15 days of receipt of County's response or within fifteen (15) days of County's failure to respond within the time prescribed, respectively, and demand an informal conference to meet and confer with such County representatives as the Board of Supervisors directs for settlement of the issues in dispute. Upon such demand, County

shall schedule a meet and confer conference within thirty (30) days for settlement of the dispute.

11.9 APPEAL TO BOARD OF SUPERVISORS

If following the meet and confer conference the claim or any portion remains in dispute, if Contractor desires to pursue Contractor's claim/demand for further compensation, Contractor shall be required to file a claim with the Board of Supervisors pursuant to procedures set out in Chapter 1 (commencing with Section 900) and Chapter 2 (commencing with Section 910) of Part 3 of Division 3.6 of Title 1 of the Government Code. All claims filed with the Board of Supervisors pursuant to the Government Code shall be filed within ninety (90) days of the denial of the original claim by the County representative. The running of the period of time within which a claim under the Government Code must be filed shall be tolled by any period of time utilized by the meet and confer conference. Any lawsuit which Contractor intends to bring with respect to any claim filed pursuant to the Government Code which claim has been denied by County must be commenced not later than six months after the recording of the notice of completion or not later than six months after the date final payment is deposited in the mail or personally delivered, whichever date comes first.

11.10 DOCUMENTATION

For every claim that Contractor makes, it shall provide the following documentation upon request of County as a condition precedent to consideration of the claim: Contractor's bidding calculations forms, cost estimates, time sheets, trend reports, job cost analysis records, labor records, as-built documents, any other records used by Contractor in arriving at its bid price, and any other documents or records kept by Contractor during the course of construction. In the event that claims are made, Contractor agrees that County shall have the right to conduct a complete audit of the books and records of Contractor relating to this project and any books and records relating to overhead, profit or general office expenses charged to this project.

11.11 CONTRACT ADMINISTRATOR NOT RESPONSIBLE

Notwithstanding the above, Contract Administrator shall not be responsible for Contractor's means, methods, techniques, sequences or procedures of construction or the safety precautions and programs incident thereto and will not be responsible for Contractor's failure to perform or furnish the work in accordance with the contract documents. Contract Administrator shall also not be responsible for the acts or omissions of Contractor or of any subcontractor, any supplier, or any other person or organization performing or furnishing any of the work.

12. PAYMENTS:

12.1 SCHEDULE OF VALUES

The schedule of values established for the work will serve as the basis for progress payments and will be incorporated into a form of application for payment acceptable to County. Progress payments on account of unit price work will be based on the number of units completed.

12.2 PROGRESS PAYMENT

Once each month County shall cause an estimate to be made covering the work completed as of the date of the estimate. No materials shall be paid for until incorporated into the work. The amount of retention with respect to progress payments will be ten percent (10%).

12.3 AMOUNTS OF PROGRESS PAYMENTS

Prior to completion, progress payments will be in an amount equal to:

12.3.1 NINETY PERCENT (90%) OF COMPLETED WORK. Ninety percent (90%) of the work completed, and

12.3.2 NINETY PERCENT (90%) OF STORED MATERIALS. Where applicable pursuant to the above, ninety percent (90%) of materials and equipment not incorporated in the work but delivered and suitably stored, less in each case the aggregate of payments previously made.

12.3.3 CONTRACT BALANCE. Thirty days after recordation of a notice of completion by the County, County will pay an amount sufficient to increase total payments to Contractor to one hundred percent (100%) of the contract price, less such amounts as County shall determine in accordance with this contract. County reserves the right to retain such funds as it shall determine in accordance with the contract documents to complete the work.

12.3.4 ESCROWED SECURITY ALTERNATION. The Contractor may elect to receive one hundred percent 100% of payments due under this contract from time to time, without retention of any portion of the payment by the public agency, by depositing securities of equivalent value with County in accordance with the provisions of Section 4590 of the *California Government Code*. Securities eligible for investment shall include those listed in Section 16430 of the *California Government Code*, or bank or savings and loan certificates of deposits. Such securities, if deposited by the bidder, shall be valued by County whose decision on the valuation of the securities shall be final. The bidder shall be the beneficial owner of any securities substituted for money withheld and shall receive any interest thereon. Said deposited funds shall be covered by an escrow agreement in a form approved by the County.

12.4 CONTRACTOR'S WARRANTY OF TITLE

Contractor warrants and guarantees that title to all work, materials and equipment covered by any application for payment, whether incorporated in the project or not, will pass to County no later than the time of payment free and clear of all liens.

12.5 PAYMENT OF PROGRESS PAYMENT

County will submit each progress pay estimate to Contractor. Upon receipt back from Contractor of a signed copy of the pay estimate, County shall process the pay estimate for payment. The amount approved by County will become due thirty (30) days after receipt of the signed progress pay estimate. Said payment shall be made by County to Contractor unless County has knowledge of claims or liens filed in connection with the work.

12.6 COUNTY'S RECOMMENDATION OF PAYMENT

By recommending any payment, Contractor cannot conclude that County represents that exhaustive or continuous on-site inspections have been made to check the quality or the quantity of the work in the contract documents or that there may not be other matters or issues between the parties that might entitle Contractor to be paid additionally by County or County to withhold payment to Contractor.

12.7 COUNTY MAY REFUSE TO MAKE PAYMENT

County may refuse to make payment of the full amount or any part if, in County's opinion, it would be incorrect to make such payment. County may also refuse to make any such payment, or, because of subsequently discovered evidence or the results of subsequent inspections or tests, nullify any such payment previously recommended, to such extent as may be necessary in County's opinion to protect County from loss because:

12.7.1 DEFECTIVE WORK. The work is defective, or completed work has been damaged requiring correction or replacement,

12.7.2 REDUCTION IN PRICE. The contract price has been reduced by written amendment or change order,

12.7.3 REQUIRED CORRECTIONS. Contractor has been required to correct defective work or complete work, or

12.7.4 SUSPENSION OR TERMINATION. Of County's actual knowledge of the occurrence of any of the events enumerated in paragraphs relating to suspension of work and termination.

12.7.5 LIENS OR CLAIMS. County may refuse to make payment of the full amount because claims have been made against County on account of Contractor's performance or furnishing of the work or liens have been filed in connection with the work or there are other items entitling County to a set-off against the amount recommended, but County must give Contractor immediate written notice stating the reasons for such action.

12.8 COMPLETION AND FINAL INSPECTION

When Contractor considers the entire work ready for its intended use, Contractor shall notify County in writing that the entire work is completed. Within a reasonable time thereafter, County and Contractor shall make an inspection of the work to determine the status of completion. If County does not consider the work complete, County will notify Contractor in writing giving the reasons therefore. If County considers the work incomplete, County will prepare and deliver a list of items to be completed or corrected before final payment. Contractor shall immediately take such measures as are necessary to complete or correct the listed items.

12.9 ACCEPTANCE AND FINAL APPLICATION FOR PAYMENT

After Contractor has completed all such measures to remedy deficiencies to the satisfaction of County and delivered all maintenance and operating instructions, schedules, guarantees, bonds, certificates of inspection, marked-up record documents, property owner's releases and other documents, all as required by the contract documents, and after County has indicated that the work is acceptable, Contractor may make application for final payment. The final application for payment shall be accompanied by all documentation called for in the contract documents, together with complete and legally effective releases or waivers (satisfactory to County) of all liens and stop notices arising out of or filed in connection with the work. In lieu thereof and as approved by County, Contractor may furnish receipts or releases in full; an affidavit of Contractor that the releases and receipts include all labor, services, material and equipment for which a lien could be filed, and that all payrolls, material and equipment bills, and other indebtedness connected with the work for which County or County's property might in any way be responsible, have been paid or otherwise satisfied; and consent of the surety, if any, to final payment. If any subcontractor or supplier fails to furnish a receipt in full, Contractor may furnish a bond or other collateral satisfactory to County to indemnify County against any lien.

12.10 FINAL PAYMENT

If, on the basis of County's review of the final application for payment and accompanying documentation, all as required by the contract documents, County is satisfied that Contractor's obligations under the contract documents have been fulfilled, County will, within ten days after receipt of the final application for payment, process the application for payment. Otherwise, County will return the application to Contractor,

indicating in writing the reasons for refusing to make final payment, in which case Contractor shall make the necessary corrections and resubmit the application. Thirty days after presentation to County of the application and accompanying documentation, in appropriate form and substance, or thirty (30) days after recording of a Notice of Completion, whichever date is later, the amount will become due and will be paid by County to Contractor.

12.11 CONTRACTOR'S CONTINUING OBLIGATION

Contractor's obligation to perform and complete the work in accordance with the contract documents shall be absolute. Neither the issuance of a certificate of substantial completion, nor any payment by County to Contractor under the contract documents, nor any use or occupancy of the work or any part thereof by County, nor any act of acceptance by County nor any failure to do so, nor any review and approval of a shop drawing or sample submission, nor the issuance of a notice of acceptability, nor any correction of defective work by County will constitute an acceptance of work not in accordance with the contract documents or a release of Contractor's obligation to perform the work in accordance with the contract documents.

13. ARBITRATION:

For claims under \$375,000, County shall have the option of electing arbitration pursuant to Public Contracts Code Sections 10240, et seq. If County does not so elect, the provisions of Public Contracts Code Section 20104 shall apply. For claims which are above \$375,000, the arbitration provisions of this contract are voluntary. Neither County nor Contractor shall be required to enter into arbitration for amounts above \$375,000. Written consent of both parties to arbitrate such claims shall be a prerequisite to such arbitration. If the parties agree to arbitrate claims above \$375,000, the provisions of Public Contracts Code Sections 10240, et seq. shall be utilized.

14. WORKER'S COMPENSATION CERTIFICATION:

Contractor hereby certifies that Contractor is aware of the provisions of Section 3700 of the Labor Code which requires every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and will comply with such provisions before commencing the performance of the work of this contract.

15. PREVAILING WAGE RATES:

In accordance with the provisions of Section 1770 and 1773 of the Labor Code, the County of Sierra has determined the general prevailing rate of wages applicable to the work to be done. These rates are on file in the Department of Transportation. The Contractor shall post a copy of the wage rates on the job site. Pursuant to California Labor Code Section 1775, Contractor shall forfeit twenty-five dollars (\$25.00) for each calendar day, or portion thereof, for each worker paid less than the prevailing rates for such work or craft, and said amounts shall be

distributed pursuant to the requirements of said Section 1775. Any employee whose type of work is not covered by any of the classified wage rates shall be paid not less than the rate of wage listed for the classification which most nearly corresponds to the type of work to be performed.

16. EMPLOYMENT OF APPRENTICE LABOR:

Reference is hereby made to Section 1777.5 of the Labor Code of the State of California, which regulations shall govern the employment of apprentices on the work. Compliance with said Section shall be the responsibility of the Contractor.

17. COLLECTIVE BARGAINING AGREEMENTS:

Pursuant to California Labor Code Section 1773.8, Contractor shall pay travel and subsistence payments to any workers covered by applicable collective bargaining agreements which provide for such payments.

18. PAYROLL RECORDS:

Contractor shall be responsible for keeping accurate payroll records as required by California Labor Code Section 1776. Contractor is aware that a penalty of twenty five dollars (\$25.00) per day or portion thereof for each worker may be assessed for noncompliance with said section. Contractor shall forward to County a certified copy of each payroll record within ten days after close of each payroll period. An additional 10% retention may be withheld from any payment due for failure to provide same.

No contractor or subcontractor may be listed on a bid proposal for a public works project (submitted on or after March 1, 2015) unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5 [with limited exceptions from this requirement for bid purposes only under Labor Code section 1771.1(a)].

No contractor or subcontractor may be awarded a contract for public work on a public works project (awarded on or after April 1, 2015) unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5.

This project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

19. EQUAL EMPLOYMENT OPPORTUNITY AND NONDISCRIMINATION:

During the performance of this contract, the contractor agrees to abide by all provisions of Section 1735 of the California Labor Code, as amended, regarding nondiscrimination practices.

20. ASSIGNMENT:

No assignment by a party hereto of any rights under or interests in the contract documents will be binding on another party hereto without the written consent of the party sought to be bound; and specifically but without limitation, moneys that may become due and

moneys that are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment no assignment will release or discharge the assignor from any duty or responsibility under the contract documents.

21. CONFLICT OF INTEREST RESTRICTIONS:

No official of the County who is authorized in such capacity and on behalf of the County to negotiate, make, accept or approve, or to take part in negotiating, making, accepting, or approving any architectural, engineering, inspecting, construction or material supply contract or any subcontract in connection with the construction of the project, shall become directly or indirectly interested personally in this contract or in any part thereof. No officer, employee, architect, attorney, engineer, or inspector of or for the County who is authorized in such capacity and on behalf of the County who is in any legislative, executive, supervisor, or other similar function in connection with the construction of the project, shall become directly or indirectly interested personally in this contract or in any part thereof, any material supply contract, subcontract, insurance contract, or any other contract pertaining to the project.

22. WAIVER OF RIGHTS:

No action or lack of action on the part of County at any time to exercise any right or remedy conferred upon it under this contract shall be deemed to be a waiver on the part of the County of any of County's other rights or remedies.

23. SUCCESSORS IN INTEREST:

County and Contractor each bind themselves, their partners, successors, assigns and legal representatives to the other party hereto, its partners, successors, assigns and legal representatives in respect to all covenants, agreements, and obligations contained in the contract documents.

24. SEVERABILITY:

If any provision to this contract is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provisions, and the remainder of this contract shall not be affected by such declaration or finding and each provision not so affected shall be enforced to the fullest extent permitted by law.

25. BOOKS OF RECORD AND AUDIT PROVISION:

Contractor shall maintain on a current basis complete books and records relating to this contract. Such records shall include, but not be limited to, documents supporting all bids, all income and all expenditures. The books and records shall be original entry books with a general ledger itemizing all debits and credits for the work on this contract. In addition, Contractor shall maintain detailed payroll records including all subsistence, travel and field expenses, and

cancelled checks, receipts and invoices for all items. These documents and records shall be retained for at least five years from the completion of this contract. Contractor will permit County to audit all books, accounts or records relating to this contract or all books, accounts or records of any business entities controlled by Contractor who participated in this contract in any way. Any audit may be conducted on Contractor's premises or, at County's option, Contractor shall provide all books and records within a maximum of fifteen (15) days upon receipt of written notice from County. Contractor shall refund any moneys erroneously charged. If County ascertains that it has been billed erroneously by Contractor for an amount equaling 5% or more of the original bid, Contractor shall be liable for the costs of the audit in addition to any other penalty to be imposed.

26. NOTICE:

Notices shall be given to County at the following location:
If to "COUNTY":

Board of Supervisors
County of Sierra
Post Office Drawer D
Downieville, CA 95936

With a copy to:

Director of Public Works
P.O. Box 98
Downieville, CA 95936

If to "CONTRACTOR":

Charlie Rossiter
TRUE TELECOM & SURVEILLANCE
2054 Princeton Way
Redding, CA 96003

27. JURISDICTION AND VENUE:

This Contract shall be construed in accordance with the laws of the State of California and the parties hereto agree that venue shall be in Sierra County, California.

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: January 19, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
DEPARTMENT: Department of Public Works and Transportation	
APPROVING PARTY: Tim H. Beals	
PHONE NUMBER: 530-289-3201	

AGENDA ITEM: Resolution approving updated Zero Tolerance Drug and Alcohol Policy for transit providers under contract to Sierra County.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: The California Department Division of Rail and Mass Transit, due to an audit finding of the Federal Transit Administration, required a complete review of all sub-recipient drug and alcohol policies in the State of California. Sierra County's most recent policy, identified as Resolution 2014-096 was reviewed and some ultra- minor changes are required, summarized as the removal of the word "mirror" in Section C, Accidents, Subsection C of Definitions and required underlining of 4 different sections of the document which are highlighted in the packet. Staff is recommending adoption of the new policy as presented.

FUNDING SOURCE: FEDERAL TRANSIT ADMINISTRATION
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD _____ DATE _____

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

**IN THE MATTER OF APPROVING
ZERO TOLERANCE
DRUG AND ALCOHOL TESTING POLICY
FOR TRANSIT OPERATORS UNDER CONTRACT WITH SIERRA COUNTY**

Resolution 2016-_____

A. PURPOSE

- 1) Sierra County provides public transit and paratransit services for the residents of *Sierra County and the City of Loyalton through contracts with Incorporated Senior Citizens of Sierra County and Golden Rays Senior Citizens of Sierra County (hereinafter referred to as "Transit Operators")*. The County requires that these services are delivered safely, efficiently, and to that has established a policy requiring that the Transit Operators maintain a drug and alcohol-free work environment, and to ensure that the workplace remains free from the effects of drugs and alcohol in order to promote the health and safety of employees and the general public. The County also requires that the unlawful manufacture, distribution, dispense, possession, or use of controlled substances or misuse of alcohol be prohibited for all Transit Operator employees.
- 2) The purpose of this policy is to establish guidelines to maintain a drug and alcohol-free workplace in compliance with the Drug-Free Workplace Act of 1988, and the Omnibus Transportation Employee Testing Act of 1991. This policy is intended to comply with all applicable Federal regulations governing workplace anti-drug and alcohol programs in the transit industry. Specifically, the Federal Transit Administration (FTA) of the U.S. Department of Transportation has published 49 CFR Part 655, as amended, that mandates urine drug testing and breath alcohol testing for safety-sensitive positions, and prohibits performance of safety-sensitive functions when there is a positive test result. The U. S. Department of Transportation (USDOT) has also published 49 CFR Part 40, as amended, that sets standards for the collection and testing of urine and breath specimens.
- 3) Any provisions set forth in this policy that are included under the sole authority of Sierra County and are not provided under the authority of the above named Federal regulations are underlined. Tests conducted under the sole authority of Sierra County will be performed on non-USDOT forms and will be separate from USDOT testing in all respects.

B. APPLICABILITY

This Drug and Alcohol Testing Policy applies to all Transit Operator employees, which employees are deemed to be safety-sensitive employees (full-or part-time) when performing safety sensitive duties. See Attachment A for a list of employees and the authority under which they are included.

A safety-sensitive function is operation of transit service including the operation of a revenue service vehicle (whether or not the vehicle is in revenue service), maintenance of a revenue service vehicle or equipment used in revenue service, security personnel who carry firearms, dispatchers or persons controlling the movement of revenue service vehicles and any transit employee who operates a vehicle that requires a Commercial Drivers License to operate. Maintenance functions include the repair, overhaul, and rebuild of engines, vehicles and/or equipment used in revenue service. A list of safety-sensitive positions who perform one or more of the above mentioned duties is provided in Attachment A. Supervisors are only safety sensitive if they perform one of the above functions. Volunteers are considered safety sensitive and subject to testing if they are required to hold a CDL, or receive remuneration for service in excess of actual expense.

C. DEFINITIONS

Accident: An occurrence associated with the operation of a vehicle even when not in revenue service, if as a result:

- a. An individual dies;
- b. An individual suffers a bodily injury and immediately receives medical treatment away from the scene of the accident; or,
- c. One or more vehicles incur disabling damage as the result of the occurrence and is transported away from the scene by a tow truck or other vehicle. For purposes of this definition, *disabling damage* means damage which precludes departure of any vehicle from the scene of the occurrence in its usual manner in daylight after simple repairs. Disabling damage includes damage to vehicles that could have been operated but would have been further damaged if so operated, but does not include damage which can be remedied temporarily at the scene of the occurrence without special tools or parts, tire disablement without other damage even if no spare tire is available, or damage to headlights, taillights, turn signals, horn, or windshield wipers that makes them inoperative.

Word "mirrors"
removed



Adulterated specimen: A specimen that has been altered, as evidence by test results showing either a substance that is not a normal constituent for that type of specimen or showing an abnormal concentration of an endogenous substance.

Alcohol: The intoxicating agent in beverage alcohol, ethyl alcohol, or other low molecular weight alcohols contained in any beverage, mixture, mouthwash, candy, food, preparation or medication.

Alcohol Concentration: Expressed in terms of grams of alcohol per 210 liters of breath as indicated by a breath test under 49 CFR Part 40.

Aliquot: A fractional part of a specimen used for testing. It is taken as a sample representing the whole specimen.

Canceled Test: A drug or alcohol test that has a problem identified that cannot be or has not been corrected, or which is cancelled. A canceled test is neither positive nor negative.

Confirmatory Drug Test: A second analytical procedure performed on a different aliquot of the original specimen to identify and quantify the presence of a specific drug or metabolite.

Confirmatory Validity Test: A second test performed on a different aliquot of the original urine specimen to further support a validity test result.

Covered Employee Under FTA Authority: An employee of a Transit Operator who provides transit services under contract with Sierra County, who performs a safety-sensitive function including an applicant or transferee who is being considered for hire into a safety-sensitive function (See Attachment A for a list of covered employees).

Covered Employee Under Company Authority: An employee, applicant, or transferee that will not perform a safety-sensitive function as defined by FTA but is included under the company's own authority. (See Attachment A).

Designated Employer Representative (DER): An employee authorized by the employer to take immediate action to remove employees from safety-sensitive duties and to make required decisions in testing. The DER also receives test results and other communications for the employer, consistent with the requirements of 49 CFR Parts 40 and 655.

Department of Transportation (DOT): For the purposes of Drug and Alcohol regulatory oversight, DOT is the department of the federal government which includes the, Federal Transit Administration, Federal Railroad Administration, Federal Highway Administration, Federal Motor Carriers' Safety Administration, Pipeline & Hazardous Materials Safety Administration, United States Coast Guard, and the Office of the Secretary of Transportation.

Underlining added

Dilute specimen: A urine specimen with creatinine and specific gravity values that are lower than expected for human urine.

Disabling damage: Damage which precludes departure of any vehicle from the scene of the occurrence in its usual manner in daylight after simple repairs. Disabling damage includes damage to vehicles that could have been operated but would have been further damaged if so operated, but does not include damage which can be remedied temporarily at the scene of the occurrence without special tools or parts, tire disablement without other damage even if no spare tire is available, or damage to headlights, taillights, turn signals, horn, or windshield wipers that makes them inoperative.

Evidentiary Breath Testing Device (EBT): A Device approved by the NHTSA for the evidential testing of breath at the 0.02 and the 0.04 alcohol concentrations. Approved devices are listed on the National Highway Traffic Safety Administration (NHTSA) conforming products list.

Initial Drug Test: (Screening Drug Test) The test used to differentiate a negative specimen from one that requires further testing for drugs or drug metabolites.

Initial Specimen Validity Test: The first test used to determine if a urine specimen is adulterated, diluted, substituted, or invalid.

Invalid Result: The result reported by an HHS-certified laboratory in accordance with the criteria established by the HHS Mandatory Guidelines when a positive, negative, adulterated, or substituted result cannot be established for a specific drug or specimen validity test.

Laboratory: Any U.S. laboratory certified by HHS under the National Laboratory Certification program as meeting standards of Subpart C of the HHS Mandatory Guidelines for Federal Workplace Drug Testing Programs; or, in the case of foreign laboratories, a laboratory approved for participation by DOT under this part.

Limit of Detection (LOD): The lowest concentration at which a measurand can be identified, but (for quantitative assays) the concentration cannot be accurately calculated.

Limit of Quantitation: For quantitative assays, the lowest concentration at which the identity and concentration of the measurand can be accurately established.

Medical Review Officer (MRO): A licensed physician (medical doctor or doctor of osteopathy) responsible for receiving laboratory results generated by the drug testing program who has knowledge of substance abuse disorders, and has appropriate medical training to interpret and evaluate an individual's confirmed

positive test result, together with his/her medical history, and any other relevant bio-medical information.

Negative Dilute: A drug test result which is negative for the five drug/drug metabolites but has a specific gravity value lower than expected for human urine.

Negative result: The result reported by an HHS-certified laboratory to an MRO when a specimen contains no drug or the concentration of the drug is less than the cutoff concentration for the drug or drug class and the specimen is a valid specimen.

Non-negative test result: A urine specimen that is reported as adulterated, substitute, invalid, or positive for drug/drug metabolites.

Oxidizing Adulterant: A substance that acts alone or in combination with other substances to oxidize drugs or drug metabolites to prevent the detection of the drug or metabolites, or affects the reagents in either the initial or confirmatory drug test.

Performing (a safety-sensitive function): A covered employee is considered to be performing a safety-sensitive function and includes any period in which he or she is actually performing, ready to perform, or immediately available to perform such functions.

Positive result: The result reported by an HHS- Certified laboratory when a specimen contains a drug or drug metabolite equal or greater to the cutoff concentrations.

Prohibited drug: Identified as marijuana, cocaine, opiates, amphetamines (including ecstasy), or phencyclidine at levels above the minimum thresholds specified in 49 CFR Part 40, as amended.

Reconfirmed: The result reported for a split specimen when the second laboratory is able to corroborate the original result reported for the primary specimen.

Rejected for Testing: The result reported by an HHS- Certified laboratory when no tests are performed for specimen because of a fatal flaw or a correctable flaw that has not been corrected.

Revenue Service Vehicles: All transit vehicles that are used for passenger transportation service.

Safety-sensitive functions: Employee duties identified as:

- (1) The operation of a transit revenue service vehicle even when the vehicle is not in revenue service.

- (2) The operation of a non-revenue service vehicle by an employee when the operation of such a vehicle requires the driver to hold a Commercial Drivers License (CDL).
- (3) Maintaining a revenue service vehicle or equipment used in revenue service.
- (4) Controlling the movement of a revenue service vehicle; and
- (5) Carrying a firearm for security purposes.

Split Specimen Collection: A collection in which the urine collected is divided into two separate bottles, the primary specimen (Bottle A) and the split specimen (Bottle B).

Substance Abuse Professional (SAP): A licensed physician (medical doctor or doctor of osteopathy) or licensed or certified psychologist, social worker, employee assistance professional, state-licensed marriage and family therapist, or drug and alcohol counselor (certified by the National Association of Alcoholism and Drug Abuse Counselors Certification Commission or by the International Certification Reciprocity Consortium/Alcohol and other Drug Abuse(ICRC) or by the National Board for Certified Counselors, Inc. and Affiliates/Master Addictions Counselor (NBCC) with knowledge of and clinical experience in the diagnosis and treatment of drug and alcohol related disorders.

Substituted specimen: A urine specimen with creatine and specific gravity values that are so diminished or so divergent that they are not consistent with normal human urine.

Test Refusal: The following are considered a refusal to test if the employee:

- (1) Fails to appear for any test (excluding pre-employment) within a reasonable time, as determined by the employer, after being directed to do so by the employer
- (2) Fails to remain at the testing site until the testing process is complete
- (3) Fails to provide a urine or breath specimen for any drug or alcohol test required by Part 40 or DOT agency regulations
- (4) In the case of a directly observed or monitored collection in a drug test, fails to permit the observation or monitoring of your provision of a specimen
- (5) Fails to provide a sufficient amount of urine or breath when directed, and it has been determined, through a required medical evaluation, that there was no adequate medical explanation for the failure
- (6) Fails or declines to take a second test the employer or collector has directed you to take
- (7) Fails to undergo a medical examination or evaluation, as directed by the MRO as part of the verification process, or as directed by the DER as part of the "shy bladder" or "shy lung" procedures

- (8) Fails to cooperate with any part of the testing process (e.g., refuse to empty pockets when so directed by the collector, behave in a confrontational way that disrupts the collection process)
- (9) If the MRO reports that there is verified adulterated or substituted test result
- (10) Failure or refusal to sign Step 2 of the alcohol testing form
- (11) Failure to follow the observer's instructions during an observed collection including instructions to raise your clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if you have any type of prosthetic or other device that could be used to interfere with the collection process
- (12) Possess or wear a prosthetic or other device that could be used to interfere with the collection process
- (13) Admit to the collector or MRO that you adulterated or substituted the specimen

Vehicle: A bus, electric bus, van, automobile, rail car, trolley car, trolley bus, or vessel. A public transit vehicle is a vehicle used for public transportation or for ancillary services.

Verified negative test: A drug test result reviewed by a medical review officer and determined to have no evidence of prohibited drug use above the minimum cutoff levels established by the Department of Health and Human Services (HHS).

Verified positive test: A drug test result reviewed by a medical review officer and determined to have evidence of prohibited drug use above the minimum cutoff levels specified in 49 CFR Part 40 as revised.

Validity testing: The evaluation of the specimen to determine if it is consistent with normal human urine. Specimen validity testing will be conducted on all urine specimens provided for testing under DOT authority. The purpose of validity testing is to determine whether certain adulterants or foreign substances were added to the urine, if the urine was diluted, or if the specimen was substituted.

D. EDUCATION AND TRAINING

- 1) Every covered employee will receive a copy of this policy and will have ready access to the corresponding federal regulations including 49 CFR Parts 655 and 40, as amended. In addition, all covered employees will undergo a minimum of 60 minutes of training on the signs and symptoms of drug use including the effects and consequences of drug use on personal health, safety, and the work environment. The training also includes manifestations and behavioral cues that may indicate prohibited drug use.

- 2) All supervisory personnel or company officials who are in a position to determine employee fitness for duty will receive 60 minutes of reasonable suspicion training on the physical, behavioral, and performance indicators of probable drug use and 60 minutes of additional reasonable suspicion training on the physical, behavioral, speech, and performance indicators of probable alcohol misuse.

E. PROHIBITED SUBSTANCES

- 1) Prohibited substances addressed by this policy include the following.
 - a. Illegally Used Controlled Substance or Drugs Under the Drug-Free Workplace Act of 1988 any drug or any substance identified in Schedule I through V of Section 202 of the Controlled Substance Act (21 U.S.C. 812), and as further defined by 21 CFR 1300.11 through 1300.15 is prohibited at all times in the workplace unless a legal prescription has been written for the substance. This includes, but is not limited to: marijuana, amphetamines (including methamphetamine and ecstasy), opiates (including heroin), phencyclidine (PCP), and cocaine, as well as any drug not approved for medical use by the U.S. Drug Enforcement Administration or the U.S. Food and Drug Administration. Illegal use includes use of any illegal drug, misuse of legally prescribed drugs, and use of illegally obtained prescription drugs. Also, the medical use of marijuana, or the use of hemp related products, which cause drug or drug metabolites to be present in the body above the minimum thresholds is a violation of this policy.

Federal Transit Administration drug testing regulations (49 CFR Part 655) require that all employees covered under FTA authority be tested for marijuana, cocaine, amphetamines (including methamphetamine and ecstasy), opiates (including heroin), and phencyclidine as described in Section H of this policy. **Employees covered under company authority will also be tested for these same substances.** Illegal use of these five drugs is prohibited at all times and thus, covered employees may be tested for these drugs anytime that they are on duty.

Underlining added

- b. Legal Drugs: The appropriate use of legally prescribed drugs and non-prescription medications is not prohibited. However, the use of any substance which carries a warning label that indicates that mental functioning, motor skills, or judgment may be adversely affected must be reported to a the Transit Operator and Sierra County Department of Transportation supervisor and the employee is required to provide a written release from his/her doctor or

pharmacist indicating that the employee can perform his/her safety-sensitive functions.

- c. Alcohol: The use of beverages containing alcohol (including any mouthwash, medication, food, candy) or any other substances such that alcohol is present in the body while performing safety-sensitive job functions is prohibited. A random or reasonable suspicion alcohol test can only be performed on a covered employee under 49 CFR Part 655 just before, during, or just after the performance of safety-sensitive job functions. Under Sierra County Department of Transportation authority, a non- alcohol test can be performed any time a covered employee is on duty.

F. PROHIBITED CONDUCT

- 1) All covered employees are prohibited from reporting for duty or remaining on duty any time there is a quantifiable presence of a prohibited drug in the body above the minimum thresholds defined in 49 CFR PART 40, as amended.
- 2) Each covered employee is prohibited from consuming alcohol while performing safety-sensitive job functions or while on-call to perform safety-sensitive job functions. If an on-call employee has consumed alcohol, they must acknowledge the use of alcohol at the time that they are called to report for duty. The covered employee will subsequently be relieved of his/her on-call responsibilities and subject to discipline for not fulfilling his/her on-call responsibilities.
- 3) The Transit Operator shall not permit any covered employee to perform or continue to perform safety-sensitive functions if it has actual knowledge that the employee is using alcohol.
- 4) Each covered employee is prohibited from reporting to work or remaining on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.02 or greater regardless of when the alcohol was consumed.
- 5) No covered employee shall consume alcohol for eight (8) hours following involvement in an accident or until he/she submits to the post-accident drug/alcohol test, whichever occurs first.
- 6) No covered employee shall consume alcohol within four (4) hours prior to the performance of safety-sensitive job functions.

- 7) Covered employees are prohibited from consuming of alcohol at all times the employee is on duty, or anytime the employee is in uniform.
- 8) Consistent with the Drug-free Workplace Act of 1988, all Sierra County Department of Transportation employees are prohibited from engaging in the unlawful manufacture, distribution, dispensing, possession, or use of prohibited substances in the work place including transit system premises and transit vehicles.

G. DRUG STATUTE CONVICTION

Consistent with the Drug Free Workplace Act of 1998, all employees are required to notify the Transit Operator and the Sierra County Department of Transportation management of any criminal drug statute conviction for a violation occurring in the workplace within five days after such conviction. Failure to comply with this provision shall result in disciplinary action as defined in Section Q of this policy.

H. TESTING REQUIREMENTS

- 1) Analytical urine drug testing and breath testing for alcohol will be conducted as required by 49CFR part 40 as amended. All employees covered under FTA authority shall be subject to testing prior to performing safety-sensitive duty, for reasonable suspicion, following an accident, and random as defined in Section K, L, M, and N of this policy, and return to duty/follow-up. Underlining added All employees covered under company authority will also be subject to testing for reasonable suspicion, post-accident, random and return to duty/follow-up using non-DOT testing forms.
- 2) A drug and/or alcohol test can be performed any time a covered employee is on duty. A reasonable suspicion and random drug and/or alcohol test can be performed just before, during, or after the performance of a safety-sensitive job function. Drug and alcohol tests are to be administered through the County of Sierra and coordinated with the County's Department of Transportation. Under Sierra County authority a non-DOT alcohol test can be performed any time a covered employee is on duty.
- 3) All covered employees will be subject to urine drug testing and breath alcohol testing as a condition of ongoing employment with their respective Transit Operator. Any safety-sensitive employee who refuses to comply with a request for testing shall be removed from duty and subject to discipline as defined in Section Q of this policy.

I. DRUG TESTING PROCEDURES

- 1) Testing shall be conducted in a manner to assure a high degree of accuracy and reliability and using techniques, equipment, and laboratory facilities which have been approved by the U.S. Department of Health and Human Service (HHS). All testing will be conducted consistent with the procedures set forth in 49 CFR Part 40, as amended. The procedures will be performed in a private, confidential manner and every effort will be made to protect the employee, the integrity of the drug testing procedure, and the validity of the test result.
- 2) The drugs that will be tested for include marijuana, cocaine, opiates (including heroin), amphetamines (including methamphetamine and ecstasy), and phencyclidine. After the identity of the donor is checked using picture identification, a urine specimen will be collected using the split specimen collection method described in 49 CFR Part 40, as amended. Each specimen will be accompanied by a DOT Chain of Custody and Control Form and identified using a unique identification number that attributes the specimen to the correct individual. The specimen analysis will be conducted at a HHS certified laboratory. An initial drug screen and validity test will be conducted on the primary urine specimen. For those specimens that are not negative, a confirmatory Gas Chromatography/Mass Spectrometry (GC/MS) test will be performed. The test will be considered positive if the amounts of the drug(s) and/or its metabolites identified by the GC/MS test are above the minimum thresholds established in 49 CFR Part 40, as amended.
- 3) The test results from the HHS certified laboratory will be reported to a Medical Review Officer. A Medical Review Officer (MRO) is a licensed physician with detailed knowledge of substance abuse disorders and drug testing. The MRO will review the test results to ensure the scientific validity of the test and to determine whether there is a legitimate medical explanation for a confirmed positive, substitute, or adulterated test result. The MRO will attempt to contact the employee to notify the employee of the non-negative laboratory result, and provide the employee with an opportunity to explain the confirmed laboratory test result. The MRO will subsequently review the employee's medical history/medical records as appropriate to determine whether there is a legitimate medical explanation for a non-negative laboratory result. If no legitimate medical explanation is found, the test will be verified positive or refusal to test and reported to the Sierra County Department of Transportation Drug and Alcohol Program Manager (DAPM). If a legitimate explanation is found, the MRO will report the test result as negative to the DAPM.

- 4) If the test is invalid without a medical explanation, a retest will be conducted under direct observation. Employees do not have access to a test of their split specimen following an invalid result.
- 5) Any covered employee who questions the results of a required drug test under paragraphs L through P of this policy may request that the split sample be tested. The split sample test must be conducted at a second HHS-certified laboratory. The test must be conducted on the split sample that was provided by the employee at the same time as the primary sample. The method of collecting, storing, and testing the split sample will be consistent with the procedures set forth in 49 CFR Part 40, as amended. The employee's request for a split sample test must be made to the Medical Review Officer within 72 hours of notice of the original sample verified test result. Requests after 72 hours will only be accepted at the discretion of the MRO if the delay was due to documentable facts that were beyond the control of the employee. Sierra County will ensure that the cost for the split specimen are covered in order for a timely analysis of the sample, however the Transit Operator will seek reimbursement for the split sample test from the employee. The Transit Operator shall be responsible for all costs incurred by the County of Sierra for drug and alcohol testing.
- 6) If the analysis of the split specimen fails to confirm the presence of the drug(s) detected in the primary specimen, if the split specimen is not able to be analyzed, or if the results of the split specimen are not scientifically adequate, the MRO will declare the original test to be canceled. If the split specimen is not available to analyze the MRO will direct Sierra County Department of Transportation to retest the employee under direct observation.
- 7) The split specimen will be stored at the initial laboratory until the analysis of the primary specimen is completed. If the primary specimen is negative, the split will be discarded. If the primary specimen is positive, it will be retained in frozen storage for one year and the split specimen will also be retained for one year. If the primary is positive, the primary and the split will be retained for longer than one year for testing if so requested by the employee through the Medical Review Officer, or by the employer, by the MRO, or by the relevant DOT agency.
- 8) Observed collections
 - a. Consistent with 49 CFR part 40, as amended, collection under direct observation (by a person of the same gender) with no advance notice will occur if:

- i. The laboratory reports to the MRO that a specimen is invalid, and the MRO reports to Sierra County Department of Transportation that there was not an adequate medical explanation for the result;
- ii. The MRO reports to Sierra County Department of Transportation that the original positive, adulterated, or substituted test result had to be canceled because the test of the split specimen could not be performed;
- iii. The laboratory reported to the MRO that the specimen was negative-dilute with a creatinine concentration greater than or equal to 2 mg/dL but less than or equal to 5 mg/dL, and the MRO reported the specimen to you as negative-dilute and that a second collection must take place under direct observation (see §40.197(b)(1)).
- iv. The collector observes materials brought to the collection site or the employee's conduct clearly indicates an attempt to tamper with a specimen;
- v. The temperature on the original specimen was out of range;
- vi. Anytime the employee is directed to provide another specimen because the original specimen appeared to have been tampered with.
- vii. All follow-up-tests; or
- viii. All return-to-duty tests

J. ALCOHOL TESTING PROCEDURES

- 1) Tests for breath alcohol concentration will be conducted utilizing a National Highway Traffic Safety Administration (NHTSA)-approved Evidential Breath Testing device (EBT) operated by a trained Breath Alcohol Technician (BAT). Alcohol screening tests may be performed using a non-evidential testing device which is also approved by NHSTA. If the initial test indicates an alcohol concentration of 0.02 or greater, a second test will be performed to confirm the results of the initial test. The confirmatory test must occur on an EBT. The confirmatory test will be conducted no sooner than fifteen minutes after the completion of the initial test. The confirmatory test will be performed using a NHTSA-approved EBT operated by a trained BAT. The EBT will identify each test by a unique sequential identification number.

This number, time, and unit identifier will be provided on each EBT printout. The EBT printout, along with an approved alcohol testing form, will be used to document the test, the subsequent results, and to attribute the test to the correct employee. The test will be performed in a private, confidential manner as required by 49 CFR Part 40, as amended. The procedure will be followed as prescribed to protect the employee and to maintain the integrity of the alcohol testing procedures and validity of the test result.

- 2) An employee who has a confirmed alcohol concentration of 0.04 or greater will be considered a positive alcohol test and in violation of this policy. The consequences of a positive alcohol test are described in Section Q. of this policy. Even though an employee who has a confirmed alcohol concentration of 0.02 to 0.039 is not considered positive, the employee shall still be removed from duty for at least eight hours or for the duration of the work day whichever is longer and will be subject to the consequences described in Section Q of this policy. An alcohol concentration of less than 0.02 will be considered a negative test.
- 3) Sierra County Department of Transportation affirms the need to protect individual dignity, privacy, and confidentiality throughout the testing process. If at any time the integrity of the testing procedures or the validity of the test results is compromised, the test will be canceled. Minor inconsistencies or procedural flaws that do not impact the test result will not result in a cancelled test.
- 4) The alcohol testing form (ATF) required by 49 CFR Part 40 as amended, shall be used for all FTA required testing. Failure of an employee to sign step 2 of the ATF will be considered a refusal to submit to testing.

K. PRE-EMPLOYMENT TESTING

- 1) All applicants for covered transit positions shall undergo urine drug testing prior to performance of a safety-sensitive function.
 - a. All offers of employment for covered positions shall be extended conditional upon the applicant passing a drug test. An applicant will not be allowed to perform safety-sensitive functions unless the applicant takes a drug test with verified negative results.
 - b. An employee shall not be placed, transferred or promoted into a position covered under FTA authority or company authority until the employee takes a drug test with verified negative results.

Underlining added

- c. If an applicant fails a pre-employment drug test, the conditional offer of employment shall be rescinded and the applicant will be referred to a Substance Abuse Professionals. Failure of a pre-employment drug test will disqualify an applicant for employment for a period of at least one year. Before being considered for future employment the applicant must provide the employer proof of having successfully completed a referral, evaluation and treatment plan as described in section 655.62 of subpart G. The cost for the assessment and any subsequent treatment will be the sole responsibility of the applicant.
- d. When an employee being placed, transferred, or promoted from a non-covered position to a covered position under FTA authority or company authority submits a drug test with a verified positive result, the employee shall be subject to disciplinary action in accordance with Section Q herein.
- e. If a pre-employment test is canceled, Sierra County Department of Transportation will require the applicant to take and pass another pre-employment drug test.
- f. In instances where a FTA covered employee does not perform a safety-sensitive function for a period of 90 consecutive days or more regardless of reason, and during that period is not in the random testing pool the employee will be required to take a pre-employment drug test under 49 CFR Part 655 and have negative test results prior to the conduct of safety-sensitive job functions.
- g. Following a negative dilute the employee will be required to undergo another test. Should this second test result in a negative dilute result, the test will be considered a negative and no additional testing will be required unless directed to do so by the MRO.
- h. Applicants are required (even if ultimately not hired) to provide to the Transit Operator which they are applying to for employment and to *Sierra County Department of Transportation* with signed written releases requesting FTA drug and alcohol records from all previous, DOT-covered, employers that the applicant has worked for within the last two years. Failure to do so will result in the employment offer being rescinded. The Transit Operator is required to ask all applicants (even if ultimately not hired) if they have tested positive or refused to test on a pre-employment test for a DOT covered employer within the last two years. If the applicant has tested positive or refused to test on a pre-employment test for a DOT covered employer, the applicant must provide the Transit Operator which they are applying to for employment and to Sierra County Department of

Transportation proof of having successfully completed a referral, evaluation and treatment plan as described in section 655.62 of subpart G.

L. REASONABLE SUSPICION TESTING

- 1) All Transit Operators covered employees will be subject to a reasonable suspicion drug and/or alcohol test when the employer has reasonable suspicion to believe that the covered employee has used a prohibited drug and/or engaged in alcohol misuse. Reasonable suspicion shall mean that there is objective evidence, based upon specific, contemporaneous, articulable observations of the employee's appearance, behavior, speech or body odor that are consistent with possible drug use and/or alcohol misuse. Reasonable suspicion referrals must be made by one or more supervisors who are trained to detect the signs and symptoms of drug and alcohol use, and who reasonably concludes that an employee may be adversely affected or impaired in his/her work performance due to possible prohibited substance abuse or alcohol misuse. A reasonable suspicion alcohol test can only be conducted just before, during, or just after the performance of a safety-sensitive job function. A reasonable suspicion drug test can be performed any time the covered employee is on duty.
- 2) The Transit Operator shall be responsible for transporting the employee to the testing site. Supervisors should avoid placing themselves and/or others into a situation which might endanger the physical safety of those present. The employee shall be placed on administrative leave pending disciplinary action described in Section Q of this policy. An employee who refuses an instruction to submit to a drug/alcohol test shall not be permitted to finish his or her shift and shall immediately be placed on administrative leave pending disciplinary action as specified in Section Q of this policy.
- 3) A written record of the observations which led to a drug/alcohol test based on reasonable suspicion shall be prepared and signed by the supervisor making the observation. This written record shall be submitted to the Transit Operator and to Sierra County Department of Transportation.
- 4) When there are no specific, contemporaneous, articulable objective facts that indicate current drug or alcohol use, but the employee (who is not already a participant in a treatment program) admits the abuse of alcohol or other substances to a supervisor in his/her chain of command, the employee shall be referred for assessment and treatment consistent with Section Q of this policy. The Transit Operator shall place the employee on administrative leave in accordance with the provisions set forth under Section Q of this policy. Testing in this circumstance would be performed

under the direct authority of the Transit Operator. **Since the employee self-referred to management, testing under this circumstance would not be considered a violation of this policy or a positive test result under Federal authority.** However, self-referral does not exempt the covered employee from testing under Federal authority as specified in Sections L through N of this policy or the associated consequences as specified in Section Q.

M. POST-ACCIDENT TESTING

- 1) FATAL ACCIDENTS - All covered employees will be required to undergo urine and breath testing if they are involved in an accident with a transit vehicle regardless of whether or not the vehicle is in revenue service that results in a fatality. This includes all surviving covered employees that are operating the vehicle at the time of the accident and any other whose performance could have contributed to the accident.
- 2) NON-FATAL ACCIDENTS - A post-accident test of the operator will be conducted if an accident results in injuries requiring immediate transportation to a medical treatment facility; or one or more vehicles incurs disabling damage, unless the operator's performance can be completely discounted as a contributing factor to the accident.
 - a. As soon as practicable following an accident, as defined in this policy, the transit supervisor investigating the accident will notify the transit employee operating the transit vehicle and all other covered employees whose performance could have contributed to the accident of the need for the test. The supervisor will make the determination using the best information available at the time of the decision.
 - b. The appropriate transit supervisor shall ensure that an employee, required to be tested under this section, is tested as soon as practicable, but no longer than eight (8) hours of the accident for alcohol, and no longer than 32 hours for drugs. If an alcohol test is not performed within two hours of the accident, the Supervisor will document the reason(s) for the delay. If the alcohol test is not conducted within (8) eight hours, or the drug test within 32 hours, attempts to conduct the test must cease and the reasons for the failure to test documented.
 - c. Any covered employee involved in an accident must refrain from alcohol use for eight (8) hours following the accident, or until he/she undergoes a post-accident alcohol test.

- d. An employee who is subject to post-accident testing who fails to remain readily available for such testing, including notifying a supervisor of his or her location if he or she leaves the scene of the accident prior to submission to such test, may be deemed to have refused to submit to testing.
- e. Nothing in this section shall be construed to require the delay of necessary medical attention for the injured following an accident, or to prohibit an employee from leaving the scene of an accident for the period necessary to obtain assistance in responding to the accident, or to obtain necessary emergency medical care.
- f. In the rare event that Transit Operator is unable to perform an FTA drug and alcohol test (i.e., employee is unconscious, employee is detained by law enforcement agency), the Transit Operator may use drug and alcohol post-accident test results administered by local law enforcement officials in lieu of the FTA test. The local law enforcement officials must have independent authority for the test and the employer must obtain the results in conformance with local law.

N. RANDOM TESTING

- 1) All covered employees will be subjected to random, unannounced testing. The selection of employees shall be made by a scientifically valid method of randomly generating an employee identifier from the appropriate pool of safety-sensitive employees. Employees covered under company authority will be selected from a pool of non-DOT-covered employees.
- 2) The dates for administering unannounced testing of randomly selected employees shall be spread reasonably throughout the calendar year, day of the week and hours of the day.
- 3) The number of employees randomly selected for drug/alcohol testing during the calendar year shall be not less than the percentage rates established by Federal regulations for those safety-sensitive employees subject to random testing by Federal regulations. The current random testing rate for drugs established by FTA equals twenty-five percent of the number of covered employees in the pool and the random testing rate for alcohol established by FTA equals ten percent of the number of covered employees in the pool.

- 4) Each covered employee shall be in a pool from which the random selection is made. Each covered employee in the pool shall have an equal chance of selection each time the selections are made. Employees will remain in the pool and subject to selection, whether or not the employee has been previously tested. There is no discretion on the part of management in the selection.
- 5) Covered transit employees that fall under the Federal Transit Administration regulations will be included in one random pool maintained with the testing pool of safety sensitive employees that are included under Sierra County authority.
- 6) Random tests can be conducted at any time during an employee's shift for drug testing. Alcohol random tests can be performed just before, during, or just after the performance of a safety sensitive duty. However, under The Transit Operator's authority, a non-DOT random alcohol test may be performed any time the covered employee is on duty. Testing can occur during the beginning, middle, or end of an employee's shift.
- 7) Employees are required to proceed immediately to the collection site upon notification of their random selection.

O. RETURN-TO-DUTY TESTING

The Transit Operator will be required to and shall terminate the employment of any employee that tests positive or refuses a test as specified in section Q of this policy. However, in the rare event an employee is reinstated with court order or other action beyond the control of the transit system, the employee must complete the return-to-duty process prior to the performance of safety-sensitive functions. All covered employees who previously tested positive on a drug or alcohol test or refused a test, must test negative for drugs, alcohol (below 0.02 for alcohol), or both and be evaluated and released by the Substance Abuse Professional before returning to work. For an initial positive drug test a Return-to-Duty drug test is required and an alcohol test is allowed. For an initial positive alcohol test a Return-to-Duty alcohol test is required and a drug test is allowed. Following the initial assessment, the SAP will recommend a course of rehabilitation unique to the individual. The SAP will recommend the return-to-duty test only when the employee has successfully completed the treatment requirement and is known to be drug and alcohol-free and there are no undue concerns for public safety.

P. FOLLOW-UP TESTING

Covered employees that have returned to duty following a positive or refused test will be required to undergo frequent, unannounced drug and/or alcohol testing following their return-to-duty test. The follow-up testing will be performed for a period of one to five years with a minimum of six tests to be performed the first year. The frequency and duration of the follow-up tests (beyond the minimums) will be determined by the SAP reflecting the SAP's assessment of the employee's unique situation and recovery progress. Follow-up testing should be frequent enough to deter and/or detect a relapse. Follow-up testing is separate and in addition to the random, post-accident, reasonable suspicion and return-to-duty testing.

Q. RESULT OF DRUG/ALCOHOL TEST

- 1) Any covered employee that has a verified positive drug or alcohol test, or test refusal, will be removed from his/her safety-sensitive position, informed of educational and rehabilitation programs available, referred to a Substance Abuse Professional (SAP) for assessment, and will be terminated.
- 2) Following a negative dilute the employee will be required to undergo another test. Should this second test result in a negative dilute result, the test will be considered a negative and no additional testing will be required unless directed to do so by the MRO.
- 3) Refusal to submit to a drug/alcohol test shall be considered a positive test result and a direct act of insubordination and shall result in termination and referral to an SAP. A test refusal includes the following circumstances:
 - a. Fails to appear for any test (excluding pre-employment) within a reasonable time, as determined by the employer, after being directed to do so by the employer
 - b. Fails to remain at the testing site until the testing process is complete
 - c. Fails to provide a urine or breath specimen for any drug or alcohol test required by Part 40 or DOT agency regulations
 - d. In the case of a directly observed or monitored collection in a drug test, fails to permit the observation or monitoring of your provision of a specimen
 - e. Fails to provide a sufficient amount of urine or breath when directed, and it has been determined, through a required medical evaluation, that there was no adequate medical explanation for the failure
 - f. Fails or declines to take a second test the employer or collector has directed you to take
 - g. Fails to undergo a medical examination or evaluation, as directed by the MRO as part of the verification process, or as directed by the DER as part of the "shy bladder" or "shy lung" procedures

- h. Fails to cooperate with any part of the testing process (e.g., refuse to empty pockets when so directed by the collector, behave in a confrontational way that disrupts the collection process)
 - i. If the MRO reports that there is verified adulterated or substituted test result
 - j. Failure or refusal to sign Step 2 of the alcohol testing form
 - k. Failure to follow the observer's instructions during an observed collection including instructions to raise your clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if you have any type of prosthetic or other device that could be used to interfere with the collection process
 - l. Possess or wear a prosthetic or other device that could be used to interfere with the collection process
 - m. Admit to the collector or MRO that you adulterated or substituted the specimen
- 4) An alcohol test result of ≥ 0.02 to ≤ 0.039 BAC shall result in the removal of the employee from duty for eight hours or the remainder of the work day whichever is longer. The employee will not be allowed to return to safety-sensitive duty for his/her next shift until he/she submits to an alcohol test with a result of less than 0.02 BAC. If the employee has an alcohol test result of ≥ 0.02 to ≤ 0.039 two or more times within a six month period, the employee will be removed from duty and referred to the SAP for assessment and treatment consistent with Section Q of this policy.
- 5) In the instance of a self-referral or a management referral, disciplinary action against the employee shall include:
- a. Mandatory referral for an assessment by an employer approved substance abuse professional for assessment, formulation of a treatment plan, and execution of a return to work agreement;
 - b. Failure to execute, or remain compliant with the return-to-work agreement shall result in termination from the Transit Operator employment.
 - i. Compliance with the return-to-work agreement means that the employee has submitted to a drug/alcohol test immediately prior to returning to work; the result of that test is negative; the employee is cooperating with his/her recommended treatment program; and, the employee has agreed to periodic unannounced follow-up testing as defined in Section P of this policy.
 - c. Refusal to submit to a periodic unannounced follow-up drug/alcohol test shall be considered a direct act of insubordination and shall result in termination. **All tests conducted as part of the return to**

work agreement will be conducted under company authority and will be performed using non-DOT testing forms.

- d. A self-referral or management referral to the employer's approved substance abuse professional that was not precipitated by a positive test result does not constitute a violation of the Federal regulations and will not be considered as a positive test result in relation to the progressive discipline defined in Section Q of this policy.
 - e. Periodic unannounced follow-up drug/alcohol test conducted as a result of a self-referral or management referral which results in a verified positive shall be considered a positive test result in relation to the progressive discipline defined in Section Q of this policy;.
 - f. A Voluntary Referral does not shield an employee from disciplinary action or guarantee employment with Sierra County Department of Transportation.
 - g. A Voluntary Referral does not shield an employee from the requirement to comply with drug and alcohol testing.
- 6) Failure of an employee to report within five days a criminal drug statute conviction for a violation occurring in the workplace shall result in termination.

R. GRIEVANCE AND APPEAL

The consequences specified by 49 CFR Part 40.149 (c) for a positive test or test refusal is not subject to arbitration.

S. PROPER APPLICATION OF THE POLICY

The Transit Operator is dedicated to assuring fair and equitable application of this substance abuse policy. Therefore, supervisors/managers are required to use and apply all aspects of this policy in an unbiased and impartial manner. Any supervisor/manager who knowingly disregards the requirements of this policy, or who is found to deliberately misuse the policy in regard to subordinates, shall be subject to disciplinary action, up to and including termination.

T. INFORMATION DISCLOSURE

- 1) Drug/alcohol testing records shall be maintained by the Sierra County Department of Transportation Drug and Alcohol Program Manager and,

except as provided below or by law, the results of any drug/alcohol test shall not be disclosed without express written consent of the tested employee.

- 2) The employee, upon written request, is entitled to obtain copies of any records pertaining to their use of prohibited drugs or misuse of alcohol including any drug or alcohol testing records. Covered employees have the right to gain access to any pertinent records such as equipment calibration records, and records of laboratory certifications. Employees may not have access to SAP follow-up testing plans.
- 3) Records of a verified positive drug/alcohol test result shall be released to the Drug and Alcohol Program Manager, and other transit system management personnel on a need to know basis.
- 4) Records will be released to a subsequent employer only upon receipt of a written request from the employee.
- 5) Records of an employee's drug/alcohol tests shall be released to the adjudicator in a grievance, lawsuit, or other proceeding initiated by or on behalf of the tested individual arising from the results of the drug/alcohol test. The records will be released to the decision maker in the preceding.
- 6) Records will be released to the National Transportation Safety Board during an accident investigation.
- 7) Information will be released in a criminal or civil action resulting from an employee's performance of safety-sensitive duties, in which a court of competent jurisdiction determines that the drug or alcohol test information is relevant to the case and issues an order to the employer to release the information. The employer will release the information to the decision maker in the proceeding with a binding stipulation that it will only be released to parties of the proceeding.
- 8) Records will be released to the DOT or any DOT agency with regulatory authority over the employer or any of its employees.
- 9) Records will be released if requested by a Federal, state or local safety agency with regulatory authority over Sierra County Department of Transportation or the employee.
- 10) If a party seeks a court order to release a specimen or part of a specimen contrary to any provision of Part 40 as amended, necessary legal steps to contest the issuance of the order will be taken.

11) In cases of a contractor or sub-recipient of a state department of transportation, records will be released when requested by such agencies that must certify compliance with the regulation to the FTA.

In accordance with the requirements for use of FTA 5311 Program Funds and applicable provisions of federal laws and regulations, the Sierra County Board of Supervisors adopted the above policy as a requirement to be adhered to by all contractors conducting transit operations under contract with the County on *January 19, 2016 by the following vote:*

AYES:
NOES:
ABSENT:
ABSTAIN:

COUNTY OF SIERRA

LEE ADAMS
CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
CLERK OF THE BOARD

JAMES A. CURTIS
COUNTY COUNSEL

Attachment A

<u>Job Title</u>	<u>Job Duties</u>	<u>Testing Authority</u>
Van Driver	Driving Transit Vehicles	FTA

Attachment B Contacts

Any questions regarding this policy or any other aspect of the substance abuse policy should be directed to the following individual(s).

Sierra County Department of Transportation Drug and Alcohol Program Manager

Name: Tim H. Beals
Title: Director of Transportation
Address: P.O. Box 98
Telephone Number: 530-289-3201

Medical Review Officer

Name: Dr. Brian Heinen, MD
Title: Medical Review Officer
Address: 151 Leon Ave.
Eunice, LA 70535
Telephone Number: 1-800-457-0493

Substance Abuse Professional

Name: Dr. James B. Wallace PHD
Title: President
Address: 1350 Hayes St., Suite B-100
Benicia, CA 94510
Telephone Number: (707) 747-0117

HHS Certified Laboratory Primary Specimen

Name: Alere Toxicology
Address: 1111 Newton Street
Gretna, LA 70053
Telephone Number: (504) 361-8989

HHS Certified Laboratory Split Specimen

Name: Baptist Medical Labs
Address: 3333 Springhill Drive
Little Rock, AR 72117
Telephone Number: (501) 227-8478

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: January 19, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
DEPARTMENT: Auditor APPROVING PARTY: Van Maddox PHONE NUMBER: 530-289-3273	

AGENDA ITEM: Amendment to Agreement No. 2015-041 for Title III Funding with regards to the Sierra County Fire Safe Council.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
The Board approved funding for the Fire Safe Council with an end date of 11/1/2015. Of the \$50,000 allocated in the contract only \$996 has been spent.

BACKGROUND INFORMATION: See attached

FUNDING SOURCE: TITLE III
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$50,000 N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
---	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE

**AMENDMENT TO AGREEMENT
FOR
TITLE III FUNDING**

The following is an amendment to that certain Agreement No. 2015-041, for Title III Funding with regard to Sierra County Fire Safe Council, (hereinafter referred to as the "Agreement"), with an effective date of 11/1/2014, by and between the County of Sierra, a political subdivision of the State of California ("the County") and Sierra County Fire Safe Council ("Contractor").

1. Attachment A of the Agreement pertains to Funding Period. Provision B of the Agreement is hereby amended to extend the funding date to 12/31/2018.
2. All other terms and conditions of the Agreement to remain the same.
3. This amendment shall have an Effective Date of November 1, 2015.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date set above.

COUNTY OF SIERRA

CONTRACTOR

LEE ADAMS
Chairman, Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
Clerk of the Board

JAMES A. CURTIS
County Counsel

County of Sierra
TITLE III PROJECT FUNDING AGREEMENT
Sierra County Fire Safe Council

This Project Funding Agreement ("Agreement") is entered into by the County of Sierra, a political subdivision of the State of California ("County") and the Sierra County Fire Safe and Watershed Council, Inc., a California nonprofit corporation ("Contractor").

1. Description of Project. The County of Sierra has approved funding a project ("Project") proposed by Contractor to carry out work authorized and funded by Title III of the Secure Rural Schools and Community Self-Determination Act. The Project is more fully described in the proposal, which is attached hereto as Exhibit A and incorporated herein by reference to the extent not inconsistent with any other provisions set forth in this Agreement. "
2. Funding. Up to fifty thousand and No/100 Dollars (\$50,000) is available to fund the Project, for use as described in this Agreement and Exhibit A, to the extent approved by the Sierra County Board of Supervisors at its meeting on May 19, 2015. Contractor must submit a written request and receive approval from County to reallocate funds between any of the cost categories specified in the budget. No more frequently than monthly, Contractor shall submit invoices to the County as work is completed, each of which shall include a report identifying progress on specific tasks and related expenditures. Each invoice shall be accompanied by detailed records of expenditures, including receipts, invoices, purchase orders, or other appropriated documentation. If a subcontractor performs any work, County shall issue payment to Contractor and Contractor shall pay the subcontractor.
 - a. In the event that, for any reason, federal funding is not available to the County for the entire amount of the County's obligation to Contractor, the County shall have the right (i) to terminate this Agreement immediately, with no liability or further obligation incurring on the part of either party as a result of this termination, or (ii) to offer a modification to this Agreement reducing the amount of the payment to Contractor to the amount of available federal funding, which Contractor shall have the right to accept, in which case this Agreement shall continue as modified, or to reject, in which case this Agreement shall be immediately terminated as set forth in clause (i) of this subparagraph.
3. Budget The funding level in Section 2 is based upon the following budget:

Category I	
To reduce the loss of natural and manmade Resources caused by wildfire through Firewise Community programs and pre-fire activities	50,000
Total	50,000

4. **Scope of Work.** The work to be completed is described in detail in Exhibit A.
5. **Quarterly Progress Report and Final Report.** Contractor shall provide County with a written progress report no later than the last day of each calendar quarter (March 31, June 30, September 30, December 31) throughout the term of this Agreement, as well as a final report upon completion of the Project. Each report shall include (1) a brief scope of work and any authorized changes; (2) an assessment of project progress on each aspect of the project; (3) an estimated schedule for completion of the Project; and (4) a statement of funds expended and the status of any matching funds. In addition to the foregoing items, the final report shall include an assessment of the effectiveness of the Project in meeting the objectives presented in the project proposal.
6. **Term of Agreement.** This Agreement shall be effective as of the date it has been executed by both parties and shall continue in effect through completion of the project unless terminated pursuant to the provisions of the agreement.
7. **Termination.** The County may terminate this agreement at any time without cause upon notice to Contractor. Within sixty days following any such termination, County shall pay Contractor for all work that was completed prior to termination.
8. **Compliance.** Contractor shall comply with all federal, state and local laws applicable to the Project. Project funds shall be used only for purposes described in Exhibit A and in no manner which exceeds the statutory limitations for use of Title III funds, which are limited to:
 - a. Carrying out activities under the Firewise Communities program to provide to homeowners in fire-sensitive ecosystems education on, and assistance with implementing, techniques in home siting, home construction, and home landscaping that can increase the protection

of people and property
from wildfires;

- b. Reimbursing the participating county for search and rescue and other emergency services, including firefighting, that are—
 - i. performed on Federal land after the date on which the use was approved by the County;
 - ii. paid for by the participating county; and
 - c. Developing community wildfire protection plans in coordination with the appropriate Secretary concerned (Agriculture for U.S. Forest Service and Interior for Bureau of Land Management).
9. **Nondiscrimination.** By Contractor's signature below, Contractor certifies under penalty of perjury that Contractor has and will, unless exempted, complied with the nondiscrimination requirements of Government Code Section 12900 and Title 2, CA Admin. Code Section 8103, as well as other state and federal laws and regulations relating to discrimination, and expressly agrees not to discriminate against employees or applicants for employment because of sex, race, color, ancestry, religious creed, national origin, disability (including I-11V and AIDS), medical condition, age (over 40), marital status, denial of Family and Medical Care leave and the use of Pregnancy Disability Leave in regard to any position for which the employee or applicant for employment is qualified.
10. **Drug-Free Workplace.** Contractor, and any of Contractor's employees (if applicable), shall comply with the County of Sierra policy of maintaining a drug free workplace (Personnel Rule 22.03).
11. **Records.** Contractor agrees to provide reasonable access to records relating to the Project and to maintain such records as may be necessary to document services performed and hours worked.
12. **Indemnification.** To the furthest extent permitted by law (including without limitation California Civil Code Sections 2782 and 2782.8, if applicable), County shall not be liable for, and Contractor shall defend and indemnify County and its officers, agents, employees, and volunteers (collectively "County Parties"), against any and all claims, deductibles, self-insured retentions, demands, liability, judgments, awards, fines, mechanics; liens or other liens, labor disputes, losses, damages, expenses, charges or costs of any kind or character, including attorney's fees and court costs (hereinafter collectively referred to as "Claims"), which arise out of or are in any way connected to the work covered by this Agreement arising either directly or indirectly from any act, error, omission or negligence of Contractor or its officers, employees, agents, contractors, licensees or servants, including, without limitation, Claims caused by the concurrent negligent act, error or omission, whether active or passive of County Parties. Contractor shall have no obligation, however, to defend or indemnify County Parties from a Claim if it is determined by a court of competent jurisdiction that such Claim was

caused by the sole negligence or willful misconduct of County Parties.

13. Insurance. Contractor agrees to maintain the following insurance coverage throughout the term of this Agreement:
- a. General liability (and professional liability, if applicable to the services provided) coverage with a minimum per occurrence limit of one million dollars (\$1,000,000). Automobile liability coverage (including non-owned automobiles) with a minimum bodily injury limit of two-hundred fifty thousand dollars (\$250,000) per person and five hundred thousand dollars (\$500,000) per accident, as well as a minimum property damage limit of fifty thousand dollars (\$50,000) per accident.
 - b. Workers Compensation insurance in accordance with California state law.

If requested by County in writing, Contractor shall furnish a certificate of insurance satisfactory to County as evidence that the insurance required above is being maintained. Said certificate of insurance shall include a provision stating that the insurers will not cancel the insurance coverage without thirty (30) days' prior written notice to the County. County reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time. All insurance policies shall be endorsed to name the County, its officers, officials, employees, representatives and agents as additional insureds. Contractor's insurance shall be primary insurance as respects the County, its officers, officials, employees, representatives and agents, and any insurance or self-insurance maintained by the County, its officers, officials, employees, representatives and agents shall be in excess of the Contractor's insurance and shall not contribute with it. Contractors shall require that each of its subcontractors maintain insurance meeting all of the requirements of this section.

14. Independent Contractor. Contractor is an independent contractor and no employment relationship between Contractor and County is created by this Agreement. County's workers' compensation insurance does not cover Contractor or any member of Contractor's staff. Contractor shall, at Contractor's own risk and expense, determine the method and manner by which duties imposed by this Agreement are performed. This Agreement is not an agency agreement, and Contractor is not an agent or legal representative of County for any purpose whatsoever. Contractor is not granted any express or implied right or authority to assume or create any obligation or responsibility on behalf of, or in the name of, County or to bind County in any manner or thing whatsoever. During the term of this Agreement, no employee or independent contractor of Contractor shall become an employee or agent of County for any purpose.

May 19, 2015

1. **Assignment.** The rights and duties established by this Agreement are not assignable by either party, in whole or in part, without prior written consent of the other party.
 2. **Alteration.** No alteration or variation of the terms of this Agreement shall be valid unless made in writing and signed by both parties.
 3. **Controlling Law.** This Agreement shall be interpreted in accordance with the laws of the State of California, and venue shall be in Sierra County. Contractor waives any removal rights it may have under Code of Civil Procedure Section 394.
15. **Notices.** Any notice required or permitted by this Agreement shall be given by United States Mail, postage prepaid, to the following addresses, unless a party gives notice of a new address:

County of Sierra
Van Maddox
PO Box 425
Downieville Ca. 95936

Contractor:
Sierra County Fire Safe
Drawer C Downieville Ca
95936

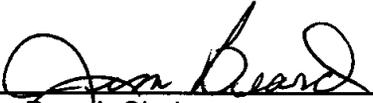
16. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties. There are no more promises, express or implied, between the parties, and each party covenants to act in good faith at all times during the term of this Agreement.
17. **Severability.** If any provisions of this Agreement are held to be invalid or unenforceable, the remaining portions shall continue to be valid and enforceable. In such an event, however, should any provision held to be invalid or unenforceable frustrate the purpose of this Agreement or render it meaningless, the Agreement shall be deemed cancelled.

May 19, 2015

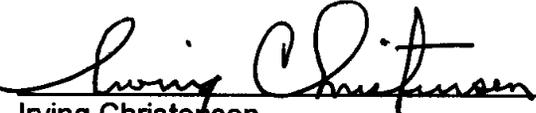
EXECUTION

County of Sierra

Sierra County Fire Safe and Watershed Council, Inc.:

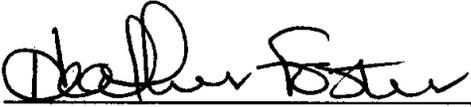


Jim Beard, Chair
Sierra Co. Board of Supervisors
Date signed: May 19, 2015

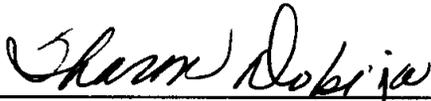


Irving Christensen
Chair FS&WC
Date signed: 5-27-2015

ATTEST:



Heather Foster
Clerk of the Board of Supervisors
Date signed: 5-27-2015



Sharon Dobija
Secretary Treasurer, FS&WC
Date signed: 5-27-2015

Approved by the Board of Supervisors on May 19, 2015

EXHIBIT A

2011 Title III, Secure Rural Schools and Community Self-Determination Act

Project Title: Sierra County Fire Safe and Watershed Counsel Coordination 2014-2015	
Group Submitting Project: Sierra County Fire Safe and Watershed Counsel	
Requested Grant Amount: \$50,000	Funding Period: 11/1/2014 to 11/1/2015
	Contact Name: Irving Christensen and Sharon Dobija
	Address: SCFSWC
	Drawer C, Downieville, CA 95936
	Phone: 530 289-3432 or 530 862-0614
	E-Mail: irvteri@att.net
Project Summary	
Sierra County's Fire Safe Council is seeking grant funds to continue providing Council coordination activities, implementing a variety of Fire wise/Fire Safe projects for wildfire mitigation activities and to review, update and implement the County's Community Wildfire Protection Plan (CWPP)	

**2011 Title III, Secure Rural Schools and Community Self Determination Act
Sierra County**

How does the project address the activities authorized by Title III? Check all that apply:

- XX I. Carry out activities under the Firewise Communities program to provide to homeowners in fire-sensitive ecosystems education on, and assistance with implementing, techniques in home siting, home construction, and home landscaping that can increase the protection of people and property from wildfires.

- I. Reimburse the participating county for search and rescue and other emergency services, including firefighting, that are (a) performed on Federal land after the date on which the use was approved and (b) paid for by the participating county.

- XX III. Develop community wildfire protection plans in coordination with the Secretary of Agriculture.

Explain:

SCFSWC, like the national Firewise Communities program, is a multi-agency effort designed to reach beyond the fire service by involving homeowners, community leaders, planners, developers, and others in the effort to protect people, property, and natural resources from the risk of wildland fire - before a fire starts. SCFSWC will continue to provide residents with education, information & assistance in wildfire mitigation efforts to protect homes in the Wildland Urban Interface (WUI) throughout the County. That assistance may come in the form of providing a free chipping program for residence in the county

SCFSWC will also continue to work with County staff, VFD's other state and federal land management agencies and business to review and update where necessary Sierra County's CWPP, which was originally developed by the Sierra County Volunteer Fire District 1.

**2011 Title III, Secure Rural Schools and Community Self-Determination Act
Sierra County**

Scope of Work:

All project activities to occur between November 1, 2014 and December 31, 2015

General Administration and running Fire Safe council. Not reimbursable under Title III.

Reimbursable Under Title III

Continue to develop responsive educational programs to assist community members in preparing for wildfire,

Continue to develop and distribute educational materials on wildfire mitigation efforts to protect homes in the WUI,

Continue to develop responsive media notices to assist community members in preparing for wildfire,

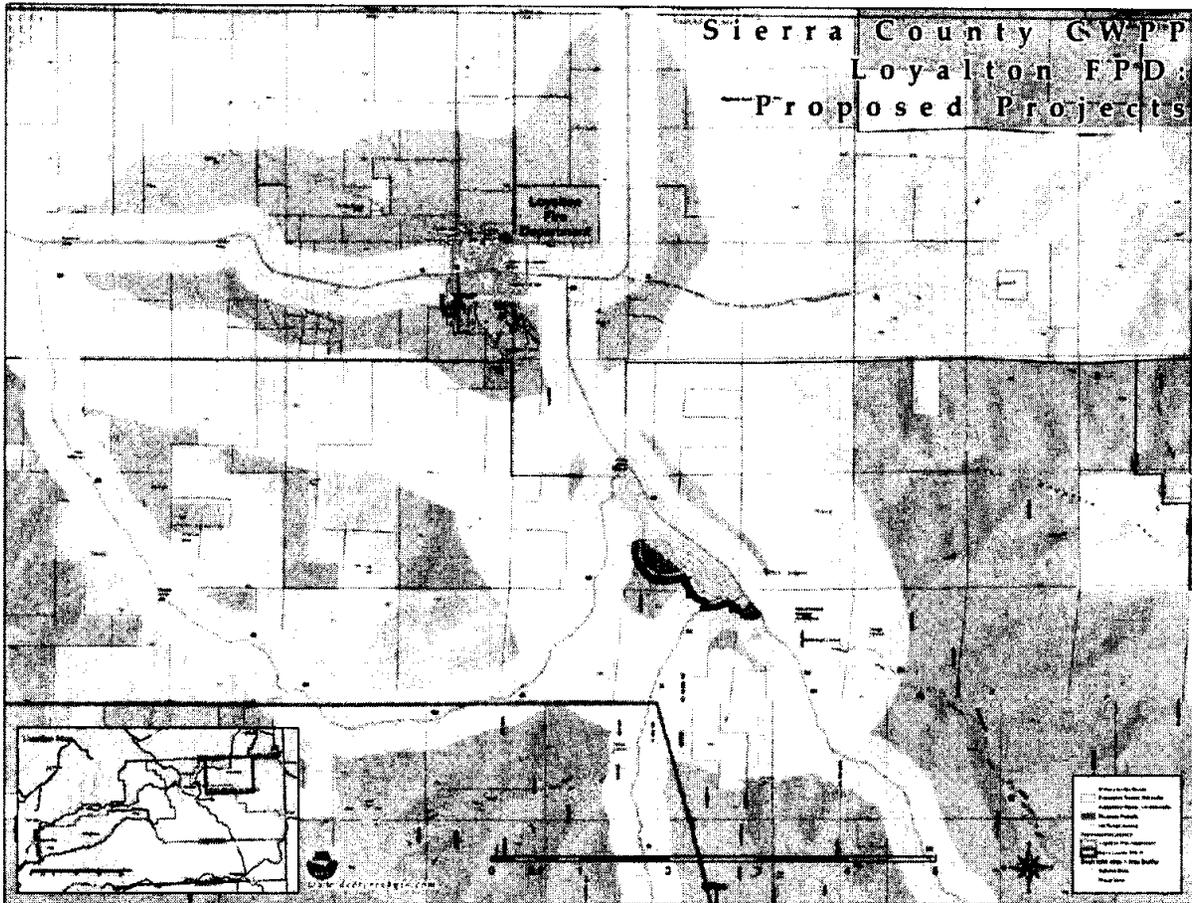
Continue to review, monitor & update Sierra County's Community Wildfire Protection Plan

Continue to respond to requests from local Firewise Communities, FSC's and other county communities, residents and fire departments, to provide assistance in development of funding requests for wildfire mitigation activities for our homes, communities and forests.

Activities such as:

- senior and disabled defensible space assistance,
- County and community planning,
- community home ignition zone consultation education, community fuel reduction projects around and between the home ignition zones,

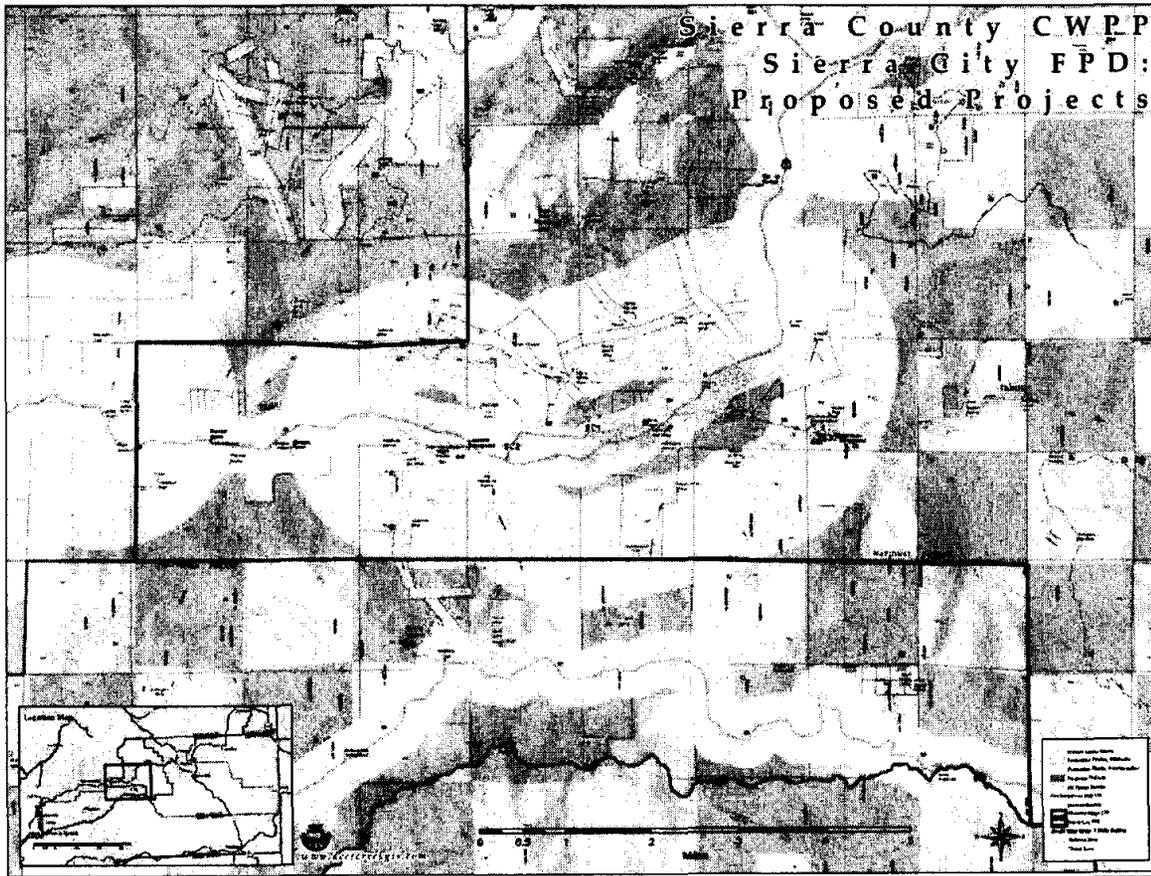
Website maintenance & enhancement: Continue maintaining, updating & enhancing SCFSWC's website



Sierra City Fire Protection District Projects

Table 2: Sierra City Projects

Community	Name	Treatment Type	Road Name	Mechanica l	Hand	Rx Fire	Acres	Est. Cost	Priority
	SC 1	Roadside Hazard Reduction			Yes		11	25,300	
	SC 3	Roadside Hazard Reduction			Yes		4	9200	
	SC 2	Fuel break 200 ft wide		Yes			4.5	7200	



**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: January 19, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
--	---

DEPARTMENT: Health & Human Services
APPROVING PARTY: Darden Bynum, LCSW, Director
PHONE NUMBER: (530) 993-6701

AGENDA ITEM: Environmental Health request for BOS letter regarding the intention to develop a Local Agency Management Program (LAMP) to comply with the prescriptive standards from the State Water Board.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: Due to the limitations facing many Sierra County parcels for siting and installation of Onsite Wastewater Treatment Systems (OWTS), commonly referred to as septic systems, it will be important for Sierra County to develop a Local Area Management Program (LAMP) that will provide alternatives to the requirements in "Tier 1" of the State Water Resources Control Board (OWTS) Policy. Tier 1 standards would also restrict parcels sizes for land development that is in conflict with both current zoning & general plan standards

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken</p>	<p><input type="checkbox"/> Set public hearing For: _____</p> <p><input type="checkbox"/> Direction to: _____</p> <p><input type="checkbox"/> Referred to: _____</p> <p><input type="checkbox"/> Continued to: _____</p> <p><input type="checkbox"/> Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus</p>
	<p>COMMENTS:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	

CLERK TO THE BOARD _____ DATE _____



Darden Bynum, LCSW
Director

Social Services

P.O. Box 1019
Loyalton, California 96118
202 Front Street
530-993-6720
Fax 530-993-6767

Downieville, California

P.O. Box 38
Downieville, California 95936
22 Maiden Lane
530-289-3711
CPS 530-289-3720
Fax 530-289-3716

Mental Health/Drug/Alcohol

P.O. Box 265
Loyalton, California 96118
704 Mill Street
530-993-6746
Fax 530-993-6759

Health Department

P.O. Box 7
Loyalton, California 96118
202 Front Street
530-993-6700
Fax 530-993-6790

Memorandum

To: Sierra County Board of Supervisors
From: Darden Bynum, LCSW, Director, Health and Human Services
Reference: Agenda items
Date of memo: 01.12.2016
Date of Board Meeting: 1.19.2016

Regarding: Environmental Health request for BOS letter regarding the intention to develop a Local Agency Management Program (LAMP) to comply with the prescriptive standards from the state Water Board

Executive summary: In a letter dated December 11, 2015, the Central Valley Regional Water Quality Control Board (CVRWQCB) has requested a formal response of the intent of Sierra County to develop a Tier 2 LAMP.

The "Onsite Wastewater Treatment Systems" (OWTS) Policy gives Local Agencies two options for managing new and replacement OWTS, with either conservative Tier 1 standards or an equivalent Tier 2 LAMP. Under Tier 2, a Local Agency can propose alternative standards in a LAMP, either less or more stringent than Tier 1 provided that proposed standards are in total equal protection of human health and water quality as Tier 1.

Background information: Due to the limitations facing many Sierra County parcels for siting and installation of Onsite Wastewater Treatment Systems (OWTS), commonly referred to as septic systems, it will be important for Sierra County to develop a Local Area Management Program (LAMP) that will provide alternatives to the requirements in "Tier 1" of the State Water Resources Control Board (OWTS) Policy. Tier 1 standards would also restrict parcel sizes for land development that is in conflict with both current zoning & general plan standards.

Timeline:

5-13-2016 – Local Agencies to submit LAMP or Tier 1 Criteria will be in effect
5-13-2017 - If LAMP submitted, WQCB has 1 year to review/approve of LAMP
5-18-2018 - Once the LAMP is approved, local agencies have 1 year as a local authority adjustment period (until 5-13-2018)

Recommendation: To allow Sierra County to continue providing local oversight of OWTS in Sierra County, it is recommended that the Board of Supervisors

authorize a formal response letter to the Central Valley Regional Water Quality Control Board with the intention of Sierra County to propose alternative standards in a Tier 2 LAMP. An approved Tier 2 LAMP will act as a “Conditional Waiver of Waste Discharge Requirements” for OWTS within the local jurisdiction and provide a program suited to the local conditions that exist in Sierra County.

Supportive Documents:

- December 11, 2015 –WQCB letter requesting formal response of intent from Sierra County, whether to submit a Tier 2 LAMP or comply with prescriptive Tier 1 standards as the OWTS Policy otherwise requires. ***(Digital PDF copy is attached)***
- Digital Copy of OWTS Policy (Water Quality Control Policy for Siting, Design, Operation, and Maintenance of Onsite Wastewater Treatment Systems)
http://www.waterboards.ca.gov/water_issues/programs/owts/docs/owts_policy.pdf
- Preliminary LAMP Completeness Checklist (Tier 2) dated 2-25-2015 from WQCB : REVIEW CRITERIA, LOCAL AGENCY MANAGEMENT PROGRAMS (LAMPS) FOR TIER 2 ONSITE WASTEWATER TREATMENT SYSTEMS ***Digital PDF copy is attached)***
- Fact Sheet – Water Quality Control Policy for Siting, Design, Operation and Maintenance of Onsite Wastewater Treatment Systems (OWTS Policy):
http://www.waterboards.ca.gov/water_issues/programs/owts/docs/owts_fs.pdf

(Suggested wording to include on Sierra County BOS Letterhead)

Eric J. Rapport, C.HG., C.E.G.
Senior Engineering Geologist, Specialist
Central Valley Regional Water Quality Control Board
364 Knollcrest Drive, Suite 205
Redding, CA 96002

RE: Letter of Commitment to Submit Local Agency Management Program (LAMP)

In response to your request dated December 11, 2015, this letter is to confirm that Sierra County intends to develop a Tier 2 Local Agency Management Program (LAMP).

Due to the limitations facing many Sierra County parcels for siting and installation of Onsite Wastewater Treatment Systems (OWTS), Sierra County intends to develop a Local Area Management Program (LAMP) that will provide alternatives to the requirements in "Tier 1" of the State Water Resources Control Board (OWTS) Policy. Tier 1 standards would also restrict parcels sizes for land development that is in conflict with both current zoning & general plan standards in Sierra County.

Lee Adams, Chairman
Sierra County Board of Supervisors



EDMUND G. BROWN JR.
GOVERNOR

MATTHEW RODRIGUEZ
SECRETARY FOR
ENVIRONMENTAL PROTECTION

Central Valley Regional Water Quality Control Board

11 December 2015

CERTIFIED MAIL:
7013 0600 0002 4315 6813

Elizabeth Morgan
Director Sierra County Environmental Health Department
202 Front Street
P.O. Box 7
Loyalton, CA 96118

REMINDER, LOCAL AGENCY MANAGEMENT PROGRAM (LAMP) DUE 13 MAY 2016

On 7 February 2014, Central Valley Regional Water Quality Control Board (Central Valley Water Board) staff requested your office's letter of commitment to submit a Local Agency Management Program (LAMP) as described in the State Water Resources Control Board *Policy for the Design, Operation, and Maintenance of Onsite Wastewater Treatment Systems (OWTS Policy)*. We have no current record of your letter, i.e., a signed formal response on Local Agency letterhead.

As you are likely aware, the OWTS Policy gives Local Agencies two options for managing new and replacement OWTS, with either conservative Tier 1 standards or an equivalent Tier 2 LAMP. Under Tier 2, a Local Agency can propose alternative standards in a LAMP, either less or more stringent than Tier 1, provided that proposed standards are in total equally protective of human health and water quality as Tier 1.

Attachment 1 of the OWTS Policy is a time line; see page 45 of the document at this link: http://www.waterboards.ca.gov/water_issues/programs/owts/docs/owts_policy.pdf. The effective date in the time line was 13 May 2013. Therefore, please consider this letter as a reminder; your deadline for a draft LAMP is **13 May 2016**. We would certainly appreciate a formal response of your intent, whether to submit a Tier 2 LAMP or comply with prescriptive Tier 1 standards as the OWTS Policy otherwise requires. Contact me at (530) 224-4998, erapport@waterboards.ca.gov, or the footer address at your earliest convenience.

Eric J. Rapport, C.H.G., C.E.G.
Senior Engineering Geologist, Specialist
Shasta Cascade Watershed

EJR:sjs

cc: Tim O'Brien, C.E.G., State Water Resources Control Board, Sacramento
Robert Busby, Supervising Engineering Geologist, Rancho Cordova

R:\RB5\RB5RSection\N Central Valley\A Cross
Section\Clerical\Groundwater\ERapport\2015\Reminder_Letter_of_Commitment_LAMP_Submittal_10-Dec_2015.docx

KARL E. LONGLEY SCD, P.E., CHAIR | PAMELA C. CREEDON P.E., BCEE, EXECUTIVE OFFICER

364 Knollcrest Drive, Suite 205, Redding, CA 96002 | www.waterboards.ca.gov/centralvalley



Central Valley Regional Water Quality Control Board

25 February 2015

<Local Agency Manager>

<Street Address>

<City, Zip Code>

REVIEW CRITERIA, LOCAL AGENCY MANAGEMENT PROGRAMS (LAMPS) FOR TIER 2 ONSITE WASTEWATER TREATMENT SYSTEMS

On 19 June 2012, the State Water Resources Control Board (State Board) adopted *Policy for the Design, Operation, and Maintenance of Onsite Wastewater Treatment Systems* (Policy). The Policy requires your agency to determine if it will comply with the prescriptive Tier 1 requirements of the Policy or, elect to implement Tier 2 requirements by submitting a Local Agency Management Program (LAMP). If your agency wishes to, it would submit its LAMP to the Central Valley Regional Water Quality Control Board (Central Valley Water Board) for review and approval following a public comment period¹. Since many of the agencies within the Central Valley Water Board have expressed their desire to pursue the Tier 2 option, staff has developed the attached checklist to serve two purposes:

- Serve as a guide to the agency as it develops a LAMP, and
- Assist Board staff to expedite their review of the proposed LAMPs.

The checklist was developed by Central Valley Water Board staff in cooperation with the California Conference of Directors of Environmental Health and State Water Resources Control Board staff. It summarizes OWTS Policy requirements for LAMPs and is to be used and completed during development of your LAMP. For your convenience, we can e-mail you the checklist as a spreadsheet.

The checklist was developed to ensure that a LAMP will comply with Section 9 of the OWTS Policy. To aid in determining compliance with the Policy, we request that you develop your LAMP in two parts; *Program* and *Codes*. The *Program* part should describe your agency's means of complying with the OWTS, and must include adequate detail, including technical information, to support how all the criteria work together to

¹ Approved, the final version will serve as a conditional waiver of Waste Discharge Requirements, pursuant to §13269 California Water Code. For details, see: http://www.waterboards.ca.gov/water_issues/programs/owts/docs/owts_policy.pdf.

protect water quality and human health (Section 9.5, OWTS Policy). The *Codes* part should be a complete, detailed compilation of appropriate supporting local codes and ordinances that demonstrate your agencies legal authority to fully implement the LAMP to ensure compliance with the OWTS Policy.

We encourage you to work with Central Valley Water Board staff during development of your LAMP to ensure it fully complies with the OWTS Policy. The following are staff contacts for this program:

- Redding Office: Eric Rapport (530) 224-4998, or erapport@waterboards.ca.gov,
- Rancho Cordova Office: Anne Olson at (916) 464-4740 or aolson@waterboards.ca.gov,
- Fresno Office: Dale Harvey at (559) 445-6190 or dharvey@waterboards.ca.gov.

We look forward to working with you on this very important program for the Central Valley Water Board.

CLINT E. SNYDER, P.G.
Assistant Executive Officer
EJR: Imw

Attachment: Checklist

cc + attach:

Tim O'Brien, State Water Resources Control Board, Sacramento (all)

Robert Busby, Central Valley Regional Water Quality Control Board, Rancho Cordova (Local Agencies in R5S)

Lonnie Wass, Central Valley Regional Water Quality Control Board, Fresno (Local Agencies in R5F)

Completeness Checklist for LAMPs

GENERAL REQUIREMENTS FOR LAMPs				
OWTS Policy Section	OWTS Policy Section Summary	Region 5 Comments (These do not replace your review of the OWTS Policy. Italics and websites are specific explanations, more detailed than in the Policy.)	Relevant LAMP Section	Legal Authority/ Code Section
3.3	Annual Reporting	For Section 3.3 et seq., describe your program for annual reporting to Central Valley Regional Water Quality Control Board (Central Valley Water Board) staff in a tabular spreadsheet format.		
3.3.1	Complaints	Include numbers and locations of complaints, related investigations, and means of resolution.		
3.3.2	OWTS Cleaning	Include applications and registrations issued as part of the local cleaning registration pursuant to California Health and Safety Code §117400 et seq.		
3.3.3	Permits for New and Replacement OWTS	Include numbers and locations of permits for new and replacement OWTS, and their Tiers.		
3.4	Permanent Records	Describe your program for permanently retaining records, and means of making them available to Central Valley Water Board staff within 10 working days of a written request.		
3.5	Notifications to Municipal Water Suppliers	Describe your program for notifying public well and water intake owners, and the California Department of Public Health. Notification shall be as soon as practicable, but no later than 72 hours upon discovery of a failing OWTS, as described in Sections 11.1 and 11.2, within setbacks described in Sections 7.5.6 through 7.5.10.		
9.0	Minimum OWTS Standards	This Section is an introduction; we require no specific LAMP Section citation here.		Not applicable
9.1	Considerations for LAMPs	For Section 9.1 et seq., provide your commitment to evaluate complaints, variances, failures, and inspections in Section 9.3.2 (Water Quality Assessment); and your proposed means of assessment to achieve this Policy's purpose of protecting water quality and human health.		
9.1.1	Degree of vulnerability due to local hydrogeology	<i>Describe your commitment, and proposed means to identify hydrogeologically vulnerable areas for Section 9.3.2, after compiling monitoring data. Discuss appropriate related siting restrictions and design criteria to protect water quality and public health. Qualified professionals ("Definitions," page 9 in the Policy) should identify hydrogeologically vulnerable areas. Such professionals, where appropriate during a Water Quality Assessment, should generally consider locally reasonable percolation rates of least permeable relevant soil horizons, best available evidence of seasonally shallowest groundwater (including, but not limited to, soil mottling and gleying, static water levels of nearby wells and springs, and local drainage patterns), threats to receptors (supply wells and surface water), and potential geotechnical issues (including, but not limited to, potentially adverse dips of bedding, foliations, and fractures in bedrock).</i>		
9.1.2	High quality waters and other environmental conditions requiring enhanced protection	Describe special restrictions to meet water quality and public health goals pursuant to all Federal, State, and local plans and orders. <i>Especially consider appropriate alternatives to those provided in Section 7.8, Allowable Average Density Requirements under Tier 1. See also: State Water Resources Control Board Resolution No. 68-16.</i>		

9.1.3	Shallow soils requiring non-standard dispersal systems	<i>We interpret "shallow" soils generally to mean thin soils overlying bedrock or highest seasonal groundwater. Dependent on threats to receptors, highest seasonal groundwater can locally include perched and intermittent saturated zones, as well as the shallowest local hydraulically unconfined aquifer unit. See Section 8.1.5 for Minimum Depths to Groundwater under Tier 1. Qualified professionals should make appropriate determinations on the design and construction of non-standard dispersal systems due to shallow soils.</i>		
9.1.4	High domestic well usage areas	<i>Our key potential concerns are nitrate and pathogen transport toward receptor wells, especially in areas with existing OWTS already prone to soft failures (OWTS failures not evident at grade). Appropriate qualified professionals should consider reasonable pollutant flow paths toward domestic wells, at minimum based on; publically available nitrate concentrations in local wells, published technical literature on local wastewater and non-wastewater nitrate sources, well constructions, pumping demands, and vulnerability of wells due to local hydrogeology. For pathogens, qualified professionals should ensure that field methods are sufficient to mitigate the potential for false positives.</i>		
9.1.5	Fractured bedrock	<i>Where warranted, appropriate qualified professionals should assess permeability trends of water-bearing fractures, and related potential pathways of effluent toward receptors, including but not limited to, domestic wells and surface water. The professionals should also consider potential geotechnical issues. We suggest consideration of fractured bedrock in concert with percolation rates of overlying soils; either very high or low percolation rates might warrant siting restrictions or non-standard dispersal systems. See also State Water Resources Control Board Order WQ 2014-0153-DWQ, Attachment 1, page 1-3, Item A-3.</i>		
9.1.6	Poorly drained soils	<i>Appropriate qualified professionals should give criteria for determination of representative percolation rates, including but not limited to, general site evaluation, trench logging, pre-soak and measurement methods of percolation tests, and acceptable alternatives for percolation tests.</i>		
9.1.7	Vulnerable surface water	<i>Our key potential concern is eutrophication of fresh surface water. While typically with relatively low mobility in groundwater and recently informally banned in dishwasher detergents, phosphate is a common cause. At minimum, describe appropriate qualified professionals who will consider potential pathways of wastewater-sourced phosphate and other nutrients toward potentially threatened nearby surface bodies.</i>		
9.1.8	Impaired water bodies	<i>Wolf Creek, Nevada County, and Woods Creek, Tuolumne County will require Tier 3 Advanced Protection Management Programs. This applies to Nevada, Placer, and Tuolumne Counties. See Attachment 2 of the OWTS Policy.</i>		
9.1.9	High OWTS density areas	<i>Where nitrate is an identified chronic issue, at minimum, consider nitrogen loading per area; for example, see Hantzsche and Finnemore (1992), Crites and Tchobanoglous (1998), and more recent publications as appropriate.</i>		
9.1.10	Limits to parcel size	<i>At minimum, consider hydraulic mounding, nitrate and pathogen loading, and sufficiency of potential replacement areas.</i>		

9.1.11	Areas with OWTS that predate adopted standards	This refers to areas with known, multiple existing OWTS.		
9.1.12	Areas with OWTS either within prescriptive, Tier 1 setbacks, or within setbacks that a Local Agency finds appropriate	This refers to areas with known, multiple existing OWTS.		
9.2	Scope of Coverage:	For Section 9.2 et seq., provide details on scope of coverage, for example maximum authorized projected flows, allowable system types, and their related requirements for site evaluation, siting, and design and construction requirements.		
9.2.1	Installation and Inspection Permits	Permits generally cover procedures for inspections, maintenance and repair of OWTS, including assurances that such work on failing systems is under permit; see Tier 4.		
9.2.2	Special Provision Areas and Requirements near Impaired Water Bodies	<i>Wolf Creek, Nevada County, and Woods Creek, Tuolumne County will require Tier 3 Advanced Protection Management Programs. This applies to Nevada, Placer, and Tuolumne Counties. See Attachment 2 of the OWTS Policy.</i>		
9.2.3	LAMP Variance Procedures	Variances for new installations and repairs should be in substantial conformance to the Policy, to the greatest extent practicable. Variances cannot authorize prohibited items in Section 9.4.		
9.2.4	Qualifications for Persons who Work on OWTS	Qualifications generally cover requirements for education, training, and licensing. <i>We suggest that Local Agencies review information available from the California Onsite Water Association (COWA), see:</i> http://www.cowa.org/		
9.2.5	Education and Outreach for OWTS Owners	Education and Outreach generally supports owners on locating, operating, and maintaining OWTS. At minimum, ensure that you will require OWTS designers and installers to provide owners with sufficient information to address critical maintenance, repairs, and parts replacements within 48 hours of failure; see also Tier 4. Also, provide information to appropriate volunteer groups. <i>At minimum, we suggest providing this information on your webpage.</i>		
9.2.6	Septage Disposal	Assess existing and proposed disposal locations, and their adequacy.		
9.2.7	Maintenance Districts and Zones	<i>These generally refer to Homeowners Associations, special maintenance districts, and similar responsible entities. Requirements for responsible entities should generally reflect the Local Agency's judgment on minimum sizes of subdivisions that could potentially cause environmental impacts. LAMPs should ensure that responsible entities have the financial resources, stability, legal authority, and professional qualifications to operate community OWTS.</i>		
9.2.8	Regional Salt and Nutrient Management Plans	Consider development and implementation of, or coordination with, Regional Salt and Nutrient Management Plans; see also State Board Resolution 2009-0011: http://www.waterboards.ca.gov/centralvalley/water_issues/salinity/laws_regs_policies/rw_policy_implementation_mem.pdf		
9.2.9	Watershed Management Groups	Coordinate with <i>volunteer well monitoring programs</i> and similar watershed management groups.		

9.2.10	Proximity of Collection Systems to New or Replacement OWTS	Evaluate proximity of sewer systems to new and replacement OWTS. <i>See also Section 9.4.9.</i>		
9.2.11	Public Water System Notification prior to permitting OWTS Installation or Repairs	Give your notification procedures to inform public water services of pending OWTS installations and repairs within prescribed setback distances.		
9.2.12	Policies for Dispersal Areas within Setbacks of Public Wells and Surface Water Intakes	Discuss supplemental treatments; see Sections 10.9 and 10.10. A Local Agency can propose alternate criteria; <i>however we will need rationale in detail.</i>		
9.2.13	Cesspool Discontinuance and Phase-Out	Provide plans and schedule.		
9.3	Minimum Local Agency Management Responsibilities:	For Section 9.3 et seq., discuss minimum responsibilities for LAMP management. Responsibilities should generally cover data compilation, water quality assessment, follow-up on issues, and reporting to the Central Valley Water Board:		
9.3.1	Permit Records, OWTS with Variances	Describe your records maintenance; numbers, locations, and descriptions of permits where you have granted variances.		
9.3.2	Water Quality Assessment Program:	<p>In the Water Quality Assessment Program, generally focus on areas with characteristics covered in Section 9.1. Include monitoring and analysis of water quality data, complaints, variances, failures, and inspections. Also include appropriate monitoring for nitrate and pathogens; you can use information from other programs. <i>We are available to provide further guidance on reporting requirements. In the interim, to assist with analyses and evaluation reports (Section 9.3.3), we suggest posting data on appropriate maps; for example consider the following links:</i></p> <p>http://www.nrcs.usda.gov/wps/portal/nrcs/site/ca/home/ http://www.cdpr.ca.gov/docs/emon/grndwtr/gwpa_maps.htm http://ngmdb.usgs.gov/maps/mapview/ http://www.conservation.ca.gov/cgs/information/publications/ms/Documents/MS58.pdf http://www.water.ca.gov/groundwater/data_and_monitoring/northern_region/GroundwaterLevel/SacValGWContours/100t400_Wells_Spring-2013.pdf http://www.water.ca.gov/waterdatalibrary/ http://www.waterboards.ca.gov/gama/docs/hva_map_table.pdf http://geotracker.waterboards.ca.gov/gama/ http://msc.fema.gov/portal</p>		

9.3.2.1	Domestic Well Sampling	<i>Apply your best professional judgment to ensure that well sampling focuses on hydrogeologically reasonable pollutant (primarily nitrate) flow paths. A qualified professional should generally design an appropriate directed, judgmental, sample (i.e., statistically non-random). Of the links provided, the Geotracker GAMA website might be particularly useful to the professional; at minimum we suggest reviews of available nitrate data in relevant domestic wells, up-gradient, within, and down-gradient of an area of interest. For some instances, for example where a developer proposes a relatively large project, a Local Agency might require a special study to distinguish between wastewater and non-wastewater sourced nitrate. In such cases, we suggest your consideration of requiring focused sampling and analyses, for example of $\delta^{18}\text{O}$ and $\delta^{15}\text{N}$ of nitrate (Megan Young, USGS, 2014 pers comm), and the artificial sweeteners sucralose and acesulfame-K (Buerge et al 2009, Van Stempvoort et al 2011, and more recent publications as they become available).</i>		
9.3.2.2	Domestic Well Sampling, Routine Real Estate Transfer Related	This applies only if those samples are routinely performed and reported.		
9.3.2.3	Water Quality of Public Water Systems	Reviews can be by your agency or another municipality.		
9.3.2.4	Domestic Well Sampling, New Well Development	This applies if those data are reported.		
9.3.2.5	Beach Water Quality Sampling, H&S Code §115885	<i>Public beaches include those on freshwater.</i>		
9.3.2.6	Receiving Water Sampling Related to NPDES Permits	This refers to existing data from other monitoring programs.		
9.3.2.7	Data contained in California Water Quality Assessment Database	This refers to existing data from other monitoring programs.		
9.3.2.8	Groundwater Sampling Related to Waste Discharge Requirements	This refers to existing data from other monitoring programs.		
9.3.2.9	Groundwater Sampling Related to GAMA Program	This refers to existing data from other monitoring programs.		
9.3.3	Annual Status Reports Covering 9.3.1-9.3.2	Reports are due 1 February, annually, beginning one year after a Regional Board approves LAMP. Every fifth year also include an evaluation report. Submit all groundwater monitoring data in Electronic Delivery Format (EDF) for Geotracker; submit all surface water data to CEDEN.		
9.4	Not Allowed or Authorized in LAMP:	For Section 9.4 et seq., ensure that your LAMP covers prohibitions.		
9.4.1	Cesspools	Local Agencies cannot authorize cesspools of any kind or size.		
9.4.2	Projected Flow greater than 10,000 gpd	<i>Apply professional judgment to further limit projected flows.</i>		

9.4.3	Effluent Discharger Above Post-Installation Ground Surface	For example, Local Agencies cannot authorize effluent disposal using sprinklers, exposed drip lines, free-surface wetlands, and ponds.		
9.4.4	Installation on Slopes greater than 30% without Registered Professional's Report	<i>See also earlier comments, Section 9.1.1, regarding potential geotechnical concerns.</i>		
9.4.5	Decreased Leaching Area for IAPMO-Certified Dispersal System with Multiplier less than 0.70	IAPMO refers to International Association of Plumbing and Mechanical Officials. <i>Decreased leaching area refers to alternatives to conventional (stone-and-pipe) dispersal systems; these alternatives require relatively less area. The multiplier, less than 1, allows for a reduction in dispersal field area relative to a conventional system.</i>		
9.4.6	Supplemental Treatments without Monitoring and Inspection	<i>Therefore, ensure that the LAMP describes periodic inspection and monitoring for OWTS with supplemental treatments.</i>		
9.4.7	Significant Wastes from RV Holding Tanks	<i>We interpret significant amounts to mean amounts greater than incidental dumping, such that volume, frequency, overall strength, or chemical additives preclude definition as domestic wastewater; see Definitions in OWTS Policy. See also, State Water Resources Control Board Order WQ 2014-0153-DWQ, Attachment B-2.</i>		
9.4.8	Encroachment Above Groundwater	Bottom of OWTS dispersal systems cannot be less than 2 feet above groundwater, or bottom of seepage pits, less than 10 feet above groundwater. <i>We interpret groundwater to include inter-flow and perched zones, along with the shallowest main unconfined aquifer. Degree of vulnerability to pollution due to hydrogeological conditions, Section 9.1.1, and the Water Quality Assessment, Section 9.3.2., should cover in detail means of assessing seasonally shallowest depth to groundwater.</i>		
9.4.9	Installations Near Existing Sewers	New and replacement OWTS cannot occur on any lot with available public sewers less than 200 feet from a building or exterior drainage facility (exception; connection fees plus construction costs are greater than 2 times the replacement OWTS costs, and Local Agency determines no impairment to any drinking water.)		
9.4.10	Minimum Setbacks:	These setbacks are from public water systems.		
9.4.10.1	From Public Supply Wells	If the dispersal system is less than 10' in depth, then the setback must be greater than 150' from public water supply well.		
9.4.10.2	From Public Supply Wells	If the dispersal system is greater than 10' in depth, then the setback must be greater than 200' from public water supply well.		
9.4.10.3	From Public Supply Wells, Regarding Pathogens	If the dispersal system is greater than 20' in depth, and less than 600' from public water supply well, then the setback must be greater than the distance for two-year travel time of microbiological contaminants, as determined by qualified professional. In no case shall the setback be less than 200'.		
9.4.10.4	From Public Surface Water Supplies	If the dispersal system is less than 1,200' from public water system's surface water intake, within its drainage catchment, and potentially threatens an intake, then the setback must be greater than 400' from the high water mark of the surface water body.		

9.4.10.5	From Public Surface Water Supplies	If the dispersal system is greater than 1,200' but less than 2,500' from public water system's surface water intake, within its drainage catchment, and potentially threatens an intake, then the setback must be greater than 200' from high water mark of surface water body.		
9.4.11	Supplemental Treatments, Replacement OWTS That Do Not Meet Minimum Setback Requirements	Replacement OWTS shall meet minimum horizontal setbacks to the maximum extent practicable.		
9.4.12	Supplemental Treatments, New OWTS That Do Not Meet Minimum Setback Requirements	New OWTS shall meet minimum horizontal setbacks to the maximum extent practicable, and meet requirements for pathogens as specified in Section 10.8., and any other Local Agency's mitigation measures.		
9.5	Technical Support of LAMP	Include adequate detail to ensure that the combination of all proposed criteria will protect water quality and public health sufficiently to warrant the Central Valley Water Board's waiver of Waste Discharge Requirements, pursuant to §13269, California Water Code.		
9.6	Regional Water Quality Control Board Consideration of LAMP	Regional Boards shall consider past performance of local programs to protect water quality. <i>We will generally consider past performance based on our reviews of annual status and evaluation reports; see Section 9.3.3.</i>		

References:

Hantzsche, N.N. and E.J. Finnemore (1992). Predicting groundwater nitrate-nitrogen impacts. "Groundwater," 30, No. 4, pages 490-499.

Crites, R and G. Tchobanoglous (1998). Small and Decentralized Wastewater Management Systems, McGraw-Hill, ISBN 0-07-289087-8, 1084 pages (see especially pages 919-920).

Young, Megan, USGS Menlo Park, mbyoung@usgs.gov , (650-329-4544)

Buerge, Ignaz J., Hans-Rudolf Buser, Maren Kahle, Markus D. Muller, and Thomas Poiger (2009). Ubiquitous occurrence of the artificial sweetener acesulfame in the aquatic environment: an ideal chemical marker of domestic wastewater in groundwater. "Environmental Science and Technology," 43" pages 4,381 to 4,385.

Van Stempvoort, Dale R., James W. Roy, Susan J. Brown, and Greg Bickerton (2011). Artificial sweeteners as potential tracers in groundwater in urban environments. "Journal of Hydrology," 401 pages 126 to 133.

Local Agency Addressees:

Redding Office:	Rancho Cordova Office:	Fresno Office:
Brad Banner Environmental Health Director, Butte County 202 Mira Loma Drive Oroville, CA 95965	Mike Israel Environmental Health Director Amador County 810 Court Street Jackson, CA 95642-2132	Brian Moss Environmental Health Director Calaveras County 891 Mountain Ranch Road San Andreas, CA 95249-9709
Kevin Backus Environmental Health Director Glenn County 257 North Villa Avenue Willows, CA 95988	Craig Erickson Environmental Health Director Colusa County 124 East Webster Street Colusa, CA 95932	Glenn Allenle Environmental Health Director Fresno County 1221 Fulton Mall Fresno, CA 93721
Warren Farnum Environmental Health Director Modoc County 202 West 4 th Street Alturas, CA 96101	Gerri Silva Environmental Health Director El Dorado County 2850 Fairlane Court, Bldg. C Placerville, CA 95709	Matt Constantine Environmental Health Director Kern County 1800 Mount Vernon Avenue Bakersfield, CA 93306
Jerry Sipe Environmental Health Director Plumas County 270 County Hospital Road, Suite 127 Quincy, CA 95971	Ray Ruminski Environmental Health Director Lake County 922 Bevins Court Lakeport, CA 95453-9739	Jeff Taber Environmental Health Director Kings County 330 Campus Drive Hanford, CA 93230
Carla Serio Environmental Health Director Shasta County 1855 Placer Street, Suite 201 Redding, CA 96001	Amy Irani Environmental Health Director Nevada County 950 Maidu Avenue Nevada City, CA 95959	Jill Yaeger Environmental Health Director Madera County 2037 West Cleveland Avenue Madera, CA 93637
Tim Potanovic Environmental Health Director Tehama County 633 Washington Street Red Bluff, CA 96080	Wesley Nicks Environmental Health Director Placer County 3091 County Center Drive, Suite 180 Auburn, CA 95603	David Conway Environmental Health Director Mariposa County 5100 Bullion Street, P.O. Box 5 Mariposa, CA 95338
Doug Danz Environmental Health Director Town of Paradise 5555 Skyway Paradise, CA 95969-4931	John Rogers Environmental Health Director Sacramento County 10590 Armstrong Avenue Mather, CA 95655	Ron Rowe Environmental Health Director Merced County 260 East 15 th Street Merced, CA 95341-6216
	Donna Heran Environmental Health Director San Joaquin County 1868 East Hazelton Avenue Stockton, CA 95205-6232	Nilsa Gonzales Environmental Health Director Tulare County 5957 South Mooney Blvd. Visalia, CA 93277

	Elizabeth Morgan Environmental Health Director Sierra County P.O. Box 7 Loyalton, CA 96118	
	Terry Schmidtbauer Environmental Health Director Solano County 675 Texas Street, Suite 5000 Fairfield, CA 94533	
	Jami Aggers Environmental Health Director Stanislaus County 3800 Cornucopia Way, Suite C Modesto, CA 95358-9494	
	Jeff Williams Environmental Health Director Sutter County 1130 Civic Center Blvd., Suite A Yuba City, CA 95993	
	Robert Kostlivy Environmental Health Director Tuolumne County 2 South Green Street Sonora, CA 95370	
	Leslie Lindbo Environmental Health Director Yolo County 137 North Cottonwood Street, Suite 2400 Woodland, CA 95695	
	Tejinder Maan Environmental Health Director Yuba County 915 8 th Street Marysville, CA 95901	

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: January 19, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
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DEPARTMENT: Health & Human Services
APPROVING PARTY: Darden Bynum, LCSW, Director
PHONE NUMBER: (530) 993-6701

AGENDA ITEM: Approval of Agreement between Willow Glenn Care Center and Sierra County.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: Health & Human services is requesting approval of contract services for people who are in out-of-home treatment programs for serious and persistent mental illness.

FUNDING SOURCE: 0515670
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ 27,500.00 Annually

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION:</p> <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE

Social Services

P.O. Box 1019
Loyalton, California 96118
202 Front Street
530-993-6720
Fax 530-993-6767

Downieville, California

P.O. Box 38
Downieville, California 95936
22 Maiden Lane
530-289-3711
CPS 530-289-3720
Fax 530-289-3716

Mental Health/Drug/Alcohol

P.O. Box 265
Loyalton, California 96118
704 Mill Street
530-993-6746
Fax 530-993-6759

Health Department

P.O. Box 7
Loyalton, California 96118
202 Front Street
530-993-6700
Fax 530-993-6790



Darden Bynum, LCSW
Director

Memorandum

To: Sierra County Board of Supervisors

From: Darden Bynum, LCSW, Director, Health & Human Services

Reference: Agenda items

Date of memo: 12 January 2016

Date of Board Meeting: 19 January 2016

Regarding: Board of Supervisor approval of residential treatment provider Willow Glenn Care Center.

Executive summary: This memo is to request approval of contract services for people who are in out-of-home treatment programs.

Background information: People with serious and persistent mental illness require specialized treatment facilities. This treatment facility is an approved state contractor to provide room, board, medication management and an array of service-coordination duties. These duties may include are not limited to: navigating health care systems, managing doctor's visits, documenting habilitation training, etc.

Fiscal Impact: No county general funds are used in this contract. T

Recommendation: The Sierra County H&HS Director is recommending that the Board of Supervisors approve this contract.

**AGREEMENT FOR
PROFESSIONAL
SERVICES**

THIS AGREEMENT for Professional Services ("Agreement") is made as of the Agreement Date set forth below by and between the County of Sierra, a political subdivision of the State of California ("the COUNTY"), and

WILLOW GLENN CARE CENTER
(the "CONTRACTOR")

In consideration of the services to be rendered, the sums to be paid, and each and every covenant and condition contained herein, the parties hereto agree as follows:

OPERATIVE PROVISIONS

1. SERVICES.

The CONTRACTOR shall provide those services described in Attachment "A", Provision A-1. CONTRACTOR shall provide said services at the time, place and in the manner specified in Attachment "A", Provisions A-2 through A-3.

2. TERM.

Commencement Date: January 12, 2016

Termination Date: June 30, 2016

3. PAYMENT.

COUNTY shall pay CONTRACTOR for services rendered pursuant to this Agreement at the time and in the amount set forth in Attachment "B". The payment specified in Attachment "B" shall be the only payment made to CONTRACTOR for services rendered pursuant to this Agreement. CONTRACTOR shall submit all billings for said services to COUNTY in the manner specified in Attachment "B".

4. FACILITIES, EQUIPMENT AND OTHER MATERIALS AND OBLIGATIONS OF COUNTY.

CONTRACTOR shall, at its sole cost and expense, furnish all facilities, equipment, and other materials which may be required for furnishing services pursuant to this Agreement, except as provided in this paragraph. COUNTY shall furnish CONTRACTOR only those facilities, equipment, and other materials and shall perform those obligations listed in Attachment "A".

5. ADDITIONAL PROVISIONS.

Those additional provisions unique to this Agreement are set forth in Attachment "C".

6. GENERAL PROVISIONS.

The general provisions set forth in Attachment "D" are part of this Agreement. Any inconsistency between said general provisions and any other terms or conditions of this Agreement shall be controlled by the other terms or conditions insofar as the latter are inconsistent with the general provisions.

7. DESIGNATED REPRESENTATIVES.

Darden Bynum, LCSW, Director, is the designated representative of the COUNTY and will administer this Agreement for the COUNTY. Thomas Ortner, Administrator, is the authorized representative for CONTRACTOR. Changes in designated representatives shall occur only by advance written notice to the other party.

8. ATTACHMENTS.

All attachments referred to herein are attached hereto and by this reference incorporated herein. Attachments include:

- Attachment A - Services
- Attachment B - Payment
- Attachment C - Additional Provisions
- Attachment D - General Provisions
- Attachment E - Form of Invoice

9. AGREEMENT DATE. The Agreement Date is January 12, 2016.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day here first above written.

"COUNTY"

"CONTRACTOR"

COUNTY OF SIERRA

By _____
LEE ADAMS, CHAIRMAN

THOMAS ORTNER, ADMINISTRATOR
CONTRACTOR TAXPAYER I.D. NUMBER

(Taxpayer I.D. or Social Security No.)

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
Clerk of the Board

JAMES A. CURTIS
County Counsel

ATTACHMENT A

A.1 SCOPE OF SERVICES AND DUTIES.

The services to be provided by CONTRACTOR and the scope of CONTRACTOR's duties include the following:

CONTRACTOR shall provide to clients, referred by county, residential treatment services for mentally disturbed adults pursuant to the laws and regulations of the State of California governing such programs. These services shall be provided at the Contractor's facilities. Contractor shall provide staffing 24 hours per day, seven days per week. Staffing will include all legally required care for clients.

CONTRACTOR agrees to provide County with any reports which may be required by State or Federal agencies for compliance with this agreement.

CONTRACTOR shall maintain statistical records in the manner provided by the State Health and Welfare Agency and make such records available to County as required by County's Director of Behavioral Health Services and the California State Health and Welfare Agency.

CONTRACTOR shall give County clients the same level of care as other patients with similar needs and not discriminate among patients in admission practices, assignment of accommodations, or provision for meals.

A.2. TIME SERVICES RENDERED.

Work will begin immediately upon execution of this Agreement by the County. Thereafter, CONTRACTOR shall perform services in a diligent and timely manner.

A.3. MANNER SERVICES ARE TO BE PERFORMED.

As an independent contractor, CONTRACTOR shall be responsible for providing services and fulfilling obligations hereunder in a professional manner. COUNTY shall not control the manner of performance.

A.4. FACILITIES FURNISHED BY COUNTY.

None

ATTACHMENT B

PAYMENT

COUNTY shall pay CONTRACTOR as follows:

B.1 BASE CONTRACT FEE. COUNTY shall pay CONTRACTOR a contract fee for each day a client is placed with and receives services payable at the rate of \$150.00 per day. The total payments under this agreement shall not exceed twenty seven thousand dollars and no cents (\$27,000.00). CONTRACTOR shall submit requests for payment ("Invoice") on a monthly basis, invoicing for all work completed and delivered to the Auditor prior to the issuance of such Invoice. Invoice shall be substantially in the form of the invoice attached hereto as Attachment E. Payment shall be made within fifteen (15) days after the Invoice is approved and accepted by the Auditor. In no event shall total compensation paid to CONTRACTOR under this Provision B.1 exceed \$27,000.00 without an amendment to this Agreement approved by the Sierra County Board of Supervisors;

B.2 MILEAGE.

B.3 TRAVEL COSTS.

B.4 AUTHORIZATION REQUIRED. Services performed by CONTRACTOR and not authorized in this Agreement shall not be paid for by COUNTY. Payment for additional services shall be made to CONTRACTOR by COUNTY if, and only if, this Agreement is amended in writing by both parties in advance of performing additional services.

B.5 SPECIAL CIRCUMSTANCES. Additional costs may be incurred up to a maximum of \$500 with prior approval of the designated COUNTY Representative (Operative Provision 7) for this Agreement.

B.6 MAXIMUM CONTRACT AMOUNT. The maximum amount payable to CONTRACTOR under this Agreement shall not exceed the following:

B.1	Base Contract Fee	\$27,000.00
B.2	Mileage	\$0
B.3	Travel Costs	\$0
B.4	Authorization Required	\$0
B.5	Special Circumstances	\$500.00
	MAXIMUM CONTRACT AMOUNT	\$27,500.00

ATTACHMENT C
ADDITIONAL PROVISIONS

Inclusions:

- a. Residents must have a qualified mental health diagnosis.
- b. Residents must be admitted voluntarily or by a legal guardian/conservator and consent to treatment.
- c. Residents must have an emergent or long term mental health need that cannot be treated at a lower level of care.
- d. Residents must be free from alcohol or drug use for at least 24 hours prior to entering the program.
- e. Residents must be referred from County Mental Health, the Public Guardian (with an LPS conservatorship) or have the approval of the Rosewood Care Center Director.

Exclusions:

- a. Residents must not be actively dangerous to self or others.
- b. Residents must not have a need for higher level of acute psychiatric care.
- c. Residents must not have a need for acute medical treatment or nursing care.
- d. Residents must not have an active case of communicable tuberculosis.
- e. Residents must not have a primary diagnosis of drug or alcohol problems.

Discharge:

Discharge criteria will be determined on an individual basis. The criteria will be determined by the needs of the client in the services review team meeting. The services review team will be comprised of the Program Director, counselor, client and conservator or county representative. The criteria for discharge will be outlined in the client's service plan. The service plan will be created by the counselor and client.

ATTACHMENT D

GENERAL PROVISIONS

D.1 INDEPENDENT CONTRACTOR. For all purposes arising out of this Agreement, CONTRACTOR shall be an independent contractor and CONTRACTOR and each and every employee, agent, servant, partner, and shareholder of CONTRACTOR (collectively referred to as "The Contractor") shall not be, for any purpose of this Agreement, an employee of COUNTY. Furthermore, this Agreement shall not under any circumstance be construed or considered to be a joint powers agreement as described in *Government Code* Section 6000, et seq., or otherwise. As an independent contractor, the following shall apply:

D.1.1 CONTRACTOR shall determine the method, details and means of performing the services to be provided by CONTRACTOR as described in this Agreement.

D.1.2 CONTRACTOR shall be responsible to COUNTY only for the requirements and results specified by this Agreement and, except as specifically provided in this Agreement, shall not be subject to COUNTY's control with respect to the physical actions or activities of CONTRACTOR in fulfillment of the requirements of this Agreement.

D.1.3 CONTRACTOR shall be responsible for its own operating costs and expenses, property and income taxes, workers' compensation insurance and any other costs and expenses in connection with performance of services under this Agreement.

D.1.4 CONTRACTOR is not, and shall not be, entitled to receive from or through COUNTY, and COUNTY shall not provide or be obligated to provide the CONTRACTOR with workers' compensation coverage, unemployment insurance coverage or any other type of employee or worker insurance or benefit coverage required or provided by any federal, state or local law or regulation for, or normally afforded to, any employee of COUNTY.

D.1.5 The CONTRACTOR shall not be entitled to have COUNTY withhold or pay, and COUNTY shall not withhold or pay, on behalf of the CONTRACTOR any tax or money relating to the Social Security Old Age Pension Program, Social Security Disability Program or any other type of pension, annuity or disability program required or provided by any federal, state or local law or regulation for, or normally afforded to, an employee of COUNTY.

D.1.6 The CONTRACTOR shall not be entitled to participate in, or receive any benefit from, or make any claim against any COUNTY fringe benefit program including, but not limited to, COUNTY's pension plan, medical and health care plan, dental plan, life insurance plan, or other type of benefit program, plan or coverage designated for, provided to, or offered to COUNTY's employees.

D.1.7 COUNTY shall not withhold or pay on behalf of CONTRACTOR any federal, state or local tax including, but not limited to, any personal income tax owed by CONTRACTOR.

D.1.8 The CONTRACTOR is, and at all times during the term of this Agreement shall represent and conduct itself as, an independent contractor and not as an employee of COUNTY.

D.1.9 CONTRACTOR shall not have the authority, express or implied, to act on behalf of, bind or obligate the COUNTY in any way without the written consent of the COUNTY.

D.2 LICENSES, PERMITS, ETC. CONTRACTOR represents and warrants to COUNTY that it has all licenses, permits, qualifications, and approvals of whatsoever nature which are legally required for CONTRACTOR to practice its profession. CONTRACTOR represents and warrants to COUNTY that CONTRACTOR shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement any licenses, permits, and approvals which are legally required for CONTRACTOR to practice its profession at the time the services are performed.

D.3 CHANGE IN STATUTES OR REGULATIONS. If there is a change of statutes or regulations applicable to the subject matter of this Agreement, both parties agree to be governed by the new provisions, unless either party gives notice to terminate pursuant to the terms of this Agreement.

D.4 TIME. CONTRACTOR shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary for the satisfactory performance of CONTRACTOR's obligations pursuant to this Agreement. Neither party shall be considered in default of this Agreement to the extent performance is prevented or delayed by any cause, present or future, which is beyond the reasonable control of the party.

D.5 INSURANCE.

D.5.1 Prior to rendering services provided by the terms and conditions of this Agreement, CONTRACTOR shall acquire and maintain during the term of this Agreement insurance coverage through and with an insurer acceptable to COUNTY, naming the COUNTY and COUNTY's officers, employees, agents and independent contractors as additional insured (hereinafter referred to as "the insurance"). The insurance shall contain the coverage indicated by the checked items below.

D.5.1.1 Comprehensive general liability insurance including comprehensive public liability insurance with minimum coverage of Two Million Dollars (\$2,000,000) per occurrence and with not less than Five Million Dollars (\$5,000,000) aggregate; CONTRACTOR shall insure both COUNTY and CONTRACTOR against any liability arising under or related to this Agreement.

D.5.1.2 During the term of this Agreement, CONTRACTOR shall maintain in full force and effect a policy of professional errors and omissions insurance with policy limits of not less than Two Million Dollars (\$2,000,000) per incident and Five Million Dollars (\$5,000,000) annual aggregate, with deductible or self-insured portion not to exceed Two Thousand Five Hundred Dollars (\$2,500).

D.5.1.3 Comprehensive automobile liability insurance with minimum coverage of One Hundred Thousand Dollars (\$100,000) per occurrence and with not less than One Hundred Thousand Dollars (\$100,000) on reserve in the aggregate, with combined single limit including owned, non-owned and hired vehicles.

D.5.1.4 Workers' Compensation Insurance coverage for all CONTRACTOR employees and other persons for whom CONTRACTOR is responsible to provide such insurance coverage, as provided by Division 4 and 4.5 of the *Labor Code*.

D.5.2 The limits of insurance herein shall not limit the liability of the CONTRACTOR hereunder.

D.5.3 In respect to any insurance herein, if the aggregate limit available becomes less than that required above, other excess insurance shall be acquired and maintained immediately. For the purpose of any insurance term of this Agreement, "aggregate limit available" is defined as the total policy limits available for all claims made during the policy period.

D.5.4 The insurance shall include an endorsement that no cancellation or material change adversely affecting any coverage provided by the insurance may be made until twenty (20) days after written notice is delivered to COUNTY.

D.5.5 The insurance policy forms, endorsements and insurer(s) issuing the insurance shall be satisfactory to COUNTY at its sole and absolute discretion. The amount of any deductible payable by the insured shall be subject to the prior approval of the COUNTY and the COUNTY, as a condition of its approval, may require such proof of the adequacy of CONTRACTOR's financial resources as it may see fit.

D.5.6 Prior to CONTRACTOR rendering services provided by this Agreement, and immediately upon acquiring additional insurance, CONTRACTOR shall deliver a certificate of insurance describing the insurance coverages and endorsements to:

County of Sierra
Auditor/Risk-Manager
P.O. Drawer 425
Downieville, CA 95936

D.5.7 CONTRACTOR shall not render services under the terms and conditions of this Agreement unless each type of insurance coverage and endorsement is in effect and CONTRACTOR has delivered the certificate(s) of insurance to COUNTY as previously described. If CONTRACTOR shall fail to procure and maintain said insurance, COUNTY may, but shall not be required to, procure and maintain the same, and the premiums of such insurance shall be paid by CONTRACTOR to COUNTY upon demand. The policies of insurance provided herein which are to be provided by CONTRACTOR shall be for a period of not less than one year, it being understood and agreed that twenty (20) days prior to the expiration of any policy of insurance, CONTRACTOR will deliver to COUNTY a renewal or new policy to take the place of the policy expiring.

D.5.8 COUNTY shall have the right to request such further coverages and/or endorsements on the insurance as COUNTY deems necessary, at CONTRACTOR's expense. The amounts, insurance policy forms, endorsements and insurer(s) issuing the insurance shall be satisfactory to COUNTY in its sole and absolute discretion.

D.5.9 Any subcontractor(s), independent contractor(s) or any type of agent(s) performing or hired to perform any term or condition of this Agreement on behalf of CONTRACTOR, as may be allowed by this Agreement (hereinafter referred to as the "SECONDARY PARTIES"), shall comply with each term and condition of this Section D.5 entitled "INSURANCE". Furthermore, CONTRACTOR shall be responsible for the SECONDARY PARTIES' acts and satisfactory performance of the terms and conditions of this Agreement.

D.6 INDEMNITY. CONTRACTOR shall defend, indemnify, and hold harmless COUNTY, its elected and appointed councils, boards, commissions, officers, agents, and employees from any liability for damage or claims for damage for any economic loss or personal injury, including death, as well as for property damage, which may arise from the intentional or negligent acts or omissions of CONTRACTOR in the performance of services rendered under this Agreement by CONTRACTOR, or any of CONTRACTOR's officers, agents, employees, contractors, or subcontractors.

D.7 CONTRACTOR NOT AGENT. Except as COUNTY may specify in writing, CONTRACTOR shall have no authority, express or implied, to act on behalf of COUNTY in any capacity whatsoever as an agent. CONTRACTOR shall have no authority, express or implied, pursuant to this Agreement to bind COUNTY to any obligation whatsoever.

D.8 ASSIGNMENT PROHIBITED. CONTRACTOR may not assign any right or obligation pursuant to this Agreement. Any attempted or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no legal effect.

D.9 PERSONNEL. CONTRACTOR shall assign only competent personnel to perform services pursuant to this Agreement. In the event that COUNTY, in its sole discretion at any time during the term of this Agreement, desires the removal of any person or persons assigned by CONTRACTOR to perform services pursuant to this Agreement, CONTRACTOR shall remove any such person immediately upon receiving written notice from COUNTY of its desire for removal of such person or persons.

D.10 STANDARD OF PERFORMANCE. CONTRACTOR shall perform all services required pursuant to this Agreement in the manner and according to the standards observed by a competent practitioner of the profession in which CONTRACTOR is engaged. All products of whatsoever nature which CONTRACTOR delivers to COUNTY pursuant to this Agreement shall be prepared in a first class and workmanlike manner and shall conform to the standards of quality normally observed by a person practicing in CONTRACTOR's profession.

D.11 POSSESSORY INTEREST. The parties to this Agreement recognize that certain rights to property may create a "possessory interest", as those words are used in the *California Revenue and Taxation Code* (107). For all purposes of compliance by COUNTY with Section 107.6 of the *California Revenue and Taxation Code*, this recital shall be deemed full compliance by the COUNTY. All questions of initial determination of possessory interest and valuation of such interest, if any, shall be the responsibility of the County Assessor and the contracting parties hereto. A taxable possessory interest may be created by this, if created, and the party in whom such an interest is vested will be subject to the payment of property taxes levied on such an interest.

D.12 TAXES. CONTRACTOR hereby grants to the COUNTY the authority to deduct from any payments to CONTRACTOR any COUNTY imposed taxes, fines, penalties and related charges which are delinquent at the time such payments under this Agreement are due to CONTRACTOR.

D.13 TERMINATION. COUNTY shall have the right to terminate this Agreement at any time by giving notice in writing of such termination to CONTRACTOR. In the event COUNTY gives notice of termination, CONTRACTOR shall immediately cease rendering service upon receipt of such written notice and the following shall apply:

D.13.1.1 CONTRACTOR shall deliver to COUNTY copies of all writings prepared by it pursuant to this Agreement. The term "writings" shall be construed to mean and include: handwriting, typewriting, printing, photostating, photographing, computer storage medium (tapes, disks, diskettes, etc.) and every other means of recording upon any tangible thing, and form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof.

D.13.1.2 COUNTY shall pay CONTRACTOR the reasonable value of services rendered by CONTRACTOR to the date of termination pursuant to this Agreement not to exceed the amount documented by CONTRACTOR and approved by COUNTY as work accomplished to date; provided, however, that in no event shall any payment hereunder exceed One Thousand Dollars (\$1,000). Further provided, however, COUNTY shall not in any manner be liable for lost profits which might have been made by CONTRACTOR had CONTRACTOR completed the services required by this Agreement. In this regard, CONTRACTOR shall furnish to COUNTY such financial information as in the judgment of the COUNTY is necessary to determine the reasonable value of the services rendered by CONTRACTOR. In the event of a dispute as to the reasonable value of the services rendered by CONTRACTOR, the decision of the COUNTY shall be final. The foregoing is cumulative and does not affect any right or remedy which COUNTY may have in law or equity.

D.13.2 CONTRACTOR may terminate its services under this Agreement upon thirty (30) working days written notice to the COUNTY, without liability for damages, if CONTRACTOR is not compensated according to the provisions of the Agreement or upon any other material breach of the Agreement by COUNTY, provided that CONTRACTOR has first provided COUNTY with a written notice of any alleged breach, specifying the nature of the alleged breach and providing not less than ten (10) working days within which the COUNTY may cure the alleged breach.

D.14 OWNERSHIP OF INFORMATION. All professional and technical information developed under this Agreement and all work sheets, reports, and related data shall become and/or remain the property of COUNTY, and CONTRACTOR agrees to deliver reproducible copies of such documents to COUNTY on completion of the services hereunder. The COUNTY agrees to indemnify and hold CONTRACTOR harmless from any claim arising out of reuse of the information for other than this project.

D.15 WAIVER. A waiver by any party of any breach of any term, covenant or condition herein contained or a waiver of any right or remedy of such party available hereunder at law or in equity shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant or condition herein contained or of any continued or subsequent right to the same right or remedy. No party shall be deemed to have made any such waiver unless it is in writing and signed by the party so waiving.

D.16 COMPLETENESS OF INSTRUMENT. This Agreement, together with its specific references and attachments, constitutes all of the agreements, understandings, representations, conditions, warranties and covenants made by and between the parties hereto. Unless set forth herein, neither party shall be liable for any representations made, express or implied.

D.17 SUPERSEDES PRIOR AGREEMENTS. It is the intention of the parties hereto that this Agreement shall supersede any prior agreements, discussions, commitments, representations, or agreements, written or oral, between the parties hereto.

D.18 ATTORNEY'S FEES. If any action at law or in equity, including an action for declaratory relief, is brought to enforce or interpret provisions of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees, which may be set by the Court in the same action or in a separate action brought for that purpose, in addition to any other relief to which such party may be entitled.

D.19 MINOR AUDITOR REVISION. In the event the Sierra County Auditor's office finds a mathematical discrepancy between the terms of the Agreement and actual invoices or payments, provided that such discrepancy does not exceed 1% of the Agreement amount, the Auditor's office may make the adjustment in any payment or payments without requiring an amendment to the Agreement to provide for such adjustment. Should the COUNTY or the CONTRACTOR disagree with such adjustment, they reserve the right to contest such adjustment and/or to request corrective amendment.

D.20 CAPTIONS. The captions of this Agreement are for convenience in reference only and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

D.21 DEFINITIONS. Unless otherwise provided in this Agreement, or unless the context otherwise requires, the following definitions and rules of construction shall apply herein.

D.21.1 NUMBER AND GENDER. In this Agreement, the neuter gender includes the feminine and masculine, the singular includes the plural, and the word "person" includes corporations, partnerships, firms or associations, wherever the context so requires.

D.21.2 MANDATORY AND PERMISSIVE. "Shall" and "will" and "agrees" are mandatory. "May" is permissive.

D.22 TERM INCLUDES EXTENSIONS. All references to the term of this Agreement or the Agreement Term shall include any extensions of such term.

D.23 SUCCESSORS AND ASSIGNS. All representations, covenants and warranties specifically set forth in this Agreement, by or on behalf of, or for the benefit of any or all of the parties hereto, shall be binding upon and inure to the benefit of such party, its successors and assigns.

D.24 MODIFICATION. No modification or waiver of any provisions of this Agreement or its attachments shall be effective unless such waiver or modification shall be in writing, signed by all parties, and then shall be effective only for the period and on the condition, and for the specific instance for which given.

D.25 COUNTERPARTS. This Agreement may be executed simultaneously and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

D.26 OTHER DOCUMENTS. The parties agree that they shall cooperate in good faith to accomplish the object of this Agreement and, to that end, agree to execute and deliver such other and further instruments and documents as may be necessary and convenient to the fulfillment of these purposes.

D.27 PARTIAL INVALIDITY. If any term, covenant, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provision and/or provisions shall remain in full force and effect and shall in no way be affected, impaired or invalidated.

D.28 VENUE. It is agreed by the parties hereto that unless otherwise expressly waived by them, any action brought to enforce any of the provisions hereof or for declaratory relief hereunder shall be filed and remain in a court of competent jurisdiction in the County of Sierra, State of California.

D.29 CONTROLLING LAW. The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of California.

D.30 CALIFORNIA TORT CLAIMS ACT. Notwithstanding any term or condition of the Agreement, the provisions, and related provisions, of the California Tort Claims Act, Division 3.6 of the *Government Code*, are not waived by COUNTY and shall apply to any claim against COUNTY arising out of any acts or conduct under the terms and conditions of this Agreement.

D.31 TIME IS OF THE ESSENCE. Time is of the essence of this Agreement and each covenant and term herein.

D.32 AUTHORITY. All parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement in the names, titles and capacities herein stated and on behalf of any entities, persons, estates or firms represented or purported to be represented by such entity(s), person(s), estate(s) or firm(s) and that all formal requirements necessary or required by any state and/or federal law in order to enter into this Agreement are in full compliance. Further, by entering into this Agreement, neither party hereto shall have breached the terms or conditions of any other contract or agreement to which such party is obligated, which such breach would have a material effect hereon.

D.33 CORPORATE AUTHORITY. If CONTRACTOR is a corporation or public agency, each individual executing this Agreement on behalf of said corporation or public agency represents and warrants that he or she is duly authorized to execute and deliver this Agreement on behalf of said corporation, in accordance with a duly adopted resolution of the Board of Directors of said corporation or in accordance with the bylaws of said corporation or Board or Commission of said public agency, and that this Agreement is binding upon said corporation or public entity in accordance with its terms. If CONTRACTOR is a corporation, CONTRACTOR shall, within thirty (30) days after execution of this Agreement, deliver to COUNTY a certified copy of a resolution of the Board of Directors of said corporation authorizing or ratifying the execution of this Agreement.

D.34 CONFLICT OF INTEREST.

D.34.1 LEGAL COMPLIANCE. CONTRACTOR agrees at all times in performance of this Agreement to comply with the law of the State of California regarding conflicts of interest, including, but not limited to, Article 4 of Chapter 1, Division 4, Title 1 of the *California Government Code*, commencing with Section 1090, and Chapter 7 of Title 9 of said Code, commencing with Section 87100, including regulations promulgated by the California Fair Political Practices Commission.

D.34.2 ADVISEMENT. CONTRACTOR agrees that if any facts come to its attention which raise any questions as to the applicability of this law, it will immediately inform the COUNTY designated representative and provide all information needed for resolution of the question.

D.34.3 ADMONITION. Without limitation of the covenants in subparagraphs D.34.1 and D.34.2, CONTRACTOR is admonished hereby as follows:

The statutes, regulations and laws referenced in this provision D.34 include, but are not limited to, a prohibition against any public officer, including CONTRACTOR for this purpose, from making any decision on behalf of COUNTY in which such officer has a direct or indirect financial interest. A violation occurs if the public officer influences or participates in any COUNTY decision which has the potential to confer any pecuniary benefit on CONTRACTOR or any business firm in which CONTRACTOR has an interest of any type, with certain narrow exceptions.

D.35 NONDISCRIMINATION. During the performance of this Agreement, CONTRACTOR shall not unlawfully discriminate against any employee of the CONTRACTOR or of the COUNTY or applicant for employment or for services or any member of the public because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age or sex. CONTRACTOR shall ensure that in the provision of services under this Agreement, its employees and applicants for employment and any member of the public are free from such discrimination. CONTRACTOR shall comply with the provisions of the Fair Employment and Housing Act (*Government Code* Section 12900 et seq.). The applicable regulations of the Fair Employment Housing Commission implementing *Government Code* Section 12900, set forth in Chapter 5, Division 4 of Title 2 of the California *Administrative Code* are incorporated into this Agreement by

reference and made a part hereof as if set forth in full. CONTRACTOR shall also abide by the Federal Civil Rights Act of 1964 and all amendments thereto, and all administrative rules and regulation issued pursuant to said Act. CONTRACTOR shall give written notice of its obligations under this clause to any labor agreement. CONTRACTOR shall include the non-discrimination and compliance provision of this paragraph in all subcontracts to perform work under this Agreement.

D.36 JOINT AND SEVERAL LIABILITY. If any party consists of more than one person or entity, the liability of each person or entity signing this Agreement shall be joint and several.

D.37 TAXPAYER I.D. NUMBER. The COUNTY shall not disburse any payments to CONTRACTOR pursuant to this Agreement until CONTRACTOR supplies the latter's Taxpayer I.D. Number or Social Security Number (as required on the line under CONTRACTOR's signature on page 2 of this Agreement).

D.38 NOTICES. All notices and demands of any kind which either party may require or desire to serve on the other in connection with this Agreement must be served in writing either by personal service or by registered or certified mail, return receipt requested, and shall be deposited in the United States Mail, with postage thereon fully prepaid, and addressed to the party so to be served as follows:

If to "COUNTY":
Sierra County Human Services
P.O. Box 265
Loyalton, CA 96118

With a copy to:
County Counsel
County of Sierra
Post Office Drawn D
Downieville, CA 95936

If to "CONTRACTOR":
Willow Glen Care Center
1547 Plumas Court
Yuba City, CA

(Taxpayers I.D. or Social Security No.)

Sierra County Human Services
P.O. Box 265
Loyalton, CA 96118

Our File No. _____

STATEMENT OF ACCOUNT FOR MONTH OF: _____

TOTAL CURRENT CHARGES:

<u>Date</u>	<u>Description of Service</u>	<u>Rate</u>	<u>Total</u>
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Total \$ _____

Contractor's Signature

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: January 19, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
DEPARTMENT: Health & Human Services APPROVING PARTY: Darden Bynum, LCSW, Director PHONE NUMBER: (530) 993-6701	

AGENDA ITEM: Agreement between Kings View Cooperation and Sierra County for electronic health record information system and all pay sources billing services.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: Health & Human Services is requesting approval of this agreement for Electronic Medical Records (EMR) System. Until it becomes annualized, this 18 month agreement covers the period of 1 January 2016 through 30 June 2017; thereafter, it will be every fiscal year.

FUNDING SOURCE: 0515670
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND: 5670, 5671, 5680
AMOUNT: \$83,703.00 + Tax Annually

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD _____ DATE _____



Darden Bynum, LCSW
Director

Social Services

P.O. Box 1019
Loyalton, California 96118
202 Front Street
530-993-6720
Fax 530-993-6767

Downieville, California

P.O. Box 38
Downieville, California 95936
22 Maiden Lane
530-289-3711
CPS 530-289-3720
Fax 530-289-3716

Mental Health/Drug/Alcohol

P.O. Box 265
Loyalton, California 96118
704 Mill Street
530-993-6746
Fax 530-993-6759

Health Department

P.O. Box 7
Loyalton, California 96118
202 Front Street
530-993-6700
Fax 530-993-6790

Memorandum

To: Sierra County Board of Supervisors

From: Darden Bynum, LCSW, Director, Health & Human Services

Reference: Agenda items

Date of memo: 01.12.16

Date of Board Meeting: 01.19.2016

Regarding: Board of Supervisor approval for synching the Professional Services Agreement between Kings View Corporation and Sierra County

Executive summary: Sierra County Health & Human Services (H&HS) is seeking approval from the Board of Supervisors to synch an annual agreement between H&HS and Kings View Corporation for their Electronic Medical Records (EMR) system. Until it becomes annualized, this 18-month agreement covers the period of 1 January 2016 through 30 June 2017; thereafter, it will be every fiscal year.

Background information: Prior agreements between Kings View and H&HS had language establishing the term of contract based on the signature date of the Board of Supervisors Chair and the contractor. After contract processing resulted in H&HS and Kings View providing services outside of specified dates (reviewed and consent-approved on last agenda) this agreement corrects term date problems. The objective is to eventually synch up agreements on an annual renewal basis beginning 1 July 2017. H&HS and Kings View have been partners in the EMR process since June 2014.

Recommendation: It is recommended that the Board of Supervisors approve this contract.

Agreement between Sierra County and Kings View Corporation for Electronic Health Record Information System and All Pay Sources Billing Services

This Agreement is made and entered into on the date of signature, by and between KINGS VIEW CORPORATION, a California not-for-profit corporation, hereinafter referred to as "CONTRACTOR", and the COUNTY OF SIERRA, a political subdivision of the State of California, hereinafter referred to as "COUNTY".

RECITALS

A. CONTRACTOR is a California not-for-profit corporation and provides computerized Electronic Health Record Information System (EHRS) services and support, other management consulting services and assistance with billing of all funding/payer/revenue *sources*.

B. COUNTY desires to increase access to Behavioral Health management information services in an efficient and cost effective manner and, therefore, desires to contract with CONTRACTOR, and CONTRACTOR desires to provide such services to COUNTY, pursuant to the terms and subject to the conditions contained herein.

AGREEMENT

NOW, THEREFORE, in view of the foregoing and for valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties agree as follows:

1. **PURPOSE**. COUNTY desires to procure an electronic health record information system (EHRS) services and assistance with billing of all funding/payer/revenue sources from CONTRACTOR as described in Exhibit "A" – Scope of Services, attached hereto and incorporated by reference herein, and CONTRACTOR agrees to provide the services set forth in Exhibit "A" – Scope of Services for the compensation and on the terms and conditions set forth herein.
2. **TERM**. This Agreement shall become effective the upon date of signature and shall continue in full force and effect for one (1) year and six months (6) from January 1, 2016 to June 30, 2017, subject to earlier termination as provided in this Agreement.
3. **COMPENSATION**. COUNTY agrees to pay CONTRACTOR for the services provided by CONTRACTOR hereunder the amounts as set forth in Exhibit B, Compensation, attached hereto and incorporated by reference herein. For

January 2016 through June 2016 payment of 1/6th the total will due and payment on the first of day of each month. For the period July 2016 through June 2017 payment of 1/12th the total for Annual Services amount will be due and payment on the first day of each month. The amount of compensation for each subsequent year under this Agreement shall be increased over the prior year by 2% per year based on the prior year total contract price.

CONTRACTOR will provide COUNTY with documentation from Cerner Software supporting annual software version rights and support costs which allows county to receive future software updates and support for software generated problems as shown in Exhibit C. Payment for a percentage of the total for Cerner support Agreement plus applicable sales tax will be due and payable on the first day of each month commencing with the Effective Date of the contract. Monthly amount will be based on supported documentation provided by Cerner Software invoice. It is understood by COUNTY and CONTRACTOR Cerner Software's Version Rights and Support is a pass through which CONTRACTOR pays to Cerner Software with no markup. Cerner Software Version Rights and Supports can increase each year. Cerner will provide an annual cost update. The contract will be amended to include the annual software version rights cost.

Cerner onsite training will be provided by CONTRACTOR as needed and requested by COUNTY as described in Exhibit A, Scope of Services. CONTRACTOR will invoice COUNTY for all lodging, travel and per diem expenses associated with onsite services not to exceed \$6,000.

4. a. **INSURANCE.** CONTRACTOR shall provide at its own expense and maintain at all times the following insurance with insurance companies licensed in the State of California and shall provide evidence of such insurance to the COUNTY as may be required by the COUNTY. County reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time. Contractor's insurance shall be primary insurance as respects the County, its officers, officials, employees, representatives and agents, and any insurance or self-insurance maintained by the County, its officers, officials, employees, representatives and agents shall be in excess of the Contractor's insurance and shall not contribute with it. The policies or certificates thereof shall provide that, thirty (30) days prior to cancellation or material change in the policy, notices of same shall be given to the COUNTY for all of the following insurance policies:

- i. **Worker's Compensation** - in compliance with the laws and statutes of the State of California.

- ii. **General Liability** - insurance with a minimum limit of liability per occurrence of \$1,000,000 for bodily injury and \$100,000 for property damage. This insurance shall indicate on the certificate of insurance the preceding coverage's and indicate the policy aggregate limit applying to premises and operations and broad form contractual.
 - iii. **Automobile Liability** - insurance with a minimum limit of liability per occurrence of \$1,000,000 for bodily injury and \$100,000 for property damage. This insurance shall cover bodily injury and property damage, owned automobiles, and non-owned automobiles.
 - iv. CONTRACTOR'S insurance policy(ies) shall be placed with insurer(s) with acceptable Best's rating of A:VII.
- b. CONTRACTOR agrees to furnish COUNTY with a copy of an Endorsement to CONTRACTOR'S liability insurance policy naming COUNTY as an additional insured, in the amount at least \$1,000,000.

5. **RESPONSIBILITIES OF COUNTY.** During the term of this Agreement, COUNTY shall have the obligation to:

- a. **Cooperate with CONTRACTOR.** COUNTY shall cooperate with CONTRACTOR by timely and accurately providing all information required by CONTRACTOR for the delivery of the EHRS and billing of all Pay Sources Services pursuant to this Agreement.
- b. COUNTY, at its sole cost and expense, shall provide all equipment necessary for the installation, operation and maintenance of on-site information management and control, including communications equipment compatible with CONTRACTOR'S equipment. Included in the equipment to be provided by COUNTY shall be cabling, personal computers, server, a router, and a dedicated line for connection with CONTRACTOR'S information system.

6. **WARRANTIES.**

- a. Limited Warranty. CONTRACTOR makes the following representations and warranties with respect to the Software Products to be utilized in the performance of the services hereunder.
 - (i) The Software Products do not infringe any U.S. or international copyright or trade secret or any patent right or other Intellectual Property right of any third party.

(ii) The Software Products do not, at the time of delivery to COUNTY, contain any malicious software such as a virus, worm, Trojan horse detectable by currently available utilities nor do the Software Products contain any encoded or embedded serial number, time-out or any similar or dissimilar disabling device or characteristic, and that no such device or characteristic will be contained in any future Software Products made available by CONTRACTOR.

(iii) The Software Products will, in all material respects, operate properly in conjunction and concurrent with the software listed as required third party technologies in the agreement. This warranty does not extend to the operation of the Software Products in conjunction with other software applications. It is understood that the third party technologies required to operate Enhancements or New Versions of the Software Products may change over time.

(iv) CONTRACTOR'S warranties do not apply to: (i) any copy of the Software Products modified by any Person or Organization other than CONTRACTOR or an authorized representative of CONTRACTOR; (ii) use of the Software Products other than in accordance with the most current software documentation for the electronic health record information system; (iii) failures caused by defects, problems, or failures in selection, installation, or configuration of COUNTY Equipment; (iv) failures caused by defects or problems with software applications other than the Software Products; (v) failures caused by conflicts with software applications not listed as required third party technologies in the agreement; (vi) failures caused by any Internet Services Provider; (vii) failures caused by malicious software; or (viii) failures caused by negligence or malicious conduct of COUNTY or its designees or any Person or Organization except CONTRACTOR or an authorized representative of CONTRACTOR.

(v) CONTRACTOR makes no warranty: (i) that the operation of the Software Products will be error free in all circumstances; (ii) that all defects in the Software Products that would not constitute a Material Breach will be corrected; nor (iii) that the operation of the Software Products will not be interrupted for a short period of time by reason of a defect therein or by reason of fault on the part of CONTRACTOR.

b. Disclaimer:

CONTRACTOR expressly disclaims any warranty or representation to any person or organization other than COUNTY with respect to the software products or any part thereof.

7. **LIMITATION OF LIABILITY.**

In no event will contractor be liable for any loss of revenue, loss of use, business interruption, loss of data, cost of cover of any kind in connection with the use of the software products or the delivery of the services to be provided under this agreement or its exhibits. It is understood that such software products will be used in the delivery of clinical services and administration of human service programs, and it is agreed that responsibility for all decisions relating to the provision of treatment, payment of benefits and allocation of resources are the responsibility of COUNTY and not the responsibility of CONTRACTOR. CONTRACTOR'S liability and COUNTY'S sole remedies under this agreement for damages due to any defects in or failure of the software to properly perform are limited to the prompt repair or replacement of defective software products and defects.

8. **INDEMNIFICATION**

- a. **General Indemnification for COUNTY.** CONTRACTOR shall hold the COUNTY, its agents, officers, employees, and volunteers harmless from, save, indemnify, and defend the same against, any and all claims, and damages for injury to person or property, and related costs and expenses (including reasonable attorney's fees), arising out of any negligent act or omission of CONTRACTOR, its agents, officers, employees, or volunteers, during the performance of its obligations under this AGREEMENT.
- b. **General Indemnification for CONTRACTOR.** COUNTY shall hold CONTRACTOR, its agents, officers, employees, and volunteers harmless from, save, indemnify, and defend the same against, any and all claims, and damages for injury to person or property, and related costs and expenses (including reasonable attorney's fees), arising out of any negligent act or omission of COUNTY, its agents, officers, employees, or volunteers, during the performance of its obligations under this AGREEMENT.
- c. **Indemnification of Intellectual Property** Subject to the limitations of this Paragraph 8c and Paragraph 7 of this Agreement, CONTRACTOR shall indemnify and hold COUNTY, its agents and employees harmless from any loss, damage or liability for infringement of any United States patent right, copyright, trade secret or any other proprietary right with respect to the use of the items delivered hereunder, provided CONTRACTOR is

promptly notified in writing of any suit or claim against COUNTY and provided further that COUNTY permits CONTRACTOR to defend, compromise or settle the same and gives CONTRACTOR all available information, assistance and authority to enable CONTRACTOR to do so. CONTRACTOR indemnity as to use shall not apply to any infringement arising out of use in combination with other items where such infringement would not have occurred in normal use. This paragraph shall survive any expiration or termination of this Agreement.

- i. If such materials are found to infringe, or in the reasonable opinion of CONTRACTOR are likely to be the subject of a claim, CONTRACTOR will, at its option:
 1. obtain for the COUNTY the right to use such materials;
 2. replace or modify the materials so they become non-infringing; or
 3. if neither 1 or 2 is reasonably achievable, remove such materials and refund their net book value based on straight-line (equal year over year) depreciation with a salvage value of zero dollars over a five (5) year period commencing on the date the allegedly infringing item(s) were first delivered to the COUNTY.
- ii. CONTRACTOR has no obligation to the extent any claim results from:
 4. modification of the materials other than at the direction of CONTRACTOR, or
 5. Use of an allegedly infringing version of the materials, if the infringement could have been avoided by the use of a different version of appropriate software as provided by CONTRACTOR to COUNTY with written instructions to COUNTY to use same so as to avoid any such infringement.

This section states CONTRACTOR'S entire obligation to the COUNTY and the COUNTY'S sole remedy for any claim of infringement.

9. **NON DISCRIMINATION BY CONTRACTOR**. In connection with its performance under this Agreement, CONTRACTOR shall not discriminate against any employee or applicant for employment because of race, color, religion, age, sex, national origin, political affiliation, ancestry, marital status or disability. This policy does not require the employment of unqualified persons.
10. **TERMINATION**.

- a. COUNTY may terminate this Agreement by written notice in the event CONTRACTOR fails to perform its obligations under this Agreement, and such default is not cured within thirty (30) days after receipt of such written notice. COUNTY may terminate the Agreement upon One Hundred Twenty (120) days written notice to CONTRACTOR without cause.
- b. CONTRACTOR may terminate this Agreement by written notice in the event COUNTY fails to perform any of its obligations under this Agreement, and such default is not cured within thirty (30) days after receipt of such written notice. CONTRACTOR may terminate the Agreement upon One Hundred Twenty (120) days written notice to CONTRACTOR without cause.

11. **INTELLECTUAL PROPERTY RIGHTS.**

- a) The Software Products are protected by both United States copyright law and international copyright treaty provisions. Cerner retains sole and exclusive ownership of all right, title and interest in and to the Software Products and all Intellectual Property rights relating thereto.
- b) It is expressly understood by COUNTY and CONTRACTOR that Cerner will retain the sole and exclusive ownership and intellectual property rights to any customized modifications or enhancements of the software products or any original software products created by Cerner for COUNTY or CONTRACTOR. Any such work will not be considered "work for hire" within the meaning of copyright law, even if COUNTY or CONTRACTOR pays Cerner to develop the enhancement or software product
- c) Except as authorized by this Agreement, COUNTY will not itself, or through any parent, subsidiary, affiliate, agent or other third party: (1) sell, lease, license, sublicense, market, or distribute the Software Products anywhere in the world; (2) de-compile, disassemble, or reverse engineer the Software Products, in whole or in part; (3) write or develop any derivative work based upon the Software Products, Documentation or any Company Information; or (4) provide, disclose, divulge or make available to, or permit use of the Software Products by any third party, except as permitted by this Agreement or with Cerner's prior written consent.

12. **CONFIDENTIAL INFORMATION; TRADE SECRETS.**

- a) The parties hereby acknowledge that their personnel may gain access to information that the other party deems to be confidential and/or proprietary information and which has commercial value in its business and is not in the public domain. "Confidential Information" means any and all proprietary business information of the disclosing party that does not constitute a Trade Secret (as hereafter defined), including any proprietary business information of which the receiving party becomes aware as a result of its access to and presence at the other party's facilities. "Trade Secrets" means information related to the business or services of the disclosing party or its affiliates, including without limitation the Software Products, its documentation and support materials which: (i) derives economic value, actual or potential, from not being generally known to or readily ascertainable by other persons who can obtain economic value from its disclosure or use, and (ii) is the subject of efforts by the disclosing party or its affiliates that are reasonable under the circumstances to maintain its secrecy, including, without limitation, (a) marking any information reduced to tangible form clearly and conspicuously with a legend identifying its confidential or proprietary nature, (b) identifying any oral presentation or communication as confidential immediately before, during, or after such oral presentation or communication, or (c) otherwise treating such information as confidential. "Trade Secret" means, without limitation, any and all technical and non-technical data related to designs, programs, research, software file structures, flow charts, business rules embedded within Software Products, drawings, techniques, standards, Source Code and Object Code of the Software Products, the documentation, inventions, finances, actual or potential customers and suppliers, research, development, marketing, and existing and future products and employees of the disclosing party and its affiliates. "Company Information" means, collectively, the Confidential Information and Trade Secrets. Company Information also includes information that has been disclosed to any party by a third party which such party is obligated to treat as confidential, and all software tools, methodologies, documentation, business plans, product plans, and all related technical materials and enhancements and modifications thereto.
- b) Obligations. COUNTY and CONTRACTOR are aware once contract is fully executed, it becomes a public document accessible by any requesting a copy for review.
- c) Exclusions. Notwithstanding the foregoing, this section shall not apply to any information that the receiving party can demonstrate: (i) was in the public domain at the time of disclosure to it; (ii) was published or otherwise became a part of the public domain, after disclosure to the

receiving party, through no fault of its own; (iii) was in the possession of the receiving party at the time of disclosure to it from a third party who had a lawful right to such information and disclosed such information without a breach of duty owed to the disclosing party; or (iv) was independently developed by the receiving party without reference to the Company Information of the disclosing party. Further, either party may disclose the other party's Company Information to the extent required by law or by order of a court or governmental agency.

d) Report of Unauthorized Use or Disclosure of Company Information.

- (i) Each party will immediately report to the other any use or disclosure of Company Information of the other that is not permitted by this Agreement or other written agreement of the parties.
- (ii) COUNTY will not allow any person other than an Authorized User or Cerner or Contractor staff access to the Software Products or to use Company Information until that person has executed a written agreement with Cerner holding that person to the same requirements as this part 9 and COUNTY has been notified by Cerner that this Agreement has been executed and that the Person has permission to access and use the Cerner Company Information to support COUNTY. Authorized Users are members of COUNTY'S Workforce to whom COUNTY has assigned passwords or otherwise permitted access to or use of the Software Products. Workforce does not include contractors other than Contractor who perform services that would otherwise be performed by Cerner or Contractor, unless the contractor has signed an agreement with Cerner for the protection of Cerner's Intellectual Property rights.
- (iii) COUNTY understands that Cerner's Proprietary Rights and Non-Disclosure Agreements prohibit any person other than Contractor, Cerner staff and Authorized Users from retaining possession of Cerner Company Information. COUNTY will immediately notify Contractor and Cerner if it becomes aware that any person other than an Authorized User or Cerner or Contractor staff has or appears to have in their possession Cerner Company Information, or makes unsubstantiated claims that Cerner has granted permission to that person to use Cerner customer Information to support COUNTY.

- e) Period of Limitation. The covenants of confidentiality set forth herein:
 - (i) will apply upon commencement of this Agreement to any Company Information disclosed to the receiving party, including Company Information disclosed during the course of negotiation of this Agreement, and (ii) will continue and must be maintained until termination of the Agreement, and in addition, with respect to Trade Secret, at any and all times after termination of the relationship between the parties hereto, during which such Trade Secrets retain their status as such under applicable law.
- f) Third Party Vendors. It is understood that COUNTY may wish to create linkages between the Software Products and other software applications or databases. COUNTY acknowledges that the file structures and business rules of the Software Products and the documentation are the Intellectual Property of Cerner and Company Information, within the meaning of section 12b. COUNTY will not give third party vendors other than Contractor access to this Company Information without the written permission of Cerner. Cerner will give that permission if the third party vendor enters a written Proprietary Rights, Non-Disclosure, and Non-Compete agreement with Cerner.

13. **ACCESS TO COUNTY SITES.** CONTRACTOR may need physical access to COUNTY facilities for technical services or support during this Agreement. Prior to any technical services or support visit by CONTRACTOR, an appointment will be made by CONTRACTOR with the County Information Technology support staff. A member of County's Information Technology staff must be on-hand to provide access to the facility and accompany CONTRACTOR personnel.

14. **MEDICAL RECORDS.**

- a. **Ownership and Access.** All records contained in the patient files maintained by COUNTY shall be the property of COUNTY, and CONTRACTOR shall not remove these records upon termination of this Agreement, except pursuant to a specific request in writing with respect to and from a person treated by a Provider during the term of the Agreement, unless otherwise agreed to by COUNTY. Any working copies of client records generated by CONTRACTOR will be maintained by CONTRACTOR throughout the term of the Agreement. At such time as the Agreement may be terminated, all working copies of client records will be securely delivered to COUNTY at COUNTY's expense and as directed by COUNTY. In the event of a claim or challenge by a patient or any regulatory authority, COUNTY shall cooperate with CONTRACTOR by making the patient files in COUNTY Behavioral Health's possession available for copying or inspection (to the extent allowable by the rules regarding confidentiality of medical records). CONTRACTOR shall similarly cooperate with COUNTY and make available working copies of

client records in the event of such a claim or challenge. There is hereby made a part hereof the provisions of Exhibit "D" - Business Associates, which is incorporated by reference herein.

- b. **Compliance with Medicare Rules.** To the extent required by law or regulation, COUNTY shall make available, upon written request from CONTRACTOR, the Secretary of Health and Human Services, the Comptroller General of the United States, or any other duly authorized agent or representative, this Agreement and COUNTY'S books, documents and records to the extent necessary to certify the nature and extent of the costs for services provided by CONTRACTOR. COUNTY shall preserve and make available such books, documents and records for a period of seven (7) years after the end of the term of this Agreement. If COUNTY is requested to disclose books, documents or records pursuant to this subparagraph for any purpose, COUNTY shall notify CONTRACTOR of the nature and scope of such request, and COUNTY shall make available, upon written request of CONTRACTOR, all such books, documents or records. COUNTY shall defend, indemnify and hold free and harmless CONTRACTOR if any amount of reimbursement is denied or disallowed because of COUNTY's failure to comply with the obligations set forth in this subparagraph. Such indemnity shall include, but not be limited to, the amount of reimbursement denied plus any interest, penalties and reasonable legal fees and costs.

15. **COMPLIANCE.**

- a. **Compliance with Applicable Laws.** To the best of each party's knowledge and belief, COUNTY and CONTRACTOR have operated in compliance with all federal, state, county and municipal laws, ordinances and regulations applicable thereto and each party represents that it has not received payment or any remuneration whatsoever to induce or encourage the referral of clients or the purchase of goods and/or services as prohibited under 42 United States Code Section 1320a-7b(b), or otherwise perpetrated any Medicare or Medicaid fraud or abuse, nor has any fraud or abuse been alleged within the last five (5) years by any Governmental Authority, a carrier or a third party payer.
- b. **Health Care Compliance.** COUNTY is presently participating in or otherwise authorized to receive reimbursement from payer programs, and is not nor ever been an excluded provider. Any and all necessary certifications and contracts required for participation in such programs are in full force and effect and have not been amended or otherwise modified, rescinded, revoked or assigned as of the date hereof, and no condition exists or event has occurred which in itself or with the giving of notice or

the lapse of time or both would result in the suspension, revocation, impairment, forfeiture or non-renewal of any such payer program.

- c. **Fraud and Abuse**. Neither party shall engage in any activities which are prohibited by or are in violation of the rules, regulations, policies, contracts or laws pertaining to any third party and/or governmental payer program, or which are prohibited by rules of professional conduct ("Governmental Rules and Regulations"), including but not limited to the following:
- i. knowingly and willfully making or causing to be made a false statement or representation of a material fact in any application for any benefit or payment;
 - ii. knowingly and willfully making or causing to be made any false statement or representation of a material fact for use in determining rights to any benefit or payment;
 - iii. failing to disclose knowledge by a claimant of the occurrence of any event affecting the initial or continued right to any benefit or payment on the Provider's own behalf or on behalf of another, with intent to fraudulently secure such benefit or payment; or
 - iv. knowingly and willfully soliciting or receiving any remuneration (including any kickback, bribe, or rebate), directly or indirectly, overtly or covertly, in cash or in kind or offering to pay or receive such remuneration
 1. in return for referring an individual to a person for the furnishing or arranging for the furnishing of any item or service for which payment may be made in whole or in part by Medicare or Medicaid, or
 2. in return for purchasing, leasing, or ordering or arranging for or recommending purchasing, leasing, or ordering any good, facility, service or item for which payment may be made in whole or in part by Medicare or Medicaid. Each party acknowledges that this list is not an exhaustive or complete list of all governmental requirements and each party represents and warrants to the other that each will endeavor, to the best of their knowledge, to educate, to seek information, and/or to make themselves aware of these governmental requirements.
- d. **Changes in the Law**. In the event of any changes in law or regulations implementing or interpreting any federal or state law relating to the subject matter of fraud and abuse or to payment-for-patient referral, including the

laws referenced above, the parties shall use all reasonable efforts to revise this Agreement to conform and comply with such changes. In the event that the parties cannot revise this Agreement in a manner which will conform and comply with such changes and preserve to the extent possible the intent of the parties in entering into this Agreement, then either party may terminate those portions of the Agreement which cannot be revised to conform and comply with such changes and the intent of the parties.

16. **BOOKS AND RECORDS.** For the purpose of section 1861(v) (l) (1) of the Social Security Act, as amended, and any regulations promulgated pursuant thereto:
- a. Until the expiration of four years after the furnishing of professional services pursuant to this Agreement, COUNTY shall make available, upon written request to the Secretary of Health and Human Services or upon request to the Comptroller General of the United States, or any of their duly authorized representatives, this Agreement and books, documents and records of the Provider that are necessary to certify the nature and extent of costs of professional services rendered pursuant to this Agreement; and
 - b. Until the expiration of four years after the furnishing of professional services pursuant to this Agreement, CONTRACTOR shall make available, upon written request to the Secretary of Health and Human Services or upon request to the Comptroller General of the United States, or any of their duly authorized representatives, this Agreement and books, documents and records of the Provider that are necessary to certify the nature and extent of costs of professional services rendered pursuant to this Agreement; and
 - c. If CONTRACTOR carries out any of the duties of this Agreement through a subcontract with a value or cost of \$10,000.00 or more over a twelve (12) month period with a related organization, such subcontract shall contain a clause to the effect that until the expiration of four years after the furnishing of professional services pursuant to such subcontract, the related organization shall make available, upon written request to the Secretary of Health and Human Services, or upon request to the Comptroller General of the United States, or any of their duly authorized representatives, the subcontract and books, documents and records of such organization that are necessary to verify the nature and extent of costs of professional services rendered pursuant to such subcontract.
 - d. If COUNTY is requested to disclose books, documents or records pursuant to this paragraph for purpose of an audit, COUNTY shall notify

CONTRACTOR of the nature and scope of such request and the COUNTY shall make available, upon written request of CONTRACTOR, all such books, documents or records. This paragraph shall pertain solely to the maintenance and disclosure of specified records and shall have no effect on the right of the parties to this Agreement to make assignments or delegations.

e. If CONTRACTOR is requested to disclose books, documents or records pursuant to this paragraph for purpose of an audit, CONTRACTOR shall notify COUNTY of the nature and scope of such request and the CONTRACTOR shall make available, upon written request of COUNTY, all such books, documents or records. This paragraph shall pertain solely to the maintenance and disclosure of specified records and shall have no effect on the right of the parties to this Agreement to make assignments or delegations.

17. **DRUG-FREE WORK PLACE.** CONTRACTOR shall provide a drug-free work place and shall comply with the requirements of the Drug-Free Work Place Act of 1990 (Government Code section 8350 et seq.).

18. **CULTURAL COMPETENCE.** CONTRACTOR and COUNTY shall use a set of professional skills, behaviors, attitudes, and policies in their systems that enable the system, or those participating in the system, to work effectively in meeting the cross-cultural needs of patients.

19. **INDEPENDENT CONTRACTOR.** CONTRACTOR is an independent contractor in the performance of its services and obligations under this Agreement. This Agreement is not intended to constitute a partnership or joint venture. Because of its status as an independent contractor, CONTRACTOR shall have absolutely no right to employment rights and benefits available to COUNTY employees. CONTRACTOR shall be solely liable and responsible for providing to, or on behalf of, its employees all legally-required employee benefits.

20. **INTEREST OF PUBLIC OFFICIALS.** No officer, agent, or employee of COUNTY during his/her tenure or for one (1) year thereafter shall have any interest, direct or indirect, in this Agreement or the proceeds thereof.

21. **DISPUTE RESOLUTION.**

The parties acknowledge their desire for a long-term and mutually beneficial business relationship and, to that end, agree to attempt to resolve any disagreements or disputes promptly and in good faith, and to make themselves available for business discussions intended to facilitate the resolution of such disagreement or dispute.

22. **WAIVER.** A waiver of any of the terms and conditions hereof shall not be construed as a general waiver by CONTRACTOR or COUNTY.
23. **ENTIRE AGREEMENT.** This Agreement constitutes the complete understanding of the parties and supersedes any and all other agreements, either oral or written, between the parties with respect to the subject matter contained herein, and no other agreement, statement, or promise relating to the subject matter of this Agreement shall be valid or binding. In the event of any direct conflict between the body of this Agreement and its schedules or exhibits, the body of the Agreement shall control. This Agreement may not be modified, amended, or changed except by a writing or writings signed by the duly authorized representative of the parties.
24. **CONTROLLING LAW**
- a. **Laws of California Control** The terms and conditions of this Agreement and all its Exhibits and rights and duties hereunder shall be governed by and construed in accordance with the laws of the State of California.
- b. **Rules of Interpretation** no provision of this Agreement shall be interpreted for or against a party because that party or its legal representative drafted such provision and this Agreement shall be construed as if jointly prepared by the parties.
25. **VENUE.** If either party files a lawsuit to enforce any provision of this Agreement, the proper venue for such a lawsuit shall be Sierra County Superior Court.
26. **PARTIAL INVALIDITY.** Should any portion of this Agreement be held unenforceable or inoperative for any reason, such invalidity shall not affect any other portion of this Agreement, but the remainder shall be as effective as though such ineffective portion had not been contained herein.
27. **GENDER.** Words used in the masculine shall apply to the feminine where applicable, and vice versa. Any personal pronoun shall include any gender or number according to the context.
28. **ASSIGNMENT.** This Agreement and the rights and obligations hereunder are not assignable by either party. Notwithstanding the foregoing, CONTRACTOR shall have the right to utilize subcontractors, provided such subcontractors comply with the provisions of this agreement. The use of a subcontractor will not release CONTRACTOR from its obligations hereunder.

29. **NOTICES.** All notices, offers, elections, and other communications under this Agreement shall be in writing and shall be deemed to have been duly given on the date of service if served personally on the party to whom notice is to be given, or within forty-eight (48) hours after mailing, if mailed to the party to whom notice is to be given by first class mail, registered or certified, postage prepaid, and properly addressed to the party at the party's address below, or any other address that any party may designate by written notice to the other.

CONTRACTOR: Kings View Corporation
Attn: Leon Hoover, CEO
7170 N. Financial Drive, Suite 110
Fresno, CA 93720-2935
(559) 256-0100 ext. 3011

COUNTY: Sierra County Behavioral Health Services
Attn: Darden Bynum
Director of Health and Human Services
PO Box 265
Loyalton, CA 96118
(530) 993-6720

30. **INTERPRETATION.** The language in all parts of this Agreement shall be, in all cases, construed according to its fair meaning and not strictly for or against either party, and any ambiguities shall not be strictly construed for or against either party.

IN WITNESS WHEREOF, COUNTY and CONTRACTOR have executed this Agreement on the day and year set forth above.

“COUNTY”
COUNTY OF Sierra

By _____

Date: _____

By _____

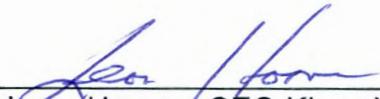
Date: _____

APPROVED AS TO LEGAL FORM
COUNTY COUNSEL

By _____

Date: _____

**“CONTRACTOR”
KINGS VIEW CORPORATION**

By  _____
Leon Hoover, CEO Kings View

Date: 12/4/2015

EXHIBIT A

SIERRA COUNTY BEHAVIORAL HEALTH SERVICES

ELECTRONIC HEALTH RECORD SYSTEM (EHR)

SCOPE OF SERVICES

This Scope of Services is applicable to the utilization of the current Cerner behavioral health software. It is not intended to address issues relative to office application documents, files and network support.

At the time of termination, CONTRACTOR agrees to provide a copy of current system with all necessary data files, structures and associated tables.

CONTRACTOR shall comply with the privacy and security provisions of the Health Information Portability and Accountability Act of 1996 (HIPAA) and HITECH Act public law 111-005 and all related State and Federal Regulations for the maintenance and storage of system data and files.

CONTRACTOR shall provide the following services:

A. KV-Cerner Support

1. CONTRACTOR supports (as defined in this scope of work) the following Cerner Software products currently in use or planned by COUNTY:

- Client Data System
- Scheduling System
- Assessment & Treatment Planning System
- Doctor's Home Page & E-Prescribing System
- Cost Accounting System
- Managed Care System (optional, if purchased)

2. CONTRACTOR will provide consultative services to COUNTY concerning current and new MIS design for Client Data, Scheduler and

ATP – Assessments, Treatment Plans and Progress Notes when requested by COUNTY as needed.

3. CONTRACTOR will maintain a LIVE, TRAIN and TEST version of Cerner on CONTRACTOR'S servers.
4. CONTRACTOR will advise on and load Cerner promotions:
 - a. Write and provide COUNTY to the best of CONTRACTOR'S abilities a thorough risk-benefit analysis for all Cerner promotions based on supplied documentation from Cerner Software to include:
 - Summary of the purpose(s)
 - List of known and potential risks
 - List of known and potential benefits
 - Reporting implications
 - Identify any additional report functionality
 - b. Test Cerner promotions and work out known bugs.
 - c. Load promotions only with COUNTY authorization and in accordance to Cerner Software policy and procedures. COUNTY will provide CONTRACTOR with list of COUNTY staff allowed to authorize installation of promotions.
 - d. COUNTY is aware failure to load all Cerner promotions in sequence and as supplied by Cerner could impact CONTRACTOR'S ability to meet scope of services as discussed in Exhibit A and Cerner support.
5. CONTRACTOR will provide assistance with MIS customization including workflow redesign, keying guides, management forms, WYSIWYG design and development, training materials and other assistance as it relates to Client Data, Scheduler and ATP – Assessments, Treatment Plans and Progress Notes as needed and requested by COUNTY.
6. CONTRACTOR will provide the following forms of documentation:
 - a. Develop manuals for AR and State Reporting delineating CONTRACTOR and COUNTY tasks and responsibilities.

- b. Provide Risk/Benefit Analysis of Cerner Promotions (see B.4 above).
- c. Provide COUNTY with Kings View Status Report as mutually agreed. Report format, content and frequency will be determined and modified as needed by mutual agreement.
- d. Document COUNTY'S system schema as it relates to Kings View provision of services and at the discretion of COUNTY'S Information Technology management.
- e. Special Projects (audits, state reviews, other ad hoc requests) as needed by COUNTY including the following:
 - f. Consultation and assistance with special projects
 - g. Data/Reports
 - h. Participate in Meetings/Calls

7. Status Reporting

- a. Meet quarterly at mutually agreed time with COUNTY to identify problems/issues and agree to solutions.
- b. Complete Kings View Status Report (see 6.c above)

B. General KV-Cerner Support Responsibilities

- 1. CONTRACTOR will monitor and maintain network connections between CONTRACTOR'S server and the COUNTY site.
- 2. CONTRACTOR shall facilitate a storage and backup system by utilizing CONTRACTOR'S MIS staff, Fresno storage facility and off-site eVault backup storage processes. CONTRACTOR shall comply with the privacy and security provisions of the Health Information Portability and Accountability Act of 1996 (HIPAA) and all related State and Federal regulations for the maintenance and storage of system data and files.
- 3. CONTRACTOR will use all reasonable efforts to work with Cerner software and COUNTY to adhere to California compliance requirements set forth by California Department of Mental Health and

California Department of Alcohol and Drug Programs.

4. CONTRACTOR will work jointly with COUNTY to obtain certification of compliance with all applicable Medicare, Medi-Cal and HIPAA billing requirements and regulations.
5. CONTRACTOR will maintain management forms and related data tables for State reporting, billing and security.
6. CONTRACTOR will provide specialized reporting as required by COUNTY/State as a result of mandatory audit/reporting requirements. CONTRACTOR will provide customized reporting formats, forms, and update data tables as required for COUNTY'S operation, and CONTRACTOR will generate reports for COUNTY as requested.
7. CONTRACTOR will use all reasonable efforts to see that all local, state and federal requirements are met with the times lines set by those agencies.
8. CONTRACTOR and COUNTY will mutually agree upon an Activity Deadline Calendar for the purpose of defining the roles, responsibilities and processes for each party.
9. CONTRACTOR will notify COUNTY of all upgrades or modifications to system which affect billing or other operational functions.
10. Develop a Disaster Plan that addresses at a minimum a detailed back up plan for two crisis scenarios:
 - 1) Power outage beyond 1 work day and
 - 2) Corruption of data.

C. Monthly Medi-Cal Billing and Accounts Receivable (A/R) Cycle Support for CMHC and Cerner software:

1. CONTRACTOR will provide all month-end processes for the completion of A/R and Medi-Cal Billing Processes at CONTRACTOR'S MIS office, and provide support and assistance to COUNTY staff for Month-end A/R and Billing Processes for all requirements set forth by California Department of Mental Health and California Department of Alcohol and Drug Programs.

2. CONTRACTOR will provide training and support to program staff for program processes required in the month-end process.
3. CONTRACTOR will use all reasonable efforts to have its system comply with all State billing and statistical reporting requirements for timely, accurate and complete processing of electronic claims or files. COUNTY will be the SOLE party responsible for ensuring timeliness, accuracy and the complete entry of data by COUNTY staff necessary for CONTRACTOR to submit electronic claims or files.
4. CONTRACTOR will perform data review to ensure HIPAA compliance for electronic submittal to State, Medicare or other third party payer in preparation for CONTRACTOR electronic data submission. COUNTY will upload after CONTRACTOR review. CONTRACTOR will provide support to address issues when COUNTY posts electronic Explanation of Benefits (EOB) electronic files from State, Medicare or other third party payer in accordance with Cerner Software policy and procedures.
5. CONTRACTOR will perform data review to ensure data from COUNTY'S software meets requirements for electronic submission to California Outcomes Measurement System (CalOMS) and Client and Service Information (CSI).
6. CONTRACTOR will maintain call log identifying consequential issues referred for help and provide management with trend report. Routine questions will not be tracked.
7. CONTRACTOR will assist and monitor EOB (HIPAA 835) – Explanation of Benefits denials and report back to COUNTY management monthly with status updates.
8. When CONTRACTOR makes changes to existing information systems software that results in a need for consultation or training of county employees, the associated costs will be paid by the CONTRACTOR.
9. COUNTY had opted to submit 837P files and download 835 files. COUNTY and CONTRACTOR will develop procedures and policies to ensure both parties know when files are created or posted to

COUNTY's Cerner application.

D. Ongoing Support of Application Service Provider (ASP) Storage Facility and Network Connectivity

1. CONTRACTOR will provide hosting and support of behavioral health software in a HIPAA compliant facility.
2. CONTRACTOR will provide access up to 12 concurrent users for utilization of Cerner Software via Citrix.
3. CONTRACTOR will notify COUNTY in advance of all upgrades or modification to the Data Center servers and software which affect the EHR, billing or operations, except in cases where immediate action is required to protect data, hardware or personnel.
4. CONTRACTOR will monitor and maintain network connections between CONTRACTOR'S Fresno Data Center and the COUNTY site.
5. When COUNTY makes changes to COUNTY owned hardware or network infrastructure the COUNTY may request technical support services from CONTRACTOR. These requested services will be provided by CONTRACTOR and paid for by COUNTY at a daily rate per staff plus expenses as outlined in Exhibit "B". All services will be pre-authorized via Purchase Orders by County Mental Health Director.
6. Contractor will have in place a Disaster Recovery Plan utilizing eVault to provide a 1 hour response from time of notification by Kings View Information Technology to eVault of a data center catastrophic event. County will be provided with a copy of Disaster Recovery Plan developed by Contractor.

E. COUNTY Staff Support

1. CONTRACTOR will maintain a help desk as support to COUNTY staff relative to behavioral health software in order to attend to user inquiries and problems. Help desk support shall be available to COUNTY staff Monday through Friday from 8:00 a.m. until 5:00 p.m., excluding COUNTY holidays. COUNTY will designate staff members who will be

authorized to access help desk support on behalf of COUNTY staff.

2. COUNTY staff will be provided with access to CONTRACTOR'S MIS seven days a week, 24 hours a day.
3. CONTRACTOR will provide remote support as needed via toll free phone number after normal business hours, including all holidays.
4. CONTRACTOR will provide COUNTY staff with 24 hours advance notice when planned system maintenance time is required.

F. One Time/First Year Services

1. Connection Topology/Transition Support

In cooperation with, and under the direction of the Information Technology Manager or designee of COUNTY, CONTRACTOR will develop a connection topology between CONTRACTOR'S and COUNTY'S networks. CONTRACTOR will provide as-needed support to facilitate changes to existing technology infrastructure for both hardware and software. CONTRACTOR will pass through all COUNTY-exclusive reoccurring charges to COUNTY.

2. Implementation and Conversion Consultation Services:

- a. CONTRACTOR will provide on-site implementation services/training for Cerner Software Client Data. Travel, lodging and meals will be invoiced separately as used.
- b. CONTRACTOR will provide on-site implementation services/training for ATP (Assessments, Treatment Plans and Progress Notes). Travel, lodging and meals will be invoiced separately as used.

EXHIBIT B

SIERRA COUNTY BEHAVIORAL HEALTH SERVICES

**ELECTRONIC HEALTH RECORD SYSTEM (EHRS)
ANNUAL BUDGET**

Scope of Services Item	Jan 2016 – Jun 2016	Jul 2016 – Jun 2017
A. KV-Cerner Support	\$1,617	\$3,298
B. General KV-Cerner Support Responsibilities	\$1,494	\$3,248
C. Monthly A/R Billing and State Reporting	\$6,000	\$12,240
D. Application Service Provider (ASP) Storage Facility and Network Connectivity	\$2,949	\$6,215
E. Helpdesk	\$1,722	\$3,556
Total	\$13,782	\$28,557

EXHIBIT C
SIERRA COUNTY BEHAVIORAL HEALTH SERVICES
CERNER SUPPORT AGREEMENT

JANUARY 2016 – JUNE 2016

RECCURING COSTS

\$ 13,788 plus sales tax

- a. Support Agreement: \$13,584
- b. Annual Visual Data Flex Subscription 12 Concurrent Users: \$142
- c. Annual Database Driver Subscription 12 Concurrent Users: \$62
- d. Recurring annual cost start at the contract effective date.

JULY 2016 – JUNE 2017

ANNUAL RECCURING COSTS

\$ 27,576 plus sales tax

- e. Support Agreement: \$27,168
- f. Annual Visual Data Flex Subscription 12 Concurrent Users: \$284
- g. Annual Database Driver Subscription 12 Concurrent Users: \$124
- h. Recurring annual cost start at the contract effective date.

Sierra County, California

**ADDENDUM TO CONTRACT WITH Kingsview Corporation
HIPAA BUSINESS ASSOCIATE AGREEMENT
EXHIBIT D**

This Addendum Agreement supplements and is made a part of the contract between Kings View (hereinafter "BUSINESS ASSOCIATE") and the COUNTY OF SIERRA (hereinafter "COUNTY").

BUSINESS ASSOCIATE shall comply with, and assist the COUNTY in complying with, the privacy and security requirements of the Health Insurance Portability and Accountability Act (HIPAA) and HITECH Act public law 111-005 and all related State and Federal Regulations for the maintenance and storage of system data and files. These Acts (including but not limited to Title 42, United States Code, Section 1320d et. seq.) and its implementing regulations (including but not limited to Title 45, Code of Federal Regulations (CFR), Parts 142, 160, 162 and 164) are hereinafter referred to as the "Privacy and Security Rules."

1.0 -TERM

1.1-Term: This agreement shall be effective upon execution, and remain in effect until all requirements of section 7.1 are fully met. Thus, the rights and responsibilities of BUSINESS ASSOCIATE may survive the termination of COUNTY's underlying contract or agreement with BUSINESS ASSOCIATE.

2.0-USE OR DISCLOSURE OF PROTECTED HEALTH INFORMATION

2.1-Further Disclosure and Safeguard of PHI: BUSINESS ASSOCIATE shall not use or allow the disclosure of private health information and/or records (hereinafter "Protected Health Information" or "PHI") except as allowed by this Agreement or required by law. BUSINESS ASSOCIATE shall take appropriate steps to prevent use or disclosure of PHI. The term "PHI", as relevant to this agreement, refers to protected health information received by BUSINESS ASSOCIATE from the COUNTY, or created or received by BUSINESS ASSOCIATE on behalf of the COUNTY.

2.2-Use and Disclosure of Protected Health Information: BUSINESS ASSOCIATE is authorized to use or disclose PHI to perform its obligations under its contract with the COUNTY. BUSINESS ASSOCIATE may not use or disclose PHI in any manner which (1) violates this agreement, (2) is prohibited by the "Privacy or Security Rule," or (3) would exceed the scope of how the COUNTY itself could use or disclose the information.

2.3-Obligations of Third Parties. If BUSINESS ASSOCIATE provides PHI to a third party, such as a subcontractor, BUSINESS ASSOCIATE shall ensure that the third party complies with HIPAA and this Addendum.

3.0 SECURITY OF ELECTRONIC PROTECTED HEALTH INFORMATION (EPHI)

3.1 – Implementation of Safeguards: BUSINESS ASSOCIATE agrees to implement administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of the electronic protected health information that it creates, receives, maintains or transmits on behalf of the COUNTY.

3.2 – Obligations of Third Parties: If BUSINESS ASSOCIATE provides EPHI to a third party, such as a subcontractor, BUSINESS ASSOCIATE shall ensure that the third party agrees to implement reasonable and appropriate safeguards to protect it.

3.3 – Reporting Security Incidents: BUSINESS ASSOCIATE agrees to immediately report to the COUNTY any security incident of which it becomes aware. Security incidents include attempted or successful unauthorized access, use disclosure, modification, or destruction of information or interference with system operations in an information system.

4.0 -DOCUMENTATION OF DISCLOSURES OF PROTECTED HEALTH INFORMATION

4.1 .1-Documentation of Uses and Disclosures: BUSINESS ASSOCIATE shall document any disclosures of PHI in a manner that would allow the COUNTY to respond to a request by an Individual for an "accounting of disclosures of PHI" in accordance with Title 45, CFR, Section 164.528.

4.2 -Unauthorized Use or Disclosure of PHI: BUSINESS ASSOCIATE shall report to COUNTY any use or disclosure of PHI prohibited by this Agreement or the Privacy Rule. BUSINESS ASSOCIATE shall mitigate, to the extent practicable, any harmful effect known to BUSINESS ASSOCIATE resulting from such use or disclosure.

4.3 -Accounting of Disclosures: BUSINESS ASSOCIATE shall provide to COUNTY, or an Individual, all information necessary to respond to an Individual's request for an "accounting of disclosures of PHI". BUSINESS ASSOCIATE agrees to disclose such information in the time and manner designated by the County.

5.0 -ACCESS

5.1 -Access to PHI: At the request of the COUNTY, BUSINESS ASSOCIATE shall provide access to PHI to an Individual or the COUNTY as needed to meet the requirements of the Privacy Rule. Access shall be provided in the time and manner designated by COUNTY.

5.2 -Records Available to County and Secretary of HHS: BUSINESS ASSOCIATE shall make available to COUNTY or to the Secretary of the United States Department of Health and Human Services any of its books and records related to the use, disclosure, and protection of PHI. Such release shall be for the purpose of investigating or auditing the COUNTY's compliance with the Privacy and Security Rules and shall occur in the time and manner designated by the COUNTY or the Secretary.

6.0-ADMENDMENT TO PHI

6.1 -Amendment to PHI: In accordance with Title 45, CFR, Section 164.526, BUSINESS ASSOCIATE agrees to amend PHI in its possession as requested by an Individual, or as directed by the COUNTY. Such amendment shall be in the time and manner designated by COUNTY.

7.0 -TERMINATION OF AGREEMENT AND DESTRUCTION OF DOCUMENTS

7.1 -Material Breach: COUNTY will terminate its contract with BUSINESS ASSOCIATE if (1) the COUNTY becomes aware that BUSINESS ASSOCIATE is in violation of this Agreement or the Privacy or Security Rules and (2) after notice, BUSINESS ASSOCIATE has failed to take reasonable steps to cure the violation. A violation may be a single material breach of, or a pattern of activity that violates, this Agreement or the Privacy and Security Rules. If termination is not feasible, COUNTY may report the problem to the Secretary of HHS as required by HIPAA.

8.0 -DESTRUCTION OF PHI

8.1 -Retention, Transfer and Destruction of Information on Contract Termination: Upon termination of this Agreement or the COUNTY'S underlying contract with BUSINESS ASSOCIATE, BUSINESS ASSOCIATE shall return or destroy all PHI as directed by the COUNTY to comply with HIPAA.

This provision shall apply to PHI in possession of subcontractors or agents of BUSINESS ASSOCIATE. BUSINESS ASSOCIATE, its agents or subcontractors, shall retain no copies of the PHI.

If returning or destroying the PHI is not feasible, BUSINESS ASSOCIATE shall provide COUNTY notice that return or destruction of the PHI is not feasible. If the COUNTY agrees that the return or destruction is not feasible, BUSINESS ASSOCIATE shall continue to extend the protections of this Agreement to the PHI. This protection shall remain in effect until the PHI is returned or destroyed.

9.0 -INTERPRETATION

9.1 -Resolution of Ambiguity. Any ambiguity in this Agreement shall be resolved to permit the COUNTY to comply with the Privacy and Security Rules. Definition of terms shall be as used in HIPAA.

10.0 -AMENDMENTS

10.1 -Amendment of Agreement. The Parties may amend this Agreement as necessary to ensure HIPAA compliance.

Execution.

COUNTY OF SIERRA

KINGS VIEW (Business Associate)

Signed: _____

Signed: Leon Hoover

Name: _____

Name: Leon Hoover

Title: _____

Title: CEO

Address: _____

Address: 7170 N. Financial Drive
Fresno, CA 93720

Phone: _____

Phone: 559-256-7611

Date: _____, 2013

Date: December 4, 2015 ^{LK} 12/4/15

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: January 19, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
DEPARTMENT: Board of Supervisors APPROVING PARTY: Lee Adams, Dist 1 Supervisor PHONE NUMBER: 530.289.3506 hangman@sierracounty.ca.gov	

AGENDA ITEM: Approval of agreement with Robert Shulman, Esq., of Nevada City regarding review of county counsel hiring process documents.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: Approval of costs of up to \$5000 for these services previously approved by the board on December 15, 2015 but agreement omitted from board item.

FUNDING SOURCE: GENERAL FUND IMPACT: No Additional General Fund Impact OTHER FUND: AMOUNT: \$5000 One Time Expense	IS THIS ITEM ALLOCATED IN THE BUDGET? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
---	---

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	SIGNATURE:  Lee Adams _____ APPROVING PARTY OR AUTHORIZED AGENT
--	--

APPROVED AS TO FORM AND FUNDING SOURCES:

COUNTY COUNSEL

AUDITOR/RISK MANAGER

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent:
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COMMENTS:

CLERK TO THE BOARD

DATE

**PROFESSIONAL SERVICES AGREEMENT
COUNTY OF SIERRA**

This Contract for Professional Services (the "Contract") is made between Robert J. Shulman, Attorney at Law ("Attorney") and the County of Sierra, a political subdivision of the State of California ("County"), with an effective date when it is signed by the County.

WHEREAS, the Attorney provides legal services to public entities in California, and has previously served as a county counsel in California for 24 years; and,

WHEREAS, the County seeks to have independent legal advice in connection with the County's review of its policies and procedures for the selection and contracting of an appointive county officer to handle civil legal matters.

NOW, THEREFORE, it is agreed as follows:

1. The Attorney is retained to perform the scope of services set forth in the recital above, and as further elaborated in an Addendum, if any. The Attorney is authorized to provide such specific services as are requested or approved by the Board of Supervisors or its designees. All legal work and communication by the Attorney is presumed to be covered by the attorney-client and attorney work product privileges.
2. The Attorney shall track his hours of legal work by tenths of an hour. Copying and other incidental out of pocket expenses shall be reimbursed based on a receipt. Travel is not deemed legal work, but travel costs shall be reimbursed according to County policy. He shall send an itemized invoice monthly to the County, to be submitted within the first 20 days of the month following the month in which services are rendered. The hourly rate is \$125.00, and this Contract is not to exceed \$5,000 total, unless amended in writing. The taxpayer ID of the Attorney is available confidentially on request.
3. The Attorney shall perform the legal services in accordance with the prevailing standard practice for a legal professional in California. The Attorney has not elected to obtain professional errors and omission insurance coverage, in order to have a more affordable hourly rate.
4. The Attorney's retention is strictly as an independent contractor. This Agreement may not be assigned, delegated or transferred.
5. This Contract may be supplemented by additional terms and conditions acceptable to the County, unless they are inconsistent with the wording of this Contract. Such additional terms may be attached as an Addendum One to this Contract showing the initials of each party.

COUNTY OF SIERRA

ATTORNEY

Name:
Title: _____

Robert J. Shulman

Dated: _____

Dated: _____

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: January 19, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
--	---

DEPARTMENT: Clerk-Recorder APPROVING PARTY: Heather Foster PHONE NUMBER: 530-289-3295
--

AGENDA ITEM: Minutes from the regular meeting held on December 15, 2015.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Minutes

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No Additional General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE



**STATE OF CALIFORNIA, COUNTY OF SIERRA
BOARD OF SUPERVISORS
AGENDA
REGULAR MEETING**

Lee Adams, Vice-Chair, District 1

P.O. Box 1 - Downieville, CA 95936 - 530-289-3506 - supervisor1@sierracounty.ca.gov

Peter W. Huebner, District 2

P.O. Box 349 - Sierra City, CA 96125 - 530-862-1004 - supervisor2@sierracounty.ca.gov

Paul Roen, District 3

P.O. Box 43 - Calpine, CA - 209-479-2770 - supervisor3@sierracounty.ca.gov

Jim Beard, Chair, District 4

P.O. Box 1140 - Loyalton, CA 96118 - 530-414-8126 - jbeard@sierracounty.ca.gov

Scott A. Schlefstein, District 5

P.O. Box 192 - Loyalton, CA 96118 - 530-993-4900 - supervisor5@sierracounty.ca.gov

The Sierra County Board of Supervisors will meet in regular session commencing at 9:00 a.m. on December 15, 2015 in the Loyalton Social Hall, in the Loyalton City Park, Loyalton, CA. This meeting will be recorded for posting on the Board of Supervisors' website at www.sierracounty.ca.gov.

PLEDGE OF ALLEGIANCE: Led by Supervisor Schlefstein

ROLL CALL

Present: Lee Adams, Supervisor, Vice-Chair, District #1
Peter W. Huebner, Supervisor, District #2
Paul Roen, Supervisor, District #3
Jim Beard, Supervisor, Chair, District #4
Scott A. Schlefstein, Supervisor, District #5

Staff: Heather Foster, County Clerk-Recorder
Jim Curtis, County Counsel
Van Maddox, Auditor/Treasurer Tax-Collector
Tim Beals, Director of Planning and Transportation
Darden Bynum, Director of Health and Human Services
Tim Standley, Sheriff-Coroner

December 15, 2015

APPROVAL OF CONSENT AGENDA

At the request of Supervisor Adams, Consent Item 10.B. was moved to the Regular Agenda as Item 8.D.

- 10.B. Resolution authorizing the Auditor to continue accrual of leave time for an employee that has reached his cap. (AUDITOR)

At the request of County Counsel, Consent Item 10.D. was moved to the Regular Agenda as Item 6.C.

- 10.D. Agreement for professional services between Sierra County Office of Education and Sierra County. (BEHAVIORAL HEALTH)

The Board moved to approve the Consent Agenda as amended.

APPROVED as amended. Motion: Adams/Huebner/Unanimous Roll Call Vote: 5/0

10. CONSENT AGENDA

- 10.A. Resolution authorizing the Auditor to make changes to the 2015/2016 final budget for the State Capital Exhibit. (AUDITOR)

ADOPTED, Resolution 2015-117

- 10.C. Resolution pertaining to employer paid member contributions to Public Employees Retirement System (PERS) by county on behalf of employees. (AUDITOR)

ADOPTED, Resolution 2015-118

- 10.E. Agreement for professional services between M. Susan Haun dba Strategies by Design and Sierra County. (PUBLIC HEALTH)

APPROVED, Agreement 2015-123

- 10.F. Resolution designating the Sierra County Arts Council as the Local Arts Agency for 2016/2017. (CLERK OF THE BOARD)

ADOPTED, Resolution 2015-119

- 10.G. List of appointive terms expiring during the 2016 Calendar Year. (CLERK OF THE BOARD)

- 10.H. Minutes from the regular meeting held on November 17, 2015. (CLERK-RECORDER)

December 15, 2015

APPROVAL OF REGULAR AGENDA

The Board moved to approve the Regular Agenda as amended.

APPROVED as amended. Motion: Huebner/Roen/Unanimous Roll Call Vote: 5/0

REGULAR AGENDA

2. PUBLIC COMMENT OPPORTUNITY

At 9:05 a.m. Chair Beard opened the public comment opportunity.

Mr. Don Yegge, Sierra Brooks questioned the status of the Wilderness Challenge surplus equipment, noting the last he heard was this was going to be put out to bid and also on eBay. Mr. Yegge further requested adding this to a future agenda for discussion.

In response to Chair Beard's inquiry, the Director of Planning indicated no action has been taken on the surplus of this equipment and he plans on asking the Board to convey the equipment to a nonprofit organization.

At 9:08 a.m. Chair Beard closed the public comment opportunity with no further persons addressing the Board.

3. COMMITTEE REPORTS & ANNOUNCEMENTS

Supervisor Adams referred to RCRC's annual report and also reported on AB 628 which allowed Inyo County to have pilot project for dual use of OHV and regular vehicles on public roadways and RCRC exploring a request to the legislature to extend this pilot project to a few more counties.

4. DEPARTMENT MANAGERS' REPORTS & ANNOUNCEMENTS

The Sheriff reported they are still without adequate heating at the Loyalton Substation and this year's contract proposal for the Humboldt-Toiyabe Forest for law enforcement services has been reduced to \$1,550 which is a substantial cut.

Supervisor Adams requested the Clerk pull the cooperative law enforcement contracts over the last couple of decades in order to get the amounts and find the year in which it was the highest for all three forests. Supervisor Adams also suggested the Sheriff rent a portable heater that would bring the Substation up to normal temperatures.

The Director of Public Works reported on the OTS annual grant program; the OHV annual grant program; the Snowbusters meeting wherein they reviewed the PCT controversy that is affecting OSV travel management planning; the suspension of the permit to operate the Loyalton Mobile Estates due to findings from an inspection last week; a meeting last Friday with the six District Rangers regarding the TOT issue,

December 15, 2015

cooperative law enforcement agreements, solid waste with respect to dispersed recreation, grants, etc.; speed feedback signs going up soon along Smithneck Road; the Planning Commission meets next Thursday which includes the extension of the special use permit for the Sierra Valley Lodge; the storms last weekend and only having five employees covering 24 hours a day in the Valley; and snow grooming has started.

The Director continued to report on solid waste, noting he had meeting with Craig Morgan and he would like to request a committee meeting to go over the documents and compliance letter received from the state which differs from what was stated in a meeting he attended in Sacramento. The Director added this has to do with the methane monitoring and the alleged impacts of methane gas to the groundwater. Also, the ISO (Insurance Services Office) will be auditing the City and County regarding several building processes for purposes of homeowners insurance.

In response to Supervisor Schlefstein's inquiry, the Director indicated he has received a couple of responses from the Department of Fish and Wildlife requesting information. They also gave him a timeframe to have this done by Christmas in order to schedule the Wildlife Conservation Board's next meeting in February or March. The Director clarified this has to do with the land adjustment process between the state and county for the Sierra Brooks water project.

In response to Supervisor Roen's inquiry, the Director distributed a table of contents of the complete project on the updated zoning code and reviewed the highlighted tasks that still need to be done to complete the process. The Director continued to explain the only remaining issue on the list is the completion of the Sierra Buttes Lakes Basin. He expects this to take a couple of days to complete on their end and then they will hand it off to the consultant for editing. It will then go to the Planning Commission and at that time it will become a public document.

In response to Don Russell's inquiry, the Director indicated he expects a 30 to 45 day turnaround for the review and editing; he hopes to have this before the Planning Commission by February.

Stg. Tony Prisco, CHP briefly reported on Caltrans' request to closing Long Valley Road, the exit located on Highway 395, noting this is not going to happen any time soon, if at all. Also, the department will be adding an additional position in approximately 6 months to help Sierra County.

The Director of Transportation commented on the Highway 395 median project, noting Caltrans completed a project and put a burm in which didn't work well. The Director added that Caltrans needs to figure out that the median strip needs to go away.

The Director of Health and Human Services reported that this was the audit season for the five departments of Health and Human Services and with a few correctable exceptions, the departments sailed through the audit. The Director also reported that with

December 15, 2015

respect to the Wilderness Challenge equipment, Health and Human Services is neutral with respect to these items and will defer to the Board's decision.

5. FOREST SERVICE UPDATE

Sierraville District Ranger Quentin Youngblood distributed a map of the Little Truckee OSV parking lot expansion project and requested the Board review and make comments. Ranger Youngblood also provided an update on the Christmas tree program; vacant allotments placed out for solicitation and looking to get a permittee this spring; the District recently hired a Range Conservationist; grooming started Sunday on the Little Truckee Summit; and the prescribed/pile burning program.

Ranger Youngblood continued to report on the Snowbusters meeting he attended in Nevada City regarding the OSV issue, noting he heard the County's comments loud and clear and believes they have a really good plan and are working on a level of coordination with the Plumas National Forest.

Brief discussion ensued pertaining to the overnight parking area on the map of the Little Truckee Summit parking lot expansion project.

6. HEALTH & HUMAN SERVICES - Darden Bynum

- 6.A. Resolution establishing the position of Assistant Director of Behavioral Health as an unclassified position in the Department of Health and Human Services and authorization to advertise and fill said position.

The Director of Health and Human Services introduced the item and questioned if this issue should be taken back to the Government Committee given the controversy this issue has created recently, as there are discrepancies in what is before the board including the agenda item stating this is an unclassified position and the resolution and job description states it is classified as a mid-management position.

The Auditor expressed concerns with kicking this down the road noting this needs to be hashed out today as the County is facing a number of liabilities that will be 80% born by the general fund.

County Counsel provided background on the issue explaining he didn't believe under the structure of the County Personnel Code that the County could have a contract employee, so he suggested the proposed resolution creating a mid-management position. County Counsel added he believes the Director wants a full-time employee versus 80%.

County Counsel further reviewed making this a classified employee versus a non-classified employee; the additional benefits received by mid-management versus a contractor; and the proposed salary range.

December 15, 2015

Supervisor Roen clarified that the proposed salary of \$124,003.22 is 30% to 40% more than any other mid-management position in the County.

County Counsel continued to review the Committee's goal to convert the independent contractor to a permanent employee with similar compensation and what the appropriate salary to provide an equitable basis of the \$80/hour while recognizing the paid leave, insurance, etc. County Counsel added he believes the Director wants a higher wage table than what was distributed.

Brief discussion ensued pertaining to whether the Board can cherry pick the benefits for an unclassified position and making sure the language is appropriate if the Board chooses to do this.

In response to Supervisor Schlefstein's inquiry, the Auditor clarified the County has a mid-management classification with rules in place.

Supervisor Roen expressed concerns with classifying this position as a mid-management position when the salary is going to be higher than any other mid-manager; he is concerned that this will create a disparity.

Supervisor Adams expressed concerns with the salary classification as he sees a real race to the top. He realizes football coaches make more than the Governor; however, this is an Assistant Director making more than the Director.

Supervisor Adams continued to explain Alpine County, effective July 2015, is paying their Health and Human Services Director \$104,000 per year and the Behavioral Health Services Director, assuming this is equivalent to this position, \$112,000 per year. He is not sure why we are starting ours at \$102,000 and in 20 years they would be making \$150,000.

The Auditor explained the \$124,000 came from simply taking the contract amount minus the benefits; this doesn't mean this is where the Board wants to be.

Supervisor Adams further questioned if the market in Alpine County is \$112,000 why is our market higher and if we are going to start this position artificially high maybe it needs to stay at that rate without the step increases.

Discussion ensued regarding making this position a 100% employee versus an 80% contractor.

Supervisor Schlefstein indicated this position has a Marriage and Family Therapist License (MFT) and a master's degree, an RN (Registered Nurse) out of Reno starts at \$90,000 to \$100,000 per year, so in order to keep employees with this type of education the County is going to have to bite the bullet and realize these professions require a higher pay.

December 15, 2015

Supervisor Adams suggested since this position is a bit of a hybrid, making the C step the starting and ending salary.

Supervisor Roen questioned if the Committee discussed splitting the department and making this position a department manager as he is concerned with the mid-management issue.

Supervisor Adams indicated he hopes this Board over the next year will compress the department managers salary steps so the County doesn't have a bifurcated system. If the Board did make this a department manager position this would solve the problem. The other alternative is to leave the position as it is with the proposed salary range and advertise to see what we get. Supervisor Adams further expressed concerns with the upper end of these salaries.

Following brief discussion, this item was continued to later in the meeting.

9. TIMED ITEMS

9.A. 10:00AM RESOLUTION OF APPRECIATION

Resolution of Appreciation for Tim Holabird, Field Representative for Congressman Doug LaMalfa, upon retirement from public service.

Supervisor Roen presented the resolution of appreciation to Mr. Holabird.

Supervisor Adams read Tom McClintock's comments before the House of Representatives back in December 2012 in recognition of Mr. Holabird.

9.B. 10:30AM VETERANS SERVICES

Presentation by Jimmy LaPlante, Plumas County Veteran Service Officer and discussion/direction regarding Plumas County Board of Supervisors' request for a contribution of \$11,500 towards the cost of providing Veterans Services in Sierra County per California Department of Veterans Affairs (Cal Vet) Local 972 Allocation funding requirements for County Veteran Service Office programs. (CHAIR BEARD)

Mr. Jimmy LaPlante briefly reviewed the services provided in Sierra County over the last year, noting they filed 18 veteran claims and as a result brought in \$15,222 to Sierra County veterans. Mr. LaPlante further explained it is currently costing \$23,000 per year to provide this program in Sierra County and the County will only receive \$11,500 reimbursement from the state. He is before the Board today to request \$11,500 for the Sierra County services provided by the Plumas County Veterans Service Officer.

Supervisor Adams noted he appreciates the services provided and his understanding is if service isn't provided in Sierra County folks would have to drive to Reno, Portola, and Nevada City for services.

December 15, 2015

Supervisor Adams noted if he understands correctly, since Plumas County has been providing this service to Sierra County, \$24,000 has been passed through by the state to Plumas County's program on behalf of Sierra County.

Mr. LaPlante indicated is in unsure of the amount.

Supervisor Adams added he doesn't want to disrespect anyone, however the County only has a \$105,000 contingency. Supervisor Adams further questioned if there is a more economical way to make this happen, possibly creating a public policy to reimburse veterans mileage to drive out of the County for services.

Supervisor Adams continued to explain he doesn't want to make this harder for the veterans, however if the County has to cut another program they are going to feel this impact as well.

Supervisor Roen expressed concerns that the Director of Transportation may be coming before the Board for additional funding out of contingencies for snow removal this year.

Chair Beard expressed concerns that without a Veterans Service Officer, veterans won't be aware of the services available to them.

Supervisor Adams suggested an outreach program informing/campaigning to the veterans regarding services available to them. He believes this is absolutely a program that should to be encouraged, the problem is the cost of bringing the services so close. Anyone who wants to go to a Social Security office has to travel to Auburn or Reno.

County Counsel noted since the state has clearly recognized that veterans services are a legitimate expenditure of public funds, he might be able to craft a policy to address this.

Chair Beard explained this is not a handout, this is a service to people who were willing to die for us.

Mr. LaPlante noted he understands this is a fiscal issue for Sierra County, but he believes \$11,500 to support Sierra County's veterans is a pretty good deal.

Supervisor Adams referred to a veteran located in Alleghany who has to drive 45 miles to Downieville or they can drive to Nevada City for services, noting this is in no way meant to slight or discourage this service, but the Board has to determine their priorities.

Mr. LaPlante noted that regardless of the Board's decision, they will still serve Sierra County's veterans at the Portola office.

December 15, 2015

Discussion ensued pertaining to what the actual costs are to provide veteran services to Sierra County and possibly using MSHA funding to cover the costs of these services.

Following further discussion and by consensus, the Board directed Supervisor Adams to work with County Counsel to review the actual costs of services and possible alternatives for providing services to Sierra County's veterans.

Supervisor Roen clarified the service currently being provided is one day a week at the Loylton Health and Human Services building.

Item 6.A. continued from earlier in the meeting

County Counsel indicated the Director wants to advocate an alternative pay range for the proposed position, starting at \$136,897 to \$166,400 (A-E step).

In response to Supervisor Schlefstein's inquiry, the Director clarified this isn't about a matter of more it's about what is equitable in respect to the complication and complexity of the position.

Supervisor Adams indicated he doesn't understand why we are starting the salary at \$136,000 when Alpine County starts at \$112,000.

Supervisor Schlefstein questioned if the person holding this position in Alpine County is an MFT?

The Director explained that the Alpine Director does not have a professional licensure; rather, the Behavior Health Directors Association is enrolling her in a program to bring her up to the required credentialing.

Supervisor Schlefstein clarified that someone with a masters in science and nursing would not take this pay and would go somewhere else. Supervisor Schlefstein further indicated they are comparing apples to oranges at this point. We are talking about a classification of job title versus what the person actually is and what we are asking for; it doesn't seem like we are comparing this appropriately.

The Auditor clarified that the \$166,399 is what the current contract rate would be at 100% understanding that the contractor has to pay FICA, life insurance, Medicare, MediCal, retirement, medical insurance, etc. This equates to \$53,000 to the County, so the \$124,000 is the contract rate minus what the County is paying for benefits, etc.

Following further discussion, the Board moved to adopt the resolution establishing the position of Assistant Director of Behavioral Health as a mid-management position in the Department of Health and Human Services as a full-time position as amended; authorized the advertising of said position at the pay table beginning at a range of

December 15, 2015

\$102,018.00 through \$124,003.52 (A-E Step); and over the next year work towards converting this position to a department manager status and bifurcate the agency.

The Director suggested this flies in the face of what most of the 57 other counties are doing in terms of bifurcating the agency.

ADOPTED as amended, Resolution 2015-120. Motion: Adams/Huebner/Majority Roll Call Vote: 3/2 (Chair Beard and Supervisor Schlefstein NO)

- 6.B. Amendment to Agreement for Professional Services 2015-097 between Kathryn Hill, MFT and Sierra County.

The Board moved to approve the amendment to Agreement for Professional Services 2015-097 between Kathryn Hill, MFT and Sierra County.

APPROVED, Agreement 2015-124. Motion: Schlefstein/Roen/Unanimous Roll Call Vote: 5/0

- 6.C. Agreement for professional services between Sierra County Office of Education and Sierra County. (BEHAVIORAL HEALTH) **(Consent Item 10.D.)**

County Counsel distributed and briefly reviewed the minor changes to the proposed agreement with respect to the scope of services and payment provision.

The Board moved to approve the agreement for professional services between Sierra County Office of Education and Sierra County.

APPROVED, Agreement 2015-125. Motion: Roen/Schlefstein/Unanimous Roll Call Vote: 5/0

7. PUBLIC WORKS / TRANSPORTATION - Tim Beals

- 7.A. Update on Solid Waste Landfill closure process and request for a Public Works, Roads, & Solid Waste Committee meeting to discuss a number of items including the closure process, Forest Service solid waste fees and needed ordinance amendments.

The Director of Public Works introduced the item, noting the decision that needs to be made is whether the committee or the full board wants to review the documents with respect to the closure of the landfill. The Director added the County is still looking at a closure date of October 2017 and attempting to make this happen in the early summer 2017. They are still getting pushback from Regional Board regarding whether they will accept the County's alternate closure plan.

December 15, 2015

The Director continued to review the documents (storm water prevention plan, slope stability study, closure post closure monitoring plan and 24 x 36 sheets showing the development of the closure of the landfill) which need to be submitted soon and he would like to have Craig Morgan available to assist in reviewing these documents with either a committee or the full board.

By consensus, the Board referred this matter to the Public Works, Roads, & Solid Waste Committee.

- 7.B. Resolution approving U.S. Department of Agriculture Forest Service Special Use Permit relative to the rehabilitation and maintenance of Jim Crow Road and bridge.

Following a brief introduction by the Director of Public Works, the Board moved to adopt the resolution approving U.S. Department of Agriculture Forest Service Special Use Permit relative to the rehabilitation and maintenance of Jim Crow Road and bridge.

ADOPTED, Resolution 2015-122. Motion: Adams/Huebner/Unanimous Roll Call Vote: 5/0

- 7.C. Discussion/authorization to send letter regarding Transient Occupancy Tax to Tom Quinn to Humboldt-Toiyabe National Forest Supervisor Dunkelberger and Plumas National Forest Supervisor Lovato.

The Director of Public Works introduced the item noting it has become apparent that the conversion of campground operations and maintenance is affecting the Humboldt/Toiyabe and Plumas National Forests. This is a big deal with respect to creating significant fiscal issues when you combine the TOT and cooperative law enforcement. At the local level there is a lot of support but not at the policy level. The Director added he believes the Board needs to get proactive with the Forest Service's upper management on these fiscal issues.

Supervisor Adams suggested adding the cooperative law enforcement issue on the next agenda for discussion, obtain the balances of the contracts over the last decade from the Clerk's office, and consider a letter to the Forest Service requesting these contracts come back up to the historic high, which doesn't even account for inflation. If this doesn't happen the Board is prepared not to enter into any contract and will advise the Sheriff to staff his department accordingly and not to respond to national forest land unless it is a life threatening emergency.

The Auditor noted with respect to the TOT, the County received a range of \$65,000 to \$76,000 over the last four years from the campgrounds and with the reduction in the cooperative law enforcement of approximately \$40,000 this is a \$100,000 hit to the County.

December 15, 2015

The Director suggested possibly looking at creating franchises around existing campgrounds with respect to solid waste services.

County Counsel commented on the letter explaining the County has no legal relief with respect to challenging the Forest Service on their legal authority for not collecting the TOT.

Following considerable discussion, the Board moved to send the letter regarding Transient Occupancy Tax to Tom Quinn to Humboldt-Toiyabe National Forest Supervisor Dunkelberger and Plumas National Forest Supervisor Lovato.

APPROVED. Motion: Schlefstein/Roen/Unanimous Roll Call Vote: 5/0

8. BOARD OF SUPERVISORS

- 8.A. Direction/authorization from the Board to secure the needed legal expertise with a cap of \$7,500 with respect to the county counsel recruitment process. (SUPERVISORS HUEBNER AND ADAMS)

Supervisor Adams introduced the item explaining this would normally be vetted in house, however Jim Curtis or Christian Curtis may be one of the bidders on the new contract, so he felt it was appropriate to have outside counsel look at this. Supervisor Adams further suggested reducing the cap to \$5,000.

The Board moved to authorize the Auditor to pay up to \$5,000 to secure the needed legal expertise with respect to the county counsel recruitment process.

APPROVED. Motion: Adams/Huebner/Unanimous Roll Call Vote: 5/0

- 8.B. Update on the 2015/2016 Fiscal Year State Watermaster Fees for Plumas and Sierra Counties for the Middle Fork Feather River Service area. (SUPERVISOR ROEN)

Supervisor Roen provided a brief update noting they have engaged the California Cattlemen's Association and the Farm Bureau on behalf of the water users and have proposed a letter of protest. The state has indicated last week they are going to review their policy on this issue and he will report back when he knows more.

- 8.C. Discussion/direction regarding appointments to commissions, boards and associations; standing committees; chairman appointed committees and boards; term appointments made by full board; and ad-hoc committees for the 2016 Calendar Year. (CLERK OF THE BOARD)

The Clerk referred to the term appointments clarifying that the appointments made today will fill the terms that expired July 1, 2015.

December 15, 2015

Chair Beard indicated he received a request from A4AA requesting the same Board appointments be made and also the advertisement of the vacant position.

The Board moved to approve the proposed appointments boards and associations; standing committees; chairman appointed committees and boards; term appointments made by full board; and ad-hoc committees for the 2016 Calendar Year as amended to remove SEDCorp and appoint Supervisor Roen as the alternate to the Families First Five Commission.

APPROVED as amended. Motion: Adams/Huebner/Unanimous Roll Call Vote: 5/0

8.D. Resolution authorizing the Auditor to continue accrual of leave time for an employee that has reached his cap. (AUDITOR) **(Consent Item 10.B.)**

Supervisor Adams indicated he understands the request due to having vacancies in the office, however he doesn't like these types of requests as it sets a precedence. Supervisor Adams further requested allowing the employee to have the leave but to earn down the leave by July 1st.

The Auditor briefly reviewed the reason the employee was unable to burn down his leave which was beyond the employee's control.

The Board moved to adopt the resolution authorizing the Auditor to continue accrual of leave time for an employee that has reached his cap as amended to continue the accrual of leave time to July 1, 2016.

ADOPTED as amended, Resolution 20115-123. Motion: Adams/Huebner/Unanimous Roll Call Vote: 5/0

11. CORRESPONDENCE LOG

11.A. Letter from the Bureau of Reclamation regarding the release of the Final Environmental Impact Statement that analyzes the impacts of implementing the 2008 U.S. Fish and Wildlife Service and 2009 National Marine Fisheries Service Biological Opinions associated with the coordinated long-term operation of the Central Valley Project and State Water Project.

No action taken.

ADJOURN

December 15, 2015

At 11:49 a.m., with no further business, Chair Beard adjourned the meeting.

JIM BEARD, CHAIR
BOARD OF SUPERVISORS

ATTEST:

HEATHER FOSTER
CLERK OF THE BOARD

C*P

Loyalton Biomass Project

380 Ponderosa Ave., Portola CA 96122

January 11, 2016

Commissioner Mike Florio
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Dear Commissioner Florio:

I write regarding the Governor's Proclamation of Emergency, signed October 30, 2015, involving drought-driven Tree Mortality in the woodlands of California.

The Proclamation includes several Directives to the Agencies and Offices of the Government of California, to cooperate with several agencies of the United States Government, and with the many local government entities of California, to effectively address the Emergency facing our state.

Several of these Directives specify Actions, which if undertaken by the Counties of Sierra, and of its proximate Northern Sierra neighbors, in cooperation and collaboration with various Agencies and Offices of both the State of California and of the United States of America, address the proclaimed Emergency.

The Public Utilities Commission of California (CPUC) is a principal actor in the Governor's Proclamation. I ask, as a concerned citizen of California with both interest and expertise in the complex of involved issues, that you and your staff engage yourselves actively in response to the Proclamation.

I request and recommend your contact and communication, of you and of your supporting organized staff, with Tim Beales, the Sierra County Director of Planning, as a lead expert in these fields. I urge and recommend that you, and the various engaged Agencies and Offices of the State of California, work with Mr. Beales, his peers in the many interested agencies of County and other local jurisdictions of California, in active collaboration with the relevant agencies of the U.S. Government and other land managers, to address this Emergency.

I understand, from my communications with Mr. Beales and his governing Board of Supervisors of Sierra County, that there exists a Biomass Committee to addresses the Emergency, but that the Committee had not yet selected a Chair. I address you, Commissioner Florio, as a presumed member of this Committee. If this is not correct, please forward this message to the appropriate individual or department.

The designation of a responsible leader of California's response to this Emergency is a critical function of State government. This designation is an appropriate role of the Governor. As an appointee of the Governor, with specific expertise in the relevant technical areas, you have responsibility for the performance of many of the related public duties. The identification, nomination, selection and confirmation, under the regular processes of California's Constitution, laws, and regulations, of a leader of our Response to the Governor's Proclamation, is a primary responsibility of you and other officers of the government of the State of California.

As a citizen of ours Great State of California, I ask and recommend several actions, specified in the attached document, *The Loyalton Biomass Project: A Prototype, Framework and Proposals for California's Response to its Tree Mortality Emergency*, available in its latest version at <https://goo.gl/N0I0dk>.

With best regards, in support of our common future,

Jason E. Christian, Ph.D.
Proponent, Loyalton Biomass Project
Email jason.christian@loyaltonbiomassproject.com

Cc: Governor Edmund G. Brown, Jr.
Lee Adams, Chair, Sierra County Board of Supervisors

Attachment: The Loyalton Biomass Project: A Prototype, Framework and Proposals for California's Response to Tree Mortality Emergency

County and Regional Responses to Governor's Proclamation of Tree Mortality Emergency

**Jason E. Christian, Ph.D.
Proponent, Loyalton Biomass Project**

Summary

The Governor's Proclamation of Tree Mortality Emergency, signed October 30, 2015, offers significant opportunities for Sierra County, and its Northern Sierra neighbors, to address the high fire danger in the region's woodlands. The Sierra County government should:

1. Respond to Directive 2, by initiating and maintaining contacts with the Department of Forestry and Fire Protection, the California Conservation Corps, and the Office of Emergency Services to effectively mobilize State and local resources to remove dead and and dying trees from high-hazard zones.
2. Respond to Directive 3 by identifying SPI's Loyalton Millsite as a suitable site for storage of trees removed from a large area of the Tahoe and Plumas National Forests, as well as for other elements of the State's response to the Emergency;
3. Respond to Directive 6, by identifying the chainsaw, chipping, and other portable equipment needed to efficiently support local removal and processing of hazardous fuels near the isolated communities of Sierra County;
4. Respond to Directives 9 through 11, by initiating and maintaining contacts with Plumas and Nevada Counties, the Plumas Sierra Rural Electric Cooperative, the California Public Utilities Commission and the California Energy Commission to support the development of utility business structures appropriate for near-term development of a 20 MW cogeneration plant at Loyalton, and efficient longer-term development of both additional utility-scale biomass-fueled generation capacity at Loyalton and other similar locations, and of community-scale cogeneration in the region; and
5. Respond to Directive 18, by identifying such resources as the Office of Emergency Services can provide to support an effective response to the Emergency in Sierra County.

The Board of Supervisors of Sierra County should place the issue of a response to the Governor's Proclamation on its Agenda, and instruct the Sierra County Planning Director to work with State Agencies, the US Forest Service , Sierra County's neighbors, and other interested individuals and organizations to support a strong and expeditious response in Sierra County and across the Northern Sierra region.

C*P

**The Loyalton Biomass Project:
A Prototype, Framework and Proposals for California's Response to its
Tree Mortality Emergency**

Jason E.Christian, Ph.D., Proponent
Email jason.christian@loyaltonbiomassproject.com
January 11, 2016

This work is dedicated to the memory, honor, example, work and continuation of the projects of my two greatest heroes.

Governor Pat Brown was my friend and idol as a child. He was the great New Dealer of California. We do well who seek and follow his model.

His lieutenant, or rather captain, as his Executive Secretary, was my father and teacher for life, Judge Winslow Christian, who served on the bench of the Superior Court in Sierra County and beyond, and in the First District of the California Court of Appeal in San Francisco.

May we serve in such a way that would, were they all here to bear witness, make proud those who have gone before us.

Summary

C*P's Loyalton Biomass Project (LBP) is a prototype to illustrate the application of utility-scale biomass-fueled generation to meet the fuels disposal requirements of its large and important biomass hinterland (including the Lake Tahoe Basin). It includes a short-term component: the connection of 20 MW of biomass-fueled generation to take advantage of the existing capabilities of the transmission grid at the Loyalton Millsite, with waste heat used to dry the facility's fuelstocks. It includes a medium-term component: the improvement of heat capture facilities, from the initial 20 MW installation, to support fuel drying, and likely a pellet plant, to feed community scale biomass facilities in combined heat and power (CHP) facilities across the Northern Sierra region. Finally, it has a long-term component, requiring upgrades to the transmission system, to meet the full fuels-disposal requirements of the Loyalton Biomass Hinterland, taking full advantage of the economies of scale in large-scale combustion, and with full development of the site's potential for an efficient Combined Cooling, Heating and Power configuration.

C*P identifies economies of scale at the level of the individual facility (of which LBP is a prototype), regional network economies in the planning of sites and fuel supplies, and economies of research, engineering, administration and replication across California's wooded and at risk regions. Both the individual facilities and large-footprint combinations of facilities are natural monopolies, with attendant issues of utility design and regulation. The LBP Prototype offers a hybrid of public and private for-profit and non-profit ownership with strong internal incentives for efficient investment and operations, and resolve the bilateral-monopoly issues both between the facility and the Federal fuel supplier and between the facility and local customers for heating and cooling services.

C*P's utility structures at both the level of the individual plant and across both regions—such as the larger Northern Sierra of which Loyalton is a part—and across the full state, are hybrids of California-model agricultural producer cooperatives, public-power load-serving entities and high-level supply and transmission authorities, with investment participation by employees, business partners, public and private foundations, and debt and equity finance. These structures deliver strong incentives at plant, local, regional, and state level for efficient capacity expansion and operations, and offer a best-practice approach to regulatory design for networked and vertically sequential natural monopolies delivering utility services to local, regional, and statewide customers.

This document describes C*P's LBP Prototype, and its extension through replication, and combination with other regional biomass projects, into the Northern Sierra Biomass Project (NSBP), as well as into a top-level California Biomass Project that takes full advantage of engineering and other economies of replication. It summarizes several significant utility-design and regulation issues. C*P identifies several implications of a fully built out NSBP, in the presence of the estimated and extrapolated biomass supplies from a Healthy Forests Trajectory policy for the woodlands of the Sierra Nevada, for the development of both customer-based and utility-scale renewable energy industries in and beyond California, for transmission system planning, and for other elements of California's energy system.

Contents

- 1 Introduction: The Loyalton Biomass Project** **4**

- 2 Governor’s Proclamations of Emergency** **4**

- 3 Business Proposal: the Loyalton Biomass Project Prototype** **5**
 - 3.1 LBP’s Four Valuable Services: Cooling, Heating, Renewable Power, and Biomass Disposal . 5
 - 3.2 LBP in the Northern Sierra Power and Logistics Context 6
 - 3.3 LBP’s Structure as a Benefit Corporation 6
 - 3.4 LBP/NSBP as a Solution to Multiple Economies of Network, Scale, Replication and Extension 8

- 4 Next Steps** **8**
 - 4.1 Acquire Rights to Use Loyalton Millsite 8
 - 4.2 Mobilize, Organize and Direct California’s Resources in the Emergency Request 9
 - 4.2.1 Appoint President and Members of Governor’s Emergency Response Board, Establish Staff Office 9
 - 4.2.2 Establish and Launch California Biomass Project and Regional Divisions 9
 - 4.2.3 Appoint Supervisor Paul Roen CBP President 10
 - 4.2.4 Appoint and Authorize Jason Christian Executive Director, Launch NSBP/LBP Prototype 11

- A *Loyalton Mill and the Regional Electrical Grid*, by Bob Marshall, General Manager, Plumas Sierra Rural Electric Cooperative, January 2016** **12**

- B J. K. Galbraith Letter re California’s Agricultural Cooperatives as an Implementation of Countervailing Power** **18**

- C January 5, 2016, Statement of Jason Christian to Sierra County Supervisors** **20**

- D Curriculum Vitæ of Jason E. Christian, Ph.D** **22**

1 Introduction: The Loyalton Biomass Project

The Loyalton Biomass Project(LBP) is an initiative of, by, and for the people of a small town in Northern California, and its neighboring communities, that addresses the state of the woodlands that surround us, upon which we depend for our lives and those of our children. We address our neighbors, including specifically those who, while living Down Below, share our love for and dependence upon these beautiful, wonderful, and horribly damaged and at risk montaine woodlands. The people who live in the mountains share, O Flatlanders, a common love with you. We ask that you join us in struggle for our shared land.

Loyalton hosted, during the days of the great clearcutting, three lumber mills. There were, as well, a mill at Randolph (now a suburb of Sierraville), another on the west side of Sierraville, the Holstrom Mill at Sattley, a mill in Calpine, another at Delleker outside Portola, a mill with box factory at Graeagle, and more down the Feather River country, on down past Quincy. Let us recall Hobart Mills, and the logmill at Truckee, and that on the Upper Truckee River above the big blue lake. The woodlands of the Northern Sierra were, and are, rich. Fecund, the scholars may say.

Loyalton is, today, at the center of efficient and effective response to the dire conditions in these lands. The people and resources of Loyalton are available, through our Loyalton Biomass Project (LBP) and other arrangements, to address these conditions.

2 Governor’s Proclamations of Emergency

On October 30, 2015, Governor Edmund G. Brown, Jr, of California, Proclaimed a State of Emergency due to drought-related mortality of trees in the woodlands of California.¹

The Governor orders the Department of Forestry and Fire Protection shall “identify potential storage locations for removed trees across impacted areas. . .” (Governor’s Directive 3) The Loyalton Millsite, adjacent to the City of Loyalton, is such a location, logistically convenient to a large hinterland on the east side of the Sierra Nevada, from Lake Tahoe in the south, through the northern drainages of the Truckee River system, and throughout the upper drainage of the main, middle, fork of California’s great Feather River. The site has large concrete pads, designed for the storage of large decks of logs from Loyalton’s log (and now biomass) hinterland.

During its prior use as a site for a lumbermill, delivering sawn, dried, and planed lumber to market, Loyalton operated a 20 MW power station, known as Loyalton Cogen. The primary function of this facility was the delivery of steam-heat sufficient to dry, in two large kilns, the sawn (subsequently planed) output of the lumber mill. While there is not sufficient saw-log production from the surrounding woodlands to support commercial milling operations, due in part to the unhealthy state of these woods, the volume of biomass is similar to that which previously supported commercial lumber manufacturing.

The Loyalton Biomass Project offers and proposes the use of the Loyalton Millsite location, to store logs and other biomass removed from Loyalton’s biomass hinterland, including the Lake Tahoe Basin, other parts of the Truckee River drainage, the rest of the Sierraville District of the Tahoe National Forest, several western elements of the Toiyabe-Humboldt National Forest, the Beckwourth District of the Plumas National Forest, and private property in the neighborhood. LBP recognizes and cooperates with other uses for biomass by its neighbors, in and beyond Nevada, Lassen, Plumas and Yuba Counties in California, and Washoe County in Nevada. ***LBP asks and recommends that the State of California, in cooperation with its neighbor the State of Nevada, acquire and manage rights to the Loyalton Millsite property, to accept hazardous woody material from its logistical hinterland.***

¹Brown, E.G., Jr. *Proclamation of a State of Emergency*, October 30, 2015.

The current owner of the Loyalton Millsite, Sierra Pacific Industries (SPI), a closely held company with offices in Anderson, California, has an interconnection agreement with the region's provider of transmission services, NV Energy, a unit of Berkshire Hathaway, providing for the delivery of 20MW of power, which under operations of the now-idle SPI Loyalton Cogen would be base loaded (meaning delivery of energy to NV Energy of 20MWh every hour, except during scheduled hours of maintenance, and with provisions for such unplanned loss of service as will from time to time occur). The existence of this interconnection agreement and of the physical connection equipment that underlies it are primary elements of the value that LBP finds in the Loyalton Millsite. ***LBP asks and recommends that the State of California authorize and direct it to propose and develop detailed plans for the installation of 20 MW of biomass-fueled capacity connected to the existing transmission system, and to propose and develop other projects appropriate to the characteristics of the Loyalton Millsite property.*** The presentation of a roadmap for these activities is the subject of the rest of this

3 Business Proposal: the Loyalton Biomass Project Prototype

LPB proposes, in cooperation with the County of Sierra and the adjacent City of Loyalton, and with the advice of the Sierraville District of the Tahoe National Forest and other elements of the U.S. Forest Service, that the State of California, through its Department of Forestry and Fire Protection, shall acquire, in exchange for reasonable compensation, the rights to use of the property known as the Loyalton Millsite.

3.1 LBP's Four Valuable Services: Cooling, Heating, Renewable Power, and Biomass Disposal

LBP proposes that, under these arrangements, it shall arrange for the installation and operation of equipment that will:

1. Deliver not less than 10MW of power, with associated energy, and not more than 20 MW, to the NV Energy transmission system, as early as are consistent with businesslike electric-power utility operations;
2. Provide steam-heat services sufficient to dry a biomass volume equivalent to the board-feet volume of the milled-lumber output of SPI's abandoned milling operations in Loyalton
3. Support and provide such additional uses of cooling, heating and power services, both on the Loyalton Millsite property and across the adjacent City of Loyalton and otherwise developed properties of the County of Sierra, as are consistent with efficient operations of biomass combustion facilities upon the Loyalton Millsite property; and
4. Deliver, within twenty years, biomass combustion services, with associated deliveries of valuable combined cooling, heating, and power services, in cooperation and coordination with various community-scale biomass-using projects, biomass removals appropriate to the implementation of a properly designated Healthy Forests program for the Northern Sierra woodlands.

LBP notes that this is a classic problem of utility-company design. There are economies of scale in combustion, as with other chemical, technologies. In the absence of transportation, transmission, and other logistical constraints, the efficient solution is one large combustion process. The constraints, however, exist and bind. The solution involves, therefore, multiple combustors. In practical terms, this means large operations at a few places. LBP identifies Loyalton as one such center. Others may include Quincy, Greenville, Susanville, Fall River Mills, McCloud, Weed, Lincoln and Sonora. These communities (and others) have, during the days of large-scale logging operations, hosted substantial lumber milling operations. The same woodlands that, in past years, supported logging and lumber milling operations are also, for the

same reasons, the best locations for the disposal, and use, of the woody biomass from the same lands. LBP is a prototype that illustrates one solution, replicable to sites such as these. Other business forms may also be appropriate, provided that they respond to the identified conditions of local natural monopoly.

3.2 LBP in the Northern Sierra Power and Logistics Context

LBP supports the development of active and deep markets in biomass-based heating and cooling technologies. With some investments in restoration of existing rail links, a Loyalton wood-pellet plant can efficiently deliver substantial volumes of combustor-ready fuels to customers near the Union Pacific's Feather River route, including Oroville, Marysville, Sacramento, and in and around the San Francisco Bay Area. LBP notes, however, transportation constraints over that and other bulk transportation facilities are also important to all biofuels and users below and to the west of Loyalton. LBP suggests and recommends that, while enhancements to rail and other bulk transportation facilities are likely appropriate, the best long-term solution involves combustion and power generation at Loyalton, with transmission investments both to allow delivery of power to the NV Energy transmission system and across the Sierra Nevada to serve loads elsewhere in California. The development of the now-low-capacity Northern Sierra Transmission Interface, while a potentially valuable part of a Zero Fossil future for California's electric power system is beyond the scope of the immediate discussion, although the isolation of the California parts of the NV Energy system is an element of the renewable-energy economics of the LBP site, an element of Governor's Directives 9 and 13. ².

3.3 LBP's Structure as a Benefit Corporation

The LBP business design is for a corporation with substantial interests held by several classes of stakeholders. One successful implementation shares ownership among four classes:

1. **Foundations, 25%.** LBP proposes that 1/4 of its capital be held by public-benefit non-profit organizations, "Foundations." A critical element of this structure is the assignment of 1/2 of this share to the benefit of the children of the local region. C*P asserts that this is an business structure that perfects previous attempts at socialized worker management, following the analyses of Professor Tyson, by correcting the defect of worker under-valuation of (social) investments in capital.³ LBP implements this structural innovation by proposing a subdivision of the Foundation ownership class as follows:

- (a) **Foundations for the Local Communities.** LBP proposes the establishment of the Foundation for a Renewing Environment and Education for the Northern Sierra (FREE-NS), to invest in such activities as are consistent with the long-term environmental health of the Northern Sierra region, which deliver returns that support the schools and other educational activities of that region. Other non-profit organizations with consistent goals may share in this ownership class. The interests and responsibilities of FREE-NS will be represented, on LBP's Board of Directors, by both its professional management and (with equal weight) by a representative of a committee of the Superintendents of Education for the stakeholding Counties, whose votes are weighted by the incomes of the individuals engaged in the production of the Loyalton facility. In LBP's Proposition, this Local Foundation Share is at least 12.5%, where the investments of Other Foundations are at their maximum, and 25%, in the absence of investments by Other Foundations. If and when the value of the Local Communities class shall exceed the financial

²See Marshall, B., *Loyalton Mill and the Regional Electrical Grid*, Plumas Sierra Rural Electric Cooperative. Attached as Appendix A to this Document, and available via email from PSREC General Manager Bob Marshall, bmarshall@psrec.coop

³Tyson, L. D., "Incentives, Income Sharing, and Institutional Innovation in the Yugoslav Self-Managed Firm." *Journal of Comparative Economics* 3, No. 3, (September 1979): 285-301.

needs of its beneficiaries (the children of the stakeholder Counties), as determined by the Superintendent of Public Education of the State of California, the beneficiaries of this investment class shall include the public schools, on a population-proportionate basis, of California.

- (b) **Other Foundations.** The Loyalton Biomass Project delivers substantial public benefit, through biomass disposal services valuable to those with interests in the woodlands of its large and important hinterland, and through the conversion of this biomass into energy delivered to users in and beyond California. Participation in and encouragement of these activities is within the interests and objectives of a large number of public-benefit non-profit organizations, and their investments are therefore encouraged. The Other Foundations shareholder class shall elect a Member of the LBP's Board of Directors. In the event of a tie in a vote of the LBP Board of Directors, the Other Foundations Director shall vote as directed by the Member representing the Foundations for Local Communities.
2. **Public Investments, 25%.** The Loyalton Biomass Project is a response to the Proclamation of Emergency by California's Governor, which includes directions for public expenditures in support of such responses, including specifically Governor's Directive 11 and, indirectly, 3. LBP proposes that such expenditures shall be understood as investments, recognized in public ownership shares. LBP encourages matching investments by the Federal Government, to be held by the United States Forest Service or such other agencies as is found appropriate. The public ownership shall be recognized by a 25% share of the votes of the LBP Board of Directors, as nominated and directed by the Governor of California.
3. **Business Partners and Participants, 25%.** The efficient ownership and operation of facilities upon the Loyalton Millsite property is a complex undertaking involving substantial technical and other economic resources, including a large number of humans. Such resources may, and are encouraged to, receive their compensation as shares in the businesses of the Project. LBP encourages and supports financial participation by such resources, by offering ownership shares in the business. All participants, human or corporate, shall have the option of purchasing, at the business's value at the time of invoicing for services rendered, up to the dollar value of their services rendered. The Business Partners and Participants shareholder class shall hold 25% of the votes of the LBP Board of Directors, as selected by the Chief Executive Officer of the Loyalton Biomass Project.
4. **Institutional and Other Large Investors, 25%.** The Loyalton Biomass Project, from its initiation, through the short-term operation of the Loyalton Millsite as a storage facility in the immediate response to the Governor's Proclamation of Emergency, the medium term installation of 20 MW of co-generating power, to the long-run configuration of a Healthy-Forsts supporting Loyalton Tri-generation Plant, is a capital-intensive venture. As a fossil-free enterprise, it is highly attractive to institutional and other large investors wishing to participate in a sustainable future. LBP offers strong, but not dominant, participation in its activities to this sophisticated class of investors.

In combination with the higher-level aggregations sketched below, the LBP proposal is for a public benefit corporation that, while retaining conventional business sector incentives for the discovery and exploitation of a range of efficiencies, captures as well other interests, specifically those of business participants (including employees) and of the State (and ideally Federal) taxpayers in fairly priced delivery of waste disposal services essential to the health of the nearby public woodlands. The approach is explicitly inspired by two implementations of a "California Model" of large enterprises with primary ownership held by users of the enterprise, typically with supportive engagement by State Agencies (including the University of California). This first of these implementations is the public power enterprise, which takes a range of sizes and detailed forms, from the Plumas Sierra Rural Electric Cooperative and a range of larger rural power projects, to the Los Angeles Department of Water and Power, California Department of Water Resources, and several Federal Power Administrations. The second class of implementations is the producer cooperative, specifically the agricultural cooperatives (for example the California Fruit Growers' Exchange and its

Sunkist brand, that inspired a graduate student in Berkeley’s Agricultural Economics Department to the theory of “Countervailing Power.”⁴

3.4 LBP/NSBP as a Solution to Multiple Economies of Network, Scale, Replication and Extension

Development of the LBP Prototype, and of the Northern Sierra Biomass Project and other aggregations, involves substantial invention and innovation in benefit-corporation design and implementation, including creative work by suppliers of legal, accounting, financial, engineering and other business and technical services. Indeed, the requirement for substantial reproducible, replicable, and extensible design elements (including both the business design elements described in this section, as well as the complex and valuable engineering, financial, and other services associated with power-station and utility design and implementation, is a primary source of the economies of scale, extension, and replication that are available to the Response to the Emergency and to the development of an efficient and sustainable Healthy Forests trajectory for California’s woodlands. LBP seeks support from the directors and leaders of California’s Response to identify, mobilize, and direct the required technical, specialized, and other business services required to launch this element of California’s Emergency Response. In this Framework Proposal, such public support is to be reflected first as ownership shares for such agency or other organization as the funding entity shall direct, in the Prototype LBP enterprise, with eventual potential partial sharing, under cooperative cost sharing principals, in the Northern Sierra, California, and other aggregation and individual replications and extensions of the Prototype.

4 Next Steps

LBP understands and expects that CPUC, the California Department of Forestry and Fire Protection (CDFFP), the California Energy Commission (CEC), the Governor’s Office of Energy Services, several Counties of California, and other Agencies and Offices Government, has the authority to take several actions with urgency appropriate to the Governor’s Proclamation of Emergency, that promote LBP’s effective, expeditious and efficient participation in California’s Response to a Tree Mortality Interest of great and immediate interest in Loyaltan, across Sierra County and its Northern Sierra neighbors, and all those other Californians whose health and welfare is connected to the health and welfare of our woodlands.

LBP expects that work is in progress on many or all of these steps, and respectfully offers its recommendation as a contribution to the work of California’s emergency response.

4.1 Acquire Rights to Use Loyaltan Millsite

LBP, through the public comments of Proponent Jason Christian to the Sierra County Supervisors⁵, recommended (Recommendations 1 and 2) that Sierra County respond the Governor’s Directives 2 and 3, by acquiring the right of California’s Emergency Response to use the Loyaltan Millsite property both for the wood storage purposes identified and otherwise. In that spirit, LBP proposes and recommends that

⁴ Galbraith, J.K., Personal Communication to J.E. Christian, 1998, attached as Appendix B. Galbraith, J.K., *American Capitalism: The Concept of Countervailing Power*, 1993 Edition, New Brunswick, NJ: Transaction Publishers. For a current exposition and policy argument in support of countervailing power, see Reich, R.B, *Saving Capitalism: For the Many, Not the Few*, New York: Knopf, 2015. These business structures may be understood as direct responses to Professor Reich’s Chapter 11, “Reinventing the Corporation.”

⁵ See Christian, J.E., County and Regional Responses to Governor’s Proclamation of Tree Mortality Emergency: Summary of Remarks to Sierra County Board of Supervisors, Downieville, CA, January 5, 2016. SupervisorsRecommendation20160105.pdf at <https://goo.gl/Po3c6s>, and as Appendix C to this Proposal

the appropriate organizations of government negotiate with the Millsite's owner, Sierra Pacific Industries, of Anderson, CA, under terms appropriate to the circumstances.

LBP suggests that in the immediate Emergency Response the Office of Emergency Services, with support of the Department of General Services or other appropriate Agency, at the direction of CDF, will lease the property from SPI, for the duration of the State's need for the property for the Emergency Response, following the State's regular and emergency practices.

A range of other arrangements may be developed in the long run. LBP can propose arrangements that will be beneficial to the current property owner, the State of California, and to the businesslike development of the LBP Prototype, and which may be replicable across and beyond the Northern Sierra region. The development, improvement, and replication of such arrangements is an important goal of the project, which will follow several immediately valuable additional next steps.

4.2 Mobilize, Organize and Direct California's Resources in the Emergency Request

LBP seeks and recommends direction from appropriate organizations to best mobilize and apply its own capabilities, in cooperation and combination the great other resources that California can bring to bear. LBP offers and welcomes suggestions as well as direction.

4.2.1 Appoint President and Members of Governor's Emergency Response Board, Establish Staff Office

LBP suggests that the Governor establish a California Tree Mortality Emergency Response Project (ERP), directed by a Governor's Emergency Response Board (GERB), composed initially of a President, appointed by the Governor and serving with the confidence of the Governor and of a several other Members. The GERB will from time to time nominate and/or confirm Governor's appointments of membership. LBP suggests an initial membership composed of the several heads of the Agencies identified in the Governor's Proclamation, with an equal representative selection, appointed by the Governor, from nominees by the various Boards of Supervisors of the counties at risk of and responding to the Emergency.

LBP understands GERB to be composed of senior members of California's political and policy community, and expects that its President would be a member of significant visibility and importance, who is prepared for the significant challenges and opportunity to build long-needed and deeply desired alliances among the many groups and regions whose health and welfare depend on the health and welfare of California's woodlands. LBP believes this position to any political leader with expertise and interest in healthy woodlands, accelerated adoption of renewing-environment energy, and the development of large-footprint innovative public-private business structures in support of the economic and environmental health of California. In earlier years John Garamendi would have been such a person; in an ideal world he would be today, or otherwise participate with his usual leadership, expertise and devotion to duty to our regions and state, just as there surely are amongst younger cohorts of public servants.

LBP expects that the GERB President will appoint and direct such staff organization are necessary for high-level direction of the Response. An effective organization will give the Office of the Governor, as directed by the Executive Secretary of the Governor, visibility and control over the GERB Staff Office.

4.2.2 Establish and Launch California Biomass Project and Regional Divisions

In the presence and under the authority, budget and governance of such an organization, LBP would recommend and request the formation of a subsidiary California Biomass Project (CBP), and below it a

regional Northern Sierra Biomass Project (and other regional aggregations), supporting collaborative and cooperative design, planning and operations, of projects like the LBP Prototype and other replications as the management structure shall from time to time develop.

LBP suggests that the CBP and the Regional Projects is primarily a technical and coordinating organization, oriented around the eventual integrated use of biomass removed from California's woodlands in utility-scale CCHP and CHP trigeneration and cogeneration configurations, as well as building- and community-scale CCHP and CHP and simple district thermal services. Visibility to and participation of the top-level Governing Committee is through appointment and ex-officio membership. LBP suggests and recommends that the Governing Committee appoint a CBP President and Board of Directors, to serve at the will and direction of the Governor through GERB and its President. This role involves the interface between policy and politics; the abilities to navigate the details of local and regional politics and policy, and the technical complexities of the Biomass Response to both woodlands and energy policy, is a tall order.

4.2.3 Appoint Supervisor Paul Roen CBP President

LBP identifies Supervisor Paul Roen, of Sierra Valley, Sierra County as having rare capabilities to take on the policy/political roles required of the CBP.

Cal Fire knows Roen as an important partner as a contractor in fuels removal and fire prevention, fighting, and mitigation activities, bringing both equipment and expert crews to difficult, critical, and often hazardous work. Successful responses to the Tree Mortality Emergency, to longer term programs to protect and improve the health of California's woodlands, and to reduce the risks and damage of future fires, will involve teams that Paul has built and led.

As Chairman of the Sierra County Board of Supervisors, Supervisor Roen was sponsor and lead advocate of the Declaration of Fuels Emergency of July 24, 2014. Under his active leadership, involving travel to and sometimes contentious argument with the Supervisors of the Sierra Nevada and other impacted counties, similar Proclamations were adopted by these counties. LBP understands the Governor's Proclamation to be an act of highly responsive leadership to the initiatives of our often small communities. Paul is well known and respected across California's rural local government community, with support from his colleague Supervisor Lee Adams, currently Chair of the Sierra County Board of Supervisors, who as Chair of the Rural County Representatives of California (RCRC) is a leader in cross-county cooperation on this and other issues.

The Republican Paul Roen is an outspoken and articulate advocate of the use of biomass-source energy to meet California's renewable energy objectives. He argues that the development and acceleration of transformation of California's energy systems to non-fossil sources is the legacy policy of this Brown Administration. A close observer and supporter of the acts and achievements of all three Brown Administrations recommends and urges Paul Roen to this position as an act of foresighted statesmanship and leadership.

In the recent proposals for a breakaway State of Jefferson (SOJ), Paul has consistently taken positions contrary to the wishes of the SOJ proponents, and politically unpopular amongst many of his constituents. Paul's leadership in identifying and responding to the fuels emergency, and the Governor's response in recognizing and mobilizing California's resources, are concrete and widely understood responses to this emergency, whose existence and development is a source of the anger behind the SOJ movement. Paul's appointment to a position of significant leadership and responsibility, not just in his own region but across the State, will be widely understood as an act of coalition, cooperation, and the common purpose of California.

4.2.4 Appoint and Authorize Jason Christian Executive Director, Launch NSBP/LBP Prototype

LBP proposes that the LBP Prototype is an appropriate scale for immediate concrete organizational work to support the early installation of 20 MW of biomass generation at Loyaltan (Governor’s Directives 9 and 10) to the CPUC, as well as for longer term cogeneration activities to support the efficient development of markets for biomass pellets for and beyond the Northern Sierra. LBP proposes furthermore that a Northern Sierra Biomass Project, with a territory including the drainages of the Bear and Truckee Rivers, and points north potentially as far as the Oregon Border, is appropriate for regional coordination, due to existing communities of interest (not least wooded parts of the First Congressional and Assembly Districts), but also overlapping potential infrastructures for biomass collection, storage, and use. Planning for Loyaltan relates to planning for Greenville, Greenville to planning for the Lake Almanor Region, and so on all the way to and beyond Weed.⁶

Dr. Jason E. Christian is an economist with many years experience in the electric power industry, including extensive and pioneering work in planning and analysis for large public-power entities, agricultural research and marketing policy in the presence of producer cooperatives and cooperating state and federal agencies, science policy in Federal and international organizations, including the organization and delivery of staff support for political and policy officials and organizations, and a lifetime of observation, analysis, and involvement in the communities, policies, and politics of Sierra County, the Northern Sierra, and across Northern California and the State. His c.v. is included as Appendix D.

Dr. Christian’s engagement with market arrangements in the electric power industry began with his participation in the immediate aftermath of the 1998 failure in the markets for ancillary services (A/S) under the initial design of the California Independent System Operator (CAISO)/California Power Exchange (CALPX) market-oriented arrangements. He participated in a leadership function, as Principal Economist of the Market Surveillance Unit and under other titles. in CAISO’s subsequent A/S Market Redesign, including the drafting and defense of tariff language supporting higher time and geographical granularity of California’s central clearing markets for near-real-time electric energy. The results of this work were not implemented in time to prevent the rolling blackouts of 2000, but remain at the core of California’s power market arrangements. In these activities, Dr. Christian benefited from, and appreciates to this day, the engagement, advice, and support of CAISO Governing Board Member Mike Florio. now Commissioner of Public Utilities for California.

Dr. Christian has developed and proposes LBP’s Framework of an LBP Prototype, an NSBP Regional Aggregation, and a California Biomass Project executive umbrella. Under the political guidance of a Governor’s Board through an executive CBP President, this Framework offers a flexible and appropriate approach, which when implemented with the authorization, direction, and guidance of the various elements of the proposed governance structure, delivers both effective launch and conduct of the short term Emergency Response, and its evolution into effective long term programs for renewable generation from renewing woodlands.

Dr. Christian is open to a range of arrangements for the engagement of his services on behalf of the people of the communities of Loyaltan, Sierra County and the rest of the Northern Sierra, and across California. Under appropriate arrangements he can initiate and direct, in a businesslike manner under appropriate management derived from the Governor’s Proclamation, in close cooperation with the many public and private stakeholders and participants in the Emergency Response, the identification and mobilization of the range of business and other services to make important contributions to our Response and Projects.

⁶ “Northern-Sierra/Cascades Biomass Project” gives up in community accuracy what it gains in length and geological precision.

Appendices

- A *Loyalton Mill and the Regional Electrical Grid*, by Bob Marshall, General Manager, Plumas Sierra Rural Electric Cooperative, January 2016

Loyalton Mill and the Regional Electrical Grid

By Bob Marshall – PSREC General Manager

January, 2016

Nevada and CA Grids

The modern electrical grid is a complex mix of generation plants, transmission lines, substations, distribution systems and electric loads. Single phase electric power is delivered at 110 volts and 60 cycles per seconds in a sine-wave pattern. Three phase power, the standard power distributed for alternating current (AC), consists of power delivered on three separate wires through sine-waves 120 degrees apart from each other, also at 60 cycles per second. Single phase and three phase power all need to be kept within a tight voltage range to meet standards in the US and Canada.

The electrical grid in North America is broken up into control areas. In most of Northern California, PG&E is the “Control Area Operator,” responsible for making sure that the grid functions at 60 cycles per second at the proper voltage, and also that the system shuts down properly in case of problems. In most of Northern Nevada, NV Energy (formerly Sierra Pacific Power Company), is the control area operator, and this area also includes Truckee Donner PUD, NV Energy’s transmission lines in California, and Liberty Energy’s distribution service in the Tahoe Basin, Portola and Loyalton. The California Independent System Operator (CA ISO) has nominal control of the system, but regulatory oversight.

There is another Control area in Northern California. It is called the Western Control Area, and serves the Western Area Power Administration, the City of Roseville, Sacramento Municipal Utility District and the City of Redding. The Western Control Area is not part of the CA ISO.

SPI and NV Energy

Sierra Pacific Industries build the Loyalton Biomass Plant to burn waste fuel from the Loyalton lumber mill and sell the resulting power to NV Energy under a 30-year contract. This power fed the Nevada grid, and also provided local reliability to Portola and Loyalton.

Connections Between Regions

In the early part of the 20th century, the regions of the US had some electric interties but were not particularly interconnected. Reno and the Northern Nevada grid were supplied with power by transmission lines over Donner Summit from California that were susceptible to power outages caused by inclement weather. Eventually, SPPC built their own generation and transmission to improve reliability and reduce costs. The lines over Donner Summit are still there, but were originally designed to move power from California to Nevada, or West to East. Power can move from East to West over Donner Summit most, but not all, of the year. The PG&E hydroelectric power plants along the Yuba and American rivers use up the capacity of these lines during their peak production times. It was (and is) very difficult to move power from the Nevada Control area to the California Control Area. Anytime power is moved through a region a transmission fee is paid for the operation and maintenance of the

system. Moving power through multiple regions incurs multiple transmission fees, which is called “pancaking” transmission rates (each one is thin but they add up in the stack). Getting power around the NV system costs a bit more than a half cent per kilowatt-hour (kWh). Moving that power up to Oregon and back to SMUD could add close to 3-cents per kWh in pancaked transmission costs.

Marble

Plumas-Sierra REC is at the end of the PG&E power system. Service to PSREC has been an afterthought upon occasion. In 1993 PSREC built the Marble Substation near Marble Hot Springs on A-23, allowing PSREC to get backup power from the Nevada Control Grid (which includes parts of Sierra Valley). As we studied the situation in the 1990s, PSREC became convinced it would be an excellent idea to connect the Nevada and California grids at Marble, allowing us to buy power from the east as well as the west.

After years of studies, arguments and negotiations, PSREC was able to energize the Marble Substation connecting the two grids in February of 2007.

There are two key limitations to understand. PG&E and the CAISO do not allow imports from East (NV) to West (CA) into PG&E at Quincy, which is where PSREC takes its main supply from PG&E. PSREC accepts power from West to East at that point. There are currently seasonal constraints on the line to PSREC from NV Energy that only allow a maximum of 7 megawatts (MW) to be imported into PSREC from the East. Operation of the Loyalton Biomass plant at more than 11 MW should erase those constraints but studies by PG&E would be required. CAISO support for changing this would be enormous.

Market prices for power

Traditionally, the Nevada power market is usually 1-cent per kWh or \$10 per megawatt-hour (MWh) less than California markets for brown electricity. This difference drops during tough economic times.

Energy prices in Nevada in 2016 are very low and NV Energy has enough renewable energy to meet their needs. Additional green power, such as the product from the Loyalton Biomass Plant, is not getting a premium for renewable energy. The market for renewable energy in California has been as high as 14-cents (or \$140 per MWh), but this was a few years ago. In 2015, we are seeing green power at \$.065 for in-state solar.

The current market inside the CAISO (think Sacramento Valley and points west of Quincy) for normal power is between 4 and 5-cents per kWh for 24/7 firm power for whole years, with an additional 1 to 1.5 cents per kWh for long-term firm green power if it is the “right” kind of green power. PSREC can buy its energy, both green and normal, from Nevada through Marble.

California’s RPS

The State of California has a complicated Renewable Portfolio Standard requiring California’s electric utilities to purchase renewable energy. The percent of the portfolio increases over time, from 20

percent today to 50 percent . The percent that has to come from direct connections to the CAISO (considered “Bucket 1”) also increases over time making Bucket 1 power more valuable over time.

- **Bucket 1** – Electricity directly scheduled to the CAISO and integrated into the purchasing utility’s system.
- **Bucket 2** – Non-firm power shaped and delivered (we are going to ignore this for the discussion. It doesn’t apply.)
- **Bucket 3** – This is generally referred to as Renewable Energy Credits (RECs) and is power that is produced in the Western US (inside the Western Electricity Coordinating Council area) that is either separated into brown power and RECs, with the power going to one entity and the renewable energy credits going to someone who needs to buy them. Power swaps, whereby Loyalton Biomass schedules power to PSREC, and City of Roseville accepts some of PSREC’s California-based power, falls into Bucket 3.

Bucket 1 directly scheduled renewable energy commands a 1 to 1.5 cent per kWh premium on top of regular or “brown” power prices. This is equal to roughly \$.065per kWh average for a 5 or 6 year contract.

The California Energy Commission has indicated that Loyalton Biomass plant would be Bucket 1 if a contract path exists for the power to be delivered by contract path and scheduled directly to the end use utility.

PSREC’s Portfolio

The Buckets for power do not apply to Truckee Donner PUD, or PSREC due to our transmission access to the Nevada markets. PSREC’s market indicative price is Nevada green and brown power pricing, not California pricing.

PSREC produces its own low-carbon power, and owns hydroelectric and geothermal power through the Northern California Power Agency. We also own a portion of a natural gas plant that is the most efficient in the US. We also have rights to federal hydropower. Our average load is 22 MW, with peaks up to 30 MW.

We have a small need for power in 2016, but less than a 2 MW average for the year. Due to our engines, we can buy most of our power off-peak, further reducing our cost. The cooperative’s management is not allowed by the Board of Directors to enter into speculative purchase contracts. The Rural Utility Service, our lending agency and also our regulator, doesn’t allow it either.

Loyalton Biomass Plant – PSREC interest

Since PSREC can not enter into a speculative venture, our interest is therefore based on the holes in our portfolio. Given the small size in our portfolio, it doesn't really matter if we buy or not. We need one or more utilities with an appetite for CA green power to sell to.

PSREC has indicated an interest in a small amount of the output of the Loyalton Biomass Plant. Our interest has been based on the value to the cooperative of the plant operating. That's why our interest has usually been sized to .5 MW to 1 MW , This has always depended on terms, conditions and timing.

Interconnection Requests

Each utility has interconnection rules, but they are generally standardized to FERC guidelines. NV Energy, PG&E, LMUD and PSREC all follow similar rules.

Depending on the size of the interconnection, a proposed interconnector must pay each affected utility to study the impacts on its system for a proposed project or change in power flow.

In the case of the Loyalton Biomass Plant changing power markets, studies need to be done on the PSREC system, on the PG&E system and on the NV Energy system. Studies can take anywhere from two months for a simple study to several years for a major project. Our system study will cost a minimum of \$25,000. All time spent on the interconnection by PSREC staff and consults will have to be collected to follow FERC guidelines for all interested parties. PG&E's study cost is estimated at \$50,000 but they need to be contacted for details. This \$50,000 estimate could jump significantly.

System Improvements – Interconnection Costs

System improvements are often required when changes to the electrical grid are contemplated. Currently, PG&E allows zero (0) power to be scheduled into the PG&E system at Quincy. Changing this rating would take studies and negotiations, with all time and materials being charged to the requesting party.

Separately, PSREC needs to conduct studies. We strongly believe, due to previous discussions with PG&E, that PG&E will allow no power to be scheduled into their system without a Phase Shifting Transformer being built on the PSREC system to control power flows and to move power from East to West. Currently the natural flow is West to East by a few MW. This natural flow is called "inadvertent flow" and is allowed within a narrow band.

The cost of the Phase Shifting Transformer is approximately \$2 million, but the above-mentioned studies would finalize the cost. PSREC would analyze and decide, in its sole judgment, the appropriate cost

share on the transformer, and/or later rebate on a portion of the transformer cost. We believe another entity exists that has a 50% chance of sharing 50% of the costs in the next several years.

We don't know what PG&E would want in improvements, if any. PG&E would expect to collect 100-percent of all required improvements and they have a gross-up tax payment collection that is added to the 100-percent.

What About Swapping?

PSREC has indicated to the Loyalton Biomass plant that they would be willing to swap power with other NCPA members for the length of time that it takes to build the phase shifter. As mentioned earlier, swapped power is Bucket 3 and worth less than Bucket 1 power.

What Comes Next?

Two huge questions exist. 1) Who's the market for the power? Liberty and Truckee Donner have full portfolios and, like Plumas-Sierra, buy at Nevada prices. Plumas-Sierra REC will support efforts to sell this at NCPA.

The Governor's renewable energy goals support the market that would allow the plant to operate.

2) Who's doing the studies and negotiating with PG&E? Plumas-Sierra REC can't do them or we will be doing them for all proposed interconnection studies.

**B J. K. Galbraith Letter re California's Agricultural Cooperatives as
an Implementation of Countervailing Power**

C January 5, 2016, Statement of Jason Christian to Sierra County Supervisors

D Curriculum Vitæ of Jason E. Christian, Ph.D



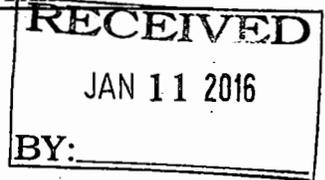
United States
Department of
Agriculture

Forest
Service

Yuba River
Ranger
District

15924 Highway 49
Camptonville, CA
95922-9707
530-288-3231
530-288-3656 TDD
530-288-0727 FAX

File Code: 1950
Date: 1/7/16



Dear Forest Users and Neighbors,

The Forest Service is proposing to provide 25 camping areas for authorized users such as special use permittees (rafting companies, special use event holders, etc.) and valid, permitted mining claimants along the North Yuba River. These camping areas would not be available for use by the general public because 17 developed campgrounds already are available for the public to use in the Project Area, with 10 occurring along this segment of the North Yuba River.

Implementing this proposal would provide unobtrusive camp sites and associated access roads, reduce fire risks and safety hazards, decrease on- and off-site soil erosion, and promote scenic resources along Highway 49. This action is consistent with Forest Plan management direction in the *Tahoe National Forest Land and Resource Management Plan* (1990) as amended by the *Sierra Nevada Forest Plan Amendment Record of Decision* (SNFPA ROD 2004). The name of the project is the "North Yuba River Visual Corridor Project."

The project area encompasses national forest lands located along a one-quarter mile wide strip along both sides of State Highway 49, from the Sierra County line at Depot Hill to the North Yuba River, and along the North Yuba River extending from a point one-quarter mile from Cherokee Creek on the North Yuba River upstream to the summit of Yuba Pass; a distance of about 41 miles. Several small additional areas (see attached maps) are also included within the project. All lands are within Sierra County.

Recreational use of the North Yuba River Corridor continues to expand. The North Yuba River has been recommended as a Wild and Scenic River (*Record of Decision: 22 Westside Rivers Wild and Scenic Study Report Final Environmental Impact Statement* 1999). Additionally, this highway corridor has been given national designation as a Scenic Byway. This area has captured the public's attention, and, as a result, recreational use is expected to increase.

The purpose of the North Yuba Visual Corridor Project is to provide overnight camping opportunities for authorized users while reducing the environmental impacts on scenic views and natural resources in the North Yuba River Visual Corridor Project Area. In addition, the Project would provide motorized access to specific sites along the North Yuba River for the public as well as authorized users.

To accomplish these goals, this project proposes the following activities:

- Provide specific campsites with camping criteria for authorized uses within this area. Camping for commercial purposes, such as mining, rafting services, and other recreation events, would be authorized on National Forest System lands outside of the Caltrans



right-of-way if reasonable alternatives are not available and the use conforms to the established camping criteria.

- Add seven specific roads (for a total of 1.32 miles) to the National Forest Transportation System (NFTS) to provide public access to the North Yuba River for day use activities, such as picnicking, fishing, and swimming, as well as the designated campsites for authorized users.

Detailed information about this project is available by contacting Jack Kemp, Asst. Minerals Officer, or Dennis Stevens, Project Interdisciplinary Team Leader, Tahoe National Forest, Yuba River Ranger District, 15924 Hwy 49, Camptonville, CA 95922; (530) 478-6253.

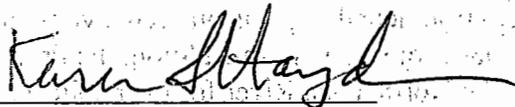
The Tahoe National Forest is seeking public input on this proposal. If you have information that is specific to this proposed action that you feel the Forest Service may not be aware of, or feel you have issues (points of dispute, debate, or disagreement) regarding potential effects of the proposed actions, please submit your comments either electronically to: comments-pacificsouthwest-tahoe-yuba-river@fs.fed.us or by mail to Dennis Stevens or Jack Kemp at the address above.

Please submit your comments within 30 days after publication of the scoping legal notice in Grass Valley's *The Union* newspaper. This notice will also be published in Downieville's *Mountain Messenger*. Comments received, including the names and addresses of those who comment, will be considered part of the public record on this proposal and will be available for public inspection. Your comments will be addressed in the environmental document that the Interdisciplinary Team will be developing over the next several months.

If you do not wish to comment but would like to follow the development of this project proposal, please let us know in writing by the above mentioned date. Submitted comments and/or addresses will be used to develop a list of interested persons for future mailings. If we do not hear from you, we will not be able to include you on the mailing list to be subsequently developed for this specific project.

Thank you for taking the time to read this letter and for your continued interest in the management of the Tahoe National Forest.

Sincerely,



Karen L. Hayden
Yuba River District Ranger

(Enclosures)

Place
Stamp
Here

Tahoe National Forest
Yuba River Ranger District
15924 Highway 49,
Camptonville, CA 95922

ATTN: Dennis Stevens

**North Yuba River
Visual Corridor Project
Project Area
Alt. 1 - Overview**
Yuba River Ranger District
Tahoe National Forest

Legend

-  Proposed Designated Camp Sites
-  Proposed Routes to Camp Sites
-  North Yuba River Restricted Use Area

-  Streams
-  Lake or Reservoir
-  Township
-  Section

FS Roads

-  Road Closed to Vehicular Traffic (ML1)
-  Dirt Road (ML2)
-  Improved Road (ML3-5)

System Roads

-  C - COUNTY, PARISH, BOROUGH
-  I - INTERSTATE HIGHWAY
-  SH - STATE HIGHWAY

 County

OWNERSHIP

-  Tahoe N.F. Lands
-  Non-Forest Service

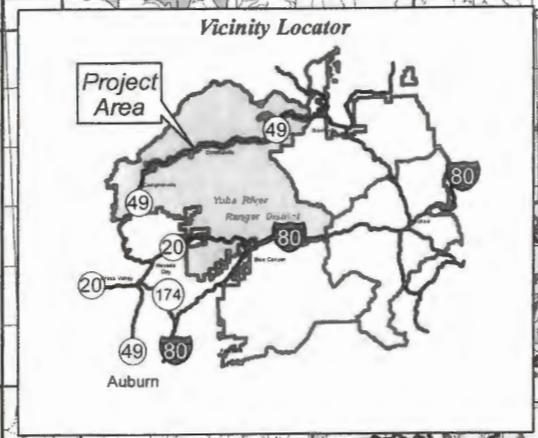
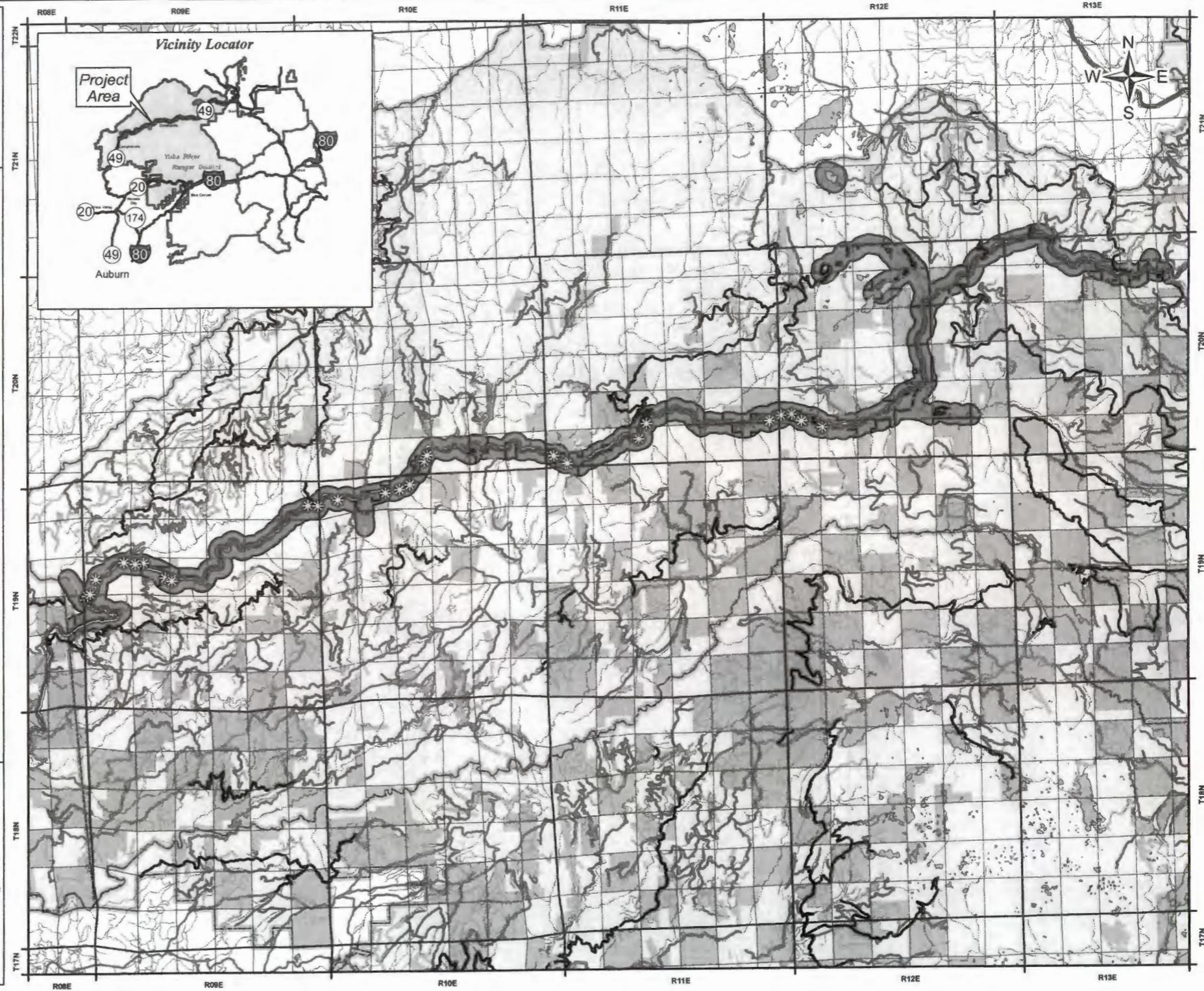
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Landlines are Approximate

Note: The USDA Forest Service Tahoe N.F. uses the most current and complete data available. GIS data and product accuracy may vary. The lines and areas represented on this map are only approximate and their actual location on the ground may vary.

Map by TNF GIS rm 3/13/2015



**North Yuba River
Visual Corridor Project**

**Alternative 1
Map 1 of 3**

**Western Project Area
Yuba River Ranger District
Tahoe National Forest**

Legend

- Proposed Designated Camp Sites
- Proposed Routes to Camp Sites
- North Yuba River Restricted Use Area

- Streams
- Lake or Reservoir
- Township
- Section

FS Roads

- Road Closed to Vehicular Traffic (ML1)
- Dirt Road (ML2)
- Improved Road (ML3-5)

System Roads

- C - COUNTY, PARISH, BOROUGH
- I - INTERSTATE HIGHWAY
- SH - STATE HIGHWAY

County

OWNERSHIP

- Tahoe N.F. Lands
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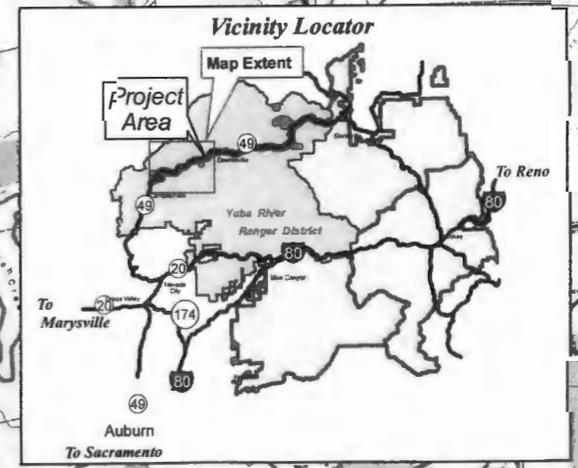
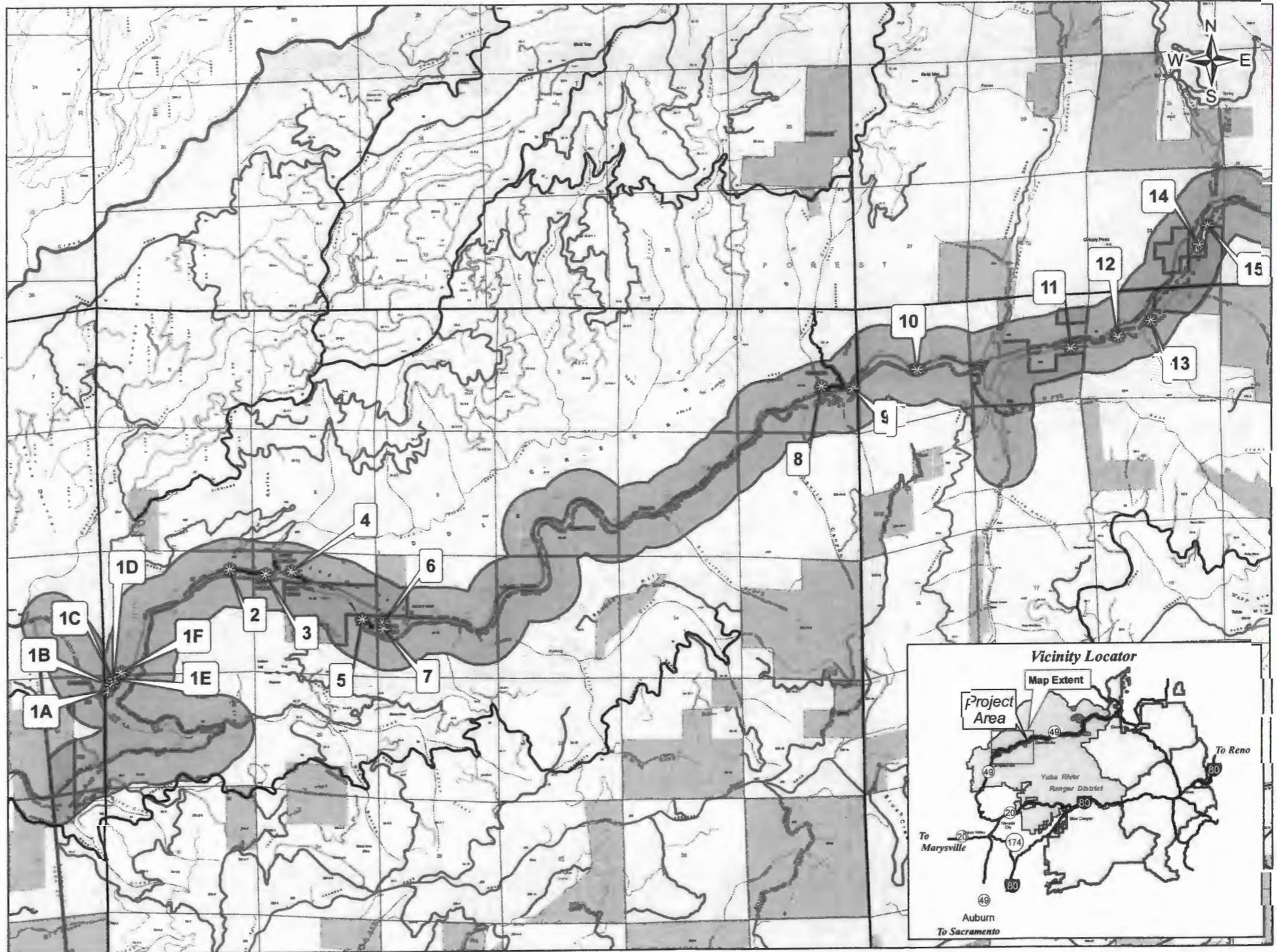
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**Contour Interval - 80 feet
Landlines are Approximate**

Note: The USDA Forest Service Tahoe N.F. uses the most current and complete data available. GIS data and product accuracy may vary. The lines and areas represented on this map are only approximate and their actual location on the ground may vary.

Map by TNF GIS on 5/13/2015



**North Yuba River
Visual Corridor Project**
Alternative 1
Map 2 of 3
Middle Project Area
Yuba River Ranger District
Tahoe National Forest

Legend

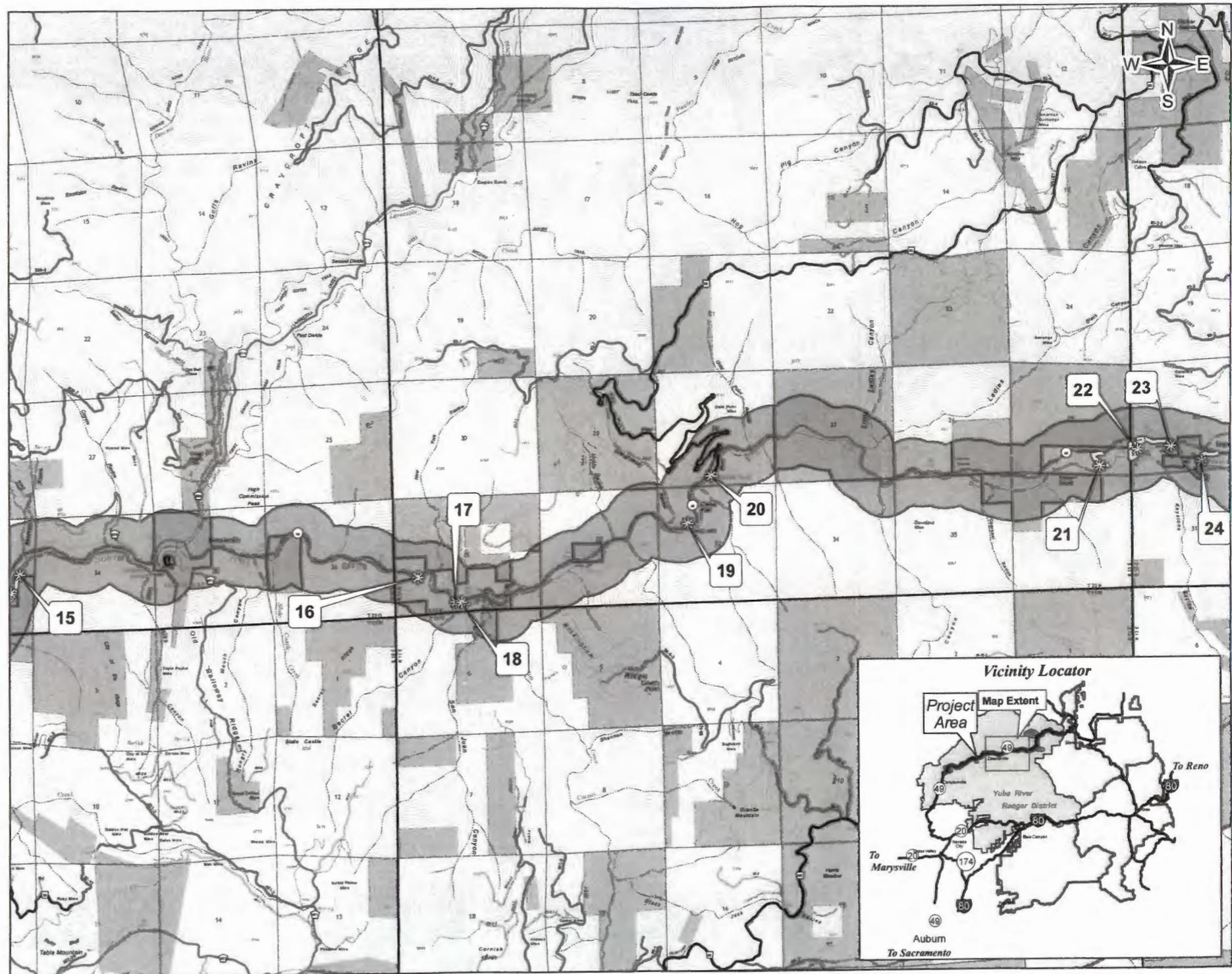
-  Proposed Designated Camp Sites
-  Proposed Routes to Camp Sites
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- OWNERSHIP**
 -  Tahoe N.F. Lands
 -  Non-Forest Service

Scale 1:50,000
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Miles

*Contour Interval - 80 feet
Landlines are Approximate*

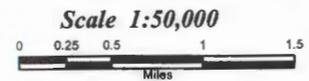
Note: The USDA Forest Service Tahoe N.F. uses the most current and complete data available. GIS data and product accuracy may vary. The lines and areas represented on this map are only approximate and their actual location on the ground may vary.

Map by TNF GIS rm 5/13/2015



**North Yuba River
Visual Corridor Project**
Alternative 1
Map 3 of 3
Eastern Project Area
Yuba River Ranger District
Tahoe National Forest

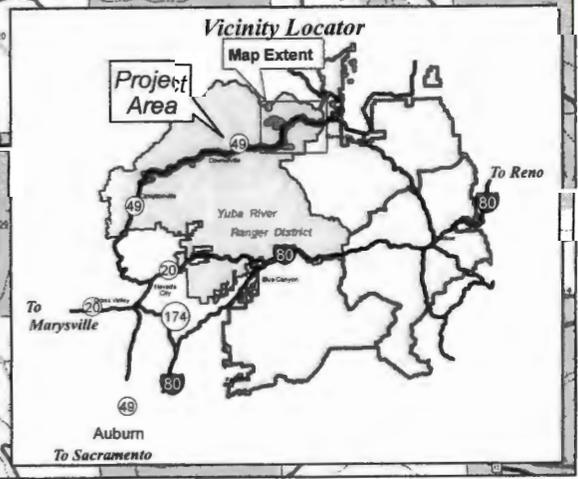
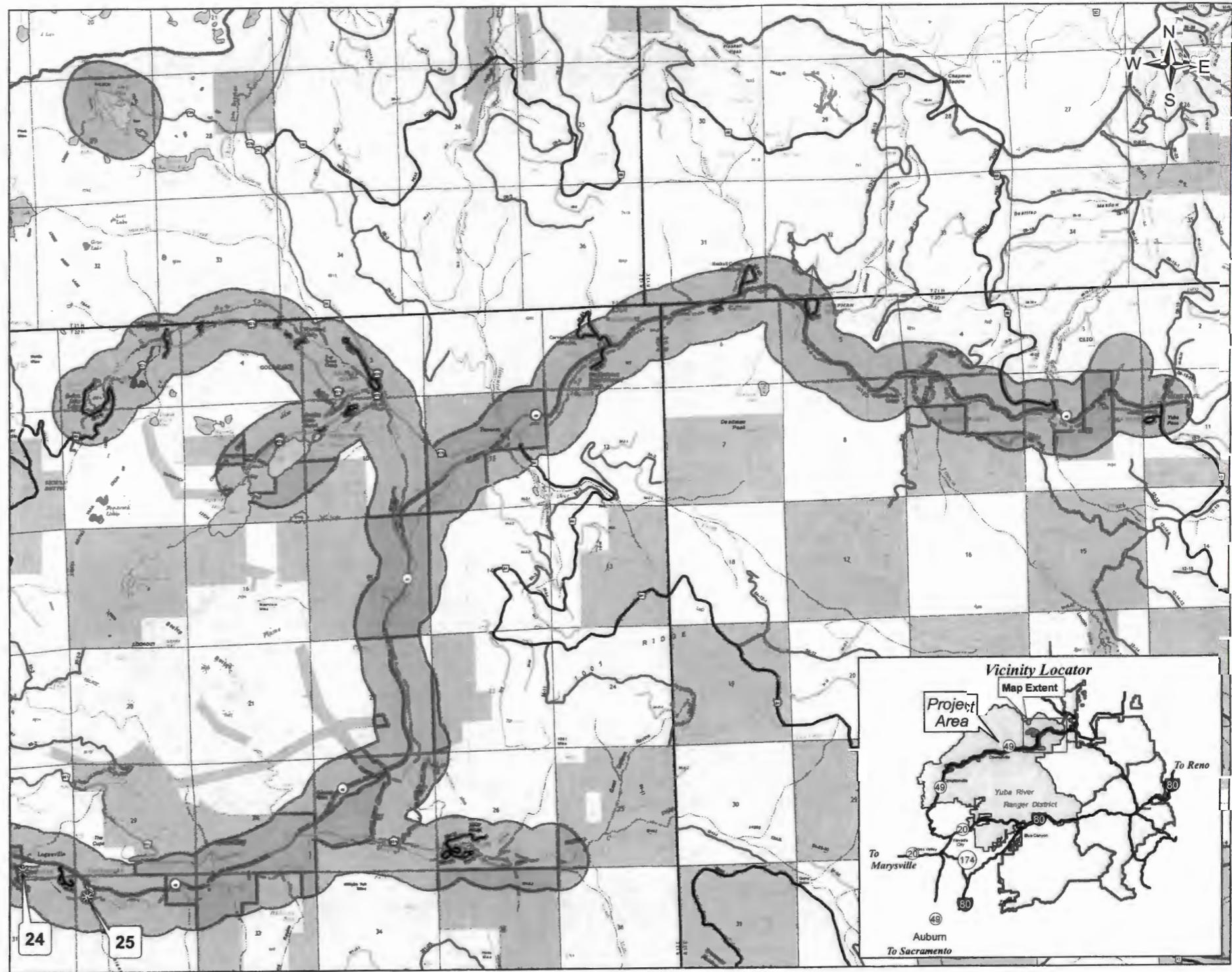
- Legend**
- Proposed Designated Camp Sites
 - Proposed Routes to Camp Sites
 - North Yuba River Restricted Use Area
 - Streams
 - Lake or Reservoir
 - Township
 - Section
- FS Roads**
- Road Closed to Vehicular Traffic (ML1)
 - Dirt Road (ML2)
 - Improved Road (ML3-5)
- System Roads**
- C - COUNTY, PARISH, BOROUGH
 - I - INTERSTATE HIGHWAY
 - SH - STATE HIGHWAY
- County**
- County
- OWNERSHIP**
- Tahoe N.F. Lands
 - Non-Forest Service



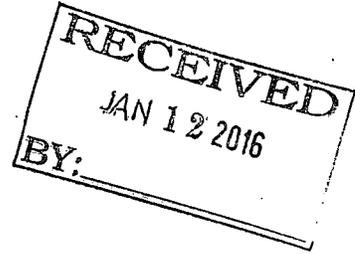
Contour Interval - 80 feet
Landlines are Approximate

Note: The USDA Forest Service Tahoe N.F. uses the most current and complete data available. GIS data and product accuracy may vary. The lines and areas represented on this map are only approximate and their actual location on the ground may vary.

Map by TNF GIS rm 5/13/2015



Tosha Buckbee
PO Box 214
Downieville, CA 95936



Pliocene Ridge Community Service District
100 Pike City Road
Pike City, CA 95960

January 12, 2016

To Whom It May Concern:

This letter is to inform you that I must resign as a member of the Pliocene Ridge Community Service District, effective as of November 2015.

It has been my pleasure to serve on the board for the last 2 years. However, I am no longer able to fulfill my responsibilities on the board since I no longer live in Pike City.

I wish the organization only the best for the future, and regret any inconvenience my resignation may have caused.

Sincerely,

Tosha Buckbee

Tosha Buckbee