



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Siskiyou
Yreka, California**

**Date: January 9, 2007
Filing Ref: SIS08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Section I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, for further allocation to federal grants and contracts performed by the respective county departments.

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

- | | |
|-----------------------------|--------------------------------------|
| 1. Employee Fringe Benefits | 8. Communications (ISF) |
| 2. Auditor-Controller | 9. General Liability Insurance (ISF) |
| 3. County Counsel | 10. Unemployment Insurance (ISF) |
| 4. Courthouse and Grounds | 11. Workers' Compensation (ISF) |
| 5. Treasurer-Tax Collector | 12. Medical Insurance (ISF) |
| 6. Data Processing | 13. Vision Insurance (ISF) |
| 7. Automotive Service (ISF) | 14. Dental Insurance (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF SISKIYOU

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Leanna Dancer

**Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting**

Name

Auditor-Controller

Title

January 12, 2007

January 26, 2007

Date

Date

**Negotiated by Marie Del Real
Telephone (916) 322-0798**

cc: State and Federal Agencies

Attachment

SISKIYOU COUNTY
COUNTYWIDE COST ALLOCATION PLAN
FY 2007-2008

EXHIBIT A

03-Jan-07

			BUILDING USE SCHED. 1	EQUIPMENT USE SCHED. 2	INSURANCE SCHED. 3	ADMIN. SCHED. 4	AUDITOR CONTROLLER SCHED. 5	COUNTY COUNSEL SCHED. 6	COURTHOUSE & GROUNDS SCHED. 7	TREASURER SCHED. 8	DATA PROCESSING SCHED. 10	FY 05-06 ACTUAL COST	ROLL FORWARD SCHED. 11	AUTOMOTIV SERVICES ESTIMATES	2007-2008 CLAIMABLE COST
1001	101010	BOARD OF SUPERVISORS	1,552	921	6,505	108,471	6,905	85,524	16,320	323	171	224,692	139,631		384,324
1001	101040	ASSESSMENT APPEALS BOARD	0	0	0	409	508	936	0	11	0	1,864	1,265		3,130
1001	102020	ASSESSOR	2,333	12,376	26,484	10,115	13,349	5,825	27,542	758	5,763	104,545	50,096		154,642
1001	105010	ELECTIONS & REGISTRATION	0	21,307	2,312	2,127	8,110	9,768	0	358	6,327	50,309	15,511		65,821
1001	110030	SURVEYOR	589	1,852	7,263	434	2,489	208	15,945	208	2,310	31,118	6,358		37,477
1001	201010	NON RULE 810	10,316	0	2,558	1,108	11,797	0	85,704	35	0	111,518	19,412		130,931
1001	201080	CLERK	0	2,058	10,402	2,167	6,316	5,048	0	300	(5,931)	20,360	(15,431)		4,930
1001	201090	GRAND JURY	0	0	0	1,144	5,614	15,097	0	531	0	22,386	(10,955)		11,432
1001	201170	PUBLIC DEFENDER	3,169	745	8,816	4,176	7,809	2,856	5,979	431	3,876	37,857	12,756		50,614
1001	201190	COURT APPOINTED COUNSEL	0	0	0	215	4,329	0	0	330	0	4,874	3,354		8,229
1001	203040	JUVENILE HALL	53,220	2,278	9,085	9,172	15,514	5,308	0	679	0	95,256	56,503		151,760
1001	203050	PROBATION	1,901	2,680	10,944	9,475	16,131	6,178	0	744	3,793	51,846	(18,011)		33,836
1001	203070	COMPREHENSIVE YOUTH AUTHORITY	0	0	0	705	1,759	0	0	35	0	2,499	(4,187)		(1,687)
1001	206010	AGRICULTURE COMMISSIONER	5,131	22,960	11,366	10,036	15,196	5,901	48,181	851	(4,157)	115,465	24,405		139,871
1001	206020	BUILDING DEPARTMENT	0	24,296	3,226	2,765	6,027	1,713	0	201	8,947	47,175	16,772		63,948
1001	207010	RECORDER	1,297	11,280	6,946	2,401	11,616	1,530	13,701	211	(26,618)	22,364	(54,824)		(32,459)
1001	207080	PLANNING	596	8,802	2,690	4,734	8,689	80,923	12,413	338	5,679	124,864	70,990		195,855
1001	207090	ANIMAL CONTROL	2,804	14,185	2,333	2,312	7,255	1,365	2,394	160	0	32,908	4,845		37,654
1001	207100	PREDATORY ANIMAL	0	0	32	346	872	208	0	0	0	1,458	(834)		625
1001	302010	DIRECTOR OF AIRPORTS	0	0	0	279	1,742	632	0	56	488	3,197	1,513		4,711
1001	505010	VETERAN'S SERVICE	164	0	2,228	543	1,963	312	1,661	57	570	7,498	1,560		9,059
1001	602010	LIBRARY	611	18,014	27,464	11,075	19,909	7,768	6,170	1,164	20,713	112,888	84,468		197,357
1001	603010	TULELAKE FARM ADVISOR	0	0	32	541	1,394	208	0	61	0	2,236	(17)		2,220
1001	603020	YREKA FARM ADVISOR	867	1,329	4,757	1,166	3,599	926	6,004	149	0	18,797	(5,694)		13,104
1001	702010	MUSEUM	0	333	1,883	663	1,797	415	0	59	549	5,699	(409)		5,291
1002	202010	SHERIFF-CORONER	15,241	366,820	3,976	42,316	69,329	39,137	57,153	3,701	(3,474)	594,199	(7,543)		586,657
1002	202020	SHERIFF-WATER SAFETY	0	0	129	1,203	2,310	831	0	8	0	4,481	914		5,396
1002	202075	VICTIM SRVCS IN RURAL LAW ENF	0	0	64	634	1,702	415	0	30	0	2,845	2,845		5,691
1002	202150	CRIME RESISTANCE GRANT (ELDER ABUS	0	0	0	6	608	0	0	0	0	614	(4,185)		(3,570)
1002	202190	MARJUANA SUPPRESSION-TERM 6/99	735	0	31	202	591	0	2,965	0	0	4,524	(2,307)		2,218
1002	203010	JAIL	82,800	63,999	6,588	19,448	34,043	14,200	1,265	2,071	(1,389)	223,025	1,530		224,556
1002	207020	EMERGENCY SERVICES	0	26,055	0	3,820	1,782	0	0	47	0	31,704	6,057		37,762
1004	202080	SISKIYOU NARCOTIC TASK FORCE	0	0	97	2,685	3,085	623	0	67	(543)	6,014	(3,468)		2,547
1005	203020	INMATE WELFARE	0	0	0	65	2,137	0	0	119	0	2,321	743		3,065
1006	201159	D.A. CHILD ABUSER VERT PROSECUTION	0	0	0	239	220	0	0	0	0	459	146		606
1006	201160	D.A. PUBLIC ADMINISTRATOR	3,837	3,817	1,355	14,500	20,424	11,959	23,595	1,064	2,464	83,015	23,346		106,362
1006	201161	D.A. WORKERS COMP FRAUD	0	0	0	0	96	0	0	1	0	97	(115)		(17)
1006	201162	D.A. AUTOMOBILE INSURANCE FRAUD	0	0	0	1	108	0	0	1	0	110	(290)		(179)
1006	201163	CRIME VICTIMS WITH DISABILITIES	0	0	0	0	63	0	0	0	0	63	(222)		(158)
1006	201164	D.A. GUN VIOLENCE PROS	0	0	0	19	120	0	0	0	0	139	(86)		54
1006	201165	D.A. VICTIM WITNESS	0	0	0	297	641	0	0	8	2,863	3,809	1,306		5,116
1006	201166	D.A.SPOUSAL ABUSER PROSECUTION	0	0	0	231	272	0	0	0	0	503	71		575
1006	201167	D.A. CHILD ABUSE LESU	0	0	0	2	375	0	0	0	0	377	(960)		(582)
1006	201168	D.A. STATUTORY RAPE VERTICAL	0	0	0	0	124	0	0	0	2,920	3,044	2,141		5,186
1006	201169	D.A. VIOLENCE AGAINST WOMEN	0	0	0	38	278	0	0	1	2,920	3,237	1,625		4,863
2102	207070	FISH & GAME	0	0	32	311	1,197	208	0	31	0	1,779	277		2,057
2103	301010	ROAD	0	0	6,778	38,147	67,882	29,768	0	3,840	(23,970)	122,445	24,797		147,243
2106	204010	GENERAL COUNTY FIRE	0	0	0	457	1,942	0	0	35	0	2,434	(582)		1,853
2108	401060	TOBACCO PREVENTION	0	0	27	772	1,943	177	0	41	635	3,595	(1,228)		2,368
2109	401075	BIOTERRORISM PREPAREDNESS PROG	0	0	0	1,676	2,911	0	0	104	993	5,684	2,355		8,040
2110	201110	DEPT OF CHILD SUPPORT SERVICES	0	0	2,383	17,453	33,266	11,310	0	8,201	(8,957)	63,656	(2,293)		61,364
2120	501010	HUMAN SERVICES ADMINISTRATION	27,530	0	6,355	39,398	84,091	(19,499)	69,301	8,565	(18,191)	197,550	2,635		200,186
2121	401010	HEALTH DEPARTMENT	4,939	0	2,299	17,708	36,000	17,112	43,121	1,812	(1,122)	121,869	47,384		169,254
2121	401090	WOMEN, INFANTS AND CHILDREN	0	0	109	2,216	5,258	706	0	164	635	9,088	2,959		12,048
2122	401030	BEHAVIORAL HEALTH	0	0	2,791	40,413	62,328	25,633	0	2,766	17,646	151,577	12,399		163,977
2122	401100	ALCOHOL ABUSE	0	0	547	8,638	13,077	3,532	0	630	2,801	29,225	15,970		45,196
2122	401130	PERINATAL SUBSTANCE ABUSE	0	0	0	2,560	5,322	0	0	218	0	8,100	1,470		9,571
2122	401140	SUBSTANCE ABUSE & CRIME PREVENTIO	0	0	0	3,656	5,068	0	0	189	0	8,913	4,541		13,455
2122	401150	BEHAVIORAL HEALTH - CAL WORKS	0	0	129	4,570	6,060	831	0	194	2,247	14,031	6,232		20,264
2123	401085	CA CHILDRENS AND FAMILIES FIRST	0	0	0	621	4,917	0	0	122	0	5,660	2,665		8,326
2125	404116	USED OIL RECYCLING GRANT	0	0	0	39	739	0	0	31	0	809	(872)		(62)
2126	506040	COMMUNITY SERVICES COUNCIL	0	0	0	377	2,364	0	0	27	0	2,768	(5,513)		(2,744)
2127	502055	PUBLIC AUTHORITY IHSS	0	0	32	1,229	2,780	208	0	37	570	4,856	145		5,002
2501	205010	SISKIYOU CO. FLOOD CONTROL	0	0	0	1,428	3,765	2,074	0	130	0	7,397	1,418		8,816
2502	401050	AIR POLLUTION	0	0	0	685	3,828	531	0	128	3,408	8,580	2,263		10,844

