



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Siskiyou
Yreka, CA**

**Date: September 19, 2017
Filing Ref: SIS18**

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

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

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

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2017**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|------------------------------|---------------------------------------|
| 1. Employee Fringe Benefits | 7. Information Technology (ISF) |
| 2. County Counsel | 8. Liability Insurance (ISF) |
| 3. Courthouse and Grounds | 9. Unemployment Insurance (ISF) |
| 4. Fuel Services (ISF) | 10. Workers' Compensation (ISF) |
| 5. Communications (ISF) | 11. Vision Insurance (ISF) |
| 6. Automotive Services (ISF) | 12. Self- Insurance Dental Fund (ISF) |

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

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

SECTION III: CONDITIONS

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

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

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

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as

defined by OMB Circular 2 CFR Part 200, incurred by the cost center responsible for providing the service.

Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

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

F. SPECIAL REMARKS: The net adjustments of \$55,209 included in Exhibit A must not be included when calculating carry forward in the 2019-20 Estimated Cost Allocation Plan as they are for new and inactive funds which have no impact on carry forward.

SECTION IV: ACCEPTANCE

COUNTY OF SISKIYOU

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Jennie Ebejer

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Program and Services Division**

Name

Auditor-Controller

Title

9-25-2017

9-26-2017

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachments

**SISKIYOU COUNTY
COUNTYWIDE COST ALLOCATION PLAN
EXHIBIT A**

27-Jan-17

F/Y 2017-2018

FUND	ORG	COUNTY DEPARTMENTS	BUILDING DEPRECIATION SCH 1-1	EQUIPMENT DEPRECIATION SCH 2-2	INSURANCE SCH 3-3	COUNTY ADMINISTRATOR SCH 4-5	AUDITOR/ CONTROLLER SCH 5-6	COUNTY COUNSEL SCH 6-2	COURTHOUSE & GROUNDS SCH 7-3	TREASURER/ TAX COLLECTOR SCH 8-2	FY 15/16 ACTUAL COST	CARRY FORWARD SCH 10	2017-2018 CLAIMABLE COST
783100	204042	COPCO FIRE DISTRICT	-	-	-	15	1,415	-	-	91	1,521	249	1,770
783200	204043	DUNSMUIR FIRE DISTRICT	-	-	-	26	3,477	-	-	112	3,615	171	3,786
783300	204044	GAZELLE FIRE DISTRICT	-	-	-	21	1,825	-	-	108	1,954	555	2,510
783400	204045	GRENADA FIRE DISTRICT	-	-	-	23	2,126	-	-	139	2,289	692	2,981
783500	204046	HAPPY CAMP FIRE DISTRICT	-	-	-	28	3,166	-	-	105	3,298	4,648	7,947
783600	204047	HORN BROOK FIRE DISTRICT	-	-	-	26	1,776	-	-	94	1,897	1,867	3,764
783700	204048	MONTAGUE FIRE DISTRICT	-	-	-	36	2,620	-	-	16	2,671	843	3,514
783800	204049	MT SHASTA FIRE DISTRICT	-	-	-	268	14,010	56	-	568	14,902	9,612	24,514
783900	204050	SCOTT VALLEY FIRE DISTRICT	-	-	-	(25)	1,726	-	-	256	1,957	(4,422)	(2,465)
784000	204051	SO YREKA FIRE DISTRICT	-	-	-	56	2,941	-	-	149	3,147	2,540	5,687
784100	204052	TULE LAKE FIRE DISTRICT	-	-	-	150	6,276	-	-	166	6,592	4,344	10,936
784300	204053	MAYTEN FIRE DISTRICT	-	-	-	21	3,035	-	-	76	3,132	2,136	5,268
784301	204053	MAYTEN FIRE DISTRICT - SPECIAL FUND	-	-	-	4	376	-	-	8	388	231	619
785200	404015	GRENADA SANITARY DISTRICT	-	-	-	57	2,895	-	-	120	3,073	775	3,848
785300	404012	HAPPY CAMP SANITARY DISTRICT	-	-	-	154	6,412	-	-	281	6,847	1,098	7,945
785310	404012	HAPPY CAMP SANITARY DISTRICT IMPAC FEES	-	-	-	-	14	-	-	-	14	18	33
786500	701021	DUNSMUIR RECREATION DISTRICT	-	-	-	127	6,695	-	-	294	7,116	2,496	9,612
786510	701022	MT SHASTA RECREATION DISTRICT	-	-	-	577	20,996	-	-	880	22,453	4,143	26,596
786515	701022	MT SHASTA RECREATION DISTRICT - ICE RINK	-	-	-	-	29	-	-	-	29	(3,336)	(3,307)
786520	701023	WEED RECREATION DISTRICT	-	-	-	440	14,723	84	-	477	15,723	(14,249)	1,474
787550	205052	SHASTA VALLEY RESOURCES CONSERVAT	-	-	-	122	6,188	-	-	350	6,660	(33,438)	(26,777)
787560	205054	SISKIYOU RESOURCES CONSERVATION	-	-	-	106	5,536	-	-	321	5,964	(20,262)	(14,299)
788200	506030	PSA II LOCAL AREA ON AGING	-	-	-	-	-	-	-	-	-	-	-
788400	207040	LOCAL AGENCY FORMATION COMMISSION	-	-	-	19	775	84	-	19	898	(951)	(53)
		CALIFORNIA SUPERIOR COURT	2,901	-	3,241	10,092	14,285	2,441	-	26,170	59,130	14,728	73,858
		SCHOOLS	-	-	-	-	70,239	(14,652)	-	29,134	84,721	45,397	130,118
		ALL OTHERS	(5,364)	83,290	18,878	-	193,716	1,366	120,161	3,828	415,875	(65,388)	350,486
		TOTAL	(70,037)	318,854	332,654	603,029	1,337,333	692,210	549,725	124,210	3,887,976	62,151	3,950,125
		SERVICE TO SERVICE (BALANCING ONLY)	629	-46,407	84,350	30,511	74,190	283,488	59,320	2,249			
		GRAND TOTAL	(69,408)	272,447	417,004	633,540	1,411,523	975,698	609,045	126,459	3,887,976	62,151	3,950,125

General Fund Total	1,427,082
Other than General Fund Total	1,828,422
Not Billed	694,622
<u>3,950,125</u>	