



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Modoc
Alturas, California**

**Date: September 30, 2014
Filing Ref: MOD15**

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 **2014-15** 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 **Summary Schedule** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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
2. County Counsel
3. Information Technology

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 MODOC

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Darcy Locken

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

Name

County Auditor/Clerk/Recorder

Title

10-6-2014

10-13-2014

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

**Modoc County
OMB A-87 Cost Plan**

Summary Schedule

Department	1010 Bd of Supervisors	1020 County Clerk	1040 Due to Oth Funds	1150 Assessor	1160 Tax Collector	1220 District Attorney	1240 Victim Witness	1250 Vert Pros Grant	1260 ADA Grant	1280 ADA Grant (ARRA)
1 Building Use Allowance	\$1,014	\$969	\$0	\$2,451	\$814	\$2,199	\$346	\$397	\$0	\$0
2 Equipment Use Allowance	821	131	0	7,102	3,378	3,484	0	0	0	0
3 County Audit	1,807	147	1,118	2,830	1,291	3,692	0	0	472	0
4 1620 Bonds & Insurance	2,357	338	0	5,143	837	43,424	295	0	0	0
5 1610/1640 Central Photo	0	232	0	232	464	734	116	0	0	0
6 1130 Auditor	3,220	1,453	85	2,775	1,839	5,086	47	0	646	0
7 1140 Treasurer	19	10	1	11	12	34	0	0	5	0
8 1210 County Counsel	23,861	0	0	0	0	0	0	0	0	0
9 1410 Co Bldgs & Grounds	8,877	8,645	0	21,445	7,125	19,246	3,025	3,473	0	0
10 1030 Administration	3,305	180	718	3,534	1,544	3,229	0	0	303	0
11 1660 Information Technology	10,691	527	0	8,686	3,314	7,591	2,078	0	0	0
Total Current Allocations	55,972	12,632	1,923	54,208	20,619	88,719	5,906	3,870	1,427	0
Less: Fixed Costs (& Adjustments)	45,139	12,626	1,460	48,378	19,833	53,496	5,335	2,915	1,739	237
Carry-Forward	10,833	6	463	5,830	786	35,223	571	955	(312)	(237)
Proposed Costs	\$66,805	\$12,639	\$2,386	\$60,038	\$21,405	\$123,942	\$6,478	\$4,825	\$1,114	\$(237)

Modoc County
OMB A-87 Cost Plan

Summary Schedule

Department	1310 Elections	1630 Public Works	1650 Data Processing	2010 Grand Jury	2030 Public Defender	2040 Juv Justice Comm	2110 Sheriff	2115 911 Emergency	2210 County Jail	2220 Probation
1 Building Use Allowance	\$300	\$686	\$0	\$0	\$0	\$0	\$4,133	\$38	\$623	\$0
2 Equipment Use Allowance	7,156	4,958	2,039	0	0	0	63,936	6,720	2,822	129
3 County Audit	429	962	165	101	1,168	0	11,384	2,144	4,088	2,518
4 1620 Bonds & Insurance	169	8,992	0	0	0	0	109,199	1,259	5,401	5,424
5 1610/1640 Central Photo	0	0	0	0	0	0	966	0	0	889
6 1130 Auditor	2,601	1,351	185	2,514	185	0	11,776	1,653	7,681	3,778
7 1140 Treasurer	9	2	1	35	3	0	42	3	23	22
8 1210 County Counsel	0	0	0	0	0	0	4,508	0	791	47
9 1410 Co Bldgs & Grounds	2,627	25,330	0	0	0	0	21,883	1,822	29,750	0
10 1030 Administration	362	904	106	65	750	0	13,900	3,475	6,059	2,905
11 1660 Information Technology	1,184	3,770	0	0	0	0	0	0	0	24,810
Total Current Allocations	14,837	46,954	2,496	2,716	2,105	0	241,728	17,114	57,239	40,521
Less: Fixed Costs (& Adjustments)	21,200	118,500	1,950	1,987	2,902	45	160,968	18,835	51,056	27,644
Carry-Forward	(6,363)	(71,546)	546	729	(797)	(45)	80,760	(1,721)	6,183	12,877
Proposed Costs	\$8,474	\$(24,592)	\$3,043	\$3,444	\$1,308	\$(45)	\$322,488	\$15,393	\$63,423	\$53,398

Modoc County
OMB A-87 Cost Plan

Summary Schedule

Department	2510 Ag Comm	2610 Recorder	2620 Coroner	2630 OES	2650 Planning	2660 Nat'l Resources	3001 Airports	4010 Gen'l Relief	4020 Indigent Burials	4030 Inmate Health
1 Building Use Allowance	\$347	\$1,644	\$18	\$149	\$1,949	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	4,123	0	0	5,215	0	143	0	0	0
3 County Audit	4,228	362	0	949	1,218	526	12	508	98	789
4 1620 Bonds & Insurance	44,503	451	0	436	1,815	401	0	0	0	0
5 1610/1640 Central Photo	0	0	0	193	0	0	0	0	0	0
6 1130 Auditor	7,437	2,336	0	1,669	3,213	600	313	3,736	185	753
7 1140 Treasurer	33	7	0	6	19	0	0	60	2	9
8 1210 County Counsel	293	0	0	0	2,124	0	0	0	0	0
9 1410 Co Bldgs & Grounds	1,661	14,390	842	44	1,502	0	4,228	0	0	0
10 1030 Administration	6,779	433	0	1,365	1,499	624	8	326	63	507
11 1660 Information Technology	1,431	7,413	0	0	3,028	0	0	0	0	0
Total Current Allocations	66,712	31,158	860	4,812	21,581	2,151	4,704	4,629	347	2,058
Less: Fixed Costs (& Adjustments)	66,824	33,559	864	5,921	21,843	1,848	1,960	4,091	235	1,141
Carry-Forward	(112)	(2,401)	(4)	(1,109)	(262)	303	2,744	538	112	917
Proposed Costs	\$66,601	\$28,757	\$856	\$3,704	\$21,319	\$2,453	\$7,447	\$5,167	\$459	\$2,975

Modoc County
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Summary Schedule

Department	4040 Indigent Defense	4110 Court Wards	4210 Vets Services	5010 Farm Advisor	5020 Tulelake Farm Adv	6010 Recreation	6030 Museum	Fd102 Roads	Fd103 CalWorks	Fd105 Public Health
1 Building Use Allowance	\$0	\$0	\$209	\$0	\$0	\$31,054	\$0	\$395	\$0	\$0
2 Equipment Use Allowance	0	0	0	3,416	0	4,194	4,215	0	0	0
3 County Audit	669	645	248	509	58	3	25	31,540	4,415	14,355
4 1620 Bonds & Insurance	0	0	275	616	0	1,581	0	(8,804)	(245)	(3,459)
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	1,279	3,072	187	1,909	28	57	28	33,210	9,893	18,627
7 1140 Treasurer	17	20	0	8	0	1	0	167	96	153
8 1210 County Counsel	0	0	64	53	0	0	0	314	0	359
9 1410 Co Bldgs & Grounds	0	0	16,767	0	0	57,365	10,999	14,579	0	0
10 1030 Administration	430	986	446	842	37	2	16	28,833	4,981	14,425
11 1660 Information Technology	0	0	225	0	0	0	0	1,281	2,786	(14,019)
Total Current Allocations	2,395	4,723	18,421	7,352	124	94,255	15,284	101,515	21,926	30,441
Less: Fixed Costs (& Adjustments)	1,850	3,870	21,997	33,667	278	63,858	12,824	113,883	28,094	49,032
Carry-Forward	545	853	(3,576)	(26,315)	(154)	30,397	2,460	(12,368)	(6,168)	(18,591)
Proposed Costs	\$2,940	\$5,576	\$14,845	\$(18,962)	\$(31)	\$124,653	\$17,744	\$89,147	\$15,758	\$11,849

Modoc County
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Summary Schedule

Department	Fd120 Mental Health	Fd121 Subst Abuse	Fd123 Family Support	Fd125 Social Services	Fd130 Comm Programs	Fd135 Grant Funding	Fd151 Fish & Game	Fd152 Spec Aviation	Fd159 Art Council	Fd165 CJ Temp Constr
1 Building Use Allowance	\$403	\$0	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 County Audit	17,478	3,740	1,076	22,243	0	95	34	93	117	1
4 1620 Bonds & Insurance	(898)	(309)	(107)	(4,542)	0	0	0	0	0	0
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	23,861	7,820	1,899	17,310	0	455	879	384	170	980
7 1140 Treasurer	154	21	13	79	0	3	10	5	2	6
8 1210 County Counsel	97	89	0	13,310	0	0	0	0	0	0
9 1410 Co Bldgs & Grounds	0	0	0	111	0	0	0	0	0	0
10 1030 Administration	19,220	3,789	1,549	22,579	0	61	22	60	75	1
11 1660 Information Technology	1,979	284	0	9,022	0	0	0	0	0	0
Total Current Allocations	62,295	15,434	4,429	80,197	0	613	944	541	366	988
Less: Fixed Costs (& Adjustments)	67,319	19,932	6,668	102,792	35	1,246	1,167	74	344	0
Carry-Forward	(5,024)	(4,498)	(2,239)	(22,595)	(35)	(633)	(223)	467	22	0
Proposed Costs	\$57,271	\$10,935	\$2,190	\$57,602	\$(35)	\$(20)	\$721	\$1,007	\$387	\$988

**Modoc County
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Summary Schedule

Department	Fd170 Crthse Temp Constr	Fd201-205 Light Distr	Fd207-228 Spec Distr	Fd240 Lookout Pest	Fd241 Stronghold Newell	Fd250 Modoc Co Air Pollution	Fd255 Transp Fund	Fd257 State Trans Assist	Fd260 LTC Admin	Fd275 Trial Courts
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,199
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 County Audit	1	67	2,597	22	171	594	0	0	1,235	0
4 1620 Bonds & Insurance	0	0	0	0	0	(45)	0	0	0	0
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	156	668	18,067	0	497	1,955	298	57	654	170
7 1140 Treasurer	1	1	119	0	3	8	4	1	0	3
8 1210 County Counsel	0	0	(114)	0	0	0	0	0	0	0
9 1410 Co Bldgs & Grounds	0	0	0	0	0	0	0	0	0	29,447
10 1030 Administration	1	43	3,957	14	110	667	0	0	1,867	0
11 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	159	779	24,626	35	781	3,179	302	58	3,756	31,820
Less: Fixed Costs (& Adjustments)	0	0	12,402	46	188	3,587	0	0	1,722	17,854
Carry-Forward	0	0	12,224	(11)	593	(408)	0	0	2,034	13,966
Proposed Costs	\$159	\$779	\$36,851	\$25	\$1,374	\$2,771	\$302	\$58	\$5,790	\$45,785

**Modoc County
OMB A-87 Cost Plan**

Summary Schedule

Department	Fd280 C&F Comm	Fd500 Library	Fd501 Tax Fund	Fd503 Suppl Tax	Fd550 Hospital	Fd625 MSCAA CSBG	Fd650 MTA	Fd750 Waste Mgt	Fd800 Wtrmstr Progr	Fd900 Co Health Insur
1 Building Use Allowance	\$0	\$1,050	\$0	\$0	\$1,800	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 County Audit	2,121	1,794	0	0	0	1,400	516	6,088	816	0
4 1620 Bonds & Insurance	0	(238)	0	0	(6,311)	0	0	(1,481)	(93)	0
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	1,281	5,931	1,307	3,168	0	2,017	654	2,850	2,291	696
7 1140 Treasurer	12	33	7	34	0	21	0	17	8	11
8 1210 County Counsel	0	100	0	0	0	0	0	0	0	0
9 1410 Co Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
10 1030 Administration	1,648	3,442	0	0	0	898	403	4,037	1,383	0
11 1660 Information Technology	0	588	0	0	0	0	0	24	0	0
Total Current Allocations	5,063	12,700	1,314	3,202	(4,511)	4,336	1,573	11,536	4,405	707
Less: Fixed Costs (& Adjustments)	1,724	14,831	0	0	25,418	0	2,213	14,761	4,459	0
Carry-Forward	3,339	(2,131)	0	0	(29,929)	0	(640)	(3,225)	(54)	0
Proposed Costs	\$8,401	\$10,569	\$1,314	\$3,202	\$(34,440)	\$4,336	\$933	\$8,310	\$4,351	\$707

Modoc County
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Summary Schedule

Department	Fd4508 Museum LWH	Fd4529 Marriage Trust	Fd4549 Museum Trust	Fd4562 Distr Atty Criminal	Fd4590 MMC Operating	Fd4603 Civil Trust	Fd4614 Law Library	Fd4642 Newell 05	Fd4643 Migrant Hsg Rsrv	Fd4645 Migrant Hsg Ops
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 County Audit	2	5	0	0	0	21	27	0	0	1,187
4 1620 Bonds & Insurance	0	0	0	0	0	0	0	0	0	(112)
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	85	28	0	796	85	270	242	0	0	4,229
7 1140 Treasurer	0	0	0	10	1	1	3	0	0	16
8 1210 County Counsel	0	0	0	0	0	0	0	0	0	222
9 1410 Co Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
10 1030 Administration	1	3	0	0	0	13	17	0	0	1,335
11 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	88	37	0	806	86	305	288	0	0	6,876
Less: Fixed Costs (& Adjustments)	0	0	187	0	0	135	189	297	123	7,255
Carry-Forward	0	0	(187)	0	0	170	99	(297)	(123)	(379)
Proposed Costs	\$88	\$37	\$(187)	\$806	\$86	\$475	\$387	\$(297)	\$(123)	\$6,498

**Modoc County
OMB A-87 Cost Plan**

Summary Schedule

Department	Fd4675 Payroll Revolving	Fd4677 Modoc Self Ins	Fd4680 Unemploye nt	Fd4695 Court Wards Trust	Fd4696 CCPIF	Fd4697 Batterer Interv Prog	Fd4699 Prob Training	Fd4717 CDBG	Fd4724 Modernizatio n	Fd4733 Forest Reserve
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 County Audit	0	5,567	339	62	175	5	0	548	11	507
4 1620 Bonds & Insurance	0	0	0	(9)	0	0	0	0	0	0
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	8,950	57	28	43	412	28	0	128	85	99
7 1140 Treasurer	66	0	0	0	3	0	0	2	0	1
8 1210 County Counsel	0	0	0	0	0	0	0	0	0	0
9 1410 Co Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
10 1030 Administration	0	3,574	218	40	112	3	0	352	7	325
11 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	9,016	9,198	585	136	702	37	0	1,030	104	932
Less: Fixed Costs (& Adjustments)	0	0	0	0	0	200	286	880	0	11,482
Carry-Forward	0	0	0	0	0	(163)	(286)	150	0	(10,550)
Proposed Costs	\$9,016	\$9,198	\$585	\$136	\$702	\$(126)	\$(286)	\$1,181	\$104	\$(9,617)

Modoc County
OMB A-87 Cost Plan

Summary Schedule

Department	Fd4735 Children's Ch	Fd4737 Missing Person	Fd4741 Inmate Welfare	Fd4742 Sheriff Revolving	Fd4743 DOJ Livescan	Fd4753 Sheriff Train	Fd4755 Delinquent Ta	Fd4779 Network Access	Fd4780 Surcharge	Fd4807 Emergency Med
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 County Audit	196	7	0	0	109	3	22	43	4	105
4 1620 Bonds & Insurance	0	0	0	0	0	0	0	0	0	0
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	57	85	0	3,168	270	14	43	43	185	14
7 1140 Treasurer	0	0	0	34	3	0	1	1	2	0
8 1210 County Counsel	0	0	0	0	0	0	0	0	0	0
9 1410 Co Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
10 1030 Administration	126	5	0	0	70	2	14	28	3	68
11 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	379	97	0	3,202	451	19	79	114	194	187
Less: Fixed Costs (& Adjustments)	0	0	7	6,735	456	0	0	0	0	0
Carry-Forward	0	0	(7)	(3,533)	(5)	0	0	0	0	0
Proposed Costs	\$379	\$97	\$(7)	\$(331)	\$447	\$19	\$79	\$114	\$194	\$187

Modoc County
OMB A-87 Cost Plan

Summary Schedule

Department	Fd4818 Vet License Plate	All Other	Total
1 Building Use Allowance	\$0	\$428	\$55,699
2 Equipment Use Allowance	0	41	124,023
3 County Audit	22	0	166,738
4 1620 Bonds & Insurance	0	(3,467)	202,793
5 1610/1640 Central Photo	0	0	3,825
6 1130 Auditor	369	9,362	261,058
7 1140 Treasurer	2	38	1,596
8 1210 County Counsel	0	0	46,120
9 1410 Co Bldgs & Grounds	0	6,187	311,370
10 1030 Administration	14	0	176,092
11 1660 Information Technology	0	17,479	94,172
Total Current Allocations	408	30,068	1,443,485
Less: Fixed Costs (& Adjustments)	76	26,710	1,417,684
Carry-Forward	332	3,358	(7,869)
Proposed Costs	\$740	\$33,426	\$1,435,616