



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Modoc
Alturas, California**

**Date: September 30, 2016
Filing Ref: MOD17**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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 2 CFR Part 225, 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: There are no adjustments in the 2016-17 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MODOC

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Stephanie Wellemeyer

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

Name
Auditor/Clerk

Title

10-4-2016

10-17-2016

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	1310 Elections
1 Building Use Allowance	\$1,014	\$969	\$0	\$2,451	\$814	\$2,596	\$346	\$0	\$0	\$300
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	826	65	334	1,127	491	1,169	0	0	44	165
4 1620 Bonds & Insurance	1,710	154	0	3,505	896	18,082	0	0	0	124
5 1610/1640 Central Photo	81	0	0	89	263	154	0	0	0	0
6 1130 Auditor	3,522	2,747	146	2,515	1,766	4,583	0	0	146	3,996
7 1140 Treasurer	55	48	3	41	19	71	0	0	3	19
8 1210 County Counsel	55,910	217	0	948	50	436	0	0	0	1,387
9 1410 Co Bldgs & Grounds	5,892	5,628	0	14,356	4,729	15,202	2,008	0	0	1,744
10 1030 Administration	5,062	762	1,069	6,178	2,673	6,051	0	0	140	1,103
11 1660 Information Technology	0	1,145	0	29,107	17,880	8,465	(79)	0	0	2,051
Total Current Allocations	74,071	11,736	1,552	60,318	29,582	56,809	2,275	0	334	10,890
Less: Prior Year Allocations	55,972	12,632	1,923	54,208	20,619	88,719	5,906	3,870	1,427	14,837
Carry-Forward	18,099	(897)	(370)	6,110	8,962	(31,910)	(3,631)	(3,870)	(1,093)	(3,947)
Proposed Costs	\$92,170	\$10,839	\$1,182	\$66,428	\$38,544	\$24,898	\$(1,356)	\$(3,870)	\$(759)	\$6,943

06.02.2016

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

FY15 for use in FY17

Summary Schedule

Department	1630 Public Works	1650 Data Processing	2010 Grand Jury	2030 Public Defender	2110 Sheriff	2115 911 Emergency	2210 County Jail	2220 Probation	2410 Pit River FI Ctrl	2510 Ag Comm
1 Building Use Allowance	\$686	\$0	\$0	\$0	\$4,133	\$38	\$623	\$0	\$0	\$347
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	258	248	36	465	4,568	846	1,706	723	4	1,805
4 1620 Bonds & Insurance	2,526	0	0	0	16,551	2,231	4,766	2,520	0	6,096
5 1610/1640 Central Photo	0	0	0	0	259	0	381	49	0	0
6 1130 Auditor	985	220	1,848	220	13,959	1,352	6,519	3,096	18	7,868
7 1140 Treasurer	18	4	43	5	159	8	49	47	0	99
8 1210 County Counsel	0	0	0	0	882	0	0	147	0	37
9 1410 Co Bldgs & Grounds	2,456	0	0	0	26,596	2,060	39,970	122	0	5,932
10 1030 Administration	1,386	793	114	1,488	23,196	5,637	9,587	4,323	13	9,673
11 1660 Information Technology	0	0	0	0	0	0	0	23,254	0	5,353
Total Current Allocations	8,314	1,265	2,040	2,178	90,305	12,171	63,600	34,280	36	37,210
Less: Prior Year Allocations	46,954	2,496	2,716	2,105	241,728	17,114	57,239	40,521	0	66,712
Carry-Forward	(38,640)	(1,231)	(676)	73	(151,423)	(4,943)	6,361	(6,241)	0	(29,503)
Proposed Costs	\$(30,326)	\$34	\$1,364	\$2,251	\$(61,119)	\$7,229	\$69,961	\$28,040	\$36	\$7,707

Modoc County
OMB A-87 Cost Plan

Summary Schedule

Department	2610 Recorder	2620 Coroner	2630 OES	2650 Planning	2660 Nat'l Resources	3001 Airports	4010 Gen'l Relief	4020 Indigent Burials	4030 Inmate Health	4040 Indigent Defense
1 Building Use Allowance	\$1,644	\$18	\$149	\$1,949	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	157	0	862	511	206	36	193	14	189	350
4 1620 Bonds & Insurance	279	0	810	815	274	2,117	0	0	0	0
5 1610/1640 Central Photo	267	0	0	16	0	0	0	0	0	0
6 1130 Auditor	3,411	0	2,765	3,905	543	512	5,252	91	1,830	1,281
7 1140 Treasurer	10	0	33	55	5	8	121	2	31	20
8 1210 County Counsel	249	0	0	595	0	6,380	0	0	0	0
9 1410 Co Bldgs & Grounds	9,551	952	77	1,067	0	222	0	0	0	0
10 1030 Administration	1,246	0	4,016	2,628	982	115	616	45	604	1,119
11 1660 Information Technology	2,132	0	0	15,056	0	0	0	0	0	0
Total Current Allocations	18,946	970	8,712	26,596	2,011	9,391	6,181	152	2,654	2,770
Less: Prior Year Allocations	31,158	860	4,812	21,581	2,151	4,704	4,629	347	2,058	2,395
Carry-Forward	(12,212)	110	3,900	5,015	(140)	4,687	1,552	(195)	596	375
Proposed Costs	\$6,734	\$1,079	\$12,612	\$31,611	\$1,871	\$14,077	\$7,734	\$(43)	\$3,250	\$3,144

Modoc County
OMB A-87 Cost Plan

Summary Schedule

Department	4110 Court Wards	4210 Vets Services	5010 Farm Advisor	5020 Tulelake Farm Adv	6010 Recreation	6030 Museum	Fd102 Roads	Fd103 CalWorks	Fd105 Public Health	Fd120 Mental Health
1 Building Use Allowance	\$0	\$209	\$0	\$0	\$31,053	\$0	\$395	\$0	\$0	\$403
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	554	108	195	23	2,014	0	11,195	1,699	4,126	7,200
4 1620 Bonds & Insurance	274	282	372	0	702	0	(40,404)	208	(1,978)	4,089
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	2,932	454	2,028	18	8,541	18	36,501	18,421	20,863	25,225
7 1140 Treasurer	48	6	29	0	58	0	374	203	295	397
8 1210 County Counsel	0	0	0	0	0	0	132	(24)	(226)	(512)
9 1410 Co Bldgs & Grounds	0	16,186	122	0	73,041	13,606	9,435	976	0	305
10 1030 Administration	2,745	3,292	1,027	72	7,848	0	52,551	9,044	22,160	36,025
11 1660 Information Technology	0	1,339	0	0	0	0	920	(291)	(291)	941
Total Current Allocations	6,552	21,876	3,773	114	123,258	13,624	71,099	30,235	44,949	74,072
Less: Prior Year Allocations	4,723	18,421	7,352	124	94,255	15,284	101,515	21,926	30,441	62,295
Carry-Forward	1,829	3,455	(3,579)	(10)	29,002	(1,660)	(30,416)	8,309	14,508	11,777
Proposed Costs	\$8,382	\$25,331	\$194	\$104	\$152,260	\$11,964	\$40,684	\$38,544	\$59,457	\$85,850

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

Summary Schedule

Department	Fd121 Subst Abuse	Fd123 Family Support	Fd125 Social Services	Fd135 Grant Funding	Fd151 Fish & Game	Fd152 Spec Aviation	Fd153 Taylor Grazing	Fd159 Art Council	Fd165 CJ Temp Constr	Fd170 Crthse Temp Constr
1 Building Use Allowance	\$0	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	2,016	266	10,443	146	14	170	39	29	0	74
4 1620 Bonds & Insurance	840	(350)	(20,006)	0	0	0	0	(8)	0	0
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	8,640	1,367	30,894	348	685	274	37	183	1,226	4,080
7 1140 Treasurer	145	29	454	7	13	6	1	4	11	23
8 1210 County Counsel	0	(8)	(1,753)	0	0	(405)	0	0	0	0
9 1410 Co Bldgs & Grounds	0	0	183	0	0	0	0	0	0	0
10 1030 Administration	11,906	1,326	49,944	468	305	545	124	93	0	238
11 1660 Information Technology	503	0	772	0	0	0	0	0	0	0
Total Current Allocations	24,049	2,629	71,015	969	1,017	590	200	301	1,237	4,415
Less: Prior Year Allocations	15,434	4,429	80,197	0	944	541	0	366	988	159
Carry-Forward	8,616	(1,801)	(9,182)	0	74	50	0	(65)	250	4,257
Proposed Costs	\$32,665	\$828	\$61,833	\$969	\$1,091	\$640	\$200	\$236	\$1,487	\$8,672

06.02.2016

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

FY15 for use in FY17

Summary Schedule

Department	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	Fd280 C&F Comm
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,199	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	27	1,142	8	56	228	0	0	0	0	0
4 1620 Bonds & Insurance	0	2,340	0	0	(236)	0	0	936	0	234
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	1,098	22,978	18	933	1,675	476	55	548	0	1,910
7 1140 Treasurer	25	371	0	11	30	11	1	0	5	33
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	14,878	0
10 1030 Administration	88	5,963	25	178	1,875	0	0	3,512	0	3,193
11 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,238	32,794	51	1,178	3,571	486	56	4,995	17,083	5,371
Less: Prior Year Allocations	779	24,626	35	781	3,179	302	58	3,756	31,820	5,063
Carry-Forward	459	8,168	16	397	392	184	(2)	1,239	(14,737)	308
Proposed Costs	\$1,698	\$40,962	\$67	\$1,574	\$3,964	\$670	\$55	\$6,235	\$2,346	\$5,679

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

Summary Schedule

Department	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	Fd4508 Museum LWH
1 Building Use Allowance	\$1,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	672	0	0	0	839	0	1,987	399	0	8
4 1620 Bonds & Insurance	(734)	0	0	(10,499)	0	0	(13,434)	371	0	0
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	5,435	2,123	3,532	0	3,788	18	3,583	3,266	0	0
7 1140 Treasurer	93	26	55	0	48	0	52	49	0	0
8 1210 County Counsel	(12)	0	0	0	0	0	0	(877)	0	0
9 1410 Co Bldgs & Grounds	0	0	0	0	0	0	3,044	0	0	0
10 1030 Administration	4,961	0	0	0	2,685	0	6,886	2,550	0	25
11 1660 Information Technology	342	0	0	0	0	0	0	0	0	0
Total Current Allocations	11,805	2,148	3,587	(10,499)	7,361	19	2,118	5,758	0	33
Less: Prior Year Allocations	12,700	1,314	3,202	(4,511)	4,336	1,573	11,536	4,405	707	88
Carry-Forward	(895)	834	385	(5,988)	3,025	(1,554)	(9,418)	1,353	(707)	(55)
Proposed Costs	\$10,910	\$2,983	\$3,972	\$(16,487)	\$10,385	\$(1,536)	\$(7,301)	\$7,111	\$(707)	\$(22)

06.02.2016

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

FY15 for use in FY17

Summary Schedule

Department	Fd4529 Marriage Trust	Fd4562 Distr Atty Criminal	Fd4590 MMC Operating	Fd4603 Civil Trust	Fd4614 Law Library	Fd4645 Migrant Hsg Ops	Fd4675 Payroll Revolving	Fd4677 Modoc Self Ins	Fd4680 Unemploye nt	Fd4691 Seatbelt Fine
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	0	0	0	30	0	267	0	0	0	3
4 1620 Bonds & Insurance	0	0	0	0	0	208	0	0	0	0
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	0	0	0	366	220	219	0	0	0	0
7 1140 Treasurer	0	0	0	8	5	2	0	0	0	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	571	0	0	0	0
10 1030 Administration	0	0	0	95	0	22,266	0	0	0	9
11 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	499	224	23,533	0	0	0	12
Less: Prior Year Allocations	37	806	86	305	288	6,876	9,016	9,198	585	0
Carry-Forward	(37)	(806)	(86)	194	(64)	16,656	(9,016)	(9,198)	(585)	0
Proposed Costs	\$(37)	\$(806)	\$(86)	\$693	\$160	\$40,189	\$(9,016)	\$(9,198)	\$(585)	\$12

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

Summary Schedule

Department	Fd4695 Court Wards Trust	Fd4696 CCPIF	Fd4697 Batterer Interv Prog	Fd4717 CDBG	Fd4724 Modernizatio n	Fd4733 Forest Reserve	Fd4735 Children's Ch	Fd4737 Missing Person	Fd4741 Inmate Welfare	Fd4742 Sheriff Revolving
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	43	194	0	0	20	70	34	0	13	0
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	73	1,336	0	0	55	37	18	311	37	2,598
7 1140 Treasurer	2	28	0	0	0	0	0	6	1	33
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	137	621	0	0	64	2,771	109	0	40	0
11 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	255	2,179	0	0	139	2,878	161	317	90	2,631
Less: Prior Year Allocations	136	702	37	1,030	104	932	379	97	0	3,202
Carry-Forward	119	1,477	(37)	(1,030)	36	1,945	(217)	220	0	(571)
Proposed Costs	\$374	\$3,656	\$(37)	\$(1,030)	\$175	\$4,823	\$(56)	\$537	\$90	\$2,061

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

Summary Schedule

Department	Fd4743 DOJ Livescan	Fd4753 Sheriff Train	Fd4755 Delinquent Tax	Fd4779 Network Access	Fd4780 Surcharge	Fd4781 Social Security	Fd4800 Food Stamp Repay	Fd4807 Emergency Med	Fd4818 Vet License Plate	Fd8360 Grant 1
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	15	0	0	0	1	20	0	48	3	0
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	311	220	0	0	0	18	128	18	311	0
7 1140 Treasurer	6	4	0	0	0	0	3	0	7	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	48	0	0	0	4	63	0	152	8	0
11 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	381	223	0	0	5	101	131	219	329	0
Less: Prior Year Allocations	451	19	79	114	194	0	0	187	408	77
Carry-Forward	(70)	205	(79)	(114)	(189)	0	0	32	(80)	(77)
Proposed Costs	\$311	\$428	\$(79)	\$(114)	\$(184)	\$101	\$131	\$251	\$249	\$(77)

06.02.2016

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

FY15 for use in FY17

Summary Schedule

Department	Fd8370 Grant 2	Fd8380 Grant 3	All Other	Total
1 Building Use Allowance	\$0	\$0	\$428	\$53,898
2 Equipment Depreciation	0	0	0	0
3 County Audit	0	0	0	63,830
4 1620 Bonds & Insurance	0	0	0	(13,337)
5 1610/1640 Central Photo	0	0	0	1,559
6 1130 Auditor	0	0	0	295,541
7 1140 Treasurer	0	0	1	3,998
8 1210 County Counsel	0	0	0	63,554
9 1410 Co Bldgs & Grounds	0	0	334	271,245
10 1030 Administration	0	0	0	348,661
11 1660 Information Technology	0	0	0	108,598
Total Current Allocations	0	0	764	1,197,548
Less: Prior Year Allocations	457	79	30,068	1,443,485
Carry-Forward	(457)	(79)	(29,305)	(247,477)
Proposed Costs	\$(457)	\$(79)	\$(28,541)	\$950,071