



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Modoc
Alturas, California**

**Date: August 13, 2019
Filing Ref: MOD20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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 fiscal year 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MODOC

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Stephanie Wellemeyer

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Auditor/Clerk

Title

8-20-2019

9-4-2019

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

11.26.2018

**Modoc County
2 CFR Part 200 Cost Plan**

FY18 for use in FY20

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	1260 ADA Grant	1310 Elections	1630 Public Works
1 Building Depreciation	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	969	90	437	973	605	1,257	0	177	270	324
4 1620 Bonds & Insurance	0	0	0	1,561	0	0	0	0	0	1,561
5 1610/1640 Central Photo	482	0	0	562	722	1,204	0	0	0	0
6 1120 Payroll	3,571	974	0	2,962	1,420	2,922	0	0	974	1,014
7 1130 Auditor	4,169	2,566	1,113	2,996	1,984	6,316	0	251	4,127	1,291
8 1140 Treasurer	59	52	27	42	32	85	0	3	78	21
9 1210 County Counsel	45,536	0	0	1,412	1,597	504	0	0	139	0
10 1410 Co Bldgs & Grounds	9,664	9,317	0	23,347	7,757	24,734	3,294	0	2,860	11,326
11 1030 Administration	3,462	283	1,165	3,326	1,797	4,203	0	473	764	1,149
12 1660 Information Technology	0	0	0	25,783	13,226	19,560	(31)	0	16,384	0
Total Current Allocations	67,911	13,283	2,741	63,016	29,141	60,784	3,263	905	25,597	16,686
Less: Prior Year Allocations	82,897	9,656	6,570	68,227	27,163	51,328	3,238	0	28,240	14,726
Carry-Forward	(14,986)	3,627	(3,828)	(5,211)	1,978	9,456	25	0	(2,643)	1,960
Proposed Costs	\$52,924	\$16,909	\$(1,087)	\$57,805	\$31,118	\$70,241	\$3,287	\$905	\$22,954	\$18,646

11.26.2018

**Modoc County
2 CFR Part 200 Cost Plan**

FY18 for use in FY20

Summary Schedule

Department	1650 Data Processing	2010 Grand Jury	2030 Public Defender	2110 Sheriff	2115 911 Emergency	2210 County Jail	2220 Probation	2230 CDCR Safekeeper	2410 Pit River FI Ctrl	2510 Ag Comm
1 Building Depreciation	\$0	\$0	\$0	\$2,926	\$0	\$34,306	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	410	21	586	4,958	844	2,016	965	67	0	1,668
4 1620 Bonds & Insurance	0	0	0	6,282	0	0	0	0	0	0
5 1610/1640 Central Photo	0	0	0	1,525	0	1,364	0	0	0	0
6 1120 Payroll	0	0	0	11,402	3,490	5,802	2,232	0	0	5,234
7 1130 Auditor	772	2,566	449	16,550	1,874	8,793	3,781	215	0	10,437
8 1140 Treasurer	16	35	11	196	10	71	64	5	0	129
9 1210 County Counsel	0	457	105	83,292	0	0	1,373	0	0	2,004
10 1410 Co Bldgs & Grounds	0	0	0	22,953	1,868	38,555	0	0	0	1,089
11 1030 Administration	1,093	57	1,563	16,371	3,486	7,195	3,274	179	0	5,279
12 1660 Information Technology	0	0	0	0	0	0	(551)	0	0	8,487
Total Current Allocations	2,290	3,136	2,714	166,455	11,570	98,103	11,138	466	0	34,328
Less: Prior Year Allocations	2,409	1,742	2,644	96,723	14,121	63,833	34,781	0	23	36,564
Carry-Forward	(119)	1,394	71	69,732	(2,551)	34,269	(23,643)	0	(23)	(2,237)
Proposed Costs	\$2,172	\$4,530	\$2,785	\$236,188	\$9,020	\$132,372	\$(12,504)	\$466	\$(23)	\$32,091

11.26.2018

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2 CFR Part 200 Cost Plan**

FY18 for use in FY20

Summary Schedule

Department	2610 Recorder	2620 Coroner	2630 OES	2631 OES Fire Response	2650 Planning	2660 Nat'l Resources	3001 Airports	4010 Gen'l Relief	4020 Indigent Burials	4030 Inmate Health
1 Building Depreciation	\$0	\$0	\$363	\$0	\$3,291	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	189	0	322	23	556	111	39	0	0	368
4 1620 Bonds & Insurance	0	0	0	0	0	0	0	0	0	0
5 1610/1640 Central Photo	0	0	0	0	562	0	0	0	0	0
6 1120 Payroll	1,014	0	1,055	0	2,029	487	0	0	0	0
7 1130 Auditor	1,094	0	1,093	1,184	3,910	547	0	0	0	1,992
8 1140 Treasurer	16	0	15	12	71	3	0	0	0	31
9 1210 County Counsel	0	0	58	0	6,750	500	490	0	0	0
10 1410 Co Bldgs & Grounds	15,666	863	65	0	173	0	0	0	0	0
11 1030 Administration	668	0	1,026	61	2,294	317	104	0	0	982
12 1660 Information Technology	9,342	0	0	0	17,980	0	0	0	0	0
Total Current Allocations	27,990	863	3,997	1,280	37,618	1,965	633	0	0	3,373
Less: Prior Year Allocations	20,291	892	6,946	0	42,703	2,293	(1,480)	2,304	273	3,034
Carry-Forward	7,698	(29)	(2,949)	0	(5,085)	(328)	2,113	(2,304)	(273)	339
Proposed Costs	\$35,688	\$834	\$1,047	\$1,280	\$32,532	\$1,637	\$2,745	\$(2,304)	\$(273)	\$3,713

11.26.2018

**Modoc County
2 CFR Part 200 Cost Plan**

FY18 for use in FY20

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 Depreciation	\$0	\$0	\$0	\$0	\$0	\$11,549	\$3,182	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	399	484	133	205	22	11	0	10,647	1,009	5,143
4 1620 Bonds & Insurance	0	0	0	0	0	0	0	0	0	0
5 1610/1640 Central Photo	0	0	0	732	0	0	0	338	0	0
6 1120 Payroll	0	2,272	487	527	0	0	0	29,905	2,719	13,512
7 1130 Auditor	1,095	3,655	870	2,179	18	54	0	48,006	6,876	30,579
8 1140 Treasurer	27	57	16	36	0	1	0	368	115	374
9 1210 County Counsel	0	0	0	0	0	0	0	3,194	595	0
10 1410 Co Bldgs & Grounds	0	0	38,520	43	0	21,839	14,184	17,524	325	1,711
11 1030 Administration	1,064	1,510	2,415	691	60	150	0	34,879	3,291	16,957
12 1660 Information Technology	0	0	612	0	0	0	0	2,778	952	4,368
Total Current Allocations	2,585	7,978	43,054	4,415	100	33,605	17,366	147,639	15,881	72,644
Less: Prior Year Allocations	2,908	8,966	17,319	4,984	143	85,505	10,472	131,703	31,089	63,934
Carry-Forward	(323)	(988)	25,735	(569)	(43)	(51,900)	6,894	15,937	(15,208)	8,710
Proposed Costs	\$2,263	\$6,991	\$68,789	\$3,846	\$57	\$(18,294)	\$24,260	\$163,576	\$673	\$81,354

11.26.2018

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2 CFR Part 200 Cost Plan**

FY18 for use in FY20

Summary Schedule

Department	Fd120 Mental Health	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
1 Building Depreciation	\$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	7,530	1,541	252	12,258	11	25	363	0	0	28
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 1120 Payroll	20,329	7,344	527	23,534	0	487	0	0	0	0
7 1130 Auditor	29,556	12,515	1,246	44,768	126	1,068	933	0	0	359
8 1140 Treasurer	404	182	26	662	2	18	18	0	0	7
9 1210 County Counsel	432	0	0	308	0	0	0	0	0	0
10 1410 Co Bldgs & Grounds	650	0	0	4,225	0	0	0	0	0	0
11 1030 Administration	23,621	5,755	816	40,465	30	87	968	0	0	76
12 1660 Information Technology	5,395	1,801	0	5,810	0	0	0	0	0	0
Total Current Allocations	87,917	29,138	2,867	132,029	170	1,684	2,283	0	0	470
Less: Prior Year Allocations	107,313	45,237	3,061	110,726	559	1,416	1,626	125	521	609
Carry-Forward	(19,396)	(16,098)	(193)	21,303	(389)	269	657	(125)	(521)	(139)
Proposed Costs	\$68,522	\$13,040	\$2,674	\$153,333	\$(219)	\$1,953	\$2,940	\$(125)	\$(521)	\$330

11.26.2018

**Modoc County
2 CFR Part 200 Cost Plan**

FY18 for use in FY20

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 Depreciation	\$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	79	26	1,034	7	75	186	0	0	0	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 1120 Payroll	0	0	3,652	0	0	1,217	0	0	41	0
7 1130 Auditor	843	1,095	23,547	36	610	1,539	359	126	17	215
8 1140 Treasurer	8	28	358	1	13	22	9	3	0	5
9 1210 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1410 Co Bldgs & Grounds	0	0	0	0	0	0	0	0	0	23,163
11 1030 Administration	211	68	3,037	19	199	548	0	0	122	0
12 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,142	1,217	31,628	63	897	3,512	368	128	180	23,384
Less: Prior Year Allocations	5,305	1,368	34,756	56	1,426	4,274	430	59	7,045	14,077
Carry-Forward	(4,163)	(151)	(3,128)	7	(529)	(762)	(62)	70	(6,865)	9,307
Proposed Costs	\$(3,021)	\$1,066	\$28,499	\$70	\$368	\$2,751	\$306	\$198	\$(6,685)	\$32,690

11.26.2018

**Modoc County
2 CFR Part 200 Cost Plan**

FY18 for use in FY20

Summary Schedule

Department	Fd280 C&F Comm	Fd500 Library	Fd501 Tax Fund	Fd503 Suppl Tax	Fd625 MSCAA CSBG	Fd750 Waste Mgt	Fd800 Wtrmstr Progr	Fd4529 Marriage Trust	Fd4562 Distr Atty Criminal	Fd4590 MMC Operating
1 Building Depreciation	\$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	585	0	0	0	2,278	463	0	0	0
4 1620 Bonds & Insurance	0	0	0	0	0	0	0	0	0	3,123
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1120 Payroll	527	3,936	0	0	0	974	1,988	0	0	0
7 1130 Auditor	1,623	6,980	377	3,033	3,445	3,517	4,037	449	72	54
8 1140 Treasurer	32	101	6	56	56	54	66	11	2	1
9 1210 County Counsel	0	0	0	0	0	0	116	0	0	0
10 1410 Co Bldgs & Grounds	0	43	0	0	0	6,124	6,023	0	0	0
11 1030 Administration	2,171	1,973	0	0	1,698	8,232	1,682	0	0	0
12 1660 Information Technology	0	131	0	0	0	0	0	0	0	0
Total Current Allocations	4,354	13,748	383	3,089	5,199	21,178	14,374	460	74	3,178
Less: Prior Year Allocations	4,823	16,023	984	4,191	5,952	9,858	9,710	422	39	172
Carry-Forward	(469)	(2,275)	(601)	(1,102)	(753)	11,320	4,664	38	35	3,006
Proposed Costs	\$3,884	\$11,472	\$(218)	\$1,987	\$4,446	\$32,499	\$19,037	\$498	\$108	\$6,184

11.26.2018

**Modoc County
2 CFR Part 200 Cost Plan**

FY18 for use in FY20

Summary Schedule

Department	Fd4603 Civil Trust	Fd4614 Law Library	Fd4645 Migrant Hsg Ops	Fd4680 Unemploye nt	Fd4691 Seatbelt Fine	Fd4696 CCPIF	Fd4723 Micrographic Fees	Fd4724 Modernizatio n	Fd4731 Forest Reserve	Fd4737 Missing Person
1 Building Depreciation	\$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	1	0	397	0	0	168	7	0	26	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 1120 Payroll	0	0	2,191	0	0	0	0	0	0	0
7 1130 Auditor	126	233	1,162	72	0	1,346	233	18	72	305
8 1140 Treasurer	3	5	3	2	0	29	5	0	1	7
9 1210 County Counsel	0	0	4	0	0	0	0	0	0	0
10 1410 Co Bldgs & Grounds	0	0	21,209	0	0	0	0	0	0	0
11 1030 Administration	3	0	1,517	0	0	448	18	0	1,421	0
12 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	133	238	26,484	74	0	1,991	264	18	1,519	312
Less: Prior Year Allocations	382	231	3,278	78	27	4,517	50	248	1,820	323
Carry-Forward	(249)	7	23,205	(5)	(27)	(2,525)	214	(229)	(301)	(11)
Proposed Costs	\$(117)	\$245	\$49,689	\$69	\$(27)	\$(534)	\$478	\$(211)	\$1,218	\$302

11.26.2018

**Modoc County
2 CFR Part 200 Cost Plan**

FY18 for use in FY20

Summary Schedule

Department	Fd4743 DOJ Livescan	Fd4741 Inmate Welfare	Fd4742 Sheriff Revolving	Fd4779 Network Access Trust	Fd4753 Sheriff Train	Fd4755 Delinquent Tax	Fd4780 Surcharge - Vital Stat	Fd4792 Geothermal Grant	Fd4800 Food Stamp Repay	Fd4807 Emergency Med Svcs
1 Building Depreciation	\$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	10	11	0	5	0	0	1	899	0	29
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 1120 Payroll	0	0	0	0	0	0	0	365	0	0
7 1130 Auditor	269	484	3,104	0	233	36	233	926	700	18
8 1140 Treasurer	5	10	29	0	6	1	6	8	15	0
9 1210 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1410 Co Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
11 1030 Administration	26	29	0	13	0	0	3	2,414	0	77
12 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	310	535	3,133	18	239	37	243	4,613	715	124
Less: Prior Year Allocations	403	188	3,770	0	246	117	211	1,471	39	271
Carry-Forward	(92)	346	(637)	0	(6)	(80)	32	3,142	676	(147)
Proposed Costs	\$218	\$881	\$2,496	\$18	\$233	\$(44)	\$274	\$7,754	\$1,391	\$(23)

11.26.2018

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2 CFR Part 200 Cost Plan**

FY18 for use in FY20

Summary Schedule

Department	Fd4817 Veterans Hall Rental	Fd4818 Vet License Plate	All Other	Total
1 Building Depreciation	\$0	\$0	\$2,108	\$57,779
2 Equipment Depreciation	0	0	0	0
3 County Audit	1	0	0	64,595
4 1620 Bonds & Insurance	0	0	1,177	13,704
5 1610/1640 Central Photo	0	0	19	7,510
6 1120 Payroll	0	0	0	163,117
7 1130 Auditor	233	0	15,432	341,181
8 1140 Treasurer	6	0	350	4,724
9 1210 County Counsel	0	0	0	148,866
10 1410 Co Bldgs & Grounds	0	0	297	329,412
11 1030 Administration	3	0	0	219,339
12 1660 Information Technology	0	0	0	132,026
Total Current Allocations	243	0	19,384	1,482,253
Less: Prior Year Allocations	319	298	23,417	1,413,026
Carry-Forward	(75)	(298)	(4,033)	66,558
Proposed Costs	\$168	\$(298)	\$15,351	\$1,548,810