



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Modoc
Alturas, California**

**Date: January 24, 2020
Filing Ref: MOD21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 | 3. Buildings and Grounds |
| 2. County Counsel | 4. 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 2020-21 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

2-5-2020

2-14-2020

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

12.15.2019

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

FY19 for use in FY21

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	2,525	195	1,052	2,273	1,355	3,268	0	537	668	723
4 1620 Bonds & Insurance	0	0	0	737	0	0	0	0	0	737
5 1610/1640 Central Photo	643	0	0	536	857	1,929	0	0	0	0
6 1120 Payroll	3,721	1,145	0	3,292	1,717	3,292	0	0	1,288	1,145
7 1130 Auditor	4,097	2,481	546	2,972	2,380	6,930	0	331	4,964	1,421
8 1140 Treasurer	65	58	16	41	41	120	0	6	104	27
9 1210 County Counsel	44,293	172	0	3,335	1,247	1,065	0	0	1,210	551
10 1410 Co Bldgs & Grounds	10,063	9,611	0	27,322	8,077	27,260	3,429	0	2,978	11,563
11 1030 Administration	4,568	307	1,389	4,037	2,043	5,530	0	709	938	1,362
12 1660 Information Technology	5,674	53	15	21,544	18,671	16,022	(150)	9	9,469	24
Total Current Allocations	75,648	14,022	3,017	66,141	36,391	65,416	3,280	1,593	21,621	17,553
Less: Prior Year Allocations	69,613	9,294	7,393	63,649	29,655	48,197	3,003	0	21,501	17,599
Carry-Forward	6,035	4,729	(4,375)	2,492	6,735	17,218	277	0	120	(45)
Proposed Costs	\$81,684	\$18,751	\$(1,358)	\$68,633	\$43,126	\$82,634	\$3,557	\$1,593	\$21,741	\$17,508

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**Modoc County
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FY19 for use in FY21

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 Fl 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	1,049	44	1,248	11,413	1,727	4,614	2,286	76	0	3,854
4 1620 Bonds & Insurance	0	0	0	3,860	0	0	0	0	0	0
5 1610/1640 Central Photo	0	0	0	1,500	0	1,822	0	0	0	0
6 1120 Payroll	0	0	0	11,688	4,055	6,822	2,576	0	0	6,345
7 1130 Auditor	762	1,871	199	19,008	2,562	8,505	4,233	116	0	10,753
8 1140 Treasurer	19	27	6	242	18	84	86	2	0	157
9 1210 County Counsel	0	0	0	17,578	0	197	2,405	0	0	2,672
10 1410 Co Bldgs & Grounds	0	0	0	8,092	158	20,013	52	0	4,075	2,601
11 1030 Administration	1,385	58	1,648	19,509	3,886	8,176	3,845	101	0	6,078
12 1660 Information Technology	(1,979)	51	5	370	19	146	229	3	0	6,224
Total Current Allocations	1,235	2,051	3,106	96,187	12,426	84,684	15,712	298	4,075	38,684
Less: Prior Year Allocations	2,575	2,099	2,205	112,172	12,322	144,527	20,199	384	1,140	31,886
Carry-Forward	(1,340)	(48)	901	(15,985)	104	(59,843)	(4,488)	(86)	2,935	6,798
Proposed Costs	\$(105)	\$2,003	\$4,008	\$80,202	\$12,529	\$24,841	\$11,224	\$212	\$7,011	\$45,482

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

FY19 for use in FY21

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 Depreciation	\$0	\$0	\$363	\$3,291	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	420	0	961	861	266	77	0	17	667	876
4 1620 Bonds & Insurance	0	0	311	0	0	0	0	0	0	0
5 1610/1640 Central Photo	0	0	0	214	0	0	0	0	0	0
6 1120 Payroll	1,145	0	1,717	1,574	572	0	0	0	0	0
7 1130 Auditor	1,239	0	1,883	3,573	462	0	0	50	1,805	861
8 1140 Treasurer	20	0	31	79	6	0	0	2	36	26
9 1210 County Counsel	0	0	0	1,382	2,721	500	0	0	0	0
10 1410 Co Bldgs & Grounds	16,312	73	1,001	337	0	0	0	0	0	0
11 1030 Administration	783	0	1,880	1,563	377	102	0	23	880	1,156
12 1660 Information Technology	24,205	0	30	10,662	5	0	0	1	49	23
Total Current Allocations	44,126	73	8,177	23,538	4,409	679	0	93	3,436	2,943
Less: Prior Year Allocations	14,758	850	4,201	44,770	2,309	692	(6)	139	2,628	2,952
Carry-Forward	29,368	(777)	3,976	(21,232)	2,101	(13)	6	(46)	808	(8)
Proposed Costs	\$73,493	\$(704)	\$12,152	\$2,306	\$6,510	\$666	\$6	\$47	\$4,244	\$2,935

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**Modoc County
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FY19 for use in FY21

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 Depreciation	\$0	\$0	\$0	\$0	\$11,549	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	1,209	286	455	49	11	0	32,004	0	11,600	17,967
4 1620 Bonds & Insurance	0	0	0	0	0	0	2,334	0	737	2,767
5 1610/1640 Central Photo	0	0	0	0	0	0	242	0	0	0
6 1120 Payroll	3,530	572	620	0	0	0	36,496	143	15,505	27,002
7 1130 Auditor	4,407	810	2,223	17	50	0	50,396	66	29,126	32,382
8 1140 Treasurer	77	16	45	1	1	0	382	0	404	456
9 1210 County Counsel	0	0	0	0	0	0	766	0	31	713
10 1410 Co Bldgs & Grounds	0	37,667	0	0	40,931	13,258	14,455	363	11,110	2,466
11 1030 Administration	1,928	2,262	806	65	15	0	49,914	6	19,563	28,826
12 1660 Information Technology	76	487	53	0	1	0	1,391	0	1,067	1,100
Total Current Allocations	11,227	42,101	4,201	132	52,559	13,258	188,378	579	89,142	113,679
Less: Prior Year Allocations	8,264	31,906	4,046	116	41,835	16,281	168,202	29,396	62,983	92,716
Carry-Forward	2,963	10,196	155	16	10,724	(3,023)	20,176	(28,817)	26,159	20,962
Proposed Costs	\$14,190	\$52,297	\$4,356	\$148	\$63,283	\$10,235	\$208,554	\$(28,239)	\$115,301	\$134,641

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**Modoc County
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FY19 for use in FY21

Summary Schedule

Department	Fd121 Subst Abuse	Fd123 Family Support	Fd125 Social Services	Fd130 Comm Progr	Fd135 Grant Funding	Fd151 Fish & Game	Fd152 Spec Aviation	Fd153 Taylor Grazing	Fd165 CJ Temp Constr	Fd170 Crthse 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	2,632	560	31,400	14	244	46	737	53	44	23
4 1620 Bonds & Insurance	737	0	1,475	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	8,444	572	31,916	0	0	525	0	0	0	95
7 1130 Auditor	11,106	1,125	55,606	17	149	1,202	629	50	1,457	143
8 1140 Treasurer	177	26	913	1	4	18	18	1	9	3
9 1210 County Counsel	0	14	8,311	0	0	0	0	0	0	0
10 1410 Co Bldgs & Grounds	0	0	3,297	0	0	0	0	0	0	0
11 1030 Administration	4,915	942	51,958	18	323	83	972	70	58	35
12 1660 Information Technology	382	23	3,150	0	4	26	17	1	40	3
Total Current Allocations	28,394	3,262	188,025	50	724	1,900	2,373	176	1,608	302
Less: Prior Year Allocations	36,646	2,633	127,212	0	319	1,668	2,383	79	106	329
Carry-Forward	(8,251)	628	60,812	0	405	232	(10)	96	1,503	(27)
Proposed Costs	\$20,143	\$3,890	\$248,837	\$50	\$1,128	\$2,132	\$2,363	\$272	\$3,111	\$276

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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 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	57	3,074	19	148	754	0	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	4,389	0	0	1,861	0	0	0	0	668
7 1130 Auditor	1,010	21,823	0	695	1,188	265	132	0	199	1,996
8 1140 Treasurer	32	427	0	17	9	8	3	0	6	47
9 1210 County Counsel	0	0	0	0	2	0	0	0	0	0
10 1410 Co Bldgs & Grounds	0	0	0	0	0	0	0	0	23,531	0
11 1030 Administration	75	4,428	25	195	1,076	0	0	0	0	2,524
12 1660 Information Technology	27	538	0	19	9	7	4	0	5	46
Total Current Allocations	1,200	34,680	44	1,074	4,899	280	139	0	23,741	5,281
Less: Prior Year Allocations	1,044	28,809	45	872	4,223	271	79	522	22,947	4,123
Carry-Forward	156	5,871	(1)	202	676	9	61	(522)	794	1,158
Proposed Costs	\$1,356	\$40,551	\$43	\$1,275	\$5,575	\$290	\$200	\$(522)	\$24,535	\$6,439

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**Modoc County
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FY19 for use in FY21

Summary Schedule

Department	Fd500 Library	Fd501 Tax Fund	Fd503 Suppl Tax	Fd625 MSCAA CSBG	Fd750 Waste Mgt	Fd800 Wtrmstr Progr	Fd4529 Marriage Trust	Fd4562 Distr Atty Criminal	Fd4563 JAG Grant	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	1,438	0	0	0	5,133	934	0	0	0	0
4 1620 Bonds & Insurance	0	0	0	0	0	0	0	0	0	980
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1120 Payroll	4,675	0	0	0	1,622	1,908	0	0	0	0
7 1130 Auditor	8,659	1,225	5,745	3,162	3,942	3,826	166	132	0	50
8 1140 Treasurer	118	20	122	60	56	72	5	4	0	2
9 1210 County Counsel	0	0	0	0	32	334	0	0	0	0
10 1410 Co Bldgs & Grounds	1,220	0	0	0	3,250	42	0	0	0	0
11 1030 Administration	2,459	0	0	2,014	15,464	1,852	0	0	0	0
12 1660 Information Technology	193	33	156	86	89	80	4	4	0	1
Total Current Allocations	18,763	1,279	6,024	5,322	29,588	9,048	175	140	0	1,033
Less: Prior Year Allocations	27,230	239	4,228	5,376	17,631	8,035	359	64	280	79
Carry-Forward	(8,467)	1,040	1,795	(54)	11,956	1,013	(184)	76	(280)	954
Proposed Costs	\$10,295	\$2,319	\$7,819	\$5,269	\$41,544	\$10,062	\$(9)	\$217	\$(280)	\$1,987

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**Modoc County
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FY19 for use in FY21

Summary Schedule

Department	Fd4603 Civil Trust	Fd4614 Law Library	Fd4645 Migrant Hsg Ops	Fd4648 Castle Rock Farmwkrs	Fd4680 Unemployment	Fd4695 Court Wards Trust	Fd4696 CCPIF	Fd4722 Indexing Fees	Fd4723 Micrographic Fees	Fd4724 Modernization
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	2	0	862	273	0	0	488	117	66	1
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	1,717	0	0	0	0	0	0	0
7 1130 Auditor	50	232	1,056	778	66	0	397	33	265	17
8 1140 Treasurer	2	5	7	13	2	0	12	1	7	1
9 1210 County Counsel	0	0	134	0	0	0	0	0	0	0
10 1410 Co Bldgs & Grounds	0	0	2,414	83,913	0	0	0	0	0	0
11 1030 Administration	2	0	1,571	361	0	0	644	155	88	1
12 1660 Information Technology	1	6	7	21	2	0	11	1	7	0
Total Current Allocations	57	243	7,768	85,359	70	0	1,552	307	434	20
Less: Prior Year Allocations	288	235	7,852	0	64	72	3,446	51	332	88
Carry-Forward	(231)	8	(84)	0	6	(72)	(1,894)	256	101	(68)
Proposed Costs	\$(174)	\$252	\$7,683	\$85,359	\$76	\$(72)	\$(341)	\$563	\$535	\$(48)

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**Modoc County
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FY19 for use in FY21

Summary Schedule

Department	Fd4733 Forest Reserve	Fd4737 Missing Person	Fd4741 Inmate Welfare	Fd4742 Sheriff Revolving	Fd4743 DOJ Livescan	Fd4779 Network Access Trust	Fd4753 Sheriff Train	Fd4755 Delinquent Tax	Fd4780 Surcharge - Vital Stat	Fd4792 Geothermal Grant
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	137	0	45	0	50	26	0	0	54	5,866
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	0	0	0
7 1130 Auditor	132	232	695	2,467	232	0	166	33	199	50
8 1140 Treasurer	3	7	18	49	7	0	5	1	6	2
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	1,802	0	60	0	66	35	0	0	71	7,744
12 1660 Information Technology	4	6	19	67	6	0	4	1	5	1
Total Current Allocations	2,078	245	837	2,583	361	61	175	35	336	13,663
Less: Prior Year Allocations	1,353	246	348	3,046	347	0	184	175	172	6,717
Carry-Forward	724	(2)	489	(463)	14	0	(9)	(140)	164	6,946
Proposed Costs	\$2,802	\$243	\$1,327	\$2,120	\$375	\$61	\$166	\$(105)	\$500	\$20,610

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**Modoc County
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FY19 for use in FY21

Summary Schedule

Department	Fd4800 Food Stamp Repay	Fd4807 Emergency Med Svcs	Fd4817 Veterans Hall Rental	All Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$2,108	\$54,596
2 Equipment Depreciation	0	0	0	0	0
3 County Audit	0	46	2	0	161,984
4 1620 Bonds & Insurance	0	0	0	0	14,676
5 1610/1640 Central Photo	0	0	0	54	7,796
6 1120 Payroll	0	0	0	0	194,357
7 1130 Auditor	1,010	17	50	14,339	351,694
8 1140 Treasurer	27	1	2	394	5,449
9 1210 County Counsel	0	0	0	0	89,666
10 1410 Co Bldgs & Grounds	0	0	0	228	391,163
11 1030 Administration	0	61	3	0	277,869
12 1660 Information Technology	27	0	1	390	121,089
Total Current Allocations	1,064	125	58	17,513	1,670,339
Less: Prior Year Allocations	558	219	172	15,425	1,467,673
Carry-Forward	507	(94)	(115)	2,088	115,604
Proposed Costs	\$1,571	\$31	\$(57)	\$19,601	\$1,785,943