



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Modoc
Alturas, California**

**Date: January 28, 2021
Filing Ref: MOD22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. County Buildings and Grounds
4. Administration
5. 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 2021-22 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

1-28-2021

1-29-2021

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

**Modoc County
2 CFR Part 200 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	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	1,698	170	814	1,782	1,102	2,288	0	0	788	552
4 1620 Bonds & Insurance	0	0	0	1,684	0	0	0	0	0	568
5 1610/1640 Central Photo	967	0	0	774	0	387	0	0	0	0
6 1120 Payroll	3,215	1,157	0	3,129	2,015	3,086	0	0	1,329	1,029
7 1130 Auditor	430	3,257	556	2,896	2,330	7,010	0	0	6,868	1,642
8 1140 Treasurer	0	13	2	10	9	22	0	0	24	7
9 1210 County Counsel	47,509	34	0	5,910	219	6,618	0	0	1,491	0
10 1410 Co Bldgs & Grounds	9,421	8,999	0	22,820	7,563	26,264	3,211	0	2,788	10,494
11 1030 Administration	20,803	16,900	1,193	4,280	2,285	5,021	0	0	1,161	1,145
12 1660 Information Technology	1,092	1,255	0	9,471	11,819	7,524	(264)	0	10,453	0
Total Current Allocations	85,135	31,786	2,565	52,808	27,341	58,220	2,947	0	24,902	15,437
Less: Prior Year Allocations	67,911	13,283	2,741	63,016	29,141	60,784	3,263	905	25,597	16,686
Carry-Forward	17,225	18,503	(177)	(10,208)	(1,800)	(2,564)	(316)	(905)	(695)	(1,249)
Proposed Costs	\$102,360	\$50,290	\$2,388	\$42,600	\$25,541	\$55,656	\$2,632	\$(905)	\$24,207	\$14,187

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

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	\$2,927	\$0	\$4,809	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	504	26	974	7,796	1,460	3,806	1,890	0	32	3,365
4 1620 Bonds & Insurance	0	0	0	8,368	0	0	0	0	0	0
5 1610/1640 Central Photo	0	0	0	1,451	0	1,161	0	0	0	0
6 1120 Payroll	0	0	0	9,773	4,158	7,158	2,700	0	86	6,172
7 1130 Auditor	856	1,643	278	19,248	2,223	11,051	4,829	0	590	11,590
8 1140 Treasurer	4	6	1	52	8	27	19	0	1	32
9 1210 County Counsel	0	0	0	12,557	0	0	1,509	0	0	4,654
10 1410 Co Bldgs & Grounds	0	0	0	10,781	321	7,718	785	0	5,194	1,581
11 1030 Administration	738	38	1,426	16,428	4,806	9,250	4,767	0	48	7,274
12 1660 Information Technology	(500)	0	0	4,954	0	0	(912)	0	0	9,968
Total Current Allocations	1,602	1,714	2,679	94,333	12,976	44,979	15,586	0	5,950	44,637
Less: Prior Year Allocations	2,290	3,136	2,714	166,455	11,570	98,103	11,138	466	0	34,328
Carry-Forward	(689)	(1,422)	(36)	(72,122)	1,405	(53,123)	4,448	(466)	0	10,309
Proposed Costs	\$913	\$292	\$2,643	\$22,210	\$14,381	\$(8,144)	\$20,034	\$(466)	\$5,950	\$54,946

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

Summary Schedule

Department	2610 Recorder	2620 Coroner	2630 OES	2631 OES Fire Response	2633 COVID-19	2650 Planning	2660 Nat'l Resources	3001 Airports	4020 Indigent Burials	4030 Inmate Health
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$3,291	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	339	174	612	0	194	669	201	52	26	439
4 1620 Bonds & Insurance	0	0	1,666	0	0	0	0	0	0	0
5 1610/1640 Central Photo	0	0	0	0	0	193	0	0	0	0
6 1120 Payroll	1,072	0	1,415	0	0	1,072	514	0	0	0
7 1130 Auditor	1,162	440	1,324	0	2,708	4,217	532	0	116	1,597
8 1140 Treasurer	5	1	5	0	7	17	2	0	1	5
9 1210 County Counsel	317	0	3,023	0	0	6,220	335	11	0	0
10 1410 Co Bldgs & Grounds	15,273	149	282	0	0	116	0	58	0	0
11 1030 Administration	832	255	1,233	0	284	1,647	297	76	38	643
12 1660 Information Technology	1,989	0	0	0	0	5,357	0	0	0	0
Total Current Allocations	20,988	1,018	9,559	0	3,194	22,801	1,882	196	180	2,685
Less: Prior Year Allocations	27,990	863	3,997	1,280	0	37,618	1,965	633	0	3,373
Carry-Forward	(7,001)	155	5,563	(1,280)	0	(14,817)	(83)	(437)	0	(688)
Proposed Costs	\$13,987	\$1,173	\$15,122	\$(1,280)	\$3,194	\$7,983	\$1,800	\$(241)	\$180	\$1,996

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

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	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	123	953	223	361	38	6	0	36,029	0	9,864
4 1620 Bonds & Insurance	0	0	0	0	0	0	0	0	0	0
5 1610/1640 Central Photo	0	0	0	675	0	0	0	522	0	0
6 1120 Payroll	0	2,100	514	557	0	0	0	35,577	0	16,331
7 1130 Auditor	1,250	3,800	856	2,875	23	23	0	56,752	0	30,357
8 1140 Treasurer	4	15	4	8	0	0	0	92	0	84
9 1210 County Counsel	0	0	0	0	0	0	0	158	0	114
10 1410 Co Bldgs & Grounds	0	0	27,947	0	0	100,436	11,361	10,752	0	27,606
11 1030 Administration	180	2,068	1,221	862	56	8	0	71,844	0	21,143
12 1660 Information Technology	0	0	405	0	0	0	0	(1,571)	0	(1,249)
Total Current Allocations	1,557	8,936	31,170	5,340	118	112,022	11,361	210,154	0	104,250
Less: Prior Year Allocations	2,585	7,978	43,054	4,415	100	33,605	17,366	147,639	15,881	72,644
Carry-Forward	(1,028)	958	(11,884)	925	17	78,417	(6,006)	62,515	(15,881)	31,606
Proposed Costs	\$529	\$9,894	\$19,286	\$6,265	\$135	\$190,439	\$5,355	\$272,669	\$(15,881)	\$135,856

**Modoc County
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Summary Schedule

Department	Fd120 Mental Health	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
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	14,093	2,374	316	27,493	46	30	22	243	0	30
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	23,147	8,444	557	27,819	0	0	514	0	0	0
7 1130 Auditor	27,519	12,750	399	49,464	926	208	948	810	0	1,204
8 1140 Treasurer	86	41	2	177	2	1	2	4	0	3
9 1210 County Counsel	714	0	0	1,032	0	(345)	0	0	0	0
10 1410 Co Bldgs & Grounds	0	0	0	3,807	0	0	0	0	0	0
11 1030 Administration	27,035	5,502	797	56,947	67	43	34	356	0	44
12 1660 Information Technology	(915)	(303)	0	(5,767)	0	0	0	0	0	0
Total Current Allocations	91,679	28,808	2,071	160,971	1,041	(63)	1,521	1,413	0	1,280
Less: Prior Year Allocations	87,917	29,138	2,867	132,029	0	170	1,684	2,283	0	470
Carry-Forward	3,762	(330)	(796)	28,942	0	(233)	(163)	(870)	0	810
Proposed Costs	\$95,441	\$28,478	\$1,275	\$189,913	\$1,041	\$(296)	\$1,358	\$543	\$0	\$2,090

**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	Fd260 LTC Admin	Fd257 State Trans Assist	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	21	43	1,941	16	117	2,091	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	4,029	0	0	2,229	0	0	0	0
7 1130 Auditor	301	1,389	25,192	0	972	923	301	0	185	278
8 1140 Treasurer	1	7	80	0	3	3	1	0	1	1
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	9,378
11 1030 Administration	31	63	3,192	23	171	3,734	0	0	0	0
12 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	355	1,501	34,435	38	1,262	8,980	302	0	186	9,657
Less: Prior Year Allocations	1,142	1,217	31,628	63	897	3,512	368	180	128	23,384
Carry-Forward	(787)	285	2,807	(25)	365	5,468	(66)	(180)	57	(13,726)
Proposed Costs	\$(432)	\$1,786	\$37,242	\$14	\$1,628	\$14,448	\$237	\$(180)	\$243	\$(4,069)

**Modoc County
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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	1,040	0	0	0	3,904	945	0	0	0
4 1620 Bonds & Insurance	0	0	0	0	0	0	0	0	0	1,703
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1120 Payroll	514	3,558	0	0	0	1,457	1,629	0	0	0
7 1130 Auditor	3,703	12,999	856	7,546	3,935	4,038	4,061	116	0	0
8 1140 Treasurer	12	23	2	25	13	11	14	1	0	0
9 1210 County Counsel	0	0	0	0	0	0	272	0	0	0
10 1410 Co Bldgs & Grounds	0	58	0	0	0	5,925	4,998	0	0	0
11 1030 Administration	2,475	2,201	0	0	1,612	12,645	2,054	0	0	0
12 1660 Information Technology	0	(148)	0	0	0	(15)	0	0	0	0
Total Current Allocations	6,705	19,732	859	7,571	5,560	27,966	13,972	116	0	1,703
Less: Prior Year Allocations	4,354	13,748	383	3,089	5,199	21,178	14,374	460	74	3,178
Carry-Forward	2,351	5,984	475	4,482	361	6,788	(402)	(344)	(74)	(1,475)
Proposed Costs	\$9,056	\$25,716	\$1,334	\$12,053	\$5,921	\$34,753	\$13,570	\$(227)	\$(74)	\$227

**Modoc County
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Summary Schedule

Department	Fd4603 Civil Trust	Fd4614 Law Library	Fd4645 Migrant Hsg Ops	Fd4648 Castle Rock Farmwks	Fd4680 Unemployment	Fd4696 CCPIF	Fd4722 Indexing Fees	Fd4723 Micrographic Fees	Fd4724 Modernization	Fd4726 E Recording Fees
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	25	0	638	284	0	410	101	31	100	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	1,629	0	0	0	0	0	0	0
7 1130 Auditor	231	255	727	1,551	93	324	46	347	46	0
8 1140 Treasurer	1	1	2	5	0	2	0	2	0	0
9 1210 County Counsel	0	0	5	0	0	0	0	0	0	0
10 1410 Co Bldgs & Grounds	0	0	0	44,606	0	0	0	0	0	0
11 1030 Administration	36	0	1,758	416	0	600	148	45	146	0
12 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	293	256	4,760	46,861	93	1,335	295	425	293	1
Less: Prior Year Allocations	133	238	26,484	0	74	1,991	0	264	18	0
Carry-Forward	161	18	(21,724)	0	19	(656)	0	161	275	0
Proposed Costs	\$454	\$274	\$(16,964)	\$46,861	\$112	\$679	\$295	\$586	\$567	\$1

**Modoc County
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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	0	0	14	0	0	0	0	0	1	1,786
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	0	231	486	4,676	301	0	116	231	93	278
8 1140 Treasurer	0	1	2	15	1	0	1	1	0	1
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	380	0	20	0	0	0	0	0	2	2,615
12 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	380	232	522	4,691	302	0	116	233	97	4,679
Less: Prior Year Allocations	1,519	312	535	3,133	310	18	239	37	243	4,613
Carry-Forward	(1,139)	(80)	(12)	1,558	(8)	(18)	(123)	196	(146)	66
Proposed Costs	\$(759)	\$153	\$510	\$6,249	\$294	\$(18)	\$(7)	\$428	\$(49)	\$4,745

**Modoc County
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Summary Schedule

Department	Fd4800 Food Stamp Repay	Fd4807 Emergency Med Svcs	Fd4817 Veterans Hall Rental	All Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$22,628
2 Equipment Depreciation	0	0	0	0	0
3 County Audit	0	36	6	0	137,545
4 1620 Bonds & Insurance	0	0	0	0	13,988
5 1610/1640 Central Photo	0	0	0	22	6,152
6 1120 Payroll	0	0	0	0	179,687
7 1130 Auditor	602	23	278	22,824	380,110
8 1140 Treasurer	3	0	1	98	1,142
9 1210 County Counsel	0	0	0	0	92,356
10 1410 Co Bldgs & Grounds	0	0	0	303	380,994
11 1030 Administration	0	53	8	0	325,503
12 1660 Information Technology	0	0	0	0	52,644
Total Current Allocations	605	112	293	23,247	1,592,750
Less: Prior Year Allocations	715	124	243	19,384	1,482,253
Carry-Forward	(110)	(12)	50	3,863	52,975
Proposed Costs	\$494	\$100	\$343	\$27,110	\$1,645,725