



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Modoc
Alturas, California

Date: February 2, 2023
Filing Ref: MOD24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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. Administration |
| 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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MODOC

**MALIA M. COHEN
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

2/2/2023

Date

2/2/2023

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

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

Summary Schedule

Department	001 General Fund	1010 Bd of Supervisors	1040 Due to Oth Funds	1140 Treasurer	1150 Assessor	1160 Tax Collector	1310 Elections	1650 Data Processing	2010 Grand Jury	2020 Indigent Defense
1 Building Depreciation	\$0	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	1,425	3,281	1,367	1,007	3,208	1,836	1,318	647	43	88
4 1620 Bonds & Insurance	3,521	0	0	0	872	1,635	0	0	0	0
5 1610/1640 Central Photo	0	565	0	0	565	942	0	0	0	0
6 1120 Payroll	0	3,405	0	1,229	3,547	2,317	1,797	0	0	0
7 1130 Auditor	0	4,915	520	1,672	3,815	3,108	5,068	223	891	631
8 1210 County Counsel	0	47,173	0	1,551	5,872	1,040	2,570	0	0	0
9 1410 Co Bldgs & Grounds	0	5,113	0	4,104	12,352	4,104	1,513	0	0	0
10 1030 Administration	1,640	5,757	1,574	2,149	6,168	3,599	1,518	745	49	101
11 1660 Information Technology	0	3,608	0	0	14,443	17,662	5,245	0	0	0
Total Current Allocations	6,586	73,816	3,461	11,712	50,894	36,243	19,029	1,615	983	819
Less: Prior Year Allocations	0	85,135	2,565	0	52,808	27,341	24,902	1,602	1,714	1,557
Carry-Forward	0	(11,320)	896	0	(1,914)	8,902	(5,873)	13	(731)	(738)
Proposed Costs	\$6,586	\$62,496	\$4,357	\$11,712	\$48,979	\$45,145	\$13,157	\$1,628	\$252	\$82

**Modoc County
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Summary Schedule

Department	2030 Public Defender	2050 District Attorney	2051 Victim Witness	2060 JAG Grant	2110 Sheriff	2120 Tribal Safety Tax	2210 County Jail	2220 Probation	2240 Inmate Health	2410 Pit River Fl Ctrl
1 Building Depreciation	\$0	\$0	\$0	\$0	\$2,926	\$0	\$4,809	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	1,564	3,440	0	222	14,662	0	8,834	3,839	1,011	13
4 1620 Bonds & Insurance	0	0	0	0	8,901	0	0	303	0	0
5 1610/1640 Central Photo	0	0	0	0	1,413	0	1,696	471	0	0
6 1120 Payroll	0	3,452	0	0	10,119	0	10,167	5,060	0	0
7 1130 Auditor	223	6,838	0	223	17,582	0	12,952	8,243	1,986	19
8 1210 County Counsel	1,592	4,099	0	0	14,158	0	0	6,371	0	0
9 1410 Co Bldgs & Grounds	0	13,203	1,742	0	30,016	0	28,472	1,147	0	0
10 1030 Administration	1,801	7,920	0	256	23,313	0	15,615	8,380	1,164	15
11 1660 Information Technology	0	11,405	476	0	53,369	0	0	3,001	0	0
Total Current Allocations	5,179	50,357	2,218	701	176,459	0	82,544	36,815	4,161	47
Less: Prior Year Allocations	2,679	58,220	2,947	0	94,333	0	44,979	15,586	2,685	5,950
Carry-Forward	2,501	(7,863)	(729)	0	82,126	0	37,565	21,229	1,476	(5,903)
Proposed Costs	\$7,680	\$42,494	\$1,490	\$701	\$258,584	\$0	\$120,109	\$58,044	\$5,637	\$(5,856)

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

Summary Schedule

Department	2510 Ag Comm	2530 Bldg & Safety	2600 County Clerk	2610 Recorder	2615 911 Emergency	2620 Coroner	2630 OES	2633 COVID- 19	2634 PSPS Funding	2650 Planning
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,291
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	5,659	924	417	663	2,570	94	821	0	45	1,331
4 1620 Bonds & Insurance	0	0	0	0	0	0	1,780	0	0	0
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1120 Payroll	6,005	1,040	1,655	1,182	4,540	0	1,182	0	0	1,655
7 1130 Auditor	11,002	1,945	3,421	1,754	3,781	594	1,142	0	19	4,127
8 1210 County Counsel	4,998	1,300	211	109	0	0	0	0	0	2,899
9 1410 Co Bldgs & Grounds	2,032	9,646	4,883	8,288	1,704	788	432	0	0	162
10 1030 Administration	9,484	1,559	975	1,258	6,424	108	1,440	0	51	3,018
11 1660 Information Technology	12,213	0	407	3,936	0	0	0	0	0	11,226
Total Current Allocations	51,394	16,414	11,971	17,190	19,020	1,583	6,797	0	114	27,709
Less: Prior Year Allocations	44,637	15,437	31,786	20,988	12,976	1,018	9,559	3,194	0	22,801
Carry-Forward	6,757	977	(19,815)	(3,798)	6,044	565	(2,762)	(3,194)	0	4,908
Proposed Costs	\$58,151	\$17,390	\$(7,845)	\$13,392	\$25,064	\$2,148	\$4,035	\$(3,194)	\$114	\$32,617

**Modoc County
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Summary Schedule

Department	2660 Nat'l Resources	3100 Airports	5220 Indigent Burials	5310 Court Wards	5410 Vets Services	6210 Farm Advisor	6220 Tulelake Farm Adv	7010 Recreation	7130 Museum	Fd003 Unemployment
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,549	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	386	104	15	760	396	777	0	13	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	14	123	0	0	0	0
6 1120 Payroll	567	0	0	1,513	567	615	0	0	0	0
7 1130 Auditor	630	0	37	3,073	1,002	2,293	19	56	0	74
8 1210 County Counsel	0	34	0	0	0	56	0	0	0	0
9 1410 Co Bldgs & Grounds	0	1,235	0	0	13,830	521	0	117,558	10,291	0
10 1030 Administration	444	120	17	1,369	4,074	1,390	0	12,358	0	0
11 1660 Information Technology	0	0	0	0	489	0	0	0	0	0
Total Current Allocations	2,028	1,493	69	6,716	20,371	5,775	19	141,533	10,291	74
Less: Prior Year Allocations	1,882	196	180	8,936	31,170	5,340	118	112,022	11,361	93
Carry-Forward	145	1,297	(112)	(2,221)	(10,798)	435	(99)	29,511	(1,069)	(19)
Proposed Costs	\$2,173	\$2,789	\$(43)	\$4,495	\$9,573	\$6,210	\$(81)	\$171,044	\$9,222	\$55

**Modoc County
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Summary Schedule

Department	Fd101 Roads	Fd105 Social Services	Fd106 Childr/Challe nge Trust	Fd110 Food Stamp Repay	Fd115 Public Health	Fd116 CDC PHEP	Fd118 HPP Fed Funds	Fd119 Publ Health Sales Tax	Fd120 Publ Health VLF	Fd123 Prop 99 Tobacco
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	25,894	23,621	258	30	22,675	877	1,037	792	6,654	998
4 1620 Bonds & Insurance	0	0	0	0	0	0	0	0	0	0
5 1610/1640 Central Photo	265	0	0	0	0	0	0	0	0	0
6 1120 Payroll	40,241	20,617	0	0	22,083	0	0	0	0	0
7 1130 Auditor	61,790	48,725	0	390	39,704	0	0	0	37	0
8 1210 County Counsel	113	466	0	0	175	0	0	0	0	0
9 1410 Co Bldgs & Grounds	6,652	5,559	0	0	90,284	0	0	0	0	0
10 1030 Administration	51,094	45,012	297	35	37,488	1,009	1,193	911	7,660	1,149
11 1660 Information Technology	7,782	19,468	0	0	8,297	0	0	0	0	0
Total Current Allocations	193,832	163,468	554	455	220,706	1,886	2,230	1,703	14,351	2,147
Less: Prior Year Allocations	210,154	160,971	0	605	104,250	0	0	0	0	0
Carry-Forward	(16,322)	2,497	0	(150)	116,456	0	0	0	0	0
Proposed Costs	\$177,510	\$165,966	\$554	\$305	\$337,162	\$1,886	\$2,230	\$1,703	\$14,351	\$2,147

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Summary Schedule

Department	Fd124 Prop 56 Tobacco	Fd130 Mental Health	Fd132 MHSA- CCS	Fd141 Subst Abuse	Fd151 Family Support	Fd156 Homeland Sec Gr	Fd157 Radio Towers	Fd159 PSPS Funding	Fd170 Spec Aviation	Fd175 Library
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	542	21,984	11,645	4,008	101	166	22	0	349	1,931
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	24,778	0	8,323	0	0	0	0	0	3,310
7 1130 Auditor	0	33,005	0	14,574	223	241	0	0	613	9,534
8 1210 County Counsel	0	337	0	0	0	0	0	0	0	32
9 1410 Co Bldgs & Grounds	0	0	0	0	0	0	0	0	0	706
10 1030 Administration	623	40,157	13,404	6,594	116	191	25	0	402	3,212
11 1660 Information Technology	0	6,069	0	2,020	0	0	0	0	0	35
Total Current Allocations	1,165	126,330	25,049	35,518	439	598	48	0	1,364	18,759
Less: Prior Year Allocations	0	91,679	0	28,808	2,071	(63)	0	0	1,413	19,732
Carry-Forward	0	34,651	0	6,710	(1,632)	661	0	0	(49)	(972)
Proposed Costs	\$1,165	\$160,980	\$25,049	\$42,229	\$(1,193)	\$1,260	\$48	\$0	\$1,314	\$17,787

**Modoc County
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Summary Schedule

Department	Fd201 Civil Trust	Fd202 Law Library	Fd203 CCPIF	Fd204 Inmate Welfare	Fd205 DOJ Livescan	Fd208 Prop 69 DNA	Fd209 Emergency Med Svcs	Fd240 Comm Progr	Fd246 Forest Reserve	Fd247 Forest Reserve 2009
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	12	9	3,545	13	2	24	0	0	0	366
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	74	19	390	241	260	19	19	19	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	0	0	0	0	0
10 1030 Administration	14	10	4,081	15	2	28	0	0	0	4,637
11 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	101	38	8,016	270	264	71	19	19	0	5,003
Less: Prior Year Allocations	293	256	1,335	522	302	0	112	1,041	380	0
Carry-Forward	(193)	(218)	6,681	(252)	(38)	0	(93)	(1,023)	(380)	0
Proposed Costs	\$(92)	\$(181)	\$14,696	\$18	\$226	\$71	\$(75)	\$(1,004)	\$(380)	\$5,003

**Modoc County
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Summary Schedule

Department	Fd248 Tax Coll \$10 Cost	Fd249 Info Tech Reserve	Fd250 Surcharge - Vital Stat	Fd252 Assessor Sec. 408.3	Fd266 Migrant Hsg Ops	Fd269 Castle Rock Farmwks	Fd271 Geothermal Grant	Fd275 Fish & Game	Fd278 Marriage Trust	Fd280 Indexing 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	141	0	2	26	1,031	590	0	52	0	2
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	1,797	0	0	473	0	0
7 1130 Auditor	0	0	93	0	1,486	780	0	1,166	130	0
8 1210 County Counsel	0	0	0	0	18	144	0	0	0	0
9 1410 Co Bldgs & Grounds	0	0	0	0	0	1,235	0	0	0	0
10 1030 Administration	163	0	2	30	3,232	679	0	60	0	2
11 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	304	0	97	57	7,563	3,427	0	1,750	130	4
Less: Prior Year Allocations	0	0	97	0	4,760	46,861	4,679	1,521	116	295
Carry-Forward	0	0	(0)	0	2,804	(43,434)	(4,679)	229	14	(291)
Proposed Costs	\$304	\$0	\$97	\$57	\$10,367	\$(40,007)	\$(4,679)	\$1,979	\$144	\$(287)

**Modoc County
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Summary Schedule

Department	Fd281 Micrographic Fees	Fd282 Modernization	Fd283 E Recording Fees	Fd286 LEAP Grant	Fd295 Court Wards Trust	Fd296 SGM Grant	Fd301 CRF	Fd306 Taylor Grazing	Fd312 Veterans Hall Rental	Fd407-428 Spec Distr
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	28	95	0	134	155	823	0	0	7	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	0	0	0	331	0	0	0	3,547
7 1130 Auditor	371	19	19	186	0	428	0	0	260	25,755
8 1210 County Counsel	0	0	0	0	0	(8,537)	0	0	0	0
9 1410 Co Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
10 1030 Administration	32	109	0	154	178	9,599	0	0	8	495
11 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	432	222	19	473	333	2,643	0	0	274	29,796
Less: Prior Year Allocations	425	293	1	0	0	0	0	0	293	34,435
Carry-Forward	7	(71)	18	0	0	0	0	0	(19)	(4,638)
Proposed Costs	\$439	\$151	\$38	\$473	\$333	\$2,643	\$0	\$0	\$255	\$25,158

**Modoc County
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Summary Schedule

Department	Fd440 Lookout Pest	Fd441 Stronghold Newell	Fd455 Transp Fund	Fd457 State Trans Assist	Fd465 MSCAA CSBG	Fd480 C&F Comm	Fd651 CJ Temp Constr	Fd652 Crthse Temp Constr	Fd661 Waste Mgt	Fd667 Wtrmstr Progr
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	0	0	0	0	86	6	7,657	1,252
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	567	0	0	1,702	1,371
7 1130 Auditor	0	761	260	148	7,870	3,192	575	241	3,915	4,136
8 1210 County Counsel	0	0	0	0	0	0	0	0	0	36
9 1410 Co Bldgs & Grounds	0	0	0	0	0	0	0	0	4,929	0
10 1030 Administration	0	0	0	0	0	495	99	7	8,814	2,431
11 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	761	260	148	7,870	4,254	761	254	27,017	9,227
Less: Prior Year Allocations	38	1,262	302	186	5,560	6,705	1,280	355	27,966	13,972
Carry-Forward	(38)	(501)	(42)	(37)	2,310	(2,450)	(519)	(100)	(949)	(4,745)
Proposed Costs	\$(38)	\$260	\$217	\$111	\$10,180	\$1,804	\$241	\$154	\$26,067	\$4,481

**Modoc County
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Summary Schedule

Department	Fd670-674 Light Distr	Fd675 Modoc Co Air Pollution	All Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$22,628
2 Equipment Depreciation	0	0	0	0
3 County Audit	73	950	0	203,443
4 1620 Bonds & Insurance	0	0	0	17,011
5 1610/1640 Central Photo	0	0	0	6,056
6 1120 Payroll	0	1,182	0	191,939
7 1130 Auditor	1,095	1,364	39,109	407,108
8 1210 County Counsel	0	2	0	86,817
9 1410 Co Bldgs & Grounds	0	0	11,263	393,763
10 1030 Administration	84	1,588	0	373,475
11 1660 Information Technology	0	0	0	181,151
Total Current Allocations	1,252	5,087	50,372	1,883,391
Less: Prior Year Allocations	1,501	8,980	48,309	1,592,750
Carry-Forward	(249)	(3,893)	2,063	213,508
Proposed Costs	\$1,003	\$1,195	\$52,435	\$2,096,899