



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Modoc  
Alturas, California**

**Date:  
Filing Ref:**

**June 15, 2026  
MOD27**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2026-27**. 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.

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

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|---------------------------|
| 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.

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**SECTION III: CONDITIONS**

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**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 2026-27 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MODOC**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by** \_\_\_\_\_

**BY Original signed by** \_\_\_\_\_

**Stephenie Wellemeyer** \_\_\_\_\_

**RENEE HSZIEH  
Bureau Chief, Local Govt Policy and  
Reporting  
Local Govt Programs and Services Division**

**Name  
Auditor/Clerk** \_\_\_\_\_

**Title** \_\_\_\_\_

**06-16-2026** \_\_\_\_\_

**06-16-2026** \_\_\_\_\_

**Date**

**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**Negotiated by Daniel Basso  
Telephone (916) 327-8905**

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	001 General Fund	1010 Bd of Supervisors	1040 Due to Oth Funds	1140 Treasurer	1150 Assessor	1160 Tax Collector	1310 Elections
1	Building Depreciation	\$0	\$0	\$0	\$0	\$52	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	328	2,104	867	642	2,103	1,573	496
4	1620 Bonds & Insurance	2,226	0	0	0	0	0	0
5	1610/1640 Central Photo	0	719	0	144	360	576	0
6	1120 Payroll	0	5,672	0	1,565	4,303	2,999	2,543
7	1130 Auditor	0	6,404	576	1,804	4,012	3,424	6,659
8	1210 County Counsel	0	36,680	0	814	4,118	510	7,238
9	1410 Co Bldgs & Grounds	0	11,870	0	9,528	29,620	9,561	3,513
10	1030 Administration	571	11,272	1,510	2,205	12,356	6,001	865
11	1660 Information Technology	0	5,056	0	0	14,513	13,670	4,542
<b>Total Current Allocations</b>		<b>\$3,125</b>	<b>\$79,778</b>	<b>\$2,953</b>	<b>\$16,701</b>	<b>\$71,436</b>	<b>\$38,314</b>	<b>\$25,855</b>
Less: Prior Year Allocations		3,583	67,336	1,808	13,854	59,757	30,360	26,715
Carry-Forward		-458	12,443	1,145	2,847	11,680	7,954	-860
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$2,667</b>	<b>\$92,221</b>	<b>\$4,098</b>	<b>\$19,548</b>	<b>\$83,116</b>	<b>\$46,268</b>	<b>\$24,995</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	1650 Data Processing	2010 Grand Jury	2020 Indigent Defense	2030 Public Defender	2050 District Attorney	2051 Victim Witness	2060 JAG Grant
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	0	22	203	1,178	2,145	832	0
4	1620 Bonds & Insurance	0	0	0	0	0	0	0
5	1610/1640 Central Photo	0	0	0	0	0	144	0
6	1120 Payroll	0	0	0	0	3,781	2,999	0
7	1130 Auditor	474	1,355	3,863	407	6,528	5,694	0
8	1210 County Counsel	0	1,338	3,922	891	16,778	0	0
9	1410 Co Bldgs & Grounds	0	0	0	0	30,488	4,046	0
10	1030 Administration	0	37	354	2,052	8,083	2,536	0
11	1660 Information Technology	0	0	0	0	21,193	-146	0
<b>Total Current Allocations</b>		<b>\$474</b>	<b>\$2,752</b>	<b>\$8,342</b>	<b>\$4,527</b>	<b>\$88,996</b>	<b>\$16,105</b>	<b>\$0</b>
Less: Prior Year Allocations		1,409	5,712	1,542	3,248	81,269	9,466	1,848
Carry-Forward		-935	-2,960	6,801	1,279	7,727	6,638	-1,848
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>-\$460</b>	<b>-\$209</b>	<b>\$15,143</b>	<b>\$5,805</b>	<b>\$96,723</b>	<b>\$22,743</b>	<b>-\$1,848</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	2110 Sheriff	2120 Tribal Safety Tax	2210 County Jail	2220 Probation	2240 Inmate Health	2410 Pit River Fl Ctrl	2510 Ag Comm
1	Building Depreciation	\$2,926	\$0	\$4,809	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	10,564	0	5,504	2,006	697	7	4,985
4	1620 Bonds & Insurance	8,451	0	0	2,081	0	0	0
5	1610/1640 Central Photo	1,079	0	1,151	504	0	0	360
6	1120 Payroll	14,995	0	11,344	4,890	0	0	8,345
7	1130 Auditor	24,879	0	26,361	10,144	7,285	68	13,857
8	1210 County Counsel	29,749	0	5,703	224	0	0	3,485
9	1410 Co Bldgs & Grounds	40,505	0	41,982	1,619	0	0	19,716
10	1030 Administration	32,529	0	19,367	10,014	1,214	13	15,204
11	1660 Information Technology	124,581	0	0	486	0	0	20,015
<b>Total Current Allocations</b>		<b>\$290,259</b>	<b>\$0</b>	<b>\$116,221</b>	<b>\$31,968</b>	<b>\$9,196</b>	<b>\$88</b>	<b>\$85,967</b>
Less: Prior Year Allocations		206,678	25	100,711	35,151	7,147	29	58,577
Carry-Forward		83,580	-25	15,511	-3,183	2,049	59	27,391
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$373,839</b>	<b>-\$25</b>	<b>\$131,732</b>	<b>\$28,785</b>	<b>\$11,245</b>	<b>\$146</b>	<b>\$113,358</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	2530 Bldg & Safety	2600 County Clerk	2610 Recorder	2615 911 Emergency	2620 Coroner	2630 OES	2631 OES Fire Response
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	407	301	458	1,636	111	791	0
4	1620 Bonds & Insurance	0	0	0	0	0	2,081	0
5	1610/1640 Central Photo	0	0	0	0	0	0	0
6	1120 Payroll	1,760	2,347	1,565	5,737	0	1,500	0
7	1130 Auditor	2,606	3,926	1,906	3,396	1,186	475	0
8	1210 County Counsel	1,312	836	1,645	0	0	85	0
9	1410 Co Bldgs & Grounds	17,016	11,768	19,243	2,631	1,182	633	0
10	1030 Administration	1,253	1,610	1,884	11,543	193	2,465	0
11	1660 Information Technology	0	257	8,526	0	0	0	0
<b>Total Current Allocations</b>		<b>\$24,355</b>	<b>\$21,044</b>	<b>\$35,227</b>	<b>\$24,943</b>	<b>\$2,671</b>	<b>\$8,029</b>	<b>\$0</b>
Less: Prior Year Allocations		18,727	17,246	23,806	26,089	1,970	7,737	80
Carry-Forward		5,628	3,798	11,421	-1,146	702	292	-80
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$29,982</b>	<b>\$24,843</b>	<b>\$46,648</b>	<b>\$23,797</b>	<b>\$3,373</b>	<b>\$8,322</b>	<b>-\$80</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	2633 COVID-19	2650 Planning	2660 Nat'l Resources	3100 Airports	5220 Indigent Burials	5310 Court Wards	5410 Vets Services
1	Building Depreciation	\$0	\$3,291	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	0	1,352	196	70	17	866	250
4	1620 Bonds & Insurance	0	0	0	0	0	0	0
5	1610/1640 Central Photo	0	432	0	0	0	0	60
6	1120 Payroll	0	2,412	717	0	0	4,433	782
7	1130 Auditor	0	7,593	691	34	203	5,111	902
8	1210 County Counsel	0	2,853	744	0	0	0	0
9	1410 Co Bldgs & Grounds	0	2,883	0	0	0	0	19,185
10	1030 Administration	0	3,985	341	122	29	2,595	2,781
11	1660 Information Technology	0	12,344	0	0	0	0	857
<b>Total Current Allocations</b>		<b>\$0</b>	<b>\$37,144</b>	<b>\$2,689</b>	<b>\$226</b>	<b>\$249</b>	<b>\$13,006</b>	<b>\$24,817</b>
Less: Prior Year Allocations		0	30,503	1,053	349	367	7,112	34,140
Carry-Forward		0	6,641	1,636	-123	-118	5,894	-9,322
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$0</b>	<b>\$43,785</b>	<b>\$4,325</b>	<b>\$103</b>	<b>\$131</b>	<b>\$18,900</b>	<b>\$15,495</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	5510 Whole Person Care	6210 Farm Advisor	6220 Tulelake Farm Adv	7010 Recreation	7130 Museum	Fd003 Unemployment	Fd101 Roads
1	Building Depreciation	\$0	\$0	\$0	\$11,549	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	40	604	0	427	0	0	17,180
4	1620 Bonds & Insurance	0	0	0	0	0	0	0
5	1610/1640 Central Photo	0	2,635	0	0	0	0	1,910
6	1120 Payroll	0	978	0	1,956	0	0	52,418
7	1130 Auditor	1,084	3,838	34	1,815	0	0	59,690
8	1210 County Counsel	0	205	0	252	0	0	224
9	1410 Co Bldgs & Grounds	57,279	1,785	0	262,099	38,507	0	-3,197
10	1030 Administration	70	2,140	0	744	0	0	66,874
11	1660 Information Technology	0	0	0	0	0	0	6,180
<b>Total Current Allocations</b>		<b>\$58,473</b>	<b>\$12,185</b>	<b>\$34</b>	<b>\$278,841</b>	<b>\$38,507</b>	<b>\$0</b>	<b>\$201,280</b>
Less: Prior Year Allocations		0	8,563	25	113,714	15,697	100	183,909
Carry-Forward		0	3,622	9	165,127	22,810	-100	17,371
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$58,473</b>	<b>\$15,806</b>	<b>\$43</b>	<b>\$443,969</b>	<b>\$61,317</b>	<b>-\$100</b>	<b>\$218,650</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	Fd102 Clean CA Local Gr	Fd105 Social Services	Fd106 Childr/Challenge Trust	Fd110 Food Stamp Repay	Fd115 Public Health	Fd116 CDC PHEP	Fd118 HPP Fed Funds
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	676	15,413	71	0	11,949	0	0
4	1620 Bonds & Insurance	0	0	0	0	0	0	0
5	1610/1640 Central Photo	0	0	0	0	0	0	0
6	1120 Payroll	0	28,230	0	0	23,536	0	0
7	1130 Auditor	2,202	74,427	0	0	41,434	0	0
8	1210 County Counsel	0	117	0	0	135	0	0
9	1410 Co Bldgs & Grounds	14,327	21,918	0	0	18,634	0	0
10	1030 Administration	1,178	67,056	124	0	49,069	0	0
11	1660 Information Technology	0	23,130	0	0	1,558	0	0
<b>Total Current Allocations</b>		<b>\$18,383</b>	<b>\$230,291</b>	<b>\$196</b>	<b>\$0</b>	<b>\$146,314</b>	<b>\$0</b>	<b>\$0</b>
Less: Prior Year Allocations		3,221	163,918	319	25	196,108	683	515
Carry-Forward		15,163	66,373	-123	-25	-49,793	-683	-515
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$33,546</b>	<b>\$296,664</b>	<b>\$73</b>	<b>-\$25</b>	<b>\$96,521</b>	<b>-\$683</b>	<b>-\$515</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	Fd119 Publ Health Sales Tax	Fd120 Publ Health VLF	Fd122 LEA Grant	Fd123 Prop 99 Tobacco	Fd124 Prop 56 Tobacco	Fd130 Mental Health	Fd132 MHSA-CCS
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	644	3,896	0	549	223	18,525	8,000
4	1620 Bonds & Insurance	0	0	0	0	0	0	0
5	1610/1640 Central Photo	0	0	0	0	0	0	0
6	1120 Payroll	0	0	0	0	0	41,465	0
7	1130 Auditor	0	34	0	0	0	56,651	0
8	1210 County Counsel	0	0	0	0	0	298	0
9	1410 Co Bldgs & Grounds	0	0	0	0	0	23,603	33,420
10	1030 Administration	1,121	6,788	0	957	389	62,698	13,937
11	1660 Information Technology	0	0	0	0	0	17,107	0
<b>Total Current Allocations</b>		<b>\$1,765</b>	<b>\$10,718</b>	<b>\$0</b>	<b>\$1,507</b>	<b>\$612</b>	<b>\$220,348</b>	<b>\$55,356</b>
Less: Prior Year Allocations		2,078	11,335	0	493	1,521	151,598	13,220
Carry-Forward		-313	-616	0	1,014	-910	68,750	42,136
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$1,452</b>	<b>\$10,102</b>	<b>\$0</b>	<b>\$2,521</b>	<b>-\$298</b>	<b>\$289,099</b>	<b>\$97,493</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	Fd134 Mental Health Trust	Fd135 IGT Funds MH	Fd141 Subst Abuse	Fd151 Family Support	Fd156 Homeland Sec Gr	Fd157 Radio Towers	Fd159 PSPS Funding
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	2,546	0	2,975	24	99	1	0
4	1620 Bonds & Insurance	0	0	0	0	0	0	0
5	1610/1640 Central Photo	0	0	0	0	0	0	0
6	1120 Payroll	0	0	11,996	0	0	0	0
7	1130 Auditor	0	102	18,270	34	1,423	0	0
8	1210 County Counsel	0	0	0	0	0	0	0
9	1410 Co Bldgs & Grounds	0	0	0	0	0	0	0
10	1030 Administration	4,436	0	7,356	43	172	1	0
11	1660 Information Technology	0	0	5,710	0	0	0	0
<b>Total Current Allocations</b>		<b>\$6,983</b>	<b>\$102</b>	<b>\$46,307</b>	<b>\$101</b>	<b>\$1,694</b>	<b>\$2</b>	<b>\$0</b>
Less: Prior Year Allocations		3,090	0	32,843	150	1,506	178	76
Carry-Forward		3,893	0	13,464	-49	188	-177	-76
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$10,875</b>	<b>\$102</b>	<b>\$59,770</b>	<b>\$52</b>	<b>\$1,882</b>	<b>-\$175</b>	<b>-\$76</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	Fd170 Spec Aviation	Fd175 Library	Fd201 Civil Trust	Fd202 Law Library	Fd203 CCPIF	Fd204 Inmate Welfare	Fd205 DOJ Livescan
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	848	1,035	12	0	2,832	25	1
4	1620 Bonds & Insurance	0	0	0	0	0	0	0
5	1610/1640 Central Photo	0	0	0	0	0	0	0
6	1120 Payroll	0	3,847	0	0	0	0	0
7	1130 Auditor	1,491	10,093	102	68	339	610	373
8	1210 County Counsel	0	0	0	0	0	0	0
9	1410 Co Bldgs & Grounds	0	841	0	0	0	0	0
10	1030 Administration	1,477	3,976	21	1	4,934	44	3
11	1660 Information Technology	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$3,816</b>	<b>\$19,791</b>	<b>\$134</b>	<b>\$69</b>	<b>\$8,106</b>	<b>\$679</b>	<b>\$377</b>
Less: Prior Year Allocations		2,045	17,584	182	122	6,787	433	401
Carry-Forward		1,771	2,207	-48	-53	1,319	246	-24
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$5,586</b>	<b>\$21,998</b>	<b>\$86</b>	<b>\$16</b>	<b>\$9,424</b>	<b>\$925</b>	<b>\$353</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	Fd208 Prop 69 DNA	Fd209 Emergency Med Svcs	Fd240 Comm Progr	Fd246 Forest Reserve	Fd247 Forest Reserve 2009	Fd248 Tax Coll \$10 Cost	Fd249 Info Tech Reserve
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	0	0	0	0	0	76	122
4	1620 Bonds & Insurance	0	0	0	0	0	0	0
5	1610/1640 Central Photo	0	0	0	0	0	0	0
6	1120 Payroll	0	0	0	0	0	0	0
7	1130 Auditor	0	34	68	0	0	0	0
8	1210 County Counsel	0	0	0	0	0	0	0
9	1410 Co Bldgs & Grounds	0	0	0	0	0	0	0
10	1030 Administration	0	0	0	0	548	133	212
11	1660 Information Technology	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$0</b>	<b>\$34</b>	<b>\$68</b>	<b>\$0</b>	<b>\$548</b>	<b>\$209</b>	<b>\$334</b>
Less: Prior Year Allocations		0	25	0	0	3,151	141	0
Carry-Forward		0	9	0	0	-2,603	68	0
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$0</b>	<b>\$43</b>	<b>\$68</b>	<b>\$0</b>	<b>-\$2,055</b>	<b>\$276</b>	<b>\$334</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	Fd250 Surcharge - Vital Stat	Fd252 Assessor Sec. 408.3	Fd266-1430 Migrant Hsg Ops	Fd266-1440 Migrant Hsg Reno	Fd269 Castle Rock Farmwkr	Fd270 LATA Broadband	Fd271 Geothermal Grant
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	2	15	576	0	340	1,483	0
4	1620 Bonds & Insurance	0	0	0	0	0	0	0
5	1610/1640 Central Photo	0	0	0	0	0	0	0
6	1120 Payroll	0	0	2,151	0	2,021	587	0
7	1130 Auditor	407	0	956	0	1,348	202	0
8	1210 County Counsel	0	0	6	0	0	0	0
9	1410 Co Bldgs & Grounds	0	0	0	0	0	0	0
10	1030 Administration	3	26	2,090	0	5,073	2,584	0
11	1660 Information Technology	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$411</b>	<b>\$41</b>	<b>\$5,778</b>	<b>\$0</b>	<b>\$8,782</b>	<b>\$4,856</b>	<b>\$0</b>
Less: Prior Year Allocations		203	28	9,929	0	5,444	2,456	0
Carry-Forward		208	13	-4,151	0	3,338	2,400	0
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$620</b>	<b>\$54</b>	<b>\$1,627</b>	<b>\$0</b>	<b>\$12,119</b>	<b>\$7,257</b>	<b>\$0</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	Fd274 AG Reserve	Fd275 Fish & Game	Fd276 Vital Stats - Recorder	Fd278 Marriage Trust	Fd279 Identity Fraud	Fd281 Micrographic Fees	Fd282 Modernization
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	411	346	1	1	0	18	1
4	1620 Bonds & Insurance	0	0	0	0	0	0	0
5	1610/1640 Central Photo	0	0	0	0	0	0	0
6	1120 Payroll	0	1,239	0	0	0	0	0
7	1130 Auditor	373	2,140	576	474	542	542	34
8	1210 County Counsel	0	0	0	0	0	0	0
9	1410 Co Bldgs & Grounds	0	0	0	0	0	0	0
10	1030 Administration	717	603	2	1	0	31	1
11	1660 Information Technology	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$1,501</b>	<b>\$4,327</b>	<b>\$579</b>	<b>\$477</b>	<b>\$542</b>	<b>\$591</b>	<b>\$36</b>
Less: Prior Year Allocations		0	2,098	290	201	0	457	181
Carry-Forward		0	2,230	289	276	0	134	-145
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$1,501</b>	<b>\$6,557</b>	<b>\$868</b>	<b>\$752</b>	<b>\$542</b>	<b>\$724</b>	<b>-\$110</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	Fd283 E Recording Fees	Fd286 LEAP Grant	Fd287 REAP Grant	Fd295 Court Wards Trust	Fd296 SGM Grant	Fd301 CRF	Fd302 ARPA Local Recovery
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	1	2	8	1,002	2,350	0	2,640
4	1620 Bonds & Insurance	0	0	0	0	0	0	0
5	1610/1640 Central Photo	0	0	0	0	0	0	0
6	1120 Payroll	0	0	0	0	0	0	130
7	1130 Auditor	34	0	102	0	1,152	0	1,099
8	1210 County Counsel	0	0	0	0	0	0	0
9	1410 Co Bldgs & Grounds	0	0	0	0	0	0	0
10	1030 Administration	2	3	15	1,746	15,509	0	4,599
11	1660 Information Technology	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$36</b>	<b>\$5</b>	<b>\$124</b>	<b>\$2,748</b>	<b>\$19,011</b>	<b>\$0</b>	<b>\$8,468</b>
Less: Prior Year Allocations		27	165	134	3,459	5,441	0	548
Carry-Forward		10	-159	-10	-711	13,570	0	7,919
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$46</b>	<b>-\$154</b>	<b>\$115</b>	<b>\$2,037</b>	<b>\$32,581</b>	<b>\$0</b>	<b>\$16,387</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	Fd303 LATCF	Fd306 Taylor Grazing	Fd312 Veterans Hall Rental	Fd407-428 Spec Distr	Fd440 Lookout Pest	Fd441 Stronghold Newell	Fd455 Transp Fund
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	578	9	3	0	0	0	0
4	1620 Bonds & Insurance	0	0	0	0	0	0	0
5	1610/1640 Central Photo	0	0	0	0	0	0	0
6	1120 Payroll	0	0	0	5,346	0	0	0
7	1130 Auditor	0	34	237	44,959	0	1,762	474
8	1210 County Counsel	0	0	0	0	0	0	0
9	1410 Co Bldgs & Grounds	0	0	0	0	0	0	0
10	1030 Administration	1,006	15	6	1,087	0	0	0
11	1660 Information Technology	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$1,584</b>	<b>\$58</b>	<b>\$246</b>	<b>\$51,392</b>	<b>\$0</b>	<b>\$1,762</b>	<b>\$474</b>
Less: Prior Year Allocations		0	171	285	36,889	0	929	326
Carry-Forward		0	-113	-38	14,503	0	833	148
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$1,584</b>	<b>-\$55</b>	<b>\$208</b>	<b>\$65,895</b>	<b>\$0</b>	<b>\$2,595</b>	<b>\$622</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	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
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	0	0	0	28	36	4,648	982
4	1620 Bonds & Insurance	0	0	0	0	0	0	0
5	1610/1640 Central Photo	0	0	0	0	0	0	0
6	1120 Payroll	0	0	848	0	0	2,086	2,347
7	1130 Auditor	271	4,845	7,178	34	102	4,167	7,992
8	1210 County Counsel	0	0	0	0	0	0	18
9	1410 Co Bldgs & Grounds	0	0	0	0	0	5,464	958
10	1030 Administration	0	0	1,087	48	62	8,097	3,884
11	1660 Information Technology	0	0	0	0	0	0	429
<b>Total Current Allocations</b>		<b>\$271</b>	<b>\$4,845</b>	<b>\$9,112</b>	<b>\$110</b>	<b>\$200</b>	<b>\$24,463</b>	<b>\$16,610</b>
Less: Prior Year Allocations		201	7,254	7,479	0	42	24,046	11,497
Carry-Forward		70	-2,409	1,632	0	157	416	5,113
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$341</b>	<b>\$2,436</b>	<b>\$10,744</b>	<b>\$110</b>	<b>\$357</b>	<b>\$24,879</b>	<b>\$21,723</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

Seq #	Department Name	Fd670-674 Light Distr	Fd675 Modoc Co Air Pollution	Fd677 CSA 2 Lookout Benefit	All Other	General Gov / Unallowable	Subtotal	Not Allocated
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$22,628	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	County Audit	52	8,917	14	0	0	155,968	0
4	1620 Bonds & Insurance	0	0	0	0	0	14,838	0
5	1610/1640 Central Photo	0	0	0	0	0	10,072	0
6	1120 Payroll	0	2,673	0	0	0	268,546	0
7	1130 Auditor	1,897	2,641	0	0	0	512,611	3,444
8	1210 County Counsel	0	28	0	0	0	120,207	0
9	1410 Co Bldgs & Grounds	0	0	0	34,499	0	787,126	0
10	1030 Administration	90	15,533	25	0	0	515,427	89
11	1660 Information Technology	0	0	0	0	0	280,007	0
<b>Total Current Allocations</b>		<b>\$2,039</b>	<b>\$29,792</b>	<b>\$39</b>	<b>\$34,499</b>	<b>\$0</b>	<b>\$2,687,431</b>	<b>\$3,533</b>
Less: Prior Year Allocations		1,627	5,061	0	72,174	0	2,020,201	0
Carry-Forward		412	24,732	0	-37,675	0	604,476	0
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$2,451</b>	<b>\$54,524</b>	<b>\$39</b>	<b>-\$3,176</b>	<b>\$0</b>	<b>\$3,291,907</b>	<b>\$3,533</b>

**Modoc County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14652**  
**01/12/26**

**Summary Schedule**

<b>Seq #</b>	<b>Department Name</b>	<b>Residual Costs</b>	<b>Total</b>
1	Building Depreciation	\$0	\$22,628
2	Equipment Depreciation	0	0
3	County Audit	0	155,968
4	1620 Bonds & Insurance	0	14,838
5	1610/1640 Central Photo	0	10,072
6	1120 Payroll	0	268,546
7	1130 Auditor	0	516,056
8	1210 County Counsel	0	120,207
9	1410 Co Bldgs & Grounds	0	787,126
10	1030 Administration	-0	515,516
11	1660 Information Technology	0	280,007
<b>Total Current Allocations</b>		<b>-\$0</b>	<b>\$2,690,964</b>
Less: Prior Year Allocations		0	2,020,201
Carry-Forward		0	604,476
Current Adjustment		0	0
<b>Proposed Costs</b>		<b>-\$0</b>	<b>\$3,295,440</b>