



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Modoc  
Alturas, California**

**Date: July 31, 2018  
Filing Ref: MOD19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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
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.

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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 2018-19 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MODOC**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Stephanie Wellemeyer

**Renee Hszieh, Bureau Chief  
Local Govt Policy & Reporting  
Local Govt Programs & Services Division**

Name

Auditor/Clerk

Title

7-26-2018

8-1-2018

Date

Date

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

cc: State and Federal Agencies

Attachment

11.30.2017

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

FY17 for use in FY19

**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	1,494	181	1,811	1,330	800	1,764	0	0	248	378
4 1620 Bonds & Insurance	1	0	0	1,535	0	1	0	0	0	1,535
5 1610/1640 Central Photo	624	0	0	416	937	937	208	0	0	0
6 1130 Auditor	5,014	2,508	1,382	3,259	2,328	5,932	0	0	3,558	1,504
7 1140 Treasurer	86	65	52	51	31	107	0	0	27	26
8 1210 County Counsel	50,453	0	0	1,952	232	404	0	0	0	0
9 1410 Co Bldgs & Grounds	5,436	5,437	0	13,175	4,364	14,790	1,853	0	1,609	12,508
10 1030 Administration	4,046	502	4,147	3,493	2,081	4,565	0	0	661	1,020
11 1660 Information Technology	2,457	601	0	38,385	18,882	19,698	942	0	15,398	627
<b>Total Current Allocations</b>	<b>69,613</b>	<b>9,294</b>	<b>7,393</b>	<b>63,649</b>	<b>29,655</b>	<b>48,197</b>	<b>3,003</b>	<b>0</b>	<b>21,501</b>	<b>17,599</b>
Less: Prior Year Allocations	74,071	11,736	1,552	60,318	29,582	56,809	2,275	334	10,890	8,314
Carry-Forward	(4,458)	(2,442)	5,840	3,331	74	(8,611)	728	(334)	10,611	9,285
<b>Proposed Costs</b>	<b>\$65,155</b>	<b>\$6,852</b>	<b>\$13,233</b>	<b>\$66,980</b>	<b>\$29,729</b>	<b>\$39,586</b>	<b>\$3,731</b>	<b>\$(334)</b>	<b>\$32,111</b>	<b>\$26,884</b>

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**Modoc County  
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FY17 for use in FY19

**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 Ctrf	2510 Ag Comm
1 Building Depreciation	\$0	\$0	\$0	\$2,926	\$0	\$34,306	\$0	\$0	\$0	\$344
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	537	35	603	5,912	1,215	2,299	1,149	78	4	2,345
4 1620 Bonds & Insurance	0	0	0	6,177	1	8	1	0	0	8
5 1610/1640 Central Photo	0	0	0	1,249	0	2,290	0	0	0	0
6 1130 Auditor	783	507	215	19,435	3,119	9,149	3,500	123	46	9,488
7 1140 Treasurer	26	19	7	248	9	56	64	3	2	117
8 1210 County Counsel	0	1,459	0	30,528	0	203	3,101	0	0	0
9 1410 Co Bldgs & Grounds	0	0	0	22,409	1,839	85,435	0	0	1,079	841
10 1030 Administration	1,229	79	1,380	15,603	3,499	6,626	3,163	179	9	6,458
11 1660 Information Technology	0	0	0	7,684	2,640	4,156	9,222	0	0	12,286
<b>Total Current Allocations</b>	<b>2,575</b>	<b>2,099</b>	<b>2,205</b>	<b>112,172</b>	<b>12,322</b>	<b>144,527</b>	<b>20,199</b>	<b>384</b>	<b>1,140</b>	<b>31,886</b>
Less: Prior Year Allocations	1,265	2,040	2,178	90,305	12,171	63,600	34,280	0	36	37,210
Carry-Forward	1,310	59	27	21,867	151	80,927	(14,081)	0	1,105	(5,324)
<b>Proposed Costs</b>	<b>\$3,885</b>	<b>\$2,159</b>	<b>\$2,232</b>	<b>\$134,039</b>	<b>\$12,472</b>	<b>\$225,454</b>	<b>\$6,119</b>	<b>\$384</b>	<b>\$2,245</b>	<b>\$26,562</b>

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**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	256	0	438	981	279	47	(2)	18	367	636
4 1620 Bonds & Insurance	0	0	1	1	0	8	0	0	0	0
5 1610/1640 Central Photo	0	0	0	589	0	0	0	0	0	0
6 1130 Auditor	1,105	0	1,335	4,514	568	292	0	77	1,382	829
7 1140 Treasurer	13	0	16	86	5	7	0	3	37	30
8 1210 County Counsel	949	0	0	7,140	412	231	0	0	0	0
9 1410 Co Bldgs & Grounds	8,813	850	61	102	0	0	0	0	0	0
10 1030 Administration	719	0	1,203	2,583	731	107	(4)	41	841	1,456
11 1660 Information Technology	2,902	0	784	25,483	314	0	0	0	0	0
<b>Total Current Allocations</b>	<b>14,758</b>	<b>850</b>	<b>4,201</b>	<b>44,770</b>	<b>2,309</b>	<b>692</b>	<b>(6)</b>	<b>139</b>	<b>2,628</b>	<b>2,952</b>
Less: Prior Year Allocations	18,946	970	8,712	26,596	2,011	9,391	6,181	152	2,654	2,770
Carry-Forward	(4,188)	(120)	(4,511)	18,174	298	(8,699)	(6,188)	(13)	(26)	182
<b>Proposed Costs</b>	<b>\$10,570</b>	<b>\$731</b>	<b>\$(310)</b>	<b>\$62,943</b>	<b>\$2,607</b>	<b>\$(8,007)</b>	<b>\$(6,194)</b>	<b>\$126</b>	<b>\$2,602</b>	<b>\$3,134</b>

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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	\$3,182	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	718	163	266	30	4	0	24,511	1,774	5,862	9,783
4 1620 Bonds & Insurance	0	0	0	0	0	0	29	2	9	9
5 1610/1640 Central Photo	0	0	273	0	0	0	102	0	0	0
6 1130 Auditor	3,935	844	2,457	15	31	0	48,027	8,184	24,377	28,994
7 1140 Treasurer	54	8	45	1	1	0	345	113	350	370
8 1210 County Counsel	142	0	0	0	0	0	279	1,262	53	322
9 1410 Co Bldgs & Grounds	0	27,050	0	0	30,183	13,098	9,340	407	224	0
10 1030 Administration	1,872	2,130	690	70	66	0	59,934	4,773	15,581	26,558
11 1660 Information Technology	1,542	1,709	314	0	0	0	25,635	12,880	16,526	26,680
<b>Total Current Allocations</b>	<b>8,264</b>	<b>31,906</b>	<b>4,046</b>	<b>116</b>	<b>41,835</b>	<b>16,281</b>	<b>168,202</b>	<b>29,396</b>	<b>62,983</b>	<b>92,716</b>
Less: Prior Year Allocations	6,552	21,876	3,773	114	123,258	13,624	71,099	30,235	44,949	74,072
Carry-Forward	1,712	10,030	273	2	(81,423)	2,657	97,103	(839)	18,034	18,644
<b>Proposed Costs</b>	<b>\$9,976</b>	<b>\$41,935</b>	<b>\$4,318</b>	<b>\$118</b>	<b>\$(39,587)</b>	<b>\$18,937</b>	<b>\$265,304</b>	<b>\$28,557</b>	<b>\$81,017</b>	<b>\$111,361</b>

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Department	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	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	2,338	340	16,470	78	29	524	19	0	18	32
4 1620 Bonds & Insurance	1	0	83	0	0	0	0	0	0	0
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	10,072	1,075	38,371	61	1,198	645	15	0	46	108
7 1140 Treasurer	46	18	648	2	27	14	1	0	2	3
8 1210 County Counsel	0	16	690	0	0	0	0	0	0	0
9 1410 Co Bldgs & Grounds	0	0	3,482	0	0	0	0	0	0	0
10 1030 Administration	6,238	870	42,056	178	101	1,199	44	0	40	186
11 1660 Information Technology	17,951	314	25,412	0	314	0	0	0	0	0
<b>Total Current Allocations</b>	<b>36,646</b>	<b>2,633</b>	<b>127,212</b>	<b>319</b>	<b>1,668</b>	<b>2,383</b>	<b>79</b>	<b>0</b>	<b>106</b>	<b>329</b>
Less: Prior Year Allocations:	24,049	2,629	71,015	969	1,017	590	200	301	1,237	4,415
Carry-Forward	12,596	5	56,197	(650)	651	1,792	(121)	(301)	(1,132)	(4,086)
<b>Proposed Costs</b>	<b>\$49,242</b>	<b>\$2,638</b>	<b>\$183,410</b>	<b>\$(331)</b>	<b>\$2,319</b>	<b>\$4,175</b>	<b>\$(41)</b>	<b>\$(301)</b>	<b>\$(1,026)</b>	<b>\$(3,758)</b>



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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	36	1,359	9	90	278	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 1130 Auditor	922	20,842	15	568	2,195	261	77	169	276	1,336
7 1140 Treasurer	3	295	1	9	20	10	2	1	9	27
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	22,662	0
10 1030 Administration	83	4,040	20	205	789	0	0	196	0	2,447
11 1660 Information Technology	0	2,274	0	0	941	0	0	157	0	314
<b>Total Current Allocations</b>	<b>1,044</b>	<b>28,809</b>	<b>45</b>	<b>872</b>	<b>4,223</b>	<b>271</b>	<b>79</b>	<b>522</b>	<b>22,947</b>	<b>4,123</b>
Less: Prior Year Allocations	1,238	32,794	51	1,178	3,571	486	56	4,995	17,083	5,371
Carry-Forward	(194)	(3,985)	(6)	(305)	652	(215)	22	(4,473)	5,864	(1,247)
<b>Proposed Costs</b>	<b>\$851</b>	<b>\$24,824</b>	<b>\$39</b>	<b>\$567</b>	<b>\$4,875</b>	<b>\$56</b>	<b>\$101</b>	<b>\$(3,951)</b>	<b>\$28,811</b>	<b>\$2,876</b>

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**Summary Schedule**

Department	Fd500 Library	Fd501 Tax Fund	Fd503 Suppl Tax	Fd550 Hospital	Fd625 MSCAA CSBG	Fd650 MTA	Fd750 Waste Mgt	Fd800 Wtrmstr Progr	Fd4508 Museum LWH	Fd4529 Marriage Trust
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	946	0	0	0	0	0	2,980	587	0	0
4 1620 Bonds & Insurance	2	0	0	0	0	0	14	4	0	0
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	6,617	230	4,132	0	2,965	0	3,128	4,376	0	353
7 1140 Treasurer	69	8	96	0	65	0	45	42	0	6
8 1210 County Counsel	0	0	0	0	0	0	0	62	0	0
9 1410 Co Bldgs & Grounds	13,828	0	0	0	0	0	3,190	0	0	0
10 1030 Administration	2,839	0	0	0	2,347	0	7,622	1,710	0	0
11 1660 Information Technology	2,929	0	0	0	0	0	653	1,255	0	0
<b>Total Current Allocations</b>	<b>27,230</b>	<b>239</b>	<b>4,228</b>	<b>0</b>	<b>5,376</b>	<b>0</b>	<b>17,631</b>	<b>8,035</b>	<b>0</b>	<b>359</b>
Less: Prior Year Allocations	11,805	2,148	3,587	(10,499)	7,361	19	2,118	5,758	33	0
Carry-Forward	15,425	(1,910)	641	10,499	(1,984)	(19)	15,514	2,277	(33)	0
<b>Proposed Costs</b>	<b>\$42,654</b>	<b>\$(1,671)</b>	<b>\$4,869</b>	<b>\$10,499</b>	<b>\$3,392</b>	<b>\$(19)</b>	<b>\$33,145</b>	<b>\$10,312</b>	<b>\$(33)</b>	<b>\$359</b>

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**Summary Schedule**

Department	Fd4562 Distr Atty Criminal	Fd4563 JAG Grant	Fd4590 MMC Operating	Fd4603 Civil Trust	Fd4614 Law Library	Fd4645 Migrant Hsg Ops	Fd4680 Unemploye nt	Fd4691 Seatbelt Fine	Fd4695 Court Wards Trust	Fd4696 CCPIF
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	80	0	26	0	422	0	0	17	577
4 1620 Bonds & Insurance	0	0	0	0	0	8	0	0	0	0
5 1610/1640 Central Photo	0	0	0	0	0	0	0	0	0	0
6 1130 Auditor	61	15	77	200	230	757	61	0	15	1,505
7 1140 Treasurer	2	1	2	4	5	0	2	0	1	42
8 1210 County Counsel	0	0	0	0	0	5	0	0	0	0
9 1410 Co Bldgs & Grounds	0	0	0	0	0	4,725	0	0	0	0
10 1030 Administration	0	184	0	58	0	1,178	0	0	39	1,322
11 1660 Information Technology	0	0	0	0	0	758	0	0	0	0
<b>Total Current Allocations</b>	<b>64</b>	<b>280</b>	<b>79</b>	<b>288</b>	<b>235</b>	<b>7,852</b>	<b>64</b>	<b>0</b>	<b>72</b>	<b>3,446</b>
Less: Prior Year Allocations	0	0	0	499	224	23,533	0	12	255	2,179
Carry-Forward	0	0	0	(211)	11	(15,680)	0	(12)	(182)	1,267
<b>Proposed Costs</b>	<b>\$64</b>	<b>\$280</b>	<b>\$79</b>	<b>\$77</b>	<b>\$246</b>	<b>\$(7,828)</b>	<b>\$64</b>	<b>\$(12)</b>	<b>\$(110)</b>	<b>\$4,713</b>

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Summary Schedule

Department	Fd4722 Indexing Fees	Fd4723 Micrographic Fees	Fd4724 Modernization	Fd4733 Forest Reserve	Fd4735 Children's Ch	Fd4737 Missing Person	Fd4741 Inmate Welfare	Fd4742 Sheriff Revolving	Fd4743 DOJ Livescan	Fd4753 Sheriff Train
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	6	9	22	51	0	0	14	0	34	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 1130 Auditor	31	292	15	61	0	246	292	2,995	230	184
7 1140 Treasurer	1	10	0	1	0	1	9	51	6	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	13	21	51	1,240	0	0	33	0	77	0
11 1660 Information Technology	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>51</b>	<b>332</b>	<b>88</b>	<b>1,353</b>	<b>0</b>	<b>246</b>	<b>348</b>	<b>3,046</b>	<b>347</b>	<b>184</b>
Less: Prior Year Allocations	0	0	139	2,878	161	317	90	2,631	381	223
Carry-Forward	0	0	(51)	(1,524)	(161)	(71)	258	415	(34)	(39)
<b>Proposed Costs</b>	<b>\$51</b>	<b>\$332</b>	<b>\$37</b>	<b>\$(171)</b>	<b>\$(161)</b>	<b>\$176</b>	<b>\$605</b>	<b>\$3,461</b>	<b>\$313</b>	<b>\$145</b>

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FY17 for use in FY19

**Summary Schedule**

Department	Fd4755 Delinquent Tax	Fd4780 Surcharge - Vital Stat	Fd4781 Social Security	Fd4792 Geothermal Grant	Fd4800 Food Stamp Repay	Fd4807 Emergency Med Svcs	Fd4817 Veterans Hall Rental	Fd4818 Vet License Plate	All Other	2nd Allocation Orphans
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,108	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Audit	0	1	0	1,672	0	62	4	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	2	0
6 1130 Auditor	169	169	0	778	538	15	154	0	12,796	0
7 1140 Treasurer	6	0	0	5	20	1	5	0	261	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	258	0
10 1030 Administration	0	2	0	3,922	0	141	10	0	0	0
11 1660 Information Technology	0	0	0	340	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>175</b>	<b>172</b>	<b>0</b>	<b>6,717</b>	<b>558</b>	<b>219</b>	<b>172</b>	<b>0</b>	<b>15,425</b>	<b>0</b>
Less: Prior Year Allocations	0	5	101	0	131	219	0	329	764	0
Carry-Forward	0	167	(101)	0	427	0	0	(329)	14,661	0
<b>Proposed Costs</b>	<b>\$175</b>	<b>\$339</b>	<b>\$(101)</b>	<b>\$6,717</b>	<b>\$985</b>	<b>\$219</b>	<b>\$172</b>	<b>\$(329)</b>	<b>\$30,086</b>	<b>\$0</b>

11.30.2017

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

FY17 for use in FY19

**Summary Schedule**

<b>Department</b>	<b>Total</b>
1 Building Depreciation	\$58,122
2 Equipment Depreciation	0
3 County Audit	97,446
4 1620 Bonds & Insurance	9,439
5 1610/1640 Central Photo	7,627
6 1130 Auditor	320,761
7 1140 Treasurer	4,378
8 1210 County Counsel	99,896
9 1410 Co Bldgs & Grounds	309,046
10 1030 Administration	259,599
11 1660 Information Technology	301,358
<b>Total Current Allocations</b>	<u>1,467,673</u>
<b>Less: Prior Year Allocations</b>	<u>1,197,548</u>
<b>Carry-Forward</b>	<u>261,448</u>
<b>Proposed Costs</b>	<u><u>\$1,729,121</u></u>