



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Modoc  
Alturas, California

Date:  
Filing Ref:

February 4, 2025  
MOD26

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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 2025-26 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MODOC**

<b>BY</b>	<b>Original signed by</b>
	<b>Stephanie Wellemeyer</b>
	<b>Name</b>
	<b>Auditor/Clerk</b>
	<b>Title</b>
	<b>02-04-2025</b>
	<b>Date</b>

cc: State and Federal Agencies  
Attachment: Summary Schedule

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

<b>BY</b>	<b>Original signed by</b>
	<b>SANDEEP SINGH</b>
	<b>Manager</b>
	<b>Local Government Policy Section</b>
	<b>Local Govt Programs and Services Division</b>
	<b>02-04-2025</b>
	<b>Date</b>

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

**Modoc County**  
**2 CFR Part 200 - 2023-2024 Actuals.**

11802  
01/28/25

**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	1650 Data Processing	2010 Grand Jury
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$52.08	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	County Audit	\$498.47	\$930.19	\$361.68	\$337.52	\$1,250.00	\$854.29	\$347.40	\$242.30	\$11.11
4	1620 Bonds & Insurance	\$2,145.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	1610/1640 Central Photo	\$0.00	\$232.90	\$0.00	\$349.34	\$174.67	\$349.34	\$0.00	\$0.00	\$0.00
6	1120 Payroll	\$0.00	\$5,158.92	\$0.00	\$1,572.84	\$4,341.04	\$3,586.08	\$2,516.54	\$0.00	\$0.00
7	1130 Auditor	\$0.00	\$5,013.98	\$418.16	\$1,338.17	\$2,581.54	\$2,544.32	\$4,723.81	\$344.37	\$295.17
8	1210 County Counsel	\$0.00	\$19,001.22	\$0.00	\$1,916.67	\$1,844.50	\$19,070.89	\$1,491.44	\$0.00	\$3,669.63
9	1410 Co Bldgs & Grounds	\$0.00	\$10,695.27	\$0.00	\$8,584.99	\$26,075.78	\$9,092.58	\$3,165.42	\$0.00	\$0.00
10	1030 Administration	\$1,367.64	\$7,396.47	\$992.35	\$2,863.78	\$9,242.79	\$4,281.64	\$953.15	\$664.81	\$30.50
11	1660 Information Technology	\$0.00	\$4,342.16	\$0.00	\$0.00	\$12,290.48	\$13,988.37	\$4,537.74	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$4,011.63</b>	<b>\$52,771.09</b>	<b>\$1,772.19</b>	<b>\$16,963.32</b>	<b>\$57,852.88</b>	<b>\$53,767.50</b>	<b>\$17,735.51</b>	<b>\$1,251.48</b>	<b>\$4,006.41</b>
Less: Prior Year Allocations		\$6,586.05	\$73,815.75	\$3,461.08	\$11,712.43	\$50,893.51	\$36,242.80	\$19,029.40	\$1,614.63	\$983.02
Carry-Forward		-\$2,574.42	-\$21,044.66	-\$1,688.89	\$5,250.89	\$6,959.37	\$17,524.70	-\$1,293.89	-\$363.15	\$3,023.39
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$1,437.22</b>	<b>\$31,726.43</b>	<b>\$83.30</b>	<b>\$22,214.21</b>	<b>\$64,812.26</b>	<b>\$71,292.20</b>	<b>\$16,441.62</b>	<b>\$888.32</b>	<b>\$7,029.80</b>

**Modoc County**  
**2 CFR Part 200 - 2023-2024 Actuals.**

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**Summary Schedule**

Seq #	Department Name	2020 Indigent Defense	2030 Public Defender	2050 District Attorney	2051 Victim Witness	2060 JAG Grant	2110 Sheriff	2120 Tribal Safety Tax	2210 County Jail	2220 Probation
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,926.49	\$0.00	\$4,808.61	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	County Audit	\$87.56	\$531.22	\$1,077.93	\$408.22	\$0.00	\$4,590.03	\$0.00	\$2,882.08	\$1,160.79
4	1620 Bonds & Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,726.85	\$0.00	\$0.00	\$2,029.03
5	1610/1640 Central Photo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,222.71	\$0.00	\$1,339.15	\$756.91
6	1120 Payroll	\$0.00	\$0.00	\$3,711.90	\$2,327.80	\$0.00	\$11,261.54	\$0.00	\$10,695.32	\$4,026.47
7	1130 Auditor	\$836.32	\$295.17	\$3,472.93	\$5,261.80	\$0.00	\$17,841.15	\$0.00	\$15,937.68	\$7,626.98
8	1210 County Counsel	\$11,051.85	\$3,565.85	\$2,880.78	\$0.00	\$0.00	\$5,474.00	\$0.00	\$885.15	\$5,106.69
9	1410 Co Bldgs & Grounds	\$0.00	\$0.00	\$32,178.77	\$3,645.02	\$0.00	\$36,149.55	\$0.00	\$49,679.40	\$541.42
10	1030 Administration	\$240.25	\$1,457.52	\$7,801.83	\$2,088.90	\$0.00	\$25,188.88	\$0.00	\$17,596.17	\$8,998.04
11	1660 Information Technology	\$0.00	\$0.00	\$13,051.35	-\$935.02	\$0.00	\$140,054.65	\$0.00	\$0.00	\$342.23
<b>Total Current Allocations</b>		<b>\$12,215.98</b>	<b>\$5,849.77</b>	<b>\$64,175.51</b>	<b>\$12,796.74</b>	<b>\$0.00</b>	<b>\$254,435.85</b>	<b>\$0.00</b>	<b>\$103,823.56</b>	<b>\$30,588.57</b>
Less: Prior Year Allocations		\$819.49	\$5,179.31	\$50,356.81	\$2,218.49	\$700.98	\$176,458.56	\$0.00	\$82,544.41	\$36,815.19
Carry-Forward		\$11,396.49	\$670.46	\$13,818.70	\$10,578.25	-\$700.98	\$77,977.29	\$0.00	\$21,279.15	-\$6,226.62
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$23,612.47</b>	<b>\$6,520.23</b>	<b>\$77,994.21</b>	<b>\$23,374.99</b>	<b>-\$700.98</b>	<b>\$332,413.14</b>	<b>\$0.00</b>	<b>\$125,102.71</b>	<b>\$24,361.96</b>

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**Summary Schedule**

Seq #	Department Name	2240 Inmate Health	2410 Pit River FI Ctrl	2510 Ag Comm	2530 Bldg & Safety	2600 County Clerk	2610 Recorder	2615 911 Emergency	2620 Coroner	2630 OES
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	County Audit	\$365.61	\$0.80	\$2,517.28	\$309.09	\$164.46	\$252.50	\$954.28	\$73.64	\$250.30
4	1620 Bonds & Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,029.03
5	1610/1640 Central Photo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	1120 Payroll	\$0.00	\$0.00	\$8,115.86	\$1,761.58	\$2,201.98	\$1,509.93	\$5,473.48	\$0.00	\$1,509.93
7	1130 Auditor	\$7,280.87	\$24.60	\$11,967.13	\$2,202.24	\$2,906.54	\$1,599.49	\$3,018.64	\$762.52	\$566.39
8	1210 County Counsel	\$0.00	\$0.00	\$1,321.22	\$2,466.32	\$13,203.26	\$0.00	\$4,401.35	\$0.00	\$161.48
9	1410 Co Bldgs & Grounds	\$0.00	\$0.00	\$19,756.19	\$12,424.16	\$10,283.34	\$17,337.85	\$2,384.05	\$992.47	\$479.14
10	1030 Administration	\$1,003.12	\$2.20	\$12,719.82	\$2,785.78	\$2,388.96	\$1,661.64	\$9,400.29	\$202.05	\$1,655.61
11	1660 Information Technology	\$0.00	\$0.00	\$14,808.04	\$0.00	\$0.00	\$1,134.44	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$8,649.60</b>	<b>\$27.60</b>	<b>\$71,205.55</b>	<b>\$21,949.18</b>	<b>\$31,148.54</b>	<b>\$23,495.84</b>	<b>\$25,632.08</b>	<b>\$2,030.69</b>	<b>\$6,651.89</b>
Less: Prior Year Allocations		\$4,160.71	\$47.29	\$51,393.90	\$16,413.66	\$11,970.77	\$17,190.03	\$19,019.76	\$1,583.03	\$6,797.26
Carry-Forward		\$4,488.89	-\$19.69	\$19,811.65	\$5,535.52	\$19,177.77	\$6,305.81	\$6,612.32	\$447.66	-\$145.37
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$13,138.48</b>	<b>\$7.91</b>	<b>\$91,017.21</b>	<b>\$27,484.69</b>	<b>\$50,326.32</b>	<b>\$29,801.66</b>	<b>\$32,244.41</b>	<b>\$2,478.36</b>	<b>\$6,506.52</b>

**Modoc County**  
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**Summary Schedule**

Seq #	Department Name	2631 OES Fire Response	2633 COVID-19	2650 Planning	2660 Nat'l Resources	3100 Airports	5220 Indigent Burials	5310 Court Wards	5410 Vets Services	6210 Farm Advisor
1	Building Depreciation	\$0.00	\$0.00	\$3,291.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	County Audit	\$0.00	\$0.00	\$557.27	\$93.11	\$33.50	\$18.25	\$307.20	\$138.23	\$296.19
4	1620 Bonds & Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	1610/1640 Central Photo	\$0.00	\$0.00	\$232.90	\$0.00	\$0.00	\$0.00	\$0.00	\$87.34	\$2,594.33
6	1120 Payroll	\$0.00	\$0.00	\$2,390.72	\$0.00	\$0.00	\$0.00	\$2,768.20	\$754.96	\$754.96
7	1130 Auditor	\$0.00	\$0.00	\$5,640.02	\$73.79	\$0.00	\$196.78	\$3,530.94	\$701.36	\$2,742.95
8	1210 County Counsel	\$0.00	\$0.00	\$486.06	\$534.49	\$0.00	\$0.00	\$0.00	\$19.29	\$21,985.53
9	1410 Co Bldgs & Grounds	\$0.00	\$0.00	\$3,957.79	\$0.00	\$0.00	\$0.00	\$0.00	\$21,273.64	\$2,449.93
10	1030 Administration	\$0.00	\$0.00	\$2,497.85	\$255.45	\$91.91	\$50.06	\$1,811.72	\$2,193.89	\$1,781.52
11	1660 Information Technology	\$0.00	\$0.00	\$17,143.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$36,197.29</b>	<b>\$956.84</b>	<b>\$125.41</b>	<b>\$265.09</b>	<b>\$8,418.06</b>	<b>\$25,168.71</b>	<b>\$32,605.42</b>
Less: Prior Year Allocations		\$0.00	\$0.00	\$27,708.64	\$2,027.74	\$1,492.60	\$68.55	\$6,715.63	\$20,371.50	\$5,774.95
Carry-Forward		\$0.00	\$0.00	\$8,488.65	-\$1,070.90	-\$1,367.19	\$196.54	\$1,702.43	\$4,797.21	\$26,830.47
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,685.94</b>	<b>-\$114.06</b>	<b>-\$1,241.77</b>	<b>\$461.63</b>	<b>\$10,120.49</b>	<b>\$29,965.91</b>	<b>\$59,435.89</b>

**Modoc County**  
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**Summary Schedule**

Seq #	Department Name	6220 Tulelake Farm Adv	7010 Recreation	7130 Museum	Fd003 Unemployem t	Fd101 Roads	Fd102 Clean CA Local Gr	Fd105 Social Services	Fd106 Childr/Challen ge Trust	Fd110 Food Stamp Repay
1	Building Depreciation	\$0.00	\$11,549.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	County Audit	\$0.00	\$526.59	\$0.00	\$0.00	\$8,563.15	\$546.53	\$7,799.81	\$55.99	\$127.31
4	1620 Bonds & Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	1610/1640 Central Photo	\$0.00	\$0.00	\$0.00	\$0.00	\$1,477.25	\$0.00	\$0.00	\$0.00	\$0.00
6	1120 Payroll	\$0.00	\$2,768.20	\$0.00	\$0.00	\$47,751.44	\$0.00	\$27,933.65	\$0.00	\$0.00
7	1130 Auditor	\$24.60	\$7,318.96	\$0.00	\$122.99	\$46,623.73	\$1,672.63	\$55,147.45	\$0.00	\$0.00
8	1210 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$233.35	\$0.00	\$190.58	\$0.00	\$0.00
9	1410 Co Bldgs & Grounds	\$0.00	\$97,450.53	\$12,366.66	\$0.00	\$19,948.66	\$16,039.62	\$8,821.79	\$0.00	\$0.00
10	1030 Administration	\$0.00	\$1,444.81	\$0.00	\$0.00	\$57,404.87	\$1,499.52	\$54,341.65	\$153.62	\$349.31
11	1660 Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$610.37	\$0.00	\$1,503.88	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$24.60</b>	<b>\$121,058.55</b>	<b>\$12,366.66</b>	<b>\$122.99</b>	<b>\$182,612.81</b>	<b>\$19,758.30</b>	<b>\$155,738.82</b>	<b>\$209.60</b>	<b>\$476.63</b>
Less: Prior Year Allocations		\$18.56	\$141,533.21	\$10,291.11	\$74.25	\$193,832.05	\$0.00	\$163,468.38	\$554.34	\$454.95
Carry-Forward		\$6.04	-\$20,474.66	\$2,075.55	\$48.74	-\$11,219.24	\$0.00	-\$7,729.56	-\$344.74	\$21.68
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$30.64</b>	<b>\$100,583.88</b>	<b>\$14,442.21</b>	<b>\$171.73</b>	<b>\$171,393.56</b>	<b>\$19,758.30</b>	<b>\$148,009.26</b>	<b>-\$135.13</b>	<b>\$498.31</b>



**Modoc County**  
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**Summary Schedule**

Seq #	Department Name	Fd115 Public Health	Fd116 CDC PHEP	Fd118 HPP Fed Funds	Fd119 Publ Health Sales Tax	Fd120 Publ Health VLF	Fd122 LEA Grant	Fd123 Prop 99 Tobacco	Fd124 Prop 56 Tobacco	Fd130 Mental Health
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	County Audit	\$8,322.50	\$91.27	\$295.49	\$141.67	\$2,155.96	\$103.57	\$442.08	\$0.00	\$10,048.22
4	1620 Bonds & Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	1610/1640 Central Photo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	1120 Payroll	\$26,297.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,622.34
7	1130 Auditor	\$32,473.96	\$0.00	\$0.00	\$0.00	\$24.60	\$0.00	\$0.00	\$0.00	\$35,098.48
8	1210 County Counsel	\$176.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$482.62
9	1410 Co Bldgs & Grounds	\$17,319.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,708.36
10	1030 Administration	\$48,024.84	\$250.43	\$810.74	\$388.69	\$5,915.32	\$284.17	\$1,212.94	\$0.00	\$58,572.90
11	1660 Information Technology	-\$8,453.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$938.62
<b>Total Current Allocations</b>		<b>\$124,162.01</b>	<b>\$341.70</b>	<b>\$1,106.23</b>	<b>\$530.36</b>	<b>\$8,095.88</b>	<b>\$387.75</b>	<b>\$1,655.02</b>	<b>\$0.00</b>	<b>\$174,471.54</b>
Less: Prior Year Allocations		\$220,705.92	\$1,886.10	\$2,229.65	\$1,703.31	\$14,351.42	\$0.00	\$2,146.98	\$1,165.11	\$126,329.73
Carry-Forward		-\$96,543.91	-\$1,544.40	-\$1,123.42	-\$1,172.95	-\$6,255.54	\$0.00	-\$491.96	-\$1,165.11	\$48,141.81
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$27,618.10</b>	<b>-\$1,202.70</b>	<b>-\$17.19</b>	<b>-\$642.59</b>	<b>\$1,840.35</b>	<b>\$387.75</b>	<b>\$1,163.05</b>	<b>-\$1,165.11</b>	<b>\$222,613.35</b>

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Seq #	Department Name	Fd132 MHSA- CCS	Fd134 Mental Health Trust	Fd141 Subst Abuse	Fd151 Family Support	Fd156 Homeland Sec Gr	Fd157 Radio Towers	Fd159 PSPS Funding	Fd170 Spec Aviation	Fd175 Library
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	County Audit	\$3,403.38	\$1,184.51	\$1,499.01	\$17.47	\$94.96	\$0.00	\$0.00	\$263.93	\$556.09
4	1620 Bonds & Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	1610/1640 Central Photo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	1120 Payroll	\$0.00	\$0.00	\$10,946.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,837.73
7	1130 Auditor	\$0.00	\$0.00	\$12,826.19	\$24.60	\$1,377.46	\$0.00	\$73.79	\$1,574.24	\$8,066.58
8	1210 County Counsel	\$0.00	\$0.00	\$8.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.32
9	1410 Co Bldgs & Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,082.84
10	1030 Administration	\$9,337.86	\$3,249.94	\$5,081.69	\$47.94	\$260.54	\$0.00	\$0.00	\$724.14	\$3,463.46
11	1660 Information Technology	\$0.00	\$0.00	\$313.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$21.16
<b>Total Current Allocations</b>		<b>\$12,741.24</b>	<b>\$4,434.44</b>	<b>\$30,676.16</b>	<b>\$90.01</b>	<b>\$1,732.96</b>	<b>\$0.00</b>	<b>\$73.79</b>	<b>\$2,562.32</b>	<b>\$16,989.86</b>
Less: Prior Year Allocations		\$25,049.40	\$0.00	\$35,518.35	\$439.08	\$598.13	\$47.61	\$0.00	\$1,363.69	\$18,759.17
Carry-Forward		-\$12,308.16	\$0.00	-\$4,842.19	-\$349.07	\$1,134.83	-\$47.61	\$0.00	\$1,198.63	-\$1,769.31
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$433.08</b>	<b>\$4,434.44</b>	<b>\$25,833.97</b>	<b>-\$259.05</b>	<b>\$2,867.80</b>	<b>-\$47.61</b>	<b>\$73.79</b>	<b>\$3,760.94</b>	<b>\$15,220.55</b>

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Seq #	Department Name	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
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	County Audit	\$11.92	\$0.00	\$1,529.68	\$9.69	\$15.66	\$0.14	\$0.00	\$0.00	\$0.00
4	1620 Bonds & Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	1610/1640 Central Photo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	1120 Payroll	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	1130 Auditor	\$344.37	\$24.60	\$368.96	\$516.55	\$491.95	\$0.00	\$24.60	\$0.00	\$0.00
8	1210 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1410 Co Bldgs & Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1030 Administration	\$32.70	\$0.00	\$4,196.99	\$26.60	\$42.97	\$0.39	\$0.00	\$0.00	\$0.00
11	1660 Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$388.99</b>	<b>\$24.60</b>	<b>\$6,095.63</b>	<b>\$552.84</b>	<b>\$550.58</b>	<b>\$0.53</b>	<b>\$24.60</b>	<b>\$0.00</b>	<b>\$0.00</b>
Less: Prior Year Allocations		\$100.52	\$37.54	\$8,015.62	\$270.01	\$264.02	\$71.17	\$18.56	\$18.56	\$0.00
Carry-Forward		\$288.47	-\$12.94	-\$1,919.99	\$282.83	\$286.56	-\$70.64	\$6.04	-\$18.56	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$677.46</b>	<b>\$11.66</b>	<b>\$4,175.64</b>	<b>\$835.67</b>	<b>\$837.14</b>	<b>-\$70.10</b>	<b>\$30.64</b>	<b>-\$18.56</b>	<b>\$0.00</b>

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Seq #	Department Name	Fd247 Forest Reserve 2009	Fd248 Tax Coll \$10 Cost	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	County Audit	\$0.00	\$56.91	\$0.73	\$0.11	\$284.03	\$48.16	\$119.02	\$154.46	\$0.00
4	1620 Bonds & Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	1610/1640 Central Photo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	1120 Payroll	\$0.00	\$0.00	\$0.00	\$0.00	\$2,264.89	\$0.00	\$2,264.89	\$692.05	\$0.00
7	1130 Auditor	\$0.00	\$0.00	\$295.17	\$0.00	\$554.42	\$245.98	\$1,390.74	\$175.56	\$0.00
8	1210 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00
9	1410 Co Bldgs & Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$67.68	\$0.00	\$0.00	\$0.00	\$0.00
10	1030 Administration	\$524.11	\$156.13	\$2.00	\$0.31	\$2,717.03	\$132.12	\$3,228.76	\$423.78	\$0.00
11	1660 Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$524.11</b>	<b>\$213.04</b>	<b>\$297.90</b>	<b>\$0.43</b>	<b>\$5,889.47</b>	<b>\$426.26</b>	<b>\$7,003.40</b>	<b>\$1,445.85</b>	<b>\$0.00</b>
Less: Prior Year Allocations		\$5,003.00	\$303.84	\$96.63	\$56.58	\$7,563.28	\$0.00	\$3,427.27	\$0.00	\$0.00
Carry-Forward		-\$4,478.89	-\$90.80	\$201.27	-\$56.15	-\$1,673.81	\$0.00	\$3,576.13	\$0.00	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>-\$3,954.79</b>	<b>\$122.23</b>	<b>\$499.18</b>	<b>-\$55.72</b>	<b>\$4,215.67</b>	<b>\$426.26</b>	<b>\$10,579.53</b>	<b>\$1,445.85</b>	<b>\$0.00</b>

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Seq #	Department Name	Fd275 Fish & Game	Fd276 Vital Stats - Recorder	Fd278 Marriage Trust	Fd281 Micrographic Fees	Fd282 Modernization	Fd283 E Recording Fees	Fd286 LEAP Grant	Fd287 REAP Grant	Fd295 Court Wards Trust
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	County Audit	\$138.93	\$1.26	\$0.29	\$10.37	\$50.37	\$5.38	\$2.61	\$228.48	\$805.69
4	1620 Bonds & Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	1610/1640 Central Photo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	1120 Payroll	\$754.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	1130 Auditor	\$1,980.43	\$368.96	\$368.96	\$393.56	\$73.79	\$24.60	\$24.60	\$368.96	\$0.00
8	1210 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1410 Co Bldgs & Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1030 Administration	\$381.19	\$3.46	\$0.79	\$28.46	\$138.21	\$14.76	\$7.17	\$626.88	\$2,210.58
11	1660 Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$3,255.52</b>	<b>\$373.69</b>	<b>\$370.05</b>	<b>\$432.39</b>	<b>\$262.37</b>	<b>\$44.74</b>	<b>\$34.39</b>	<b>\$1,224.32</b>	<b>\$3,016.27</b>
Less: Prior Year Allocations		\$1,750.08	\$0.00	\$129.93	\$431.96	\$221.96	\$19.19	\$473.30	\$0.00	\$333.45
Carry-Forward		\$1,505.44	\$0.00	\$240.12	\$0.43	\$40.41	\$25.55	-\$438.91	\$0.00	\$2,682.82
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$4,760.95</b>	<b>\$373.69</b>	<b>\$610.16</b>	<b>\$432.82</b>	<b>\$302.78</b>	<b>\$70.29</b>	<b>-\$404.53</b>	<b>\$1,224.32</b>	<b>\$5,699.08</b>

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Seq #	Department Name	Fd296 SGM Grant	Fd301 CRF	Fd302 ARPA Local Recovery	Fd306 Taylor Grazing	Fd312 Veterans Hall Rental	Fd407-428 Spec Distr	Fd440 Lookout Pest	Fd441 Stronghold Newell	Fd455 Transp Fund
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	County Audit	\$452.10	\$13.22	\$1,350.30	\$0.00	\$1.07	\$0.00	\$0.00	\$0.00	\$0.00
4	1620 Bonds & Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	1610/1640 Central Photo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	1120 Payroll	\$0.00	\$0.00	\$62.91	\$0.00	\$0.00	\$5,347.66	\$0.00	\$0.00	\$0.00
7	1130 Auditor	\$98.39	\$0.00	\$624.19	\$0.00	\$98.39	\$30,352.61	\$0.00	\$1,254.47	\$295.17
8	1210 County Counsel	-\$62.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1410 Co Bldgs & Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1030 Administration	\$23,367.61	\$36.27	\$3,704.83	\$0.00	\$2.92	\$968.86	\$0.00	\$0.00	\$0.00
11	1660 Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$23,855.94</b>	<b>\$49.49</b>	<b>\$5,742.24</b>	<b>\$0.00</b>	<b>\$102.38</b>	<b>\$36,669.12</b>	<b>\$0.00</b>	<b>\$1,254.47</b>	<b>\$295.17</b>
Less: Prior Year Allocations		\$2,643.34	\$0.00	\$0.00	\$0.00	\$274.26	\$29,796.41	\$0.00	\$761.03	\$259.86
Carry-Forward		\$21,212.60	\$0.00	\$0.00	\$0.00	-\$171.88	\$6,872.71	\$0.00	\$493.44	\$35.31
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$45,068.54</b>	<b>\$49.49</b>	<b>\$5,742.24</b>	<b>\$0.00</b>	<b>-\$69.50</b>	<b>\$43,541.84</b>	<b>\$0.00</b>	<b>\$1,747.92</b>	<b>\$330.48</b>

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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	Fd670-674 Light Distr	Fd675 Modoc Co Air Pollution
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	County Audit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,465.44	\$440.14	\$26.87	\$2,507.32
4	1620 Bonds & Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	1610/1640 Central Photo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	1120 Payroll	\$0.00	\$0.00	\$1,447.01	\$0.00	\$0.00	\$2,327.80	\$1,698.67	\$0.00	\$2,076.15
7	1130 Auditor	\$196.78	\$6,272.37	\$4,738.73	\$295.17	\$49.20	\$3,269.40	\$6,104.00	\$1,574.24	\$698.85
8	1210 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$336.31	\$0.00	\$144.02
9	1410 Co Bldgs & Grounds	\$0.00	\$0.00	\$0.00	\$7,079.00	\$9,762.51	\$0.00	\$0.00	\$233.90	\$0.00
10	1030 Administration	\$0.00	\$0.00	\$968.86	\$0.00	\$0.00	\$6,764.43	\$2,176.48	\$73.73	\$6,879.34
11	1660 Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29.37	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$196.78</b>	<b>\$6,272.37</b>	<b>\$7,154.60</b>	<b>\$7,374.17</b>	<b>\$9,811.70</b>	<b>\$14,827.08</b>	<b>\$10,784.98</b>	<b>\$1,908.75</b>	<b>\$12,305.67</b>
Less: Prior Year Allocations		\$148.49	\$7,870.13	\$4,254.46	\$760.65	\$254.37	\$27,016.54	\$9,226.57	\$1,252.11	\$5,087.38
Carry-Forward		\$48.29	-\$1,597.76	\$2,900.14	\$6,613.52	\$9,557.33	-\$12,189.46	\$1,558.41	\$656.64	\$7,218.29
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$245.07</b>	<b>\$4,674.62</b>	<b>\$10,054.74</b>	<b>\$13,987.70</b>	<b>\$19,369.04</b>	<b>\$2,637.62</b>	<b>\$12,343.39</b>	<b>\$2,565.38</b>	<b>\$19,523.97</b>

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**Summary Schedule**

Seq #	Department Name	All Other	General Gov / Unallowable	Residual Costs	Total
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$22,628.06
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00
3	County Audit	\$0.00	\$0.00	\$0.00	\$78,872.38
4	1620 Bonds & Insurance	\$0.00	\$0.00	\$0.00	\$15,930.45
5	1610/1640 Central Photo	\$0.00	\$0.00	\$0.00	\$8,816.84
6	1120 Payroll	\$0.00	\$0.00	\$0.00	\$252,535.27
7	1130 Auditor	\$51,827.03	\$11,949.10	-\$0.00	\$441,930.93
8	1210 County Counsel	\$0.00	\$0.00	\$0.00	\$122,053.82
9	1410 Co Bldgs & Grounds	\$60,950.52	\$0.00	-\$0.00	\$553,978.33
10	1030 Administration	\$0.00	\$0.00	-\$0.00	\$444,324.72
11	1660 Information Technology	\$0.00	\$0.00	\$0.00	\$215,678.75
<b>Total Current Allocations</b>		<b>\$112,777.56</b>	<b>\$11,949.10</b>	<b>-\$0.00</b>	<b>\$2,156,749.54</b>
Less: Prior Year Allocations		\$50,490.50	\$0.00	\$0.00	\$1,883,391.00
Carry-Forward		\$62,287.06	\$0.00	\$0.00	\$227,493.33
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$175,064.61</b>	<b>\$11,949.10</b>	<b>-\$0.00</b>	<b>\$2,384,242.87</b>