



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Trinity
Weaverville, California

Date: September 28, 2018
Filing Ref: TRI19

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.

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

The indirect overhead and support service costs listed in **Schedule A** (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.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-------------------------------|----------------------------|
| 1. Employee Fringe Benefits | 7. Treasurer-Tax Collector |
| 2. Insurance | 8. County Counsel |
| 3. General Services | 9. Copier (ISF) |
| 4. Administration & Personnel | 10. Motor Pool (ISF) |
| 5. Information Technology | 11. OPEB (ISF) |
| 6. Auditor-Controller | |

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: The adjustments reflected in the Carry Forward Schedule totaling (\$123,064) to remove use allowance must be not included when calculating carry-forward in the fiscal year 2020-21 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TRINITY

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Angela Bickle

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Auditor

Title

9-26-2018

10-2-2018

Date

Date

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

cc: State and Federal Agencies

Attachment

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund	101	101	101	101	101	101
Department	2500	1100	1400	1650	1910	2050
	Clerk Recorder	BOS	Assessor	Elections	Surveyor	Grand Jury
Bldg. Use	1,903	2,987	447	705		20
Equip. Use	0	0	0	0	0	
County Audlt	87	87	87	87	87	87
Insurance	3,168	5,882	2,568	1,482	0	197
General Services	15,090	12,363	3,538	6,863		711
Admin & Personnel	2,083	9,096	3,967	3,611	213	62
Information Technology	3,649	8,032	3,722	6,361	0	1,316
Auditor	3,196	6,638	4,478	3,396	692	496
Treasurer	9,125	613	565	577	42	119
County Counsel	928	46,613	511	1,755		1,609
Total Plan Allocation	39,229	92,308	19,882	24,836	1,034	4,617
Roll Forward	485	-829	-8,121	-10,738	-487	-994
Adjustments	-3,103	-474	-2,437	-14,260	-817	0
Proposed Costs	39,714	91,480	11,761	14,097	547	3,624

**Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department**

Fund Department	101 2100	177 4230	101 2200	101 2300	101 2400	101 2480
	District Attorney	Alcohol & Other Drug	Sheriff	Jail	Probation	Building & Dev. Svcs
Bldg. Use	2,472	0	11,471	34,562	5,557	2,652
Equip. Use	0		0	0	0	0
County Audit	87		87	87	87	87
Insurance	12,148	2,866	102,717	45,148	18,476	6,954
General Services	24,030	0	77,915	47,319	12,647	11,131
Admin & Personnel	16,173	11,905	56,027	35,827	25,368	10,100
Information Technology	20,778	7,970	51,830	25,007	19,480	15,104
Auditor	14,639	14,163	49,932	27,093	26,219	10,122
Treasurer	2,753	2,018	5,439	1,813	8,890	8,804
County Counsel	155	0	25,132		2,413	-31,512
Total Plan Allocation	93,234	38,723	380,551	216,857	119,139	33,441
Roll Forward	10,013	15,532	8,511	20,227	4,835	-13,399
Adjustments	-5,122	0	-44,506	-15,274	-12,888	-555
Proposed Costs	103,248	54,254	380,063	237,083	123,973	20,043

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund Department	101 2490	101 2110	101 2800	101 2350	153 1853	101 6000
	Ag Sealer	Coroner	Planning	Animal Control	Airports	Library
Bldg. Use	0		704	1,409	0	14,706
Equip. Use	0	0	0	0	0	0
County Audit	87	87	87	87		87
Insurance	1,879		5,161	8,372	0	13,516
General Services	1,479		4,363	0	8,489	27,110
Admin & Personnel	7,672	219	11,355	6,770	768	10,530
Information Technology	4,139		16,267	5,265	0	8,154
Auditor	2,945	1,058	8,253	4,018	2,947	5,494
Treasurer	2,467	170	2,673	519	317	2,372
County Counsel	2,553	0	41,971		0	1,238
Total Plan Allocation	23,021	1,533	90,834	26,440	12,521	83,206
Roll Forward	8,771	331	51,834	10,367	4,707	8,485
Adjustments	-33	0	0	-1,144	0	-5,562
Proposed Costs	31,792	1,865	142,667	36,807	17,228	91,692

**Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department**

Fund Department	101 6200	170 2425	101 1500	101 1550	150 2245	132 2130
	TC CO-OP	Evid. Base PO Sup.	Courts General	Collections Current	ADA RAP Sheriff	Child Supt Services
Bldg. Use			12,484	0	0	
Equip. Use	0					
County Audit	87			87		
Insurance	450		0	0	1,448	1,333
General Services			22,831	0		2,489
Admin & Personnel	1,586	594		0	0	5,818
Information Technology	0			18		2,831
Auditor	959	1,620		0	14	5,141
Treasurer	218	5		0	5	717
County Counsel						217
Total Plan Allocation	3,300	2,219	35,314	105	1,467	18,546
Roll Forward	2,400	247	-4,399	-4,243	1,435	-3,762
Adjustments	0	0	0	0	0	0
Proposed Costs	5,700	2,466	30,916	-4,138	2,903	14,784

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund	564	134	135	157	144	138
Department	8564	2150	2155	2157	2210	2160
	Substance Abuse Treatment	ADA: DA	Child Abuse Vert	ADA RAP DA	Lake Patrol	MSP - DA
Bldg. Use		0	0	0	2,303	0
Equip. Use						
County Audit						
Insurance		0	0	0	2,191	0
General Services		0	0	0		
Admin & Personnel		0	0	0	341	0
Information Technology		0	0	0	0	0
Auditor		0	0	0	1,652	0
Treasurer		0	0	0	238	0
County Counsel						
Total Plan Allocation	0	0	0	0	6,725	0
Roll Forward	0	-482	0	0	1,883	-459
Adjustments	0	0	0	0	0	0
Proposed Costs	0	-482	0	0	8,609	-459

**Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department**

Fund Department	148 2280	145 2240	164 2410	146 2250	182 1970	165 2440
	Cannabis Eradication	ADA: Sheriff	ADA: Probation	MSP: Sheriff	CDBG Grants	Victim Witness
Bldg. Use		0	0		822	0
Equip. Use						
County Audit						
Insurance	1,448	0	0	724	0	0
General Services			0		6,509	
Admin & Personnel	240	0	0	0	188	0
Information Technology		0	0	0	0	0
Auditor	917	22	14	14	588	7
Treasurer	98	8	5	5	2,841	3
County Counsel					139	
Total Plan Allocation	2,703	29	20	743	11,087	10
Roll Forward	-39	-119	-118	-830	-2,566	-6
Adjustments	0	0	0	0	0	0
Proposed Costs	2,664	-89	-99	-86	8,521	4

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund	173	905	102	160	101	570
Department	2700	9300	3000	3360	4000	8570
	Natural Resources	Cemetery	Road	Transit	Health	Mental Hlth Srvs Act CSS
Bldg. Use						
Equip. Use		0			0	
County Audit					87	
Insurance	0	0	14,219	2,666	-734	
General Services	0	95	34,974	0	14,131	
Admin & Personnel	1	10	80,832	14,218	31,828	5,705
Information Technology	0	0	27,775	1,316	21,207	
Auditor	12	98	80,287	17,330	50,756	15,441
Treasurer	4	26	10,584	4,373	3,160	7
County Counsel	0		5,372	-49	1,702	
Total Plan Allocation	17	229	254,043	39,855	122,136	21,152
Roll Forward	-75	-258	-73,948	5,499	58,423	9,021
Adjustments	0	0	0	0	-16,889	0
Proposed Costs	-58	-28	180,096	45,354	180,559	30,173

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund	109	176	112	920	174	163
Department	4100	4180	4200	9500	2950	2420
	Tobacco	WIC	Behavioral Health	Solid Waste	Vehicle Abatement	ADA RAP Probation
Bldg. Use		0				0
Equip. Use				0		
County Audit						
Insurance	0	340	16,441	11,109	1,091	0
General Services	0	1,385	155,676	23,783	1,218	
Admin & Personnel	467	904	94,452	54,362	1,591	0
Information Technology	0	6,998	52,427	40,013	1,316	0
Auditor	1,308	3,576	81,142	38,704	802	0
Treasurer	17	412	6,386	15,459	156	0
County Counsel		0	4,719	1,439		
Total Plan Allocation	1,792	13,616	411,243	184,869	6,173	0
Roll Forward	586	-4,276	197,862	17,636	2,444	-32
Adjustments	0	0	0	0	0	0
Proposed Costs	2,388	9,339	609,105	202,505	8,618	-32

**Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department**

Fund Department	111 5000	111 5100	544 8544	182 1950	101 2301	187 1973
	Welfare	Public Guardian	Pandemic	Misc Grants	Jail Health	State Grant
Bldg. Use	2,692			0	0	
Equip. Use		0				
County Audlt						
Insurance	-35,485	-510		0	453	0
General Services	46,664	0	272	0		
Admin & Personnel	145,077	97	81	0	2,371	0
Information Technology	97,622	0	0	0	1,316	
Auditor	161,382	8,858	305	0	3,440	0
Treasurer	56,790	5,186	31	0	349	0
County Counsel	-14,357	-353	0	0		0
Total Plan Allocation	460,385	13,277	689	0	7,929	0
Roll Forward	-6,711	10,583	-73	0	230	0
Adjustments	0	0	0	0	0	0
Proposed Costs	453,675	23,861	617	0	8,158	0

**Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department**

Fund	149	543	545	101	523	599
Department	2290	8543	8545	2460	8523	8599
	Nat' Forest Eradication	HPP	PHER	Juv Detentn Facility	COPS Hiring Program	Prison Rape Elim.
Bldg. Use				17,957		
Equip. Use						
County Audit				87		
Insurance	0			15,046	0	702
General Services				40,104		
Admin & Personnel	88	289		10,939	0	0
Information Technology				7,897	0	0
Auditor	267	1,029		8,105	18	0
Treasurer	10	80	0	785	7	0
County Counsel				0		
Total Plan Allocation	366	1,408	0	100,919	25	702
Roll Forward	275	513	0	39,666	-241	-630
Adjustments	0	0	0	0	0	0
Proposed Costs	641	1,921	0	140,585	-217	73

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund Department	802-804 8802-8804	147 2260	201-262 8201-8262		172 2710	598 8598
	Working Capital	Emergency Services	Special Districts	Other Department	Five County COHO	LEA Grant
Bldg. Use		0		674	0	
Equip. Use	0	0		0		
County Audit						
Insurance	0	3,801		0		
General Services	4,780	0		85,862		
Admin & Personnel	592	3,986	136	28,920	567	94
Information Technology		2,632		-75		
Auditor	2,381	3,978	4,907	79,796	1,540	273
Treasurer	284	371	4,602	5,983	3	7
County Counsel			0	526		
Total Plan Allocation	8,037	14,768	9,645	201,686	2,109	373
Roll Forward	-1,279	-438	-3,680	-30,933	2,087	214
Adjustments	0	0	0	0	0	0
Proposed Costs	6,757	14,330	5,965	170,752	4,197	588

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund Department	713 0713	185 1971	237 8237	101 5090	483 8483	101 1520
	Trial Courts	Home Grants	Trans Comm	Vet Svcs Officer	Title III	Collections Delinquent
Bldg. Use	0			26		290
Equip. Use						
County Audit				87		87
Insurance	0	0		1,033	0	1,578
General Services	58,168			772		0
Admin & Personnel	0	0	1,032	1,734	176	3,620
Information Technology	-5,559		2,632	3,171		2,743
Auditor	11	0	3,566	1,544	550	3,120
Treasurer	4,463	0	282	285	27	8,219
County Counsel	0		108	46		
Total Plan Allocation	57,083	0	7,621	8,699	753	19,657
Roll Forward	-48,177	0	2,415	3,340	-272	7,752
Adjustments	0	0	0	0	0	0
Proposed Costs	8,905	0	10,035	12,038	481	27,409

**Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department**

Fund	550	579	190	159	191	186
Department	8550	8579	8190	2159	8191	1972
	Bioterrorism	MH Audit Exception Res	APPOE	DRI Grant	Protect Order Enf.	Federal Grants
Bldg. Use			57			
Equip. Use						
County Audit						
Insurance	0		133	0	0	
General Services	498					
Admin & Personnel	250	0	300	609	0	0
Information Technology	0	0	250	0	0	
Auditor	986	22	91	12	14	0
Treasurer	112	8	12	3	5	0
County Counsel						
Total Plan Allocation	1,847	29	842	624	20	0
Roll Forward	-356	18	-1,348	-15,894	-101	0
Adjustments	0	0	0	0	0	0
Proposed Costs	1,491	48	-506	-15,271	-82	0

Fund	189	158	522	192	142	101		
Department	1974	2247	8522	8192	1812	1050		
	Program Income	Emergency Oper. Cntr	Comm Incentive	Perf Witness	Victim DA	Jail Capital Project	Code Enforce Settle Agreement	Grand Totals
Bldg. Use				464				117,364
Equip. Use								0
County Audit								1,911
Insurance				2,318				271,930
General Services								753,258
Admin & Personnel	0	0	262	2,793				708,896
Information Technology		1,653		2,040				467,300
Auditor	0	25	786	1,818		8,547	133	783,683
Treasurer	0	9	29	127		65		182,148
County Counsel								92,874
Total Plan Allocation	0	1,687	1,077	9,560	8,613	8,613	133	3,661,607
Roll Forward	0	153	151	4,868	8,613		133	282,244
Adjustments	0	0	0	0	0	0		-123,064
Proposed Costs	0	1,841	1,227	14,429	17,226	17,226	265	3,661,607