



**JOHN CHIANG**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Trinity**  
**Weaverville, California**

**Date: June 8, 2007**  
**Filing Ref: TRI08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 the **2005-06** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, 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     | 5. Information Technology |
| 2. Insurance                    | 6. County Counsel         |
| 3. General Services             | 7. Copier (ISF)           |
| 4. Administration and Personnel | 8. Motor Pool (ISF)       |

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular A-87, 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:** None.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF TRINITY**

**JOHN CHIANG  
CALIFORNIA STATE CONTROLLER**

**Original Signed By**

**Original Signed By**

**David A. Nelson**

**Michael J. Havey, Chief**

**Name**

**Bureau of Payments**

**Auditor-Controller**

**Division of Accounting and Reporting**

**Title**

**June 13, 2007**

**June 27, 2007**

**Date**

**Date**

**Negotiated by Jay Lal**

**Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment

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

<b>Fund</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>
<b>Department</b>	<b>2500</b>	<b>1100</b>	<b>1400</b>	<b>1650</b>	<b>1910</b>	<b>2050</b>
	<b>Clerk</b>	<b>BOS</b>	<b>Assessor</b>	<b>Elections</b>	<b>Surveyor</b>	<b>Grand</b>
	<b>Recorder</b>					<b>Jury</b>
<b>Bldg. Use</b>	1,709	2,470	1,119	579		350
<b>Equip. Use</b>	5,400	474	2,437	10,407	817	
<b>County Audit</b>	135	135	135	135	135	135
<b>Insurance</b>	2,607	3,921	2,206	821	0	174
<b>General Services</b>	11,005	8,962	6,998	6,958		342
<b>Admin &amp; Personnel</b>	1,616	2,642	1,541	535	16	9
<b>Information Technology</b>	10,512	5,819	2,679	1,139	0	
<b>Auditor</b>	3,449	4,787	3,576	1,738	317	434
<b>Treasurer</b>	4,188	203	224	120	23	83
<b>County Counsel</b>	625	25,754	14	1,417		722
<b>Total Plan Allocation</b>	<b>41,245</b>	<b>55,167</b>	<b>20,927</b>	<b>23,850</b>	<b>1,307</b>	<b>2,250</b>
<b>Roll Forward</b>	<b>4,343</b>	<b>-16,747</b>	<b>1,046</b>	<b>-37,649</b>	<b>1,134</b>	<b>-795</b>
<b>Proposed Costs</b>	<b>45,589</b>	<b>38,421</b>	<b>21,974</b>	<b>-13,799</b>	<b>2,440</b>	<b>1,454</b>

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

<b>Fund Department</b>	<b>101 2100</b>	<b>177 4230</b>	<b>101 2200</b>	<b>101 2300</b>	<b>101 2400</b>	<b>101 2480</b>
	<b>District Attorney</b>	<b>Alcohol &amp; Other Drug</b>	<b>Sheriff</b>	<b>Jail</b>	<b>Probation</b>	<b>Building &amp; Dev. Svcs</b>
<b>Bldg. Use</b>	2,585	2,685	6,652	24,244	3,945	
<b>Equip. Use</b>	4,172		79,298	21,712	19,388	555
<b>County Audit</b>	135		135	135	135	135
<b>Insurance</b>	6,849	381	74,019	32,558	22,615	3,966
<b>General Services</b>	24,283	13,537	34,161	17,464	20,717	6,832
<b>Admin &amp; Personnel</b>	3,191	2,379	12,436	8,670	3,849	4,205
<b>Information Technology</b>	9,122	3,158	37,186	13,457	12,148	11,787
<b>Auditor</b>	7,543	11,332	24,018	18,523	8,587	8,341
<b>Treasurer</b>	979	697	1,672	729	2,714	2,802
<b>County Counsel</b>	611	931	1,528		1,347	1,806
<b>Total Plan Allocation</b>	<b>59,471</b>	<b>35,100</b>	<b>271,105</b>	<b>137,492</b>	<b>95,444</b>	<b>40,429</b>
<b>Roll Forward</b>	<b>-6,534</b>	<b>6,168</b>	<b>11,460</b>	<b>27,215</b>	<b>26,216</b>	<b>15,496</b>
<b>Proposed Costs</b>	<b>52,937</b>	<b>41,267</b>	<b>282,565</b>	<b>164,707</b>	<b>121,661</b>	<b>55,926</b>

**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			1,128		11,395
Equip. Use	33	0	0	5,718	0	15,450
County Audit	135	135	135	135		135
Insurance	1,190		1,608	4,625	95	4,150
General Services	3,846		5,514	3,143	3,134	21,882
Admin & Personnel	2,082	10	3,109	991	1,135	1,993
Information Technology	1,929		55,043	0	1,419	7,376
Auditor	3,049	298	5,508	2,000	6,383	3,694
Treasurer	711	40	558	185	1,744	1,004
County Counsel	1,472	0	6,015		5,098	875
<b>Total Plan Allocation</b>	<b>14,448</b>	<b>483</b>	<b>77,491</b>	<b>17,925</b>	<b>19,007</b>	<b>67,954</b>
Roll Forward	3,396	186	26,436	5,399	10,919	-10,228
<b>Proposed Costs</b>	<b>17,844</b>	<b>670</b>	<b>103,927</b>	<b>23,325</b>	<b>29,926</b>	<b>57,727</b>

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

Fund Department	101 6200	101 1500	101 1550	137 2180	132 2130
	TC CO-OP	Courts General	Collections Current	Spousal Abuser	Child Supt Services
Bldg. Use		11,856	169	161	
Equip. Use	0				
County Audit	135		135		
Insurance	2,057	0	470	317	762
General Services			1,232	0	422
Admin & Personnel	967	30	499	193	4,212
Information Technology	11		2,370	207	4,368
Auditor	1,448	613	1,101	623	17,112
Treasurer	130	43	1,466	78	5,580
County Counsel	28		0		1,056
<b>Total Plan Allocation</b>	<b>4,777</b>	<b>12,543</b>	<b>7,441</b>	<b>1,579</b>	<b>33,511</b>
<b>Roll Forward</b>	<b>2,718</b>	<b>-542</b>	<b>-10,088</b>	<b>-276</b>	<b>-14,036</b>
<b>Proposed Costs</b>	<b>7,494</b>	<b>12,001</b>	<b>-2,647</b>	<b>1,304</b>	<b>19,475</b>

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

Fund Department	136 2160	134 2150	135 2155	138 2190	144 2210	146 2250
	MSP	ADA: DA	Child Abuse Vert	Statutory Rape	Lake Patrol	Narc Task Force
Bldg. Use	0	216	288	81	1,615	0
Equip. Use						
County Audit						
Insurance	0	426	565	157	2,178	0
General Services	0	0	0	0		
Admin & Personnel	0	264	351	98	541	0
Information Technology	0	278	371	104	546	0
Auditor	0	939	1,114	586	1,914	0
Treasurer	0	109	114	108	162	0
County Counsel						
<b>Total Plan Allocation</b>	<b>0</b>	<b>2,234</b>	<b>2,803</b>	<b>1,133</b>	<b>6,956</b>	<b>0</b>
Roll Forward	-99	275	392	78	-1,225	0
<b>Proposed Costs</b>	<b>-99</b>	<b>2,509</b>	<b>3,196</b>	<b>1,212</b>	<b>5,731</b>	<b>0</b>

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

Fund Department	148 2280	145 2240	164 2410	165 2440
	Cannabis Eradication	ADA: Sheriff	ADA: Probation	Victim Witness
Bldg. Use		1,615	139	139
Equip. Use				
County Audit				
Insurance	135	1,060	582	582
General Services			0	0
Admin & Personnel	8	23	504	498
Information Technology		0	546	546
Auditor	229	734	1,174	999
Treasurer	30	109	92	69
County Counsel				
<b>Total Plan Allocation</b>	<b>402</b>	<b>3,541</b>	<b>3,037</b>	<b>2,833</b>
Roll Forward	179	-1,086	736	43
<b>Proposed Costs</b>	<b>580</b>	<b>2,455</b>	<b>3,772</b>	<b>2,875</b>

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

<b>Fund Department</b>	<b>173 2700</b>	<b>905 9300</b>	<b>102 3000</b>	<b>160 3360</b>	<b>101 4000</b>
	<b>Natural Resources</b>	<b>Cemetery</b>	<b>Road</b>	<b>Transit</b>	<b>Health</b>
<b>Bldg. Use</b>					
<b>Equip. Use</b>		0			27,663
<b>County Audit</b>					135
<b>Insurance</b>	4,309	0	6,383	381	16,234
<b>General Services</b>	1,595	6,142	879	0	22,689
<b>Admin &amp; Personnel</b>	4,441	2	36,222	1,990	5,748
<b>Information Technology</b>	5,492	0	19,772	0	9,534
<b>Auditor</b>	13,220	180	83,547	3,726	20,816
<b>Treasurer</b>	1,524	43	2,750	652	1,145
<b>County Counsel</b>	4,348		8,515		648
<b>Total Plan Allocation</b>	<b>34,928</b>	<b>6,366</b>	<b>158,069</b>	<b>6,749</b>	<b>104,611</b>
<b>Roll Forward</b>	<b>10,995</b>	<b>5,845</b>	<b>-24,839</b>	<b>261</b>	<b>-33,713</b>
<b>Proposed Costs</b>	<b>45,924</b>	<b>12,211</b>	<b>133,230</b>	<b>7,010</b>	<b>70,898</b>

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

Fund	109	176	112	920	174	910
Department	4100	4180	4200	9500	2950	9100
	Tobacco	Wic	Behavioral Health	Solid Waste	Vehicle Abatement	Hospital
Bldg. Use		266				0
Equip. Use				0		
County Audit						
Insurance	95	2,203	2,858	2,382	184	0
General Services	2,110	5,924	22,373	52,157	165	466
Admin & Personnel	508	1,986	16,811	13,292	480	0
Information Technology	1,038	663	20,555	14,949	557	0
Auditor	1,250	3,758	28,373	26,952	730	0
Treasurer	128	297	1,635	3,952	69	0
County Counsel	542	167	6,668			3,056
<b>Total Plan Allocation</b>	<b>5,671</b>	<b>15,263</b>	<b>99,273</b>	<b>113,683</b>	<b>2,185</b>	<b>3,522</b>
<b>Roll Forward</b>	<b>-1,329</b>	<b>4,021</b>	<b>6,903</b>	<b>16,927</b>	<b>-958</b>	<b>-439,234</b>
<b>Proposed Costs</b>	<b>4,342</b>	<b>19,284</b>	<b>106,177</b>	<b>130,609</b>	<b>1,227</b>	<b>-435,711</b>

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

Fund	111	111	179	182	133
Department	5000	5100	7400	1950	2145
	Welfare	Public Guardian	Arts Council	Misc Grants	VAWVP
Bldg. Use				1,289	327
Equip. Use		0			
County Audit					
Insurance	3,144	95	0	286	643
General Services	63,186	3,035	0	16,951	0
Admin & Personnel	22,696	505	0	2,608	396
Information Technology	57,006	904	0	4,682	420
Auditor	81,244	14,463	0	11,319	1,189
Treasurer	13,353	4,731	0	1,739	111
County Counsel	19,571	1,180	0	2,070	
<b>Total Plan Allocation</b>	<b>260,200</b>	<b>24,914</b>	<b>0</b>	<b>40,944</b>	<b>3,086</b>
<b>Roll Forward</b>	<b>38,415</b>	<b>7,089</b>	<b>-3,346</b>	<b>8,606</b>	<b>-1,104</b>
<b>Proposed Costs</b>	<b>298,615</b>	<b>32,002</b>	<b>-3,346</b>	<b>49,550</b>	<b>1,982</b>

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

Fund	149	168	169	101	101	
Department	2290	2476	2485	2460	4140	
	Nat' Forest Eradication	Crime Prev. Act	TANIF	Juv Detentn Facility	Hospital Gen. Fund	MNVP
Bldg. Use				14,821		
Equip. Use						
County Audit				135		
Insurance	90	512	516	13,155		0
General Services				9,345		
Admin & Personnel	5	512	509	7,866	334	
Information Technology		546	546	8,737		
Auditor	173	1,226	1,197	11,686	5,181	
Treasurer	29	73	79	339	36	0
County Counsel				0		
<b>Total Plan Allocation</b>	<b>297</b>	<b>2,869</b>	<b>2,847</b>	<b>66,084</b>	<b>5,551</b>	<b>0</b>
Roll Forward	186	1,630	689	-3,441	5,551	
<b>Proposed Costs</b>	<b>482</b>	<b>4,499</b>	<b>3,537</b>	<b>62,643</b>	<b>11,102</b>	<b>0</b>

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

Fund Department	802-804	147	201-262		
	8802-8804	2260	8201-8262	Working Capital	Emergency Services
			Special Districts	Other Department	Marshall
Bldg. Use				14,118	0
Equip. Use	0	0		4,705	0
County Audit					
Insurance	0	406			
General Services	2,273		0	38,869	
Admin & Personnel	89	550	334	1,321	
Information Technology		546			
Auditor	1,900	2,024	8,265	20,870	
Treasurer	157	137	1,403	1,725	
County Counsel			3,487	6,904	
<b>Total Plan Allocation</b>	<b>4,420</b>	<b>3,663</b>	<b>13,489</b>	<b>88,513</b>	<b>0</b>
<b>Roll Forward</b>	<b>-5,925</b>	<b>604</b>	<b>4,347</b>	<b>44,107</b>	<b>0</b>
<b>Proposed Costs</b>	<b>-1,506</b>	<b>4,267</b>	<b>17,835</b>	<b>132,619</b>	<b>0</b>

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

<b>Fund</b>	<b>713</b>	<b>237</b>	<b>101</b>	<b>139</b>	<b>101</b>
<b>Department</b>	<b>8723</b>	<b>8237</b>	<b>5090</b>	<b>2165</b>	<b>1520</b>
	<b>Courts</b>	<b>Trans Comm</b>	<b>Vet Svcs Officer</b>	<b>Elder Abuse Vert</b>	<b>Collections Delinquent</b>
<b>Bldg. Use</b>			784	161	337
<b>Equip. Use</b>					
<b>County Audit</b>			135		135
<b>Insurance</b>	1,374		630	318	711
<b>General Services</b>	75,386		802	0	2,463
<b>Admin &amp; Personnel</b>	8,034	189	492	203	990
<b>Information Technology</b>	0	0	692	207	4,740
<b>Auditor</b>	13,857	1,135	1,143	919	1,774
<b>Treasurer</b>	4,019	77	130	119	2,843
<b>County Counsel</b>	570				
<b>Total Plan Allocation</b>	<b>103,239</b>	<b>1,401</b>	<b>4,807</b>	<b>1,927</b>	<b>13,994</b>
<b>Roll Forward</b>	<b>32,876</b>	<b>187</b>	<b>1,563</b>	<b>-1,886</b>	<b>13,994</b>
<b>Proposed Costs</b>	<b>136,115</b>	<b>1,587</b>	<b>6,371</b>	<b>41</b>	<b>27,987</b>

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

Fund  
Department

550  
8550

	Bioterrorisim	Grand Totals
Bldg. Use		107,245
Equip. Use		198,229
County Audit		2,970
Insurance	0	227,983
General Services	202	517,444
Admin & Personnel	46	187,756
Information Technology	0	333,711
Auditor	905	505,187
Treasurer	59	70,116
County Counsel		107,024
<hr/>		
Total Plan Allocation	1,212	2,257,665
Roll Forward	1,212	-265,234
<hr/>		
Proposed Costs	2,425	1,992,431