



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Trinity
Weaverville, California

Date: July 30, 2015
Filing Ref: TRI16

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** 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 **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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 | 6. Treasurer-Tax Collector |
| 2. General Services | 7. County Counsel |
| 3. Administration & Personnel | 8. Copier (ISF) |
| 4. Information Technology | 9. Motor Pool (ISF) |
| 5. Auditor-Controller | 10. OPEB (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 2 CFR part 225, 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

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Angela Bickle

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

**Name
Auditor-Controller**

Title

8-5-2015

8-12-2015

Date

Date

**Negotiated by Eric Perez
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

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

Fund Department	101 2500	101 1100	101 1400	101 1650	101 1910	101 2050
	Clerk Recorder	BOS	Assessor	Elections	Surveyor	Grand Jury
Bldg. Use	1,984	2,606	466	735		340
Equip. Use	3,103	474	2,437	16,596	817	
County Audit	80	80	80	80	80	80
Insurance	1,298	2,795	1,164	368	0	126
General Services	11,750	10,054	3,623	4,721		335
Admin & Personnel	1,292	5,792	3,479	1,451	70	17
Information Technology	5,507	6,496	7,775	9,231	0	978
Auditor	2,020	4,781	3,277	1,830	364	516
Treasurer	7,180	501	424	354	43	208
County Counsel	76	38,005	3,707	16,606		409
Total Plan Allocation	34,289	71,583	26,431	51,971	1,373	3,008
Roll Forward	-13,762	3,015	805	11,034	226	907
Proposed Costs	20,527	74,598	27,236	63,006	1,598	3,914

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	2,245	0	9,685	27,041	4,446	3,311
Equip. Use	6,140		81,620	14,818	14,631	1,943
County Audit	80		80	80	80	80
Insurance	5,125	540	77,368	16,019	11,952	3,364
General Services	18,641	0	56,339	60,357	24,980	4,050
Admin & Personnel	8,005	4,894	35,259	23,875	14,840	5,052
Information Technology	12,901	3,733	44,390	14,870	15,589	5,785
Auditor	9,135	6,995	30,579	21,741	15,134	6,274
Treasurer	1,454	1,373	4,797	1,957	7,144	6,623
County Counsel	1,471	0	2,487		3,375	48
Total Plan Allocation	65,196	17,534	342,603	180,760	112,172	36,530
Roll Forward	-14,918	-3,057	-46,099	-16,155	6,859	-7,600
Proposed Costs	50,277	14,477	296,505	164,605	119,031	28,930

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

Fund	101	101	101	101	153	101
Department	2490	2110	2800	2350	1853	6000
	Ag Sealer	Coroner	Planning	Animal Control	Airports	Library
Bldg. Use	0		1,159	1,128	595	11,395
Equip. Use	33	0	0	1,144	0	5,562
County Audit	80	80	80	80		80
Insurance	743		1,818	3,799	0	7,008
General Services	835		2,522	0	10,355	24,866
Admin & Personnel	5,284	74	6,684	3,380	221	6,444
Information Technology	710		9,691	2,130	22	4,599
Auditor	1,878	661	4,652	2,910	1,602	4,272
Treasurer	2,152	172	1,952	489	343	1,806
County Counsel	67	0	18,953		0	0
Total Plan Allocation	11,782	987	47,512	15,060	13,139	66,033
Roll Forward	-5,336	177	16,644	-3,148	2,965	-14,503
Proposed Costs	6,446	1,164	64,156	11,912	16,103	51,530

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

Fund	101	170	101	101	150	132
Department	6200	2425	1500	1550	2245	2130
	TC CO-OP	Evid. Base PO Sup.	Courts General	Collections Current	ADA RAP Sheriff	Child Supt Services
Bldg. Use			13,011	102	0	
Equip. Use	0					
County Audit	80			80		
Insurance	1,643		0	304	0	945
General Services			28,948	0		-232
Admin & Personnel	1,070	276		1,149	0	10,659
Information Technology	0			710		537
Auditor	723	1,089		952	30	7,184
Treasurer	196	9		128	14	742
County Counsel						943
Total Plan Allocation	3,712	1,373	41,959	3,424	43	20,777
Roll Forward	1,843	1,244	-63,049	-3,410	-6,957	-10,589
Proposed Costs	5,555	2,618	-21,090	14	-6,913	10,189

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

Fund	564	134	135	157	144	136
Department	8564	2150	2155	2157	2210	2160
	Substance Abuse Treatment	ADA: DA	Child Abuse Vert	ADA RAP DA	Lake Patrol	MSP - DA
Bldg. Use		68	0	0	1,802	224
Equip. Use						
County Audit						
Insurance		92	0	0	1,263	298
General Services		0	0	0		
Admin & Personnel		248	0	0	134	797
Information Technology		139	0	0	0	459
Auditor		267	0	0	1,250	588
Treasurer		46	0	0	279	56
County Counsel						
Total Plan Allocation	0	860	0	0	4,728	2,423
Roll Forward	0	384	-1,178	-1,423	-3,604	-953
Proposed Costs	0	1,243	-1,178	-1,423	1,125	1,470

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

Fund	148	145	164	146	182	165
Department	2280	2240	2410	2250	1970	2440
	Cannabis Eradication	ADA: Sheriff	ADA: Probation	MSP: Sheriff	CDBG	Victim Witness
Bldg. Use		0	0			0
Equip. Use						
County Audit						
Insurance	1,483	67	56	881	1,909	0
General Services			0			
Admin & Personnel	138	72	287	1,182	28	0
Information Technology		0	178	459		0
Auditor	808	729	320	1,228	282	10
Treasurer	126	206	102	184	80	5
County Counsel					1,476	
Total Plan Allocation	2,555	1,075	943	3,934	3,774	14
Roll Forward	-381	-2,472	-144	-948	-632	-3,931
Proposed Costs	2,173	-1,398	799	2,986	3,142	-3,916

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			16,889	
County Audit					80	
Insurance	0	0	5,401	1,080	4,087	
General Services	0	1,799	25,390	0	17,249	
Admin & Personnel	1	14	101,312	10,156	8,843	1,589
Information Technology	0	0	33,509	7,270	7,027	
Auditor	16	150	152,160	11,225	13,615	6,201
Treasurer	6	69	11,061	2,512	2,333	17
County Counsel	0		10,266	76	0	
Total Plan Allocation	23	2,032	339,100	32,319	70,124	7,806
Roll Forward	-3,597	-86	77,443	2,206	-15,681	7,767
Proposed Costs	-3,574	1,947	416,542	34,524	54,443	15,573

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	1,176	4,051	3,646	730	0
General Services	0	499	58,117	15,030	1,737	
Admin & Personnel	188	3,610	58,580	44,040	1,064	0
Information Technology	0	9,002	37,991	26,981	710	0
Auditor	756	4,148	51,762	34,665	730	30
Treasurer	12	671	5,510	10,479	165	14
County Counsel		0	428	2,266		
Total Plan Allocation	957	19,106	216,439	137,107	5,137	43
Roll Forward	-754	2,721	31,976	11,315	382	-3,542
Proposed Costs	203	21,828	248,416	148,421	5,518	-3,498

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

Fund	111	111	544	182	101	187
Department	5000	5100	8544	1950	2301	1973
	Welfare	Public Guardian	Pandemic	Misc Grants	Jail Health	State Grant
Bldg. Use	1,913			856	0	
Equip. Use		0				
County Audit						
Insurance	5,401	135		0	140	0
General Services	2,445	0	98	5,069		
Admin & Personnel	72,535	814	36	14	1,546	20
Information Technology	82,755	710	0	1,450	710	
Auditor	121,771	4,346	222	68	3,515	113
Treasurer	43,270	3,280	38	3,243	609	17
County Counsel	12,106	839	0	0		0
Total Plan Allocation	342,197	10,124	394	10,701	6,519	150
Roll Forward	45,976	4,418	-375	-5,416	6,519	-2,967
Proposed Costs	388,173	14,542	19	5,285	13,038	-2,818

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	HRSA	PHER	Juv Detentn Facility	COPS Hiring Program	Prison Rape Elim.
Bldg. Use				14,365		
Equip. Use						
County Audit				80		
Insurance	0			9,917	140	161
General Services				17,144		
Admin & Personnel	83			13,986	1,163	1,424
Information Technology				10,038	710	817
Auditor	367			11,385	1,133	1,175
Treasurer	21		0	837	173	144
County Counsel				0		
Total Plan Allocation	471	0	0	77,752	3,320	3,720
Roll Forward	-603	0	-988	-3,062	3,320	3,720
Proposed Costs	-132	0	-988	74,691	6,639	7,441

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

Fund	802-804	147	201-262		172	598
Department	8802-8804	2260	8201-8262		2710	8598
	Working Capital	Emergency Services	Special Districts	Other Department	Five County COHO	LEA Grant
Bldg. Use		646		10,078	0	
Equip. Use	0	0		0		
County Audit						
Insurance	0	3,214		0		
General Services	9,398	1,134		78,410		
Admin & Personnel	301	3,706	56	15,971		22
Information Technology		2,130		77		
Auditor	1,868	5,429	5,228	62,716	14	100
Treasurer	474	1,101	4,633	5,191	6	6
County Counsel			0	0		
Total Plan Allocation	12,042	17,361	9,917	172,444	20	128
Roll Forward	2,595	1,382	-14,728	85,677	-166	128
Proposed Costs	14,636	18,743	-4,811	258,120	-145	257

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			1,704		131
Equip. Use						
County Audit				80		80
Insurance	0	0		936	0	608
General Services	60,735			506		0
Admin & Personnel	20,590	13	460	-456	1,284	2,351
Information Technology	18,627		1,420	1,915		1,420
Auditor	13,512	82	2,231	1,391	499	2,263
Treasurer	6,928	14	205	355	97	7,167
County Counsel	0		0			
Total Plan Allocation	120,391	109	4,316	6,431	1,879	14,019
Roll Forward	51,984	-3,259	-1,370	773	-2,649	-457
Proposed Costs	172,376	-3,150	2,946	7,204	-769	13,563

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
	Bioterrorisim	MH Audit Exception Res	APPOE	DRI Grant	Protect Order Enf.	Federal Grants
Bldg. Use			215			
Equip. Use						
County Audit						
Insurance	0		279	280	0	
General Services	179					
Admin & Personnel	153	0	795	6,899	24	0
Information Technology	0	0	440	1,420	0	
Auditor	823	7	702	13,001	253	13
Treasurer	106	3	59	1,511	39	6
County Counsel						
Total Plan Allocation	1,261	10	2,490	23,111	316	19
Roll Forward	-915	10	442	19,062	-2,112	15
Proposed Costs	347	19	2,931	42,173	-1,796	35

Fund	189	158	522	192	
Department	1974	2247	8522	8192	
	Program Income	Emergency Oper. Cntr	Comm Perf Incentive	Victim Witness DA	Grand Totals
Bldg. Use				367	112,616
Equip. Use					166,208
County Audit					1,757
Insurance				1,222	185,033
General Services					557,082
Admin & Personnel	271	27	138	1,212	516,987
Information Technology		2,611		752	397,381
Auditor	1,535	182	694	799	666,978
Treasurer	223	35	73	112	153,970
County Counsel					113,605
Total Plan Allocation	2,029	2,855	905	4,465	2,871,617
Roll Forward	676	2,851	421	4,465	127,372
Proposed Costs	2,705	5,706	1,326	8,929	2,998,990