



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

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Trinity
Weaverville, California**

**Date: September 26, 2016
Filing Ref: TRI17**

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 **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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: There are no adjustments in Trinity County's 2016-17 FY Countywide Cost Allocation Plan.

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

9-28-2016

9-28-2016

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	17,134	817	
County Audit	77	77	77	77	77	77
Insurance	2,016	2,821	1,316	384	0	70
General Services	13,833	12,566	3,144	6,063		351
Admin & Personnel	1,360	5,554	4,752	422	106	47
Information Technology	5,517	7,833	8,133	6,399	0	1,774
Auditor	2,912	5,656	4,606	2,442	455	638
Treasurer	7,083	700	665	528	67	218
County Counsel	859	54,850	2,408	1,390		2,096
Total Plan Allocation	38,744	93,137	28,003	35,574	1,521	5,611
Roll Forward	513	25,141	8,217	2,428	354	3,283
Proposed Costs	39,258	118,278	36,220	38,002	1,874	8,895

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	2,533	0	9,885	27,041	4,446	3,311
Equip. Use	6,140		80,566	15,274	12,888	1,943
County Audit	77		77	77	77	77
Insurance	5,318	766	64,654	22,228	10,875	3,560
General Services	22,549	0	60,180	63,235	18,493	4,580
Admin & Personnel	8,844	5,959	44,471	23,403	15,822	6,109
Information Technology	21,427	4,773	59,724	18,283	14,474	12,107
Auditor	11,733	9,720	42,723	24,804	18,172	7,967
Treasurer	2,064	1,973	5,145	2,285	7,260	6,991
County Counsel	2,535	0	4,815		11,798	194
Total Plan Allocation	83,221	23,191	372,040	196,630	114,304	46,840
Roll Forward	11,353	4,843	-17,825	9,951	2,027	5,647
Proposed Costs	94,575	28,034	354,215	206,581	116,331	52,488

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		1,159	1,128	595	11,395
Equip. Use	33	0	0	1,144	0	5,562
County Audit	77	77	77	77		77
Insurance	575		1,755	3,825	0	7,440
General Services	1,105		2,218	0	2,901	29,670
Admin & Personnel	5,000	151	5,396	3,198	1,215	7,742
Information Technology	1,900		16,002	2,742	303	5,510
Auditor	2,258	810	5,356	3,352	2,354	5,228
Treasurer	2,166	164	2,038	608	445	2,076
County Counsel	1,135	0	4,999		0	20
Total Plan Allocation	14,250	1,202	39,000	16,073	7,814	74,721
Roll Forward	712	-96	-745	-1,712	-10,020	6,860
Proposed Costs	14,962	1,106	38,254	14,361	-2,206	81,581

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			13,011	0	0	
Equip. Use	0					
County Audit	77			77		
Insurance	0		0	310	0	919
General Services			26,702	0		2,282
Admin & Personnel	35	506		1,130	0	10,164
Information Technology	0			939		599
Auditor	609	1,457		1,581	22	7,144
Treasurer	180	8		311	10	893
County Counsel						307
Total Plan Allocation	900	1,972	39,713	4,348	32	22,308
Roll Forward	-3,334	-239	-57,154	-1,837	-6,455	-3,876
Proposed Costs	-2,433	1,733	-17,441	2,511	-6,424	18,432

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		38	0	0	1,802	38
Equip. Use						
County Audit						
Insurance		51	0	0	1,244	51
General Services		0	0	0		
Admin & Personnel		138	0	0	217	135
Information Technology		101	0	0	0	101
Auditor		138	0	0	1,309	122
Treasurer		16	0	0	270	13
County Counsel						
Total Plan Allocation	0	482	0	0	4,842	459
Roll Forward	0	-780	-355	-710	-2,694	-4,249
Proposed Costs	0	-298	-355	-710	2,147	-3,790

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 Grants	Victim Witness
Bldg. Use		0	0		856	0
Equip. Use						
County Audit						
Insurance	1,398	0	6	699	0	0
General Services			0		5,967	
Admin & Personnel	222	0	12	127	275	0
Information Technology		0	0	101	152	0
Auditor	974	103	94	560	1,209	11
Treasurer	148	45	26	86	2,926	5
County Counsel					2,268	
Total Plan Allocation	2,742	148	138	1,573	13,653	16
Roll Forward	93	-9	-660	-3,063	7,980	-54
Proposed Costs	2,836	139	-522	-1,490	21,633	-38

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					77	
Insurance	12	0	5,669	766	4,146	
General Services	0	333	41,237	0	4,013	
Admin & Personnel	1	7	94,761	9,460	10,338	3,151
Information Technology	0	0	39,491	3,949	10,066	
Auditor	20	108	129,702	17,601	15,783	8,971
Treasurer	8	38	10,791	2,580	2,402	8
County Counsel	51		6,340	0	0	
Total Plan Allocation	92	487	327,991	34,356	63,713	12,131
Roll Forward	-364	-1,440	56,340	-1,338	-7,125	2,340
Proposed Costs	-273	-953	384,330	33,018	56,588	14,470

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	1,084	4,597	3,831	713	0
General Services	0	1,728	76,369	22,713	276	
Admin & Personnel	295	3,531	33,809	46,382	955	0
Information Technology	0	5,954	33,873	35,878	914	0
Auditor	882	4,792	57,700	46,977	711	22
Treasurer	19	802	5,806	10,396	159	10
County Counsel		0	1,227	1,057		
Total Plan Allocation	1,196	17,892	213,381	167,233	3,729	32
Roll Forward	-245	4,342	15,637	45,054	-61	-2,859
Proposed Costs	951	22,233	229,018	212,287	3,667	-2,828

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			0	0	
Equip. Use		0				
County Audit						
Insurance	7,661	0		0	160	0
General Services	51,990	0	338	0		
Admin & Personnel	103,724	142	86	0	1,793	0
Information Technology	109,794	0	0	0	914	
Auditor	142,751	1,206	309	0	4,202	0
Treasurer	48,275	1,745	29	0	630	0
County Counsel	988	-398	0	0		0
Total Plan Allocation	467,096	2,694	762	0	7,699	0
Roll Forward	117,407	-15,085	65	-9,984	7,699	-832
Proposed Costs	584,503	-12,390	827	-9,984	15,399	-832

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				14,365		
Equip. Use						
County Audit				77		
Insurance	0			9,015	0	823
General Services				19,199		
Admin & Personnel	10	184		5,951	0	121
Information Technology				4,571	0	0
Auditor	65	654		7,218	207	375
Treasurer	16	57	0	858	59	13
County Counsel				0		
Total Plan Allocation	91	895	0	61,253	266	1,332
Roll Forward	-611	895	0	-17,953	-1,953	1,147
Proposed Costs	-519	1,791	0	43,300	-1,687	2,479

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	3,864		0		
General Services	6,501	2,137		96,899		
Admin & Personnel	372	2,581	90	26,334		36
Information Technology		1,828		-100		
Auditor	1,912	3,657	6,688	86,267	16	117
Treasurer	531	493	6,546	9,062	6	6
County Counsel			0	4,079		
Total Plan Allocation	9,316	15,206	13,325	232,619	22	159
Roll Forward	1,997	-7,145	1,577	9,640	16	10
Proposed Costs	11,313	8,061	14,902	242,259	38	169

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		232
Equip. Use						
County Audit				77		77
Insurance	2,605	0		651	0	437
General Services	46,397			392		0
Admin & Personnel	16,701	0	630	-926	219	1,238
Information Technology	21,838		1,828	1,369		914
Auditor	14,530	0	2,423	1,576	750	2,033
Treasurer	3,190	0	274	394	56	6,974
County Counsel	0		51	123		
Total Plan Allocation	105,260	0	5,206	5,359	1,025	11,905
Roll Forward	50,410	-888	2,475	-5,502	-1,914	-1,155
Proposed Costs	155,670	-888	7,682	-143	-889	10,750

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			146			
Equip. Use						
County Audit						
Insurance	0		206	160	0	
General Services	621					
Admin & Personnel	301	0	602	6,357	23	0
Information Technology	0	0	384	914	0	
Auditor	1,152	7	778	8,484	88	0
Treasurer	129	3	75	603	10	0
County Counsel						
Total Plan Allocation	2,203	11	2,190	16,518	121	0
Roll Forward	369	-20	-1,291	5,407	-2,957	-26
Proposed Costs	2,572	-10	899	21,925	-2,836	-26

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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				364	112,616
Equip. Use					164,404
County Audit					1,683
Insurance				1,201	179,882
General Services					646,983
Admin & Personnel	0	0	215	1,195	523,182
Information Technology		1,492		960	465,728
Auditor	0	29	680	869	738,835
Treasurer	0	13	30	102	160,611
County Counsel					103,192
Total Plan Allocation	0	1,534	926	4,692	3,097,117
Roll Forward	-195	-4,175	531	19	211,797
Proposed Costs	-195	-2,640	1,457	4,711	3,308,914