



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Trinity
Weaverville, California

Date: September 27, 2017
Filing Ref: TRI18

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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. Insurance/Risk Management | 7. County Counsel |
| 3. General Services | 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 200, 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

DeAnna L. Cottone

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Programs & Services Division**

Name

Deputy Auditor

Title

10-2-2017

10-2-2017

Date

Date

**Negotiated by Ou Saelee
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	1,808	2,942	425	670		20
Equip. Use	0	0	0	0	0	
County Audit	77	77	77	77	77	77
Insurance	3,014	4,480	2,255	472	0	108
General Services	12,585	11,986	3,714	4,662		492
Admin & Personnel	1,953	4,694	2,972	1,092	120	53
Information Technology	8,787	4,769	5,813	7,252	0	1,284
Auditor	3,188	5,747	4,274	2,791	361	471
Treasurer	7,921	297	281	266	20	65
County Counsel	263	60,392	6,519	4,676		1,258
Total Plan Allocation	39,595	95,387	26,329	21,958	578	3,828
Roll Forward	5,306	23,804	-102	-30,013	-795	820
Adjustments	-3,103	-474	-2,437	-16,596	-817	0
Proposed Costs	44,902	119,190	26,227	-8,056	-217	4,648

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	2,371	0	11,226	34,562	5,557	2,652
Equip. Use	0		0	0	0	0
County Audit	77		77	77	77	77
Insurance	9,075	1,891	93,458	33,801	15,527	5,355
General Services	19,972	0	69,039	57,534	8,176	8,803
Admin & Personnel	9,562	6,308	44,523	20,427	18,010	5,646
Information Technology	10,357	4,802	46,649	16,005	17,996	13,609
Auditor	12,633	11,034	46,885	24,941	23,417	8,341
Treasurer	1,686	861	3,298	917	5,873	6,801
County Counsel	684	0	3,778		448	-32,896
Total Plan Allocation	66,418	24,895	318,932	188,264	95,082	18,387
Roll Forward	1,222	7,361	-23,671	7,504	-17,090	-18,143
Adjustments	-6,140	0	-81,620	-14,818	-14,631	-1,943
Proposed Costs	67,639	32,256	295,262	195,768	77,992	245

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	14,244
Equip. Use	0	0	0	0	0	0
County Audit	77	77	77	77		77
Insurance	1,253		3,184	6,355	0	10,323
General Services	1,201		2,772	0	-16,807	25,050
Admin & Personnel	7,324	283	4,379	3,256	1,297	6,405
Information Technology	1,641		21,429	3,201	0	4,883
Auditor	2,691	1,066	5,365	3,534	2,752	5,057
Treasurer	1,971	85	1,600	238	194	1,777
County Counsel	1,258	0	17,847		0	273
Total Plan Allocation	17,417	1,512	57,359	18,071	-12,563	68,090
Roll Forward	5,635	525	9,847	3,011	-25,702	2,057
Adjustments	-33	0	0	-1,144	0	-5,562
Proposed Costs	23,051	2,037	67,206	21,081	-38,266	70,147

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			11,860	0	0	
Equip. Use	0					
County Audit	77			77		
Insurance	321		0	0	1,446	1,576
General Services			23,028	0		2,810
Admin & Personnel	701	923		0	0	7,272
Information Technology	0			20		321
Auditor	787	1,947		70	14	6,511
Treasurer	90	2		13	3	472
County Counsel						328
Total Plan Allocation	1,976	2,871	34,888	181	1,463	19,291
Roll Forward	-1,736	1,498	-7,071	-3,243	1,420	-1,486
Adjustments	0	0	0	0	0	0
Proposed Costs	240	4,370	27,817	-3,062	2,882	17,805

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		0	0	0	2,303	0
Equip. Use						
County Audit						
Insurance		0	0	0	1,393	0
General Services		0	0	0		
Admin & Personnel		0	0	0	390	0
Information Technology		0	0	0	0	0
Auditor		0	0	0	1,699	0
Treasurer		0	0	0	159	0
County Counsel						
Total Plan Allocation	0	0	0	0	5,944	0
Roll Forward	0	-860	0	0	1,216	-2,423
Adjustments	0	0	0	0	0	0
Proposed Costs	0	-860	0	0	7,159	-2,423

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		781	0
Equip. Use						
County Audit						
Insurance	1,446	0	0	723	0	0
General Services			0		5,428	
Admin & Personnel	249	0	0	0	700	0
Information Technology		0	0	0	81	0
Auditor	942	21	14	14	2,014	7
Treasurer	76	4	3	3	2,482	1
County Counsel					1,362	
Total Plan Allocation	2,713	25	17	740	12,848	8
Roll Forward	158	-1,050	-926	-3,194	9,074	-6
Adjustments	0	0	0	0	0	0
Proposed Costs	2,872	-1,025	-910	-2,455	21,922	3

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					77	
Insurance	0	0	11,031	1,891	4,222	
General Services	0	379	39,329	0	25,208	
Admin & Personnel	1	17	116,195	9,291	13,175	4,940
Information Technology	0	0	31,614	6,732	11,708	
Auditor	12	127	156,645	15,135	20,660	10,377
Treasurer	2	17	7,607	2,196	1,765	3
County Counsel	0		3,676	0	0	
Total Plan Allocation	15	539	366,098	35,244	76,816	15,319
Roll Forward	-8	-1,493	26,998	2,925	6,692	7,513
Adjustments	0	0	0	0	-16,889	0
Proposed Costs	7	-954	393,096	38,170	83,508	22,832

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	279	11,346	8,195	928	0
General Services	0	1,566	122,186	22,288	791	
Admin & Personnel	464	900	65,414	38,009	706	18
Information Technology	0	4,912	37,117	34,423	800	0
Auditor	1,018	3,104	62,211	32,403	762	51
Treasurer	8	220	3,625	11,242	78	3
County Counsel		0	2,111	1,477		
Total Plan Allocation	1,490	10,980	304,011	148,036	4,064	71
Roll Forward	533	-8,126	87,572	10,929	-1,073	28
Adjustments	0	0	0	0	0	0
Proposed Costs	2,023	2,854	391,582	158,965	2,992	99

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	2,391			0	0	
Equip. Use		0				
County Audit						
Insurance	-2,277	-149		0	321	0
General Services	53,223	0	307	0		
Admin & Personnel	112,476	1,280	176	0	1,776	0
Information Technology	78,965	81	0	0	800	
Auditor	137,928	11,197	468	0	3,748	0
Treasurer	48,623	3,050	18	0	209	0
County Counsel	-14,422	-700	0	0		0
Total Plan Allocation	416,908	14,759	970	0	6,854	0
Roll Forward	74,711	4,635	576	-10,701	335	-150
Adjustments	0	0	0	0	0	0
Proposed Costs	491,619	19,393	1,545	-10,701	7,189	-150

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				77		
Insurance	0			12,392	0	533
General Services				30,817		
Admin & Personnel	95	488		7,182	0	0
Information Technology				6,402	0	0
Auditor	281	1,319		8,197	28	18
Treasurer	15	53	0	432	5	3
County Counsel				0		
Total Plan Allocation	391	1,861	0	83,456	33	554
Roll Forward	-80	1,861	0	5,704	-3,287	-3,166
Adjustments	0	0	0	0	0	0
Proposed Costs	310	3,721	0	89,160	-3,253	-2,611

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		599	0	
Equip. Use	0	0		0		
County Audit						
Insurance	0	3,569		0		
General Services	3,273	546		86,676		
Admin & Personnel	421	2,005	133	43,744		1
Information Technology		1,601		-289		
Auditor	1,704	2,987	5,822	95,109	12	8
Treasurer	148	198	4,773	5,203	2	1
County Counsel			0	4,288		
Total Plan Allocation	5,547	10,905	10,729	235,329	14	10
Roll Forward	-6,495	-6,456	812	62,885	-6	-118
Adjustments	0	0	0	0	0	0
Proposed Costs	-949	4,449	11,541	298,213	7	-108

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			101		290
Equip. Use						
County Audit				77		77
Insurance	-24,002	0		1,112	0	1,403
General Services	12,916			542		0
Admin & Personnel	39	0	1,104	846	188	1,927
Information Technology	2,999		1,601	3,766		1,601
Auditor	128	0	2,965	1,408	458	2,699
Treasurer	2,813	0	117	141	11	7,669
County Counsel	0		0	33		
Total Plan Allocation	-5,107	0	5,787	8,028	658	15,667
Roll Forward	-125,498	-109	1,471	1,597	-1,221	1,648
Adjustments	0	0	0	0	0	0
Proposed Costs	-130,605	-109	7,258	9,625	-563	17,314

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			125			
Equip. Use						
County Audit						
Insurance	0		341	321	0	
General Services	563					
Admin & Personnel	530	0	626	6,810	0	0
Information Technology	0	0	352	800	0	
Auditor	1,535	7	980	10,313	14	0
Treasurer	76	1	32	69	3	0
County Counsel						
Total Plan Allocation	2,705	8	2,457	18,314	17	0
Roll Forward	1,444	-2	-33	-4,797	-299	-19
Adjustments	0	0	0	0	0	0
Proposed Costs	4,149	7	2,424	13,517	-283	-19

Fund	189	158	522	192	142	
Department	1974	2247	8522	8192	1812	
	Program Income	Emergency Oper. Cntr	Comm Perf Incentive	Victim Witness DA	Jail Capital Project	Grand Totals
Bldg. Use				347		115,344
Equip. Use						0
County Audit						1,705
Insurance				1,667		230,578
General Services						641,057
Admin & Personnel	0	0	638	1,167	890	582,212
Information Technology		1,036		976		396,898
Auditor	0	21	1,416	1,295		773,157
Treasurer	0	4	14	44	10	137,961
County Counsel						62,651
Total Plan Allocation	0	1,061	2,068	5,496	900	2,941,562
Roll Forward	-2,029	-1,794	1,163	1,031	900	69,946
Adjustments	0	0	0	0	0	-166,207
Proposed Costs	-2,029	-733	3,231	6,528	1,801	3,011,508