



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: September 23, 2019**  
**Filing Ref: TRI20**

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 **2019-20**. 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.

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

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|---------------------|
| 1. Employee Fringe Benefits | 6. County Counsel   |
| 2. General Services         | 7. Human Resources  |
| 3. Information Technology   | 8. Copier (ISF)     |
| 4. Auditor-Controller       | 9. Motor Pool (ISF) |
| 5. Treasurer-Tax Collector  | 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 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.

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**SECTION III: CONDITIONS**

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**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:** There are no adjustments in the fiscal year 2019-20 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF TRINITY**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Deanna L. Cottone

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

Name

Deputy Auditor

Title

9-27-2019

9-30-2019

Date

Date

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

cc: State and Federal Agencies

Attachment: Schedule A

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	1,880	3,393	441	696		20
Equip. Use	0	0	0	0	0	
County Audit	80	80	80	80	80	80
Insurance	3,487	6,239	2,944	1,459	0	214
General Services	16,655	15,742	4,355	19,971		896
Administration	1,299	2,354	1,263	962	148	50
Human Resources	839	4,195	2,517	1,678	0	0
Information Technology	4,601	6,408	5,130	3,817	0	290
Auditor	3,043	6,174	4,327	4,508	767	504
Treasurer	9,543	559	548	725	43	131
County Counsel	340	29,182	1,154	-21,727		872
<b>Total Plan Allocation</b>	<b>41,768</b>	<b>74,325</b>	<b>22,759</b>	<b>12,170</b>	<b>1,038</b>	<b>3,058</b>
Roll Forward	2,173	-21,062	-3,570	-9,788	460	-770
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>43,941</b>	<b>53,263</b>	<b>19,189</b>	<b>2,381</b>	<b>1,499</b>	<b>2,288</b>

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	2,498	0	11,471	34,562	5,557	1,700
Equip. Use	0		0	0	0	0
County Audit	80		80	80	80	80
Insurance	10,911	1,659	93,110	43,999	17,519	5,416
General Services	25,805	0	102,655	41,897	48,541	4,183
Administration	4,213	2,017	20,875	7,594	8,822	2,652
Human Resources	6,930	3,356	19,296	15,940	8,390	4,195
Information Technology	15,704	3,579	47,631	17,111	16,258	7,226
Auditor	14,656	10,548	46,758	25,659	25,712	8,113
Treasurer	3,321	1,556	4,577	1,640	8,893	8,785
County Counsel	161	-1,422	7,591		3,075	-1,513
<b>Total Plan Allocation</b>	<b>84,278</b>	<b>21,293</b>	<b>354,046</b>	<b>188,482</b>	<b>142,847</b>	<b>40,837</b>
Roll Forward	17,860	-3,602	35,114	218	47,765	22,450
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>102,138</b>	<b>17,692</b>	<b>389,160</b>	<b>188,700</b>	<b>190,612</b>	<b>63,288</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		765	1,409	0	14,706
Equip. Use	0	0	0	0	0	0
County Audit	80	80	80	80		80
Insurance	1,223		6,264	5,060	0	11,919
General Services	1,875		12,949	2,137	2,762	26,642
Administration	3,619	101	3,377	1,156	586	2,606
Human Resources	839		7,551	3,356	0	4,195
Information Technology	1,568		12,339	3,545	0	8,862
Auditor	2,717	843	8,557	3,984	2,054	5,353
Treasurer	2,866	148	3,163	525	343	2,329
County Counsel	1,484	0	11,792		32	1,160
<b>Total Plan Allocation</b>	<b>16,271</b>	<b>1,173</b>	<b>66,838</b>	<b>21,253</b>	<b>5,777</b>	<b>77,851</b>
Roll Forward	-1,146	-339	9,479	3,182	18,340	9,761
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>15,126</b>	<b>834</b>	<b>76,316</b>	<b>24,436</b>	<b>24,116</b>	<b>87,613</b>

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			13,146	0	0	
Equip. Use	0					
County Audit	80			80		
Insurance	500		0	0	1,122	415
General Services			21,528	0		6,813
Administration	235	336		0	0	3,619
Human Resources	839	0	0	0	0	839
Information Technology	886			0		2,164
Auditor	1,018	1,490		7	14	3,405
Treasurer	215	4		3	5	555
County Counsel						74
<b>Total Plan Allocation</b>	<b>3,774</b>	<b>1,830</b>	<b>34,674</b>	<b>90</b>	<b>1,140</b>	<b>17,885</b>
Roll Forward	1,798	-1,041	-214	-91	-323	-1,406
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>5,572</b>	<b>788</b>	<b>34,459</b>	<b>-2</b>	<b>817</b>	<b>16,480</b>

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

Fund Department	564 8564 Substance Abuse Treatment	134 2150 ADA: DA	135 2155 Child Abuse Vert	157 2157 ADA RAP DA	144 2210 Lake Patrol	136 2160 MSP - DA
Bldg. Use			0	0	2,303	0
Equip. Use						
County Audit						
Insurance		0	0	0	2,090	0
General Services		0	0	0		
Administration		0	0	0	164	0
Human Resources		0	0	0	0	0
Information Technology		0	0	0	0	0
Auditor		7	0	0	1,333	0
Treasurer		3	0	0	199	0
County Counsel						
<b>Total Plan Allocation</b>	0	9	0	0	6,088	0
Roll Forward	0	9	0	0	144	0
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	0	19	0	0	6,232	0



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		0	0
Equip. Use						
County Audit						
Insurance	1,122	0	0	561	0	0
General Services					5,389	
Administration	123	0	0	0	105	0
Human Resources	0	0	0	0	0	0
Information Technology		0	0	0	51	0
Auditor	843	24	10	17	547	10
Treasurer	112	9	4	6	1,884	4
County Counsel					0	
<b>Total Plan Allocation</b>	<b>2,200</b>	<b>32</b>	<b>14</b>	<b>584</b>	<b>7,975</b>	<b>14</b>
Roll Forward	-513	7	-3	-156	-4,873	6
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,686</b>	<b>40</b>	<b>11</b>	<b>428</b>	<b>3,102</b>	<b>20</b>

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

Fund Department	173 2700	905 9300	102 3000	160 3360	101 4000	570 8570
	Natural Resources	Cemetery	Road	Transit	Health	Mental Hlth Srvs Act CSS
Bldg. Use						
Equip. Use		0			0	
County Audit					80	
Insurance	0	0	13,690	2,074	10,295	
General Services	0	1,943	47,360	0	4,152	
Administration	0	9	58,944	4,464	12,642	2,002
Human Resources	0	0	27,686	4,195	8,390	0
Information Technology	0	0	19,343	886	24,863	
Auditor	11	130	78,615	18,721	53,751	8,840
Treasurer	4	34	10,355	4,904	3,123	6
County Counsel	0		4,272	-374	0	
<b>Total Plan Allocation</b>	<b>15</b>	<b>2,116</b>	<b>260,265</b>	<b>34,869</b>	<b>117,296</b>	<b>10,849</b>
Roll Forward	0	1,577	-105,833	-375	40,480	-4,470
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>14</b>	<b>3,693</b>	<b>154,431</b>	<b>34,494</b>	<b>157,776</b>	<b>6,378</b>

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	0	14,105	10,371	960	0
General Services	0	971	156,204	31,330	690	
Administration	796	472	38,361	19,027	229	0
Human Resources	0	0	28,525	20,974	839	
Information Technology	0	4,771	53,836	26,007	886	0
Auditor	3,558	3,157	86,466	50,164	760	0
Treasurer	18	401	5,685	15,990	143	0
County Counsel		0	2,656	564		
<b>Total Plan Allocation</b>	<b>4,372</b>	<b>9,773</b>	<b>385,839</b>	<b>174,428</b>	<b>4,508</b>	<b>0</b>
Roll Forward	2,882	-1,207	81,828	26,392	444	-71
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>7,254</b>	<b>8,566</b>	<b>467,666</b>	<b>200,820</b>	<b>4,952</b>	<b>-71</b>

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	2,692			0	0	
Equip. Use		0				
County Audit						
Insurance	27,355	0		0	424	0
General Services	31,993	0	190	0		
Administration	55,379	712	71	0	837	0
Human Resources	-24,747	0	0	0	839	0
Information Technology	56,372	0	0	0	886	
Auditor	150,616	10,792	443	0	4,152	0
Treasurer	48,735	4,806	48	0	408	0
County Counsel	-27,607	-5,810	0	0		
<b>Total Plan Allocation</b>	<b>320,788</b>	<b>10,500</b>	<b>753</b>	<b>0</b>	<b>7,547</b>	<b>0</b>
Roll Forward	-96,120	-4,259	-217	0	693	0
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>224,668</b>	<b>6,241</b>	<b>535</b>	<b>0</b>	<b>8,240</b>	<b>0</b>

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

Fund Department	149 2290	543 8543	545 8545	101 2460	523 8523	599 8599
	Nat' Forest Eradication	HPP	PHER	Juv Detentn Facility	COPS Hiring Program	Prison Rape Elim.
Bldg. Use				17,957		
Equip. Use						
County Audit				80		
Insurance	0			14,863	0	702
General Services				13,673		
Administration	71	165		2,454	0	0
Human Resources	0		0	5,873	0	
Information Technology				6,204	0	0
Auditor	328	1,007		8,511	20	0
Treasurer	5	103	0	792	8	0
County Counsel				0		
<b>Total Plan Allocation</b>	<b>404</b>	<b>1,275</b>	<b>0</b>	<b>70,406</b>	<b>28</b>	<b>702</b>
Roll Forward	13	-586	0	-13,050	-5	148
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>418</b>	<b>689</b>	<b>0</b>	<b>57,356</b>	<b>23</b>	<b>850</b>

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		892		674	0	
Equip. Use	0	0		0		
County Audit						
Insurance	0	1,969		830		
General Services	9,042	2,139		99,136		
Administration	394	816	74	27,386	3	27
Human Resources	0	1,678	0	1,678	0	0
Information Technology		1,773		7,169		
Auditor	2,547	3,249	4,105	109,288	25	135
Treasurer	300	373	4,529	3,194	4	6
County Counsel			0	-28,002		
<b>Total Plan Allocation</b>	<b>12,283</b>	<b>12,889</b>	<b>8,707</b>	<b>221,353</b>	<b>32</b>	<b>169</b>
Roll Forward	6,736	1,984	-2,022	-13,976	18	159
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>19,019</b>	<b>14,872</b>	<b>6,685</b>	<b>207,376</b>	<b>50</b>	<b>327</b>

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				80		80
Insurance	0	0		861	0	1,517
General Services	69,466			1,044		0
Administration	0	0	737	301	112	725
Human Resources	0	0	0	839	0	1,678
Information Technology	-16,605		0	1,432		1,773
Auditor	0	51	2,792	1,406	567	3,069
Treasurer	4,794	19	216	266	28	7,472
County Counsel	0		32	32		
<b>Total Plan Allocation</b>	<b>57,656</b>	<b>70</b>	<b>3,778</b>	<b>6,288</b>	<b>706</b>	<b>16,605</b>
Roll Forward	62,763	70	-2,009	-1,740	48	938
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>120,418</b>	<b>139</b>	<b>1,768</b>	<b>4,548</b>	<b>754</b>	<b>17,542</b>

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			0			
Equip. Use						
County Audit						
Insurance	0		81	0	0	
General Services	349					
Administration	194	0	38	38	0	0
Human Resources	0	0	159	0	0	0
Information Technology	0	0	168	0	0	
Auditor	1,155	0	3	30	0	0
Treasurer	112	0	0	0	0	0
County Counsel						
<b>Total Plan Allocation</b>	<b>1,809</b>	<b>0</b>	<b>449</b>	<b>68</b>	<b>0</b>	<b>0</b>
Roll Forward	-896	-8	-2,008	-18,246	-17	0
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>914</b>	<b>-8</b>	<b>-1,559</b>	<b>-18,178</b>	<b>-17</b>	<b>0</b>



Fund Department	189 1974	158 2247	522 8522	192 8192	142 1812	101 1050	
	Program Income	Emergency Oper. Cntr	Comm Perf Incentive	Victim Witness DA	Jail Capital Project	Code Enforce Settle Agreement	Grand Totals
Bldg. Use				459			117,537
Equip. Use							0
County Audit							1,770
Insurance				2,263			319,591
General Services							830,477
Administration	0	0	159	581	727		297,225
Human Resources	0		0	1,300			164,858
Information Technology		3,152		1,374			351,461
Auditor	0	24	702	2,009	3,344	0	797,546
Treasurer	0	9	0	123	53		169,763
County Counsel							-21,982
<b>Total Plan Allocation</b>	0	3,185	862	8,109	4,123	0	<b>3,028,244</b>
Roll Forward	0	2,124	-1,206	2,613	3,223	0	86,678
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	0	5,309	-345	10,723	7,347	0	<b>3,114,923</b>