



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: September 30, 2020**  
**Filing Ref: TRI21**

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 **2020-21**. 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.

---

**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 fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. Human Resources  |
| 2. General Services         | 6. Copier (ISF)     |
| 3. Information Technology   | 7. Motor Pool (ISF) |
| 4. County Counsel           | 8. 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.

---

**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 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 2020-21 Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF TRINITY**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Angela Bickle

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

Name

Auditor-Controller

Title

9-30-2020

10-1-2020

Date

Date

**Negotiated by Kirsten Ford  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Schedule A

**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 Recorder</b>	<b>BOS</b>	<b>Assessor</b>	<b>Elections</b>	<b>Surveyor</b>	<b>Grand Jury</b>
<b>Bldg. Use</b>	1,880	3,393	441	696		20
<b>County Audit</b>	92	92	92	92	92	92
<b>Insurance</b>	3,723	7,130	2,732	1,688	0	295
<b>General Services</b>	16,060	16,580	3,769	6,405		988
<b>Administration</b>	1,157	3,976	1,253	1,697	97	34
<b>Human Resources</b>	991	4,946	2,968	991	0	0
<b>Information Technology</b>	1,099	5,880	7,551	4,826	0	1,600
<b>Auditor</b>	3,472	7,700	5,863	4,918	547	706
<b>Treasurer</b>	7,824	864	609	737	35	201
<b>County Counsel</b>	424	15,757	454	-54,095		535
<b>Total Plan Allocation</b>	36,713	66,320	25,733	-32,045	771	4,473
<b>Roll Forward</b>	-2,516	-25,988	5,851	-56,881	-263	-144
<b>Adjustments</b>	-	-	-	-	-	-
<b>Proposed Costs</b>	34,197	40,332	31,585	-88,926	508	4,328

**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>	2,488	0	11,471	34,562	5,072	293
<b>County Audit</b>	92		92	92	92	92
<b>Insurance</b>	11,122	1,998	113,281	46,622	18,223	4,766
<b>General Services</b>	31,850	10,444	61,093	38,868	18,815	1,934
<b>Administration</b>	3,653	1,183	19,629	4,197	9,475	1,344
<b>Human Resources</b>	8,904	3,957	24,753	21,764	10,887	5,936
<b>Information Technology</b>	21,215	3,708	85,088	20,352	19,342	9,183
<b>Auditor</b>	16,990	10,959	52,062	29,866	31,637	9,743
<b>Treasurer</b>	3,298	1,705	8,574	2,188	8,280	7,751
<b>County Counsel</b>	4,645	0	8,801		1,484	-901
<b>Total Plan Allocation</b>	104,259	33,953	384,844	198,528	123,308	40,142
<b>Roll Forward</b>	11,025	-4,770	4,293	-18,329	4,169	6,701
<b>Adjustments</b>	-	-	-	-	-	-
<b>Proposed Costs</b>	115,283	29,184	389,138	180,199	127,477	46,842

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

<b>Fund Department</b>	<b>101 2490</b>	<b>101 2110</b>	<b>101 2800</b>	<b>101 2350</b>	<b>153 1853</b>	<b>101 6000</b>
	<b>Ag Sealer</b>	<b>Coroner</b>	<b>Planning</b>	<b>Animal Control</b>	<b>Airports</b>	<b>Library</b>
<b>Bldg. Use</b>	0		647	1,409	0	14,706
<b>County Audit</b>	92	92	92	92		92
<b>Insurance</b>	1,835		5,241	5,670	0	14,891
<b>General Services</b>	1,945		3,343	4,118	1,244	29,452
<b>Administration</b>	2,820	117	2,083	417	249	708
<b>Human Resources</b>	1,984		6,926	3,957	0	3,957
<b>Information Technology</b>	3,900		11,863	3,667	0	5,470
<b>Auditor</b>	3,912	1,031	8,999	4,487	2,119	5,723
<b>Treasurer</b>	2,836	180	4,156	644	353	2,198
<b>County Counsel</b>	687	0	17,304		0	30
<b>Total Plan Allocation</b>	20,011	1,419	60,654	24,462	3,965	77,228
<b>Roll Forward</b>	-3,010	-114	-30,180	-1,978	-8,556	-5,978
<b>Adjustments</b>	-	-	-	-	-	-
<b>Proposed Costs</b>	17,001	1,306	30,474	22,483	-4,591	71,250

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

Fund Department	101 6200	170 2425	101 1600	101 1560	160 2245	132 2130
	TC CO-OP	Evid. Base PO Sup.	Courts General	Collections Current	ADA RAP Sheriff	Child Supt Services
Bldg. Use			13,146			
County Audit	92					
Insurance	561		0			499
General Services			67,356			777
Administration	36	341				2,186
Human Resources	989	0	0			993
Information Technology	0					3,657
Auditor	1,136	1,584				4,742
Treasurer	280	0				1,024
County Counsel						71
<b>Total Plan Allocation</b>	<b>3,094</b>	<b>1,926</b>	<b>80,503</b>	<b>0</b>	<b>0</b>	<b>13,949</b>
Roll Forward	-206	-293	45,189	-105	-1,467	-4,597
Adjustments	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>2,889</b>	<b>1,633</b>	<b>125,691</b>	<b>-105</b>	<b>-1,467</b>	<b>9,352</b>

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

Fund Department	144 2210	148 2280	145 2240	164 2410	146 2250
	Lake Patrol	Cannabis Eradication	ADA: Sheriff	ADA: Probation	MSP: Sheriff
Bldg. Use	2,303				
County Audit					
Insurance	2,095	850			
General Services					
Administration	196	115			
Human Resources	0	0			
Information Technology	0				
Auditor	1,410	922			
Treasurer	183	143			
County Counsel					
<b>Total Plan Allocation</b>	<b>6,188</b>	<b>2,030</b>	<b>0</b>	<b>0</b>	<b>0</b>
Roll Forward	-537	-673	-29	-20	-743
Adjustments	-	-	-	-	-
<b>Proposed Costs</b>	<b>5,650</b>	<b>1,357</b>	<b>-29</b>	<b>-20</b>	<b>-743</b>



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

Fund	182	166	173	905	102	160
Department	1970	2440	2700	9300	3000	3360
	CDBG Grants	Victim Witness	Natural Resources	Cemetery	Road	Transit
Bldg. Use						
County Audit						
Insurance			499	0	16,481	2,996
General Services			0	5,021	33,827	727
Administration			0	24	22,132	2,345
Human Resources			0	0	32,665	5,936
Information Technology			0	0	22,062	1,834
Auditor			9	228	76,680	14,776
Treasurer			3	43	10,593	4,261
County Counsel			0		4,342	20
<b>Total Plan Allocation</b>	0	0	511	5,316	220,781	32,894
Roll Forward	-11,087	-10	494	5,086	-33,262	-6,961
Adjustments	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>-11,087</b>	<b>-10</b>	<b>1,005</b>	<b>10,401</b>	<b>187,519</b>	<b>25,934</b>

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

<b>Fund</b>	<b>101</b>	<b>570</b>	<b>109</b>	<b>176</b>	<b>112</b>	<b>920</b>
<b>Department</b>	<b>4000</b>	<b>8570</b>	<b>4100</b>	<b>4180</b>	<b>4200</b>	<b>9500</b>
	<b>Health</b>	<b>Mental Hlth Srvs Act CSS</b>	<b>Tobacco</b>	<b>WIC</b>	<b>Behavioral Health</b>	<b>Solid Waste</b>
<b>Bldg. Use</b>				0		
<b>County Audit</b>	92					
<b>Insurance</b>	10,195		0	0	14,483	12,985
<b>General Services</b>	1,897		0	710	49,338	32,537
<b>Administration</b>	4,307	3,499	323	440	21,875	11,419
<b>Human Resources</b>	11,874	0	0	0	28,710	25,732
<b>Information Technology</b>	20,401		0	4,943	45,628	33,803
<b>Auditor</b>	28,448	16,291	1,553	3,359	64,468	41,805
<b>Treasurer</b>	3,721	17	20	483	4,452	14,454
<b>County Counsel</b>	303			0	1,404	293
<b>Total Plan Allocation</b>	<b>81,235</b>	<b>19,807</b>	<b>1,896</b>	<b>9,935</b>	<b>230,359</b>	<b>173,027</b>
<b>Roll Forward</b>	<b>-40,901</b>	<b>-1,345</b>	<b>104</b>	<b>-3,681</b>	<b>-180,884</b>	<b>-11,842</b>
<b>Adjustments</b>	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>40,334</b>	<b>18,462</b>	<b>1,999</b>	<b>6,254</b>	<b>49,474</b>	<b>161,184</b>

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

Fund	174	111	111	544	101	149
Department	2950	6000	5100	8544	2301	2290
	Vehicle Abatement	Welfare	Public Guardian	Pandemic	Jail Health	Nat' Forest Eradication
Bldg. Use		2,692			0	
County Audit					92	
Insurance	647	30,963	0		509	0
General Services	418	30,736	0	139		
Administration	34	49,466	203	75	647	1
Human Resources	989	-32,954	0	0	989	0
Information Technology	957	46,359	162	0	917	
Auditor	921	205,360	10,587	479	4,604	12
Treasurer	204	37,829	5,373	47	475	3
County Counsel		-27,876	-11,372	0		
<b>Total Plan Allocation</b>	<b>4,171</b>	<b>342,576</b>	<b>4,953</b>	<b>741</b>	<b>8,133</b>	<b>16</b>
Roll Forward	-2,002	-117,809	-8,324	52	204	-350
Adjustments	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>2,169</b>	<b>224,767</b>	<b>-3,371</b>	<b>793</b>	<b>8,338</b>	<b>-335</b>

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

Fund	543	101	523	599	802-804	147
Department	8543	2460	8523	8599	8802-8804	2260
	HPP	Juv Detentn Facility	COPS Hiring Program	Prison Rape Elm.	Working Capital	Emergency Services
Bldg. Use		18,732				1,625
County Audit		92				
Insurance		19,246		249	0	723
General Services		12,573			5,722	4,803
Administration	197	1,123		0	393	486
Human Resources		6,925			0	989
Information Technology		6,418		0		917
Auditor	1,256	9,328		0	2,634	3,878
Treasurer	125	980		0	297	646
County Counsel		0				
<b>Total Plan Allocation</b>	<b>1,578</b>	<b>75,419</b>	<b>0</b>	<b>249</b>	<b>9,046</b>	<b>14,067</b>
Roll Forward	170	-25,500	-25	-453	1,009	-701
Adjustments	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>1,748</b>	<b>49,919</b>	<b>-25</b>	<b>-204</b>	<b>10,055</b>	<b>13,367</b>

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

Fund	201-262	172	598	713	237	
Department	8201-8262	2710	8698	0713	8237	
	Special Districts	Other Department	Five County COHO	LEA Grant	Trial Courts	Trans Comm
Bldg. Use		1,143	0			
County Audit						
Insurance		4,781				
General Services	7,297	121,790			0	
Administration	70	-30,352		26	0	2,490
Human Resources	0	5,937	0	0	0	0
Information Technology		-11,301			-2,631	1,834
Auditor	5,551	83,507		133	0	3,957
Treasurer	5,698	-1,169	0	5	5,788	271
County Counsel	0	164,495			0	0
<b>Total Plan Allocation</b>	<b>18,616</b>	<b>338,831</b>	<b>0</b>	<b>163</b>	<b>3,158</b>	<b>8,652</b>
Roll Forward	8,971	137,145	-2,109	-210	-53,925	931
Adjustments	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>27,587</b>	<b>475,976</b>	<b>-2,109</b>	<b>-47</b>	<b>-50,768</b>	<b>9,483</b>

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

Fund Department	101 5090	483 8483	101 1520	550 8550	579 8579	190 8190
	Vet Svcs Officer	Title III	Collections Delinquent	Bioterrorism	MH Audit Exception Res	APPOE
Bldg. Use	26		0			
County Audit	92		92			
Insurance	1,003	0	1,485	0		
General Services	1,043		0	255		
Administration	184	736	354	208		
Human Resources	989	2	1,979	0		
Information Technology	1,241		1,834	0		
Auditor	911	644	3,655	1,631		
Treasurer	169	20	4,251	245		
County Counsel	0					
<b>Total Plan Allocation</b>	<b>5,659</b>	<b>1,401</b>	<b>13,651</b>	<b>2,339</b>	<b>0</b>	<b>0</b>
Roll Forward	-3,040	648	-6,006	492	-29	-842
Adjustments	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>2,619</b>	<b>2,050</b>	<b>7,644</b>	<b>2,832</b>	<b>-29</b>	<b>-842</b>

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

Fund Department	159 2168	191 8191	193 8193	158 2247	522 8622	192 8192
	DRI Grant	Protect Order Enf.	Grants Admin	Emergency Oper. Cntr	Comm Perf Incentive	Victim Witness DA
Bldg. Use						468
County Audit						
Insurance						1,814
General Services			5,603			-5,016
Administration			1,571	0		411
Human Resources			990			1,979
Information Technology			2,396	2,431		4,143
Auditor			1,526	10		1,514
Treasurer			1,550	3		102
County Counsel			71			
<b>Total Plan Allocation</b>	0	0	13,706	2,444	0	5,415
Roll Forward	-624	-20	13,706	757	-1,077	-4,145
Adjustments	-	-	-	-	-	-
<b>Proposed Costs</b>	-624	-20	27,411	3,201	-1,077	1,271

Fund	142	101	101	101	238	115
Department	1812	1050	2205	2481	8238	4115
	Jail Capital Project	Code Enforce Settlement	Code Enforce Sheriff	Enviro Health	Gen Plan Update	Tobacco Prop 56
Bldg. Use				323		
County Audit		92	92	92		
Insurance				392		
General Services				1,721		
Administration	1,095				46	248
Human Resources	2					
Information Technology						
Auditor	1,668	5			270	1,174
Treasurer	44		2		21	9
County Counsel						
<b>Total Plan Allocation</b>	<b>2,809</b>	<b>97</b>	<b>94</b>	<b>2,529</b>	<b>337</b>	<b>1,431</b>
Roll Forward	-5,804	-36	94	2,529	337	1,431
Adjustments	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>-2,995</b>	<b>62</b>	<b>187</b>	<b>5,058</b>	<b>674</b>	<b>2,862</b>



<b>Fund</b>	<b>197</b>		
<b>Department</b>	<b>B197</b>		
		<b>Supp County</b>	<b>Grand</b>
		<b>Assessor</b>	<b>Totals</b>
<b>Bldg. Use</b>			117,537
<b>County Audit</b>			2,305
<b>Insurance</b>			362,577
<b>General Services</b>			626,175
<b>Administration</b>	525		153,565
<b>Human Resources</b>			198,634
<b>Information Technology</b>			392,746
<b>Auditor</b>	2,469		807,746
<b>Treasurer</b>	11		155,109
<b>County Counsel</b>			126,878
			0
<b>Total Plan Allocation</b>	3,005		<b>2,943,372</b>
<b>Roll Forward</b>	3,005		-436,990
<b>Adjustments</b>	-		0
<b>Proposed Costs</b>	6,010		2,507,383