



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Trinity
Weaverville, California

Date: September 17, 2021
Filing Ref: TRI22

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. 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.

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 2021-22 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TRINITY**BETTY T. YEE
CALIFORNIA STATE CONTROLLER****BY** Original signed by**BY** Original signed byAngela Bickle**LOC TRINH, Supervisor
Local Government Policy Section
Local Govt Programs & Services Division**NameAuditor-ControllerTitle9-20-20219-21-2021DateDate**Negotiated by Adam Russ
Telephone (916) 445-2989**

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	3,667	441	696		18
County Audit	80	80	80	80	80	80
Insurance	3,138	7,014	2,935	1,607	0	193
General Services	17,749	17,980	16,213	6,641		711
Administration	855	6,559	687	3,118	67	10
Human Resources	1,012	5,060	3,036	1,012	0	0
Information Technology	7,083	6,229	7,059	7,434	0	83
Auditor	3,631	7,694	6,206	6,254	366	206
Treasurer	8,609	739	724	866	34	62
County Counsel	32	3,604	54	656		97
Total Plan Allocation	44,070	58,627	37,435	28,363	548	1,458
Roll Forward	2,302	-15,698	14,676	16,193	-490	-1,600
Adjustments	-	-	-	-	-	-
Proposed Costs	46,372	42,929	52,112	44,557	57	-142

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	2,488	0	11,464	34,562	5,072	473
County Audit	80		80	80	80	80
Insurance	9,727	2,296	100,046	53,903	16,189	4,121
General Services	30,656	13,274	87,500	47,956	13,323	2,750
Administration	2,892	1,100	23,100	3,734	10,412	950
Human Resources	7,084	4,048	27,325	22,265	11,132	4,048
Information Technology	18,102	4,021	53,429	21,091	27,700	10,713
Auditor	14,691	11,201	50,023	32,039	28,505	7,340
Treasurer	4,170	1,779	10,499	2,306	5,742	7,989
County Counsel	703	9	1,715	10	637	83
Total Plan Allocation	90,595	37,728	365,182	217,946	118,792	38,548
Roll Forward	6,308	16,435	11,136	29,464	-24,055	-2,289
Adjustments	-	-	-	-	-	-
Proposed Costs	96,903	54,164	376,318	247,410	94,738	36,259

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

(1) ALL COSTS INCLUDED IN THIS PROPOSAL DATED FEBRUARY 9, 2021						
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		582	1,409	0	14,432
County Audit	80	80	80	80		80
Insurance	2,162		6,506	5,884	0	12,092
General Services	1,966		3,513	2,599	5,274	29,507
Administration	3,945	78	3,116	436	293	967
Human Resources	2,024		7,084	4,048	0	4,048
Information Technology	3,590		13,620	3,793	0	4,351
Auditor	4,571	698	9,526	5,415	2,117	6,377
Treasurer	4,702	142	1,105	677	343	2,312
County Counsel	67	0	1,620		0	19
Total Plan Allocation	23,108	998	46,753	24,343	8,026	74,186
Roll Forward	6,837	-175	-20,085	3,090	2,249	-3,665
Adjustments	-	-	-	-	-	-
Proposed Costs	29,944	824	26,667	27,433	10,276	70,521

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			13,146			
County Audit	80					
Insurance	646		0			574
General Services			21,765			353
Administration	35	224				2,613
Human Resources	1,012	0	0			1,012
Information Technology	62					1,027
Auditor	1,291	923				5,132
Treasurer	249	0				833
County Counsel						56
Total Plan Allocation	3,375	1,148	34,912	0	0	11,599
Roll Forward	-399	-682	238	-90	-1,140	-6,286
Adjustments	-	-	-	-	-	-
Proposed Costs	2,976	465	35,150	-90	-1,140	5,314

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

Fund	144	148	145	164	146
Department	2210	2280	2240	2410	2250
	Lake Patrol	Cannabis Eradication	ADA: Sheriff	ADA: Probation	MSP: Sheriff
Bldg. Use	2,303				
County Audit					
Insurance	1,721	0			
General Services					
Administration	245	133			
Human Resources	0	0			
Information Technology	0				
Auditor	1,654	4,078			
Treasurer	243	190			
County Counsel					
Total Plan Allocation	6,166	4,401	0	0	0
Roll Forward	78	2,201	-32	-14	-584
Adjustments	-	-	-	-	-
Proposed Costs	6,244	6,602	-32	-14	-584

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

Fund	182	165	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			574	0	18,944	2,296
General Services			0	4,453	37,458	0
Administration			1	17	29,136	1,611
Human Resources			0	0	33,397	4,048
Information Technology			0	0	35,078	3,219
Auditor			7	70	80,727	11,314
Treasurer			0	31	11,623	4,655
County Counsel			0		554	10
Total Plan Allocation	0	0	582	4,571	246,918	27,153
Roll Forward	-7,975	-14	567	2,455	-13,347	-7,716
Adjustments	-	-	-	-	-	-
Proposed Costs	-7,975	-14	1,149	7,026	233,572	19,438

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

Fund	101	570	109	176	112	920
Department	4000	8570	4100	4180	4200	9500
	Health	Mental Hlth Srvc Act CSS	Tobacco	WIC	Behavioral Health	Solid Waste
Bldg. Use				0		
County Audit	80					
Insurance	11,469		0	0	15,499	14,351
General Services	1,762		0	280	51,784	34,290
Administration	4,122	2,615	232	456	23,163	12,649
Human Resources	12,144	0	0	0	27,325	25,301
Information Technology	17,267		0	5,226	60,658	29,988
Auditor	29,106	10,849	1,141	3,133	58,274	40,847
Treasurer	4,919	33	70	472	4,656	16,927
County Counsel	175			0	1,090	223
Total Plan Allocation	81,044	13,496	1,443	9,567	242,449	174,577
Roll Forward	-36,252	2,647	-2,929	-206	-143,390	149
Adjustments	-	-	-	-	-	-
Proposed Costs	44,791	16,144	-1,486	9,361	99,059	174,725

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

Fund Department	174 2950	111 5000	111 5100	544 8544	101 2301	149 2290
	Vehicle Abatement	Welfare	Public Guardian	Pandemic	Jail Health	Nat' Forest Eradication
Bldg. Use		2,692			0	
County Audit					80	
Insurance	626	35,591	0		586	
General Services	475	19,685	0	55		
Administration	29	53,757	188	99	797	0
Human Resources	1,012	-37,630	0	0	1,012	0
Information Technology	1,713	66,550	41	0	948	
Auditor	1,180	180,765	10,399	584	5,252	13
Treasurer	216	51,095	5,306	67	559	5
County Counsel		964	125	0		
Total Plan Allocation	5,251	373,468	16,060	804	9,234	18
Roll Forward	743	52,680	5,560	51	1,687	-386
Adjustments	-	-	-	-	-	-
Proposed Costs	5,994	426,148	21,619	856	10,921	-369

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

Fund	543	101	523	599	802-803	147
Department	8543	2460	8523	8599	8802-8803	2260
	HPP	Juvenile Hall	COPS Hiring Program	Prison Rape Elim.	Working Capital	Emergency Services
Bldg. Use		18,732				1,271
County Audit		80				
Insurance		15,202		278	0	832
General Services		24,025			7,610	7,464
Administration	174	918		0	336	380
Human Resources		5,060			0	1,012
Information Technology		4,804		0		6,195
Auditor	1,026	8,326		1	2,211	3,384
Treasurer	117	859		0	311	707
County Counsel		0				
Total Plan Allocation	1,317	78,007	0	279	10,468	21,246
Roll Forward	42	7,601	-28	-423	-1,815	8,357
Adjustments	-	-	-	-	-	-
Proposed Costs	1,359	85,608	-28	-143	8,653	29,602

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

Fund	201-262		172	598	713	237
Department	8201-8262	Other	2710	8598	0713	8237
	Special Districts	Other Department	Five County COHO	LEA Grant	Trial Courts	Trans Comm
Bldg. Use		1,316	0			
County Audit						
Insurance		3,444				
General Services	0	131,849			64,689	
Administration	14,976	15,833		14	0	1,920
Human Resources	0	6,072	0	0	0	0
Information Technology		-460			-17,317	4,499
Auditor	61,639	69,149		73	0	639
Treasurer	8,021	13,216	0	6	0	234
County Counsel	0	3,413				0
Total Plan Allocation	84,635	243,833	0	93	47,373	7,291
Roll Forward	75,928	22,480	-32	-76	-10,283	3,513
Adjustments	-	-	-	-	-	-
Proposed Costs	160,564	266,312	-32	16	37,090	10,804

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

Fund	101	483	101	550	579	190
Department	5090	8483	1520	8550	8579	8190
	Vet Svcs Officer	Title III	Collections Delinquent	Bioterrorism	MH Audit Exception Res	APPOE
Bldg. Use	88		0			
County Audit	80		80			
Insurance	1,681	0	1,704	0		
General Services	1,362		0	101		
Administration	83	131	273	180		
Human Resources	1,012	0	2,024	0		
Information Technology	1,671		1,897	0		
Auditor	1,052	612	3,426	1,351		
Treasurer	160	28	5,163	229		
County Counsel	0					
Total Plan Allocation	7,190	771	14,567	1,861	0	0
Roll Forward	902	65	-2,038	52	0	-449
Adjustments	-	-	-	-	-	-
Proposed Costs	8,093	836	12,530	1,913	0	-449

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

Fund	159	191	193	158	522	192
Department	2159	8191	8193	2247	8522	8192
	DRI Grant	Protect Order Enf.	Grants Admin	Emergency Oper. Cntr	Comm Perf Incentive	Victim Witness DA
Bldg. Use			66			468
County Audit						
Insurance						2,288
General Services			0			0
Administration			3,509			331
Human Resources			1,012			2,024
Information Technology			1,134			3,880
Auditor			2,139			3,479
Treasurer			1,793			462
County Counsel			44			
Total Plan Allocation	0	0	9,697	0	0	12,931
Roll Forward	-68	0	9,627	-3,185	-862	4,822
Adjustments	-	-	-	-	-	-
Proposed Costs	-68	0	19,323	-3,185	-862	17,754

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				337		
County Audit		80	80	80		
Insurance			10,507	3,526		
General Services				2,204		
Administration	14,694		701	622	0	235
Human Resources	0		2,024	3,036		
Information Technology			1,897	8,835		
Auditor	60,785	5	5,023	6,295	87	990
Treasurer	115	2	486	858	33	9
County Counsel				50	6	
Total Plan Allocation	75,594	86	20,717	25,844	126	1,234
Roll Forward	71,471	86	20,717	25,844	126	1,234
Adjustments	-	-	-	-	-	-
Proposed Costs	147,064	173	41,435	51,688	251	2,468

Fund	197	133	113	199	
Department	8197	2145	8113	8199	
	Supp County	VAWVP	Adult Drug	JAG Grant	Grand
	Assessor	DA	Court	Probation	Totals
Bldg. Use					117,603
County Audit					2,003
Insurance		75			370,226
General Services					709,279
Administration	219	47	81	1	250,096
Human Resources					195,139
Information Technology	62				427,173
Auditor	941	236	333	2	876,805
Treasurer	16	16			187,790
County Counsel					16,015
					0
Total Plan Allocation	1,237	373	413	3	3,152,131
Roll Forward	1,237	373	413	3	123,884
Adjustments	-	-	-	-	0
Proposed Costs	2,474	747	827	6	3,276,015