



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Trinity
Weaverville, California

Date: September 28, 2023
Filing Ref: TRI24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 | 7. County Counsel |
| 2. General Services | 8. Human Resources |
| 3. Administration | 9. Copier ISF |
| 4. Information Technology | 10. Motor Pool ISF |
| 5. Auditor-Controller | 11. OPEB ISF |
| 6. Treasurer/Tax-Collector | |

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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TRINITY

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Angela Bickle

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

Name

Auditor-Controller

Title

9-28-2023

9-28-2023

Date

Date

cc: State and Federal Agencies
Attachment: Schedule A

**Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775**

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

Fund	101	101	101	101	101	101
Department	2500	1100	1400	1650	1910	2050
	Clerk Recorder	BOS	Assessor	Elections	Surveyor	Grand Jury
Bldg. Use	1,742	3,703	327	1,533		20
County Audit	29	29	29	29	29	29
Insurance	2,698	10,005	3,927	2,391	0	203
General Services	20,679	26,596	4,565	20,407		785
Administration	1,017	8,976	1,108	1,008	0	23
Human Resources	1,309	6,510	5,141	1,285	0	0
Information Technology	3,770	8,671	9,590	14,403	0	2,558
Auditor	3,006	7,109	6,241	4,344	75	208
Treasurer	9,143	655	573	906	60	97
County Counsel	644	9,463	459	1,800		560
Total Plan Allocation	44,037	81,717	31,962	48,106	164	4,484
Roll Forward	-33	23,090	-5,473	19,743	-384	3,026
Adjustments	-	-	-	-	-	-
Proposed Costs	44,004	104,808	26,489	67,848	-220	7,510

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

Fund	101	177	101	101	101	101
Department	2100	4230	2281	2282	2400	2480
	District Attorney	Substance Abuse Treat	Sheriff	Jail	Probation	Building & Dev. Svcs
Bldg. Use	2,961	0	11,471	34,562	5,072	473
County Audit	31	870	267	29	186	30
Insurance	31,846	2,089	102,429	63,042	19,890	5,524
General Services	43,346	15,369	76,773	59,726	36,420	2,922
Administration	3,897	1,573	18,494	6,109	9,813	3,126
Human Resources	9,045	3,856	31,063	25,706	15,555	5,225
Information Technology	20,274	4,842	75,821	46,119	32,632	9,690
Auditor	13,979	9,774	51,694	34,731	29,250	7,800
Treasurer	3,494	2,090	7,668	2,723	2,868	1,580
County Counsel	2,768	0	5,610	174	754	320
Total Plan Allocation	131,641	40,463	381,288	272,920	152,440	36,690
Roll Forward	41,046	2,735	16,106	54,974	33,648	-1,858
Adjustments	-	-	-	-	-	-
Proposed Costs	172,687	43,198	397,395	327,895	186,087	34,833

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

Fund	101	101	101	101	153	101
Department	2490	2283	2800	2284	1853	6000
	Ag Sealer	Coroner	Planning	Animal Control	Airports	Library
Bldg. Use	0		582	1,409	0	14,432
County Audit	29	29	68	29	179	29
Insurance	3,379		7,874	7,831	0	11,874
General Services	2,300		8,590	6,265	6,385	38,583
Administration	3,658	128	3,714	596	306	-2,638
Human Resources	3,964		9,045	5,141	0	5,141
Information Technology	5,067		16,638	6,455	0	10,693
Auditor	5,100	993	9,578	4,947	2,065	7,144
Treasurer	615	414	9,891	5,389	745	3,260
County Counsel	143	0	6,922	59	7	10
Total Plan Allocation	24,256	1,564	72,903	38,122	9,687	88,529
Roll Forward	1,148	566	26,150	13,779	1,661	14,343
Adjustments	-	-	-	-	-	-
Proposed Costs	25,404	2,130	99,053	51,901	11,348	102,873

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

Fund	101	170	101	132	144	148
Department	6200	2425	1500	2130	2210	2280
	TC CO-OP	Evid. Base PO Sup.	Courts General	Child Supt Services	Lake Patrol	Cannabis Eradication
Bldg. Use			12,667		2,303	
County Audit	29			536	6	26
Insurance	66		0	696	842	1,214
General Services			109,178	593		
Administration	40	378		5,462	247	140
Human Resources	0	0	0	1,453	0	6,474
Information Technology	176			1,963	0	
Auditor	593	1,389		6,562	1,391	806
Treasurer	204	0		1,159	263	231
County Counsel				71		
Total Plan Allocation	1,107	1,767	121,845	18,496	5,053	8,892
Roll Forward	-2,268	619	86,933	6,897	-1,113	4,491
Adjustments	-	-	-	-	-	-
Proposed Costs	-1,162	2,386	208,777	25,393	3,939	13,384

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

Fund	173	905	102	160	402
Department	2700	9300	3000	3360	4402
	Natural Resources	Cemetery	Road	Transit	Health
Bldg. Use					
County Audit	0	10	11,116	1,095	2,327
Insurance	1,393	0	22,285	2,786	9,750
General Services	0	4,838	44,225	0	4,723
Administration	1	21	42,878	1,691	8,757
Human Resources	0	0	41,908	5,141	17,994
Information Technology	0	0	36,698	5,786	45,840
Auditor	7	152	105,669	10,806	42,182
Treasurer	2	60	15,333	4,131	5,098
County Counsel	0		2,738	0	407
Total Plan Allocation	1,404	5,080	322,850	31,435	137,078
Roll Forward	822	509	75,932	4,282	56,034
Adjustments	-	-	-	-	-
Proposed Costs	2,226	5,589	398,781	35,718	193,112

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

Fund Department	570 8570	109 4100	176 4180	112 4200	920 9500	174 2950
	Mental Hlth Srvs Act CSS	Tobacco	WIC	Behavioral Health	Solid Waste	Vehicle Abatement
Bldg. Use			0			
County Audit	3,353	260	434	1,630	4,487	9
Insurance		0	0	18,106	16,017	0
General Services		0	1,880	63,762	39,666	2,668
Administration	3,620	384	512	30,899	12,358	31
Human Resources	0	0	0	33,992	29,730	0
Information Technology		0	2,307	65,281	25,141	0
Auditor	13,281	1,564	2,870	69,733	45,655	361
Treasurer	15	124	784	17,679	21,404	164
County Counsel			0	877	362	45
Total Plan Allocation	20,269	2,332	8,788	301,960	194,819	3,278
Roll Forward	6,773	889	-779	59,511	20,242	-1,973
Adjustments	-	-	-	-	-	-
Proposed Costs	27,042	3,221	8,010	361,472	215,061	1,305

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

Fund	111	101	544	101	149	543
Department	5000	5105	8544	2285	2290	8543
	Welfare	Public Guardian	Pandemic	Jail Health	Nat' Forest Eradication	HPP
Bldg. Use	2,692			0		
County Audit	6,664	29	19	29	0	72
Insurance	36,909	0		979		
General Services	40,210	0	369			
Administration	70,597	238	45	879	0	67
Human Resources	1,077	0	0	1,285	0	
Information Technology	0	0	0	1,614		
Auditor	197,764	8,728	272	4,366	3	399
Treasurer	62,155	7,313	84	546	2	122
County Counsel	1,204	70	0			
Total Plan Allocation	419,272	16,378	789	9,698	6	660
Roll Forward	45,804	318	-15	464	-12	-657
Adjustments	-	-	-	-	-	-
Proposed Costs	465,076	16,695	774	10,162	-7	3

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

Fund	101	599	802-803	147	201-262	
Department	2460	8599	8802-8803	2260	8201-8262	Other
	Juvenile Hall	Prison Rape Elim.	Working Capital	Emergency Services	Special Districts	Other Department
Bldg. Use	18,732			1,271		1,292
County Audit	29		317	983	214	1,020
Insurance	13,566	0	0	696		3,482
General Services	7,046		10,654	7,930	0	177,440
Administration	1,176	0	309	1,164	4,833	27,926
Human Resources	3,856		0	1,285	0	-51,891
Information Technology	4,842	0		6,729		-17,924
Auditor	6,524	0	1,885	5,398	21,797	91,572
Treasurer	851	0	593	668	7,835	9,223
County Counsel	0			115		153
Total Plan Allocation	56,622	0	13,758	26,239	34,678	242,294
Roll Forward	-21,385	-279	3,290	4,993	-49,957	-1,539
Adjustments	-	-	-	-	-	-
Proposed Costs	35,236	-279	17,049	31,231	-15,278	240,756

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

Fund	598	713	237	101	483	101
Department	8598	0713	8237	5090	8483	1520
	LEA Grant	Trial Courts	Trans Comm	Vet Svcs Officer	Title III	Collections Delinquent
Bldg. Use				101		
County Audit	0		213	29	89	
Insurance				1,946	0	
General Services		0		3,573		
Administration	31	170	4,307	878	162	
Human Resources	0	0	48	1,297	0	
Information Technology		-20,117	3,855	1,965		
Auditor	118	675	3,304	1,735	619	
Treasurer	5	8,539	226	333	20	
County Counsel			0	10		
Total Plan Allocation	154	-10,734	11,953	11,867	890	0
Roll Forward	61	-58,107	4,662	4,677	119	-14,567
Adjustments	-	-	-	-	-	-
Proposed Costs	214	-68,841	16,614	16,545	1,008	-14,567

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

Fund	550	193	158	192	142	101
Department	8550	8193	2247	8192	1812	1050
	CDC Bioterrorism	Grants Admin	Emergency Oper. Cntr	Victim Witness DA	Jail Capital Project	Code Enforce Settlement
Bldg. Use		91		564		
County Audit	232	8,663		482	1,617	29
Insurance	0			8,015		
General Services	676	4,066		0		
Administration	151	15,460		595	1,798	
Human Resources	0	3,001		1,285	0	
Information Technology	0	7,917		2,065		
Auditor	836	13,665		3,029	6,997	4
Treasurer	223	4,683		568	323	2
County Counsel		675		0	0	
Total Plan Allocation	2,118	58,221	0	16,603	10,735	35
Roll Forward	257	48,524	0	3,672	-64,859	-51
Adjustments	-	-	-	-	-	-
Proposed Costs	2,375	106,745	0	20,276	-54,125	-16

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

Fund Department	101 2286	101 2481	238 8238	115 4115	197 8197	133 2145
	Code Enforce Sheriff	Enviro Health	Gen Plan Update	Tobacco Prop 56	Supp County Assessor	VAWVP DA
Bldg. Use		337				
County Audit	29	40	723	185	100	
Insurance	9,897	5,395	0			0
General Services		2,398				
Administration	1,127	1,347	555	143	1	0
Human Resources	5,141	5,141	0			
Information Technology	6,455	7,183	0		0	
Auditor	6,408	7,534	2,158	536	5	3
Treasurer	514	1,397	99	10	2	2
County Counsel		620	0			
Total Plan Allocation	29,572	31,392	3,535	874	108	6
Roll Forward	8,855	5,548	3,409	-360	(1,129)	(367)
Adjustments	-	-	-	-	-	-
Proposed Costs	38,426	36,940	6,944	514	(1,021)	(362)

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

Fund Department	113 8113	199 8199	188 6300	107 7990	114 8114	142 1810
	Adult Drug Court	JAG Grant Probation	OPEB	Debt Service	American Resc. Plan	Capital Projects
Bldg. Use						
County Audit	156	0	3,328	2,837	416	199
Insurance						
General Services						
Administration	110	3			2	
Human Resources						
Information Technology						
Auditor	424	30	1,664		10	
Treasurer	17	15	1,313		2	
County Counsel						
Total Plan Allocation	708	48	6,305	2,837	431	199
Roll Forward	295	45	6,305	2,837	431	199
Adjustments	-	-	0	0	-	-
Proposed Costs	1,002	94	12,610	5,674	862	398

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

Fund	489	492	493	499	500	502
Department	8489	8492	8493	8499	8500	8502
	Child Poverty	Real. Soc Services	Real: Health Services	Loc Comm Corr Real	DA Real. 2011	Juv Just Real 2011
Bldg. Use						
County Audit	85	313	300	243	9	107
Insurance						
General Services						
Administration						
Human Resources						
Information Technology						
Auditor						
Treasurer						
County Counsel						
Total Plan Allocation	85	313	300	243	9	107
Roll Forward	85	313	300	243	9	107
Adjustments	-	-	-	-	-	-
Proposed Costs	170	626	600	487	18	213

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

Fund	503	504	511	513	515	517
Department	8503	8504	8511	8513	8515	8517
	HHS Real. 2011	BHS Real. 2011	County Child Fund	Micrographic Fund	Auto Rec. Retrieval	Vital & Health Stats
Bldg. Use						
County Audit	441	91	63	19	63	4
Insurance						
General Services						
Administration						
Human Resources						
Information Technology						
Auditor						
Treasurer						
County Counsel						
Total Plan Allocation	441	91	63	19	63	4
Roll Forward	441	91	63	19	63	4
Adjustments	-	-	-	-	-	-
Proposed Costs	883	181	125	39	126	9

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

Fund	521	522	542	545	555	556
Department	8521	8522	8542	8545	8555	8556
	Soc. Sec. Truncation	Comm Corr Perf. Inc.	Fingerprint ID	PHER	Law Library	Sheriff Inmate
Bldg. Use						
County Audit	9	25	19	1,911	3	1
Insurance						
General Services						
Administration		188	38	2,577		
Human Resources						
Information Technology						
Auditor		692	138	10,257		
Treasurer						
County Counsel						
Total Plan Allocation	9	904	195	14,745	3	1
Roll Forward	9	904	195	14,745	3	1
Adjustments	-	-	-	-	-	-
Proposed Costs	19	1,808	389	29,491	6	2

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

Fund	558	561	562	581	587	588
Department	8558	8561	8562	8581	8587	8588
	County Blood & Alcohol	Local Law Sheriff Real	Local Law Probation Real	Co Crim Justice Fac	Justice Asset Seizure	Asset Seizure DA
Bldg. Use						
County Audit	1	97	62	27	9	87
Insurance						
General Services						
Administration						
Human Resources						
Information Technology						
Auditor						
Treasurer						
County Counsel						
Total Plan Allocation	1	97	62	27	9	87
Roll Forward	1	97	62	27	9	87
Adjustments	-	-	-	-	-	-
Proposed Costs	1	194	124	54	17	174

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

Fund	589	590	591	592	593	594
Department	8589	8590	8591	8592	8593	8594
	EMS Physicians	EMS Hospital	EMS Discretionary	Treasury Asset Seizure	St & Local Asset Seizure	Probation Asset Seizure
Bldg. Use						
County Audit	37	3	3	3	86	45
Insurance						
General Services						
Administration						
Human Resources						
Information Technology						
Auditor						
Treasurer						
County Counsel						
Total Plan Allocation	37	3	3	3	86	45
Roll Forward	37	3	3	3	86	45
Adjustments	-	-	-	-	-	-
Proposed Costs	74	6	6	6	172	90

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

Fund	595	417	116	
Department	8595	8417	2116	
	Alpine House Maint Fund	JJRBG	SB170 UNPERMIT CANNABIS GRW	Grand Totals
Bldg. Use				118,337
County Audit	30	87	336	60,630
Insurance				429,044
General Services				895,606
Administration		5		305,208
Human Resources				236,208
Information Technology				455,001
Auditor		20		900,628
Treasurer		2		226,509
County Counsel				37,041
Total Plan Allocation	30	115	336	3,664,210
Roll Forward	30	115	336	512,082
Adjustments	-	-	-	0
Proposed Costs	60	230	671	4,176,293