



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Trinity  
Weaverville, California

Date: September 30, 2024  
Filing Ref: TRI25

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 2024-25 Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF TRINITY****BY Original signed by**

---

**Christine Gaffney**

---

**Name****Auditor-Controller**

---

**Title****10-02-2024**

---

**Date****MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER****BY Original signed by**

---

**SANDEEP SINGH  
Manager****Local Government Policy Section  
Local Govt Programs and Services Division****10-02-2024**

---

**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 Department	101 2500	101 1100	101 1400	101 1650	101 1910	101 2050
	Clerk Recorder	BOS	Assessor	Elections	Surveyor	Grand Jury
Bldg. Use	1,711	3,679	321	1,506		20
County Audit	25	25	25	25	25	25
Insurance	4,172	13,804	1,794	2,482	0	296
General Services	17,242	19,537	3,235	15,573		907
Administration	1,186	10,592	784	1,425	0	26
Human Resources	1,207	6,036	4,829	1,207	0	0
Information Technology	3,353	10,110	11,147	9,782	0	2,464
Auditor	2,990	8,529	6,261	3,953	81	394
Treasurer	6,425	294	234	321	25	88
County Counsel	331	11,738	341	2,852		691
<b>Total Plan Allocation</b>	<b>38,643</b>	<b>84,345</b>	<b>28,972</b>	<b>39,128</b>	<b>132</b>	<b>4,912</b>
<b>Roll Forward</b>	<b>4,612</b>	<b>-6,843</b>	<b>-292</b>	<b>1,512</b>	<b>19</b>	<b>2,867</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Proposed Costs</b>	<b>43,255</b>	<b>77,502</b>	<b>28,680</b>	<b>40,641</b>	<b>151</b>	<b>7,779</b>



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

Fund Department	101 2100	177 4230	101 2281	101 2282	101 2400	101 2480
	District Attorney	Substance Abuse Treat	Sheriff	Jail	Probation	Building & Dev. Svcs
Bldg. Use	3,463	0	11,471	624,302	10,324	870
County Audit	27	868	41	25	147	25
Insurance	24,020	216	178,571	83,930	30,542	6,414
General Services	35,896	1,933	60,824	74,202	23,396	4,889
Administration	2,063	1,439	20,717	9,652	7,104	2,465
Human Resources	7,243	3,622	36,217	30,181	13,279	4,829
Information Technology	17,429	5,047	77,033	63,127	25,245	8,145
Auditor	12,020	10,769	57,718	39,832	27,065	7,306
Treasurer	1,546	950	6,301	1,220	1,376	478
County Counsel	1,840	0	5,122	792	825	646
<b>Total Plan Allocation</b>	<b>105,546</b>	<b>24,843</b>	<b>454,015</b>	<b>927,262</b>	<b>139,303</b>	<b>36,067</b>
<b>Roll Forward</b>	<b>5,040</b>	<b>-7,991</b>	<b>124,737</b>	<b>703,253</b>	<b>15,044</b>	<b>4,384</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Proposed Costs</b>	<b>110,587</b>	<b>16,852</b>	<b>578,752</b>	<b>1,630,515</b>	<b>154,347</b>	<b>40,451</b>



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

Fund Department	101 2490	101 2283	101 2800	101 2284	153 1853	101 6000
	Ag Sealer	Coroner	Planning	Animal Control	Airports	Library
Bldg. Use	0		0	1,409	0	14,432
County Audit	25	25	91	25	181	25
Insurance	2,538		5,078	7,145	0	13,921
General Services	8,315		6,206	6,614	559	35,772
Administration	2,697	118	4,109	820	335	-1,096
Human Resources	3,622		9,658	4,829	0	4,829
Information Technology	7,426		19,207	6,729	340	12,592
Auditor	5,395	1,226	10,773	6,769	2,435	6,532
Treasurer	3,085	223	6,782	740	311	1,318
County Counsel	190	40	8,827	0	0	0
<b>Total Plan Allocation</b>	<b>33,293</b>	<b>1,633</b>	<b>70,731</b>	<b>35,080</b>	<b>4,161</b>	<b>88,324</b>
Roll Forward	7,286	54	8,776	12,371	-2,556	17,347
Adjustments	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>40,579</b>	<b>1,687</b>	<b>79,506</b>	<b>47,451</b>	<b>1,604</b>	<b>105,671</b>



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

Fund Department	101 6200	170 2425	101 1500	132 2130	144 2210	148 2280
	TC CO-OP	Evid. Base PO Sup.	Courts General	Child Supt Services	Lake Patrol	Cannabis Eradication
Bldg. Use			12,444		2,303	
County Audit	25			262	153	75
Insurance	349		0	72	2,297	439
General Services			84,654	876		
Administration	49	288		2,229	546	136
Human Resources	1,207	0	0	1,207	0	0
Information Technology	0			10,486	0	
Auditor	1,132	1,230		3,876	1,320	968
Treasurer	126	0	6,381	530	122	124
County Counsel				67		
<b>Total Plan Allocation</b>	<b>2,887</b>	<b>1,518</b>	<b>103,479</b>	<b>19,604</b>	<b>6,741</b>	<b>1,742</b>
<b>Roll Forward</b>	<b>62</b>	<b>236</b>	<b>2,172</b>	<b>6,702</b>	<b>-904</b>	<b>-4,301</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Proposed Costs</b>	<b>2,950</b>	<b>1,754</b>	<b>105,650</b>	<b>26,306</b>	<b>5,837</b>	<b>-2,559</b>



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	9	11,615	2,026	3,329
Insurance	144	0	2,594	432	1,519
General Services	0	4,711	34,160	0	2,962
Administration	0	20	39,606	2,032	8,097
Human Resources	0	0	43,460	7,243	18,108
Information Technology	0	0	39,904	8,411	42,538
Auditor	0	87	125,731	14,622	46,976
Treasurer	0	0	8,310	2,224	1,639
County Counsel	0		0	77	63
<b>Total Plan Allocation</b>	144	4,828	305,380	37,068	125,231
<b>Roll Forward</b>	-486	85	42,049	12,349	32,704
<b>Adjustments</b>	-	-	-	-	-
<b>Proposed Costs</b>	-342	4,914	347,429	49,417	157,935



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

Fund	570	109	176	112	920	174
Department	8570	4100	4180	4200	9500	2950
	Mental Hlth Srvs Act CSS	Tobacco	WIC	Behavioral Health	Solid Waste	Vehicle Abatement
Bldg. Use			0			
County Audit	3,120	106	481	1,783	3,605	6
Insurance		0	0	2,234	2,090	949
General Services		0	1,109	12,907	36,338	5,567
Administration	3,378	318	465	31,233	12,996	28
Human Resources	0	0	0	37,424	35,009	1,207
Information Technology		0	1,416	82,765	30,343	1,682
Auditor	14,509	1,541	3,026	77,655	49,620	643
Treasurer	25	56	322	3,218	13,962	69
County Counsel			0	989	347	0
<b>Total Plan Allocation</b>	<b>21,032</b>	<b>2,022</b>	<b>6,820</b>	<b>250,207</b>	<b>184,309</b>	<b>10,151</b>
<b>Roll Forward</b>	<b>12,354</b>	<b>776</b>	<b>-8,720</b>	<b>15,873</b>	<b>16,529</b>	<b>8,351</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Proposed Costs</b>	<b>33,386</b>	<b>2,798</b>	<b>-1,900</b>	<b>266,080</b>	<b>200,838</b>	<b>18,502</b>



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

Fund Department	111 5000	101 5105	544 8544	101 2285	149 2290	543 8543
	Welfare	Public Guardian	Pandemic	Jail Health	Nat' Forest Eradication	HPP
Bldg. Use	2,692			0		
County Audit	7,091	25	25	25	0	332
Insurance	3,531	0		616		
General Services	35,542	0	217			
Administration	53,657	185	40	2,801	0	174
Human Resources	0	0	0	1,207	0	
Information Technology	82,428	170	0	1,682		
Auditor	199,145	9,098	378	5,595	3	1,019
Treasurer	34,154	5,210	64	305	1	86
County Counsel	1,971	0	0			
<b>Total Plan Allocation</b>	<b>420,211</b>	<b>14,688</b>	<b>724</b>	<b>12,233</b>	<b>4</b>	<b>1,611</b>
<b>Roll Forward</b>	<b>47,763</b>	<b>-4,366</b>	<b>245</b>	<b>4,854</b>	<b>-2</b>	<b>559</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Proposed Costs</b>	<b>467,974</b>	<b>10,322</b>	<b>970</b>	<b>17,086</b>	<b>2</b>	<b>2,170</b>



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

Fund Department	101 2460	599 8599	802-803 8802-8803	147 2260	201-262 8201-8262	Other
	Juvenile Hall	Prison Rape Elim.	Working Capital	Emergency Services	Special Districts	Other Department
Bldg. Use	13,480			1,623		35,160
County Audit	25		243	301	229	342
Insurance	8,628	0	0	72		721
General Services	11,298		4,659	9,123	0	216,162
Administration	1,975	0	328	555	2,905	31,593
Human Resources	2,414		0	1,207	0	-38,668
Information Technology	3,393	0		4,260		-33,507
Auditor	5,639	0	2,164	3,732	16,518	126,111
Treasurer	276	0	235	646	1,271	-26
County Counsel	0			0		0
<b>Total Plan Allocation</b>	<b>47,129</b>	<b>0</b>	<b>7,629</b>	<b>21,519</b>	<b>20,924</b>	<b>337,888</b>
<b>Roll Forward</b>	<b>-1,814</b>	<b>-218</b>	<b>-1,663</b>	<b>-2,448</b>	<b>-96,277</b>	<b>120,921</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Proposed Costs</b>	<b>45,316</b>	<b>-218</b>	<b>5,967</b>	<b>19,071</b>	<b>-75,353</b>	<b>458,809</b>



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		535	25	150	
Insurance				1,995	0	
General Services		0		4,138		
Administration	23	171	4,776	547	131	
Human Resources	0	0	0	1,207	0	
Information Technology		-1,897	5,517	2,362		
Auditor	105	784	2,242	1,943	621	
Treasurer	2	17	90	256	19	
County Counsel			5,040	0		
<b>Total Plan Allocation</b>	131	-925	18,200	12,576	921	0
<b>Roll Forward</b>	-37	-9,704	9,787	5,038	567	0
<b>Adjustments</b>	-	-	-	-	-	-
<b>Proposed Costs</b>	93	-10,629	27,987	17,614	1,488	0



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		89		554		
County Audit	142	8,332		256	11	25
Insurance	0			6,058		
General Services	399	1,146		0		
Administration	124	12,598		919	67	
Human Resources	0	2,414		2,414	0	
Information Technology	0	8,519		3,591		
Auditor	883	16,083		3,077	342	4
Treasurer	109	2,329		213	18	1
County Counsel		564		0	0	
<b>Total Plan Allocation</b>	1,657	52,075	0	17,084	436	30
<b>Roll Forward</b>	26	24,718	0	4,210	-85,598	1
<b>Adjustments</b>	-	-	-	-	-	-
<b>Proposed Costs</b>	1,682	76,793	0	21,294	-85,161	30



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		863				
County Audit	25	25	613	26	100	
Insurance	18,783	6,406	0			0
General Services		4,851				
Administration	625	1,050	687	215	0	0
Human Resources	0	4,829	0			
Information Technology	0	10,156	0		0	
Auditor	3,396	7,873	3,060	940	4	3
Treasurer	167	560	39	6	1	1
County Counsel		1,077	0			
<b>Total Plan Allocation</b>	22,997	37,689	4,399	1,187	105	4
<b>Roll Forward</b>	10,213	15,862	-476	94	(203)	(4)
<b>Adjustments</b>	-	-	-	-	-	-
<b>Proposed Costs</b>	33,210	53,552	3,922	1,282	(98)	0



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	114	0	2,645	2,796	3,822	21
Insurance						
General Services						
Administration	104	0	580		2,027	
Human Resources						
Information Technology						
Auditor	469	4	1,620		8,682	
Treasurer	7	1	491		7	
County Counsel						
<b>Total Plan Allocation</b>	695	5	5,336	2,796	14,539	21
<b>Roll Forward</b>	(61)	(95)	-3,262	-45	13,487	-21
<b>Adjustments</b>	-	-	0	0	-	-
<b>Proposed Costs</b>	634	(90)	2,074	2,751	28,025	0



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	99	458	362	343	10	105
Insurance						
General Services						
Administration						
Human Resources						
Information Technology						
Auditor						
Treasurer						
County Counsel						
Total Plan Allocation	99	458	362	343	10	105
Roll Forward	70	-58	142	186	1	17
Adjustments	-	-	-	-	-	-
Proposed Costs	169	401	504	529	11	122



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

Fund Department	503 8503	504 8504	511 8511	513 8513	515 8515	517 8517
	HHS Real. 2011	BHS Real. 2011	County Child Fund	Micrographic Fund	Auto Rec. Retrieval	Vital & Health Stats
Bldg. Use						
County Audit	790	0	69	20	64	4
Insurance						
General Services						
Administration						
Human Resources						
Information Technology						
Auditor						
Treasurer						
County Counsel						
<b>Total Plan Allocation</b>	790	-	69	20	64	4
<b>Roll Forward</b>	459	-74	38	0	-2	0
<b>Adjustments</b>	-	-	-	-	-	-
<b>Proposed Costs</b>	1,250	(74)	106	20	62	4



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	11	625	2	9
Insurance						
General Services						
Administration		144	29	620		
Human Resources						
Information Technology						
Auditor		615	123	2,989		
Treasurer						
County Counsel						
Total Plan Allocation	9	784	163	4,234	2	9
Roll Forward	-1	758	144	2,402	-1	4
Adjustments	-	-	-	-	-	-
Proposed Costs	8	1,542	307	6,636	1	13



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	77	60	24	7	71
Insurance						
General Services						
Administration						
Human Resources						
Information Technology						
Auditor						
Treasurer						
County Counsel						
Total Plan Allocation	1	77	60	24	7	71
Roll Forward	0	-4	-6	-1	-1	-22
Adjustments	-	-	-	-	-	-
Proposed Costs	1	73	54	23	7	50



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	4	3	3	3	97	51
Insurance						
General Services						
Administration						
Human Resources						
Information Technology						
Auditor						
Treasurer						
County Counsel						
Total Plan Allocation	4	3	3	3	97	51
Roll Forward	-8	2	0	0	8	9
Adjustments	-	-	-	-	-	-
Proposed Costs	(4)	5	4	3	105	60



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				742,820
County Audit	33	186	105	60,286
Insurance				434,850
General Services				785,918
Administration		32		285,539
Human Resources				253,479
Information Technology				583,396
Auditor		152		978,401
Treasurer		4		115,387
County Counsel				44,431
<b>Total Plan Allocation</b>	<b>33</b>	<b>374</b>	<b>105</b>	<b>4,284,508</b>
<b>Roll Forward</b>	<b>3</b>	<b>374</b>	<b>105</b>	<b>1,082,052</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Proposed Costs</b>	<b>35</b>	<b>748</b>	<b>210</b>	<b>5,366,560</b>