



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Trinity
Weaverville, California

Date:
Filing Ref:

July 10, 2025
TRI26

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 two adjustments in the fiscal year 2025-26 Cost Allocation Plan. \$11,520 and \$133 are adjustments for the new created funds and they will be included in the carry forward calculation in the fiscal year 2027-28 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TRINITY**BY Original signed by**

Christine Gaffney

**Name
Auditor-Controller**

**Title
07-15-2025**

Date

cc: State and Federal Agencies
Attachment: Schedule A

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

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division****07-15-2025**

Date

**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	1,656	3,637	311	1,457		20
County Audit	33	33	33	33	33	33
Insurance	3,975	16,304	4,101	3,672	0	353
General Services	18,349	20,843	3,443	16,773		1,075
Administration	7,648	3,308	1,310	1,813	70	44
Human Resources	1,169	5,845	4,676	1,169	0	0
Information Technology	3,039	10,904	15,384	7,387	0	793
Auditor	3,161	7,434	7,223	4,813	356	565
Treasurer	4,601	352	256	356	23	92
County Counsel	993	24,578	26,621	3,648		0
Total Plan Allocation	44,623	93,238	63,357	41,121	481	2,974
Roll Forward	586	11,521	31,397	-6,985	317	-1,509
Adjustments	-	-	-	-	-	-
Proposed Costs	45,209	104,760	94,753	34,136	797	1,465

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	2,814	0	11,471	624,302	5,073	870
County Audit	282	1,052	49	33	178	33
Insurance	94,832	989	249,055	75,133	38,229	5,824
General Services	38,169	831	91,021	68,028	10,047	5,293
Administration	3,263	1,883	16,861	6,651	8,447	2,123
Human Resources	9,352	3,507	35,071	29,226	12,860	4,676
Information Technology	19,721	6,439	89,348	60,235	28,921	10,189
Auditor	15,044	12,642	54,807	39,264	28,419	6,645
Treasurer	1,407	1,015	4,949	1,160	1,348	403
County Counsel	4,447	0	14,900	2,340	1,889	570
Total Plan Allocation	189,333	28,357	567,533	906,371	135,412	36,625
Roll Forward	57,692	-12,106	186,243	633,451	-17,028	-65
Adjustments	-	-	-	-	-	-
Proposed Costs	247,025	16,251	753,776	1,539,822	118,385	36,560

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	33	33	49	33	236	33
Insurance	13,258		8,647	10,345	0	17,603
General Services	18,592		6,329	5,962	1,027	41,361
Administration	2,548	132	3,219	784	375	750
Human Resources	3,507		10,521	5,845	0	4,676
Information Technology	7,833		21,886	10,139	0	11,993
Auditor	5,415	1,263	10,759	9,754	3,153	6,340
Treasurer	2,309	176	4,912	1,125	420	1,053
County Counsel	162	0	7,400	0	1,416	0
Total Plan Allocation	53,657	1,604	73,722	45,397	6,627	98,240
Roll Forward	29,402	40	819	7,275	-3,060	9,711
Adjustments	-	-	-	-	-	-
Proposed Costs	83,058	1,644	74,541	52,672	3,567	107,952

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			12,039		2,303	
County Audit	33			236	11	82
Insurance	650		0	0	2,083	473
General Services			101,030	208		
Administration	50	339		1,222	256	96
Human Resources	1,169	0	0	0	0	0
Information Technology	0			11,661	0	
Auditor	1,215	1,245		2,468	1,433	651
Treasurer	139	0	4,487	371	112	68
County Counsel				85		
Total Plan Allocation	3,256	1,584	117,556	16,250	6,198	1,370
Roll Forward	2,149	-183	-4,289	-2,245	1,145	-7,521
Adjustments	-	-	-	-	-	-
Proposed Costs	5,406	1,402	113,267	14,005	7,343	-6,152

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	100	26	13,614	1,823	2,277
Insurance	661	0	12,532	1,319	4,947
General Services	0	4,628	39,261	17	1,094
Administration	1,980	40	30,817	2,493	13,406
Human Resources	2,338	0	44,424	4,676	17,536
Information Technology	4,055	0	39,466	8,767	39,876
Auditor	2,385	147	113,925	16,164	57,305
Treasurer	144	55	8,585	2,090	2,578
County Counsel	1,978		3,594	177	0
Total Plan Allocation	13,641	4,895	306,218	37,527	139,018
Roll Forward	12,238	-185	-16,632	6,092	1,940
Adjustments	-	-	-	-	-
Proposed Costs	25,878	4,710	289,586	43,618	140,958

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	4,092	193	513	3,518	5,403	21
Insurance		0	0	11,542	8,245	453
General Services		0	292	13,253	49,398	2,827
Administration	5,417	258	626	43,156	14,385	38
Human Resources	0	0	0	40,917	29,226	1,169
Information Technology		0	1,914	97,765	21,362	2,082
Auditor	20,155	1,232	4,011	87,013	48,985	789
Treasurer	58	64	388	3,696	11,493	76
County Counsel			0	4,348	531	0
Total Plan Allocation	29,722	1,747	7,744	305,207	189,027	7,456
Roll Forward	9,453	-585	-1,044	3,247	-5,791	4,178
Adjustments	-	-	-	-	-	-
Proposed Costs	39,175	1,162	6,699	308,454	183,237	11,634

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	10,298	33	40	33	14	525
Insurance	19,787	0		984		
General Services	43,539	0	57			
Administration	59,145	170	37	1,443	0	286
Human Resources	0	0	0	1,169	0	
Information Technology	121,663	0	0	2,028		
Auditor	221,184	10,639	456	7,067	5	1,590
Treasurer	40,391	2,859	73	268	1	123
County Counsel	34,381	9,019	0			
Total Plan Allocation	553,080	22,720	662	12,992	20	2,523
Roll Forward	133,808	6,342	-127	3,294	14	1,863
Adjustments	-	-	-	-	-	-
Proposed Costs	686,887	29,062	535	16,285	34	4,386

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	18,732			1,623		35,160
County Audit	33		113	401	292	371
Insurance	21,931	0	0	354		3,298
General Services	19,871		9,353	8,606	0	203,131
Administration	1,099	0	755	1,467	8,958	36,042
Human Resources	3,507		0	1,169	0	-175,286
Information Technology	6,083	0		7,660		-96,691
Auditor	6,914	0	3,648	5,427	40,219	135,117
Treasurer	346	0	199	659	1,657	3,933
County Counsel	15			0		52,809
Total Plan Allocation	78,531	0	14,068	27,366	51,126	197,885
Roll Forward	21,909	0	310	1,127	16,447	-44,408
Adjustments	-	-	-	-	-	-
Proposed Costs	100,440	0	14,379	28,494	67,573	153,476

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

Fund Department	598 8598	713 0713	237 8237	101 5090	483 8483	101 1520
	LEA Grant	Trial Courts	Trans Comm	Vet Svcs Officer	Title III	Collections Delinquent
Bldg. Use				101		
County Audit	0		200	33	239	
Insurance				2,755	0	
General Services		0		4,908		
Administration	27	187	2,028	643	125	
Human Resources	0	0	0	1,169	0	
Information Technology		-37,538	5,176	2,192		
Auditor	110	770	2,742	2,510	533	
Treasurer	2	19	105	263	17	
County Counsel			38	0		
Total Plan Allocation	140	-36,562	10,290	14,574	913	0
Roll Forward	-14	-25,828	-1,663	2,707	23	0
Adjustments	-	-	-	-	-	-
Proposed Costs	126	-62,391	8,626	17,280	936	0

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

Fund Department	550 8550	193 8193	158 2247	192 8192	142 1812	101 1050
	CDC Bioterrorism	Grants Admin	Emergency Oper. Cntr	Victim Witness DA	Jail Capital Project	Code Enforce Settlement
Bldg. Use		86		536		
County Audit	504	9,696		338	1,360	33
Insurance	0	660		3,515		
General Services	105	957		0		
Administration	270	1,447		355	175	
Human Resources	0	2,338		1,169	0	
Information Technology	0	4,192		2,629		
Auditor	1,548	6,187		2,872	712	5
Treasurer	126	1,022	0	221	15	1
County Counsel		0		0	0	
Total Plan Allocation	2,553	26,585	0	11,636	2,263	39
Roll Forward	435	-31,636	0	-4,967	-8,472	4
Adjustments	-	-	-	-	-	-
Proposed Costs	2,988	-5,051	0	6,668	-6,210	44

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	33	33	762	1	118	
Insurance	2,480	18,227	0			0
General Services		5,004				
Administration	624	1,339	1,058	379	0	0
Human Resources	0	5,845	0			
Information Technology	0	11,342	0		0	
Auditor	2,614	9,167	4,103	1,419	6	5
Treasurer	73	593	49	6	1	1
County Counsel		3,468	0			
Total Plan Allocation	5,824	55,881	5,972	1,806	125	6
Roll Forward	-23,748	24,489	2,437	932	17	1
Adjustments	-	-	-	-	-	-
Proposed Costs	-17,925	80,369	8,410	2,737	142	8

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	70	0	2,199	3,781	4,779	37
Insurance						
General Services						
Administration	25	0	0		33	
Human Resources						
Information Technology						
Auditor	103	6	2,351		217	
Treasurer	2	1	533		21	
County Counsel						
Total Plan Allocation	200	7	5,084	3,781	5,051	37
Roll Forward	(507)	(41)	-1,221	944	4,621	-162
Adjustments	-	-	0	0	-	-
Proposed Costs	(307)	(34)	3,862	4,726	9,671	(124)

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

Fund Department	489 8489	492 8492	493 8493	499 8499	500 8500	502 8502
	Child Poverty	Real. Soc Services	Real: Health Services	Loc Comm Corr Real	DA Real. 2011	Juv Just Real 2011
Bldg. Use						
County Audit	57	561	438	511	12	122
Insurance						
General Services						
Administration						
Human Resources						
Information Technology						
Auditor						
Treasurer						
County Counsel						
Total Plan Allocation	57	561	438	511	12	122
Roll Forward	-28	248	138	268	3	15
Adjustments	-	-	-	-	-	-
Proposed Costs	29	808	575	778	14	137

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	923	14	144	24	77	6
Insurance						
General Services						
Administration						
Human Resources						
Information Technology						
Auditor						
Treasurer						
County Counsel						
Total Plan Allocation	923	14	144	24	77	6
Roll Forward	482	-77	81	5	14	2
Adjustments	-	-	-	-	-	-
Proposed Costs	1,406	(64)	224	29	92	7

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

Fund Department	521 8521	522 8522	542 8542	545 8545	555 8555	556 8556
	Soc. Sec. Truncation	Comm Corr Perf. Inc.	Fingerprint ID	PHER	Law Library	Sheriff Inmate
Bldg. Use						
County Audit	10	30	11	428	2	11
Insurance						
General Services						
Administration		170	34	463		
Human Resources						
Information Technology						
Auditor		623	125	2,106		
Treasurer		0		92		
County Counsel						
Total Plan Allocation	10	822	170	3,088	2	11
Roll Forward	1	-81	-25	-11,657	-1	10
Adjustments	-	-	-	-	-	-
Proposed Costs	12	741	145	(8,568)	1	21

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

Fund Department	558 8558	561 8561	562 8562	581 8581	587 8587	588 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	123	73	33	9	69
Insurance						
General Services						
Administration						
Human Resources						
Information Technology						
Auditor						
Treasurer						
County Counsel						
Total Plan Allocation	1	123	73	33	9	69
Roll Forward	0	26	11	6	0	-18
Adjustments	-	-	-	-	-	-
Proposed Costs	0	150	84	39	8	51

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 Seziure
Bldg. Use						
County Audit	11	5	4	4	80	39
Insurance						
General Services						
Administration						
Human Resources						
Information Technology						
Auditor						
Treasurer						
County Counsel						
Total Plan Allocation	11	5	4	4	80	39
Roll Forward	-26	2	1	1	-6	-6
Adjustments	-	-	-	-	-	-
Proposed Costs	(15)	7	5	4	74	34

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

Fund Department	595 8595	417 8417	116 2116	118 8118	403 8403	
	Alpine House Maint Fund	JJRBG	SB170 UNPERMIT CANNABIS GRW	Housing	AB102 VETERAN HALL MODERNIZATION	Grand Totals
Bldg. Use						741,587
County Audit	39	296	121			74,833
Insurance				2,810		662,026
General Services						854,682
Administration		86		659		295,338
Human Resources				1,169		115,807
Information Technology						559,895
Auditor		359	178	6,180	126	1,056,124
Treasurer		10	27	703	7	114,777
County Counsel						199,408
Total Plan Allocation	39	751	326	11,521	133	4,674,478
Roll Forward	9	636	(10)	11,521	133	1,010,275
Adjustments	-	-	-	(11,520)	(133)	-11,653
Proposed Costs	47	1,387	317	11,522	134	5,673,100