



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Trinity
Weaverville, California

Date:
Filing Ref:

June 2, 2026
TRI27

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 **2026-27**. 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 **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, 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 adjustments in the fiscal year 2026-27 Cost Allocation Plan Exhibit A, totaling \$720,212. Only adjustments pertaining to the following newly created departments must be included in the carry-forward calculation in the fiscal year 2028-29 Cost Allocation Plan: \$349 – PATH 3 JI (Probation), \$717 – Opioid Settlement Fund, \$18,520 – Housing, \$1,106 – AB102 Veteran Hall Modernization.

SECTION IV: ACCEPTANCE

COUNTY OF TRINITY

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Christine Gaffney

**RENEE HSZIEH
Bureau Chief, Local Govt Policy and
Reporting
Local Govt Programs and Services Division**

**Name
Auditor-Controller**

Title

06-03-2026

06-04-2026

Date

Date

cc: State and Federal Agencies
Attachment: Exhibit A

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

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

Fund Number	Department Number	Department Description	Sch. 1	Sch. 2	Sch. 3	Sch. 4	Sch. 5	Sch. 6	Sch. 7	Sch. 8	Sch. 9	Sch. 10	Total Plan Allocation		Adjustments, Unallocated & Unallowed		Total Claimable
			Building Use	County Audit	Insurance/Risk Management	General Services	Administration	Human Resources	Information Technology	Auditor-Controller	Treasurer/Tax Collector	County Counsel	Actual FY 2024-25	Roll Forward FY 2022-23	Unallocated & Unallowed	Costs FY 2026-27	
0713	0713	Trial Courts	16,574	-	3,326	-	-	-	11,556	-	10,260	-	41,717	42,643	(84,360)	(0)	
0101	1050	Code Enforce Settlement	-	50	-	-	0	-	-	4	1	-	55	25	-	80	
0101	1100	Board of Supervisors	4,115	50	16,077	22,649	24,455	4,796	10,524	5,777	329	25,835	114,606	30,261	-	144,867	
0101	1400	Assessor	428	50	5,521	3,125	2,632	5,784	10,354	5,482	245	2,554	36,174	7,202	-	43,377	
0101	1500	Courts General	-	50	-	104,398	33	-	-	106	17	-	104,604	1,126	(105,730)	(0)	
0101	1650	Elections	2,006	50	1,825	14,651	1,611	-	8,559	3,533	354	6,098	38,687	(442)	-	38,245	
0142	1810	Capital Projects	-	35	-	-	-	-	-	-	-	-	35	14	-	49	
0143	1812	Jail Capital Project	-	43	-	-	(240)	-	-	(401)	4	-	(594)	(1,020)	-	(1,613)	
0152	1852	Airport Operations	-	206	-	2,971	473	-	402	1,924	388	166	6,529	2,369	2,774	11,672	
0153	1853	Airport Development Maintenance	-	278	-	-	865	-	-	1,532	14	-	2,689	2,689	(1,387)	3,991	
0154	1854	Special Aviation	-	105	-	1,454	444	-	-	1,149	134	-	3,287	3,287	(1,387)	5,187	
0101	1910	Surveyor	-	50	-	-	132	-	-	332	37	-	550	418	-	968	
0101	2050	Grand Jury	20	50	4	961	527	-	1,034	526	137	-	3,258	(1,653)	-	1,605	
0101	2100	District Attorney	3,874	50	120,412	33,687	5,665	13,364	18,932	11,842	1,769	1,581	211,177	105,630	-	316,807	
0116	2116	SB170 Unpermit Grow	-	171	-	-	1	-	-	-	5	1	178	73	-	251	
0119	2119	Jail Health	-	81	1,244	-	2,176	955	7,585	5,027	365	-	17,433	5,200	-	22,633	
0132	2130	Child Support	-	322	-	319	4,431	142	6,718	1,938	465	315	14,649	(4,955)	-	9,695	
0133	2145	Violence Against Women	-	2	-	-	-	-	-	4	1	-	8	3	-	11	
0144	2210	Lake Patrol	-	389	1,244	-	755	955	922	1,672	130	-	6,066	(676)	-	5,390	
0147	2260	Emergency Services-OES	1,452	407	712	12,709	7,698	1,068	19,360	3,623	941	66	48,036	26,517	-	74,553	
0148	2280	Cannabis Eradication Pros	-	143	1,223	-	170	-	-	684	137	-	2,357	615	-	2,972	
0110	2281	Sheriff	48,336	121	398,529	92,292	33,502	30,159	83,307	38,308	9,011	24,410	757,974	303,960	-	1,061,934	
0110	2282	Jail	624,302	50	227,639	78,373	15,117	22,910	45,207	37,008	1,441	1,707	1,053,754	126,492	-	1,180,246	
0110	2283	Coroner	-	50	-	-	248	-	-	1,048	217	-	1,563	(70)	-	1,493	
0110	2284	Animal Control	1,409	55	12,825	7,738	1,216	3,818	3,686	5,521	694	1,077	38,040	2,960	-	40,999	
0110	2286	Code Enforce Sheriff	-	50	3,251	-	319	-	-	582	11	-	4,213	(18,784)	-	(14,571)	
0149	2290	National Forest Eradication	-	-	-	-	-	-	-	4	1	-	5	1	-	6	
0101	2400	Probation	5,848	75	52,357	29,798	22,014	15,585	30,368	25,805	1,902	2,270	186,023	46,720	-	232,743	
0166	2445	PATH 3 II (Probation)	-	38	-	-	116	-	-	200	-	-	355	355	(355)	355	
0101	2460	Juvenile Hall	17,957	50	8,704	8,538	1,427	-	-	4,642	401	-	41,717	(5,412)	-	36,305	
0101	2480	Building & Development Svcs	870	50	5,437	7,408	4,279	3,818	9,775	5,339	3,034	1,856	41,866	5,798	-	47,664	
0101	2481	Environmental Health	863	50	21,661	8,810	4,616	4,773	14,143	7,994	712	4,889	68,510	30,821	-	99,330	
0101	2490	Ag Sealer	-	58	12,668	21,115	7,176	3,519	7,981	4,448	6,135	1,707	64,807	31,513	-	96,320	
0101	2500	Clerk Recorder	2,279	50	2,311	16,648	738	955	1,898	2,243	10,358	2,999	40,479	1,836	-	42,315	
0173	2700	Natural Resources	-	165	789	1,145	2,530	1,909	3,049	2,581	259	133	12,560	12,416	-	24,977	
0101	2800	Planning	-	50	7,269	5,444	10,103	3,006	14,023	9,018	7,563	19,968	76,443	5,713	-	82,156	
0174	2950	Vehicle Abatement	-	16	163	11,251	91	-	-	314	45	-	11,879	1,729	-	13,608	
0102	3000	Public Works (Road)	-	20,636	16,972	45,645	74,402	42,607	39,965	96,056	12,715	9,794	358,791	53,408	-	412,200	
0160	3360	Transit	-	3,904	1,974	-	5,208	4,773	3,736	14,835	3,657	-	38,086	1,018	-	39,104	
0109	4100	Tobacco	-	226	-	-	307	-	-	758	80	-	1,372	(650)	-	721	
0115	4115	Tobacco - Prop 56	-	90	-	-	426	-	-	755	7	-	1,278	90	-	1,368	
0176	4180	Women Invants & Children - WIC	-	758	-	1,149	1,068	-	2,929	3,229	485	-	9,618	2,798	-	12,417	
0112	4200	Behavioral Health	-	3,631	15,393	16,464	75,134	39,497	99,812	65,801	5,766	5,425	326,923	76,715	-	403,638	
0211	4211	Opiod Settlement Fund	-	-	-	-	233	-	-	462	21	-	717	(717)	-	717	
0177	4230	Substance Use Disorder Service	-	1,473	1,974	813	2,663	4,773	4,608	9,845	1,414	116	27,679	2,836	-	30,515	
0402	4402	Health	-	2,333	5,526	2,197	44,985	14,441	24,906	41,825	3,967	-	140,180	14,948	-	155,128	
0111	5000	Welfare	2,692	10,177	32,116	44,658	87,183	1,049	76,485	144,241	40,964	23,445	463,010	42,799	-	505,809	
0101	5090	Veteran Services Officer	247	50	1,294	4,621	1,541	955	1,036	1,944	293	-	11,980	(596)	-	11,383	
0101	5105	Public Guardian	-	50	-	-	243	-	-	8,151	4,454	1,978	14,876	188	-	15,064	
0101	6000	Library	14,432	50	6,562	46,821	1,017	2,625	9,599	4,434	2,305	166	88,011	(313)	-	87,698	
0101	6200	TC Coop	-	50	622	-	97	477	748	945	151	-	3,090	202	-	3,292	
0188	6300	OPEB (ISF)	-	2,670	-	-	-	-	-	1,872	654	-	5,196	(140)	-	5,056	
0107	7990	Debt Service	-	5,523	-	-	-	-	-	-	-	-	5,523	2,728	-	8,251	
0113	8113	Adult Drug Court Program	-	75	-	-	358	-	-	633	6	-	1,071	376	-	1,448	
0114	8114	American Rescue Plan	-	9,881	-	-	79	-	-	140	1	-	10,101	(4,438)	-	5,663	

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

Fund Number	Department Number	Department Description	Sch. 1	Sch. 2	Sch. 3	Sch. 4	Sch. 5	Sch. 6	Sch. 7	Sch. 8	Sch. 9	Sch. 10	Total Plan Allocation Actual FY 2024-25	Roll Forward FY 2022-23	Adjustments, Unallocated & Unallowable	Total Claimable Costs FY 2026-27
			Building Use	County Audit	Insurance/Risk Management	General Services	Administration	Human Resources	Information Technology	Auditor-Controller	Treasurer/Tax Collector	County Counsel				
0118	8118	Housing	-	-	3,646	-	8,154	312	-	3,237	673	-	16,021	16,021	(16,021)	16,021
0192	8192	Victim Witness - DA	738	313	3,810	-	664	-	517	2,438	251	-	8,731	(8,353)	-	378
0193	8193	Grants Administration	118	11,440	24	868	324	-	-	583	2,211	-	15,568	(36,508)	-	(20,940)
0197	8197	Supp County Assessor	-	143	-	-	131	-	-	229	1	-	505	400	-	905
0199	8199	JAG Grant Probation	-	-	-	-	-	-	-	4	1	-	5	0	-	5
0237	8237	Transportation Commission	-	244	-	-	6,565	28	1,898	2,497	116	215	11,563	(6,637)	-	4,926
0238	8238	General Plan Update	-	664	-	-	1,842	-	-	3,336	56	-	5,898	1,499	-	7,397
0239	8239	Cannabis Plan	-	564	5,131	(5,338)	11,882	12,523	5,478	19,888	1,082	27,310	78,520	78,520	(157,040)	0
0403	8403	AB102 Veteran Hall Modernization	-	-	-	-	378	-	-	708	20	-	1,106	1,106	(1,106)	1,106
0417	8417	JRBG	-	526	-	-	351	-	-	677	25	-	1,580	1,206	-	2,786
0483	8483	Title III Forest Reserve	-	447	-	-	560	-	-	1,058	32	-	2,098	1,177	-	3,274
0489	8489	Child Poverty & Family Support	-	383	-	-	-	-	-	-	-	-	383	285	-	668
0492	8492	Realignment: Social Services	-	1,102	-	-	-	-	-	-	-	-	1,102	643	-	1,745
0493	8493	Realignment: Health Services	-	590	-	-	-	-	-	-	-	-	590	228	-	817
0499	8499	Local Comm Corr Real 2011	-	425	-	-	-	-	-	-	-	-	425	82	-	507
0500	8500	DA Realignment 2011	-	16	-	-	-	-	-	-	-	-	16	6	-	22
0502	8502	Juvenile Justice Real 2011	-	202	-	-	-	-	-	-	-	-	202	98	-	300
0503	8503	HHS Realignment 2011	-	1,925	-	-	-	-	-	-	-	-	1,925	1,135	-	3,060
0511	8511	County Children Fund	-	215	-	-	-	-	-	-	-	-	215	146	-	362
0513	8513	Micrographics Fund	-	34	-	-	-	-	-	-	-	-	34	14	-	48
0515	8515	Auto Records Retrieval	-	101	-	-	-	-	-	-	-	-	101	37	-	139
0517	8517	Vital & Health Stats	-	9	-	-	-	-	-	-	-	-	9	4	-	13
0521	8521	Social Security Truncation	-	14	-	-	-	-	-	-	-	-	14	5	-	19
0522	8522	Comm Corr Perf Incentive	-	174	-	-	862	-	-	1,486	-	-	2,521	219	-	2,741
0542	8542	Fingerprint ID	-	23	-	-	57	-	-	99	-	-	179	16	-	194
0543	8543	HPP	-	314	-	-	290	-	-	791	102	-	1,497	(114)	-	1,382
0544	8544	Pandemic	-	58	-	225	85	-	-	308	56	-	733	8	-	741
0545	8545	Public Health Emergency Response (PHER)	-	510	-	-	636	-	-	1,331	82	-	2,559	(1,675)	-	885
0550	8550	CDC Public Health Emergency Preparedness (PHEP)	-	316	-	413	298	-	-	872	126	-	2,024	367	-	2,391
0555	8555	Law Library Fund	-	5	-	-	-	-	-	-	-	-	5	3	-	8
0556	8556	Sheriff Inmate Fund	-	14	-	-	-	-	-	-	-	-	14	6	-	20
0558	8558	County Blood & Alcohol	-	1	-	-	-	-	-	-	-	-	1	1	-	2
0561	8561	Local Law Sheriff Real 2011	-	168	-	-	-	-	-	-	-	-	168	91	-	259
0562	8562	Local Law Prob Real 2011	-	48	-	-	-	-	-	-	-	-	48	(13)	-	35
0570	8570	Mental Health Services Act CSS	-	7,645	-	-	11,437	-	-	19,826	38	-	38,946	17,915	-	56,861
0581	8581	Co Crim Justice Fac	-	54	-	-	-	-	-	-	-	-	54	29	-	83
0587	8587	Justice Asset Seizure	-	12	-	-	-	-	-	-	-	-	12	5	-	17
0588	8588	Asset Seizure DA	-	100	-	-	-	-	-	-	-	-	100	28	-	128
0589	8589	EMS Physicians	-	12	-	-	-	-	-	-	-	-	12	8	-	20
0590	8590	EMS Hospital	-	22	-	-	-	-	-	-	-	-	22	19	-	41
0591	8591	EMS Discretionary	-	6	-	-	-	-	-	-	-	-	6	3	-	10
0592	8592	Treasury Asset Seizure	-	5	-	-	-	-	-	-	-	-	5	2	-	7
0593	8593	St & Local Asset Seizure	-	101	-	-	-	-	-	-	-	-	101	4	-	106
0594	8594	Probation Asset Seizure	-	59	-	-	-	-	-	-	-	-	59	8	-	67
0595	8595	Alpine House Maint Fund	-	59	-	-	-	-	-	-	-	-	59	26	-	85
0598	8598	LEA Grant	-	-	-	-	46	-	-	87	3	-	135	5	-	140
0802	8802	Working Capital Copier (ISF)	-	1	-	-	60	-	-	147	16	-	224	(3,591)	3,367	0
0803	8803	Working Capital Motor Pool (ISF)	-	230	-	14,731	411	-	-	903	68	-	16,343	12,528	(28,871)	0
0905	9300	Cemetery	-	13	-	10,430	45	-	-	78	-	-	10,566	5,738	(16,304)	0
0920	9500	Solid Waste	-	5,766	11,841	50,824	22,912	29,290	15,529	36,351	23,235	1,873	197,620	13,308	-	210,928
0201-0262	8201-8262	Special Districts	-	442	-	-	15,657	-	-	31,646	12,052	-	59,796	38,872	(98,667)	0
	Other	Other Departments	625	470	125	216,565	68,799	(117,891)	(4,896)	111,339	743	-	275,879	(62,010)	(213,869)	(0)
		Subtotal	749,184	101,066	1,012,204	1,059,759	602,706	347,233	844,214	876,213	175,695	361,466	6,129,740	1,030,982	(719,673)	6,441,050
		Direct Billed	-	-	-	(123,193)	-	(194,259)	(252,482)	(50,554)	(250)	(193,513)	(814,250)	-	-	(814,250)
		Adjustments, Unallocated & Unallowable (Cannabis)	(17,199)	(1,769)	(8,583)	(340,787)	(96,887)	105,368	(12,138)	(164,107)	(24,237)	(27,310)	(587,649)	-	587,649	-
		Total	731,985	99,297	1,003,621	595,780	505,819	258,343	579,595	661,552	151,208	140,643	4,727,842	1,030,982	(132,024)	5,626,800