



**JOHN CHIANG**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Humboldt**  
**Eureka, California**

**Date: October 26, 2007**  
**Filing Ref: HUM08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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- |                             |                                |
|-----------------------------|--------------------------------|
| 1. Employee Fringe Benefits | 6. Facility Management         |
| 2. Purchasing               | 7. Mailroom                    |
| 3. Information Services     | 8. Self Insurance (ISF)        |
| 4. County Counsel           | 9. Motor Pool (ISF)            |
| 5. Personnel                | 10. Information Services (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 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 costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**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 that was 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 the 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 of 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 OMB Circular A-87, 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:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF HUMBOLDT**

**JOHN CHIANG  
CALIFORNIA STATE CONTROLLER**

**Original Signed By**

**Original Signed By**

**Michael J. Giacone**

**Michael J. Havey, Chief**

**Name**

**Bureau of Payments**

**Auditor-Controller**

**Division of Accounting and Reporting**

**Title**

**November 2, 2007**

**November 6, 2007**

**Date**

**Date**

**Negotiated by David Smart**

**Telephone (916) 322-9437**

cc: State and Federal Agencies

Attachment

**HUMBOLDT COUNTY**  
**OMB A-87 COST ALLOCATION PLAN**  
**BASED ON FY 2005/06 DATA**  
**Allocated Costs By Department**

HUM0506  
 Fiscal 2006  
 Groups

Version 1.0027-1

\* Group

Central Service Departments	101 Board of	113 Assessor*	140 Elections	164 Pub Wks Business*	205 Dist. Attny*	208 Vit Wit Prog	217 Grand Jury
Building use allowance	24,549	16,444	1,386	0	33,827	0	986
Equipment use allowance	5,371	16,541	45,768	1,603	19,318	0	85
103 CAO	1,399	3,399	1,894	643	5,850	347	64
111 Auditor-Controller	4,126	6,911	7,349	1,527	15,405	1,720	3,254
112 Treasurer-Tax Collector	28	23	64	14	95	12	32
114 Revenue Recovery	0	0	5	0	628	0	0
115 Purchasing	1,196	1,067	2,051	341	2,134	512	811
116 Mail Room	37	938	1,134	93	150	6	9
121 County Counsel	0	11,239	11,543	89,761	1,002	0	0
130 Personnel	1,765	7,460	987	703	10,221	568	0
151 Communications	143	786	272	258	4,442	386	14
162 Facility Management	51,804	29,769	7,907	4,482	56,670	908	1,785
<b>Total Allocated</b>	<b>90,418</b>	<b>94,577</b>	<b>80,360</b>	<b>99,425</b>	<b>149,742</b>	<b>4,459</b>	<b>7,040</b>
Roll Forward	25,345	7,862	1,363	( 51,424)	5,793	( 2,230)	( 5,533)
<b>Cost With Roll Forward</b>	<b>115,763</b>	<b>102,439</b>	<b>81,723</b>	<b>48,001</b>	<b>155,535</b>	<b>2,229</b>	<b>1,507</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>115,763</b>	<b>102,439</b>	<b>81,723</b>	<b>48,001</b>	<b>155,535</b>	<b>2,229</b>	<b>1,507</b>



**HUMBOLDT COUNTY**  
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Central Service Departments	219 Public Defender*	220 St.Bd of Control	221 Sheriff*	234 Juvenile Hall	235 Probation*	243 Sheriff-Jail*	246 Conflict Counsel
Building use allowance	248	0	83,578	46,769	65,832	74,254	27
Equipment use allowance	4,074	0	157,075	4,808	19,067	46,669	594
103 CAO	3,832	227	18,624	2,654	9,715	15,943	1,205
111 Auditor-Controller	5,393	878	36,972	11,027	29,613	29,216	2,935
112 Treasurer-Tax Collector	27	0	183	65	184	118	18
114 Revenue Recovery	426	0	70	0	2,280	3,353	0
115 Purchasing	981	128	11,429	597	3,881	4,268	726
116 Mail Room	101	0	601	0	340	100	31
121 County Counsel	0	0	42,880	0	32,688	42,494	0
130 Personnel	3,271	334	38,824	4,969	26,110	18,536	1,172
151 Communications	371	0	59,019	1,305	8,414	22,550	57
162 Facility Management	17,325	0	159,143	13,774	65,186	786,552	9,550
<b>Total Allocated</b>	<b>36,049</b>	<b>1,567</b>	<b>608,398</b>	<b>85,968</b>	<b>263,310</b>	<b>1,044,053</b>	<b>16,315</b>
Roll Forward	( 2,634)	( 747)	( 15,062)	( 11,388)	55,236	97,983	2,924
<b>Cost With Roll Forward</b>	<b>33,415</b>	<b>820</b>	<b>593,336</b>	<b>74,580</b>	<b>318,546</b>	<b>1,142,036</b>	<b>19,239</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>33,415</b>	<b>820</b>	<b>593,336</b>	<b>74,580</b>	<b>318,546</b>	<b>1,142,036</b>	<b>19,239</b>



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Central Service Departments	250 Cts-County Funded	253 Alt. counsel	254 Regional Facility	261 AG. Commissioner*	262 Build Insp	271 Recorder*	272 Coroner-PA
Building use allowance	132,878	0	14,447	5,748	2,510	33,078	4,785
Equipment use allowance	0	753	2,817	17,652	5,069	31,168	5,615
103 CAO	918	911	1,815	5,011	1,984	1,160	889
111 Auditor-Controller	3,360	2,635	4,871	3,596	4,749	4,494	3,982
112 Treasurer-Tax Collector	33	17	21	24	23	24	32
114 Revenue Recovery	30,951	0	0	0	0	0	0
115 Purchasing	0	853	512	981	1,835	2,390	811
116 Mail Room	0	16	0	0	42	878	16
121 County Counsel	0	0	0	3,123	0	668	779
130 Personnel	0	1,225	2,978	2,247	3,104	3,607	1,058
151 Communications	0	171	0	1,499	2,329	343	1,034
162 Facility Management	238,709	233	28,412	43,882	12,430	30,510	19,077
<b>Total Allocated</b>	<b>406,849</b>	<b>6,814</b>	<b>55,873</b>	<b>83,763</b>	<b>34,075</b>	<b>108,320</b>	<b>38,078</b>
Roll Forward	218,170	( 1,715)	( 9,713)	27,152	( 7,374)	21,193	( 7,297)
<b>Cost With Roll Forward</b>	<b>625,019</b>	<b>5,099</b>	<b>46,160</b>	<b>110,915</b>	<b>26,701</b>	<b>129,513</b>	<b>30,781</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>625,019</b>	<b>5,099</b>	<b>46,160</b>	<b>110,915</b>	<b>26,701</b>	<b>129,513</b>	<b>30,781</b>



**HUMBOLDT COUNTY**  
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**BASED ON FY 2005/06 DATA**  
**Allocated Costs By Department**

\* Group

Central Service Departments	273 PG-Conservator	274 OES	275 Economic	277 Planning Dept*	278 Animal Control	284 Lcl Agcy Form.	400 Public Hlth Adm*
Building use allowance	0	0	0	5,858	70,783	128	23,573
Equipment use allowance	2,212	0	201	8,904	692	67	8,734
103 CAO	949	2,879	0	9,279	3,372	4	79,768
111 Auditor-Controller	2,637	1,468	9,622	8,604	8,744	334	116,687
112 Treasurer-Tax Collector	19	11	90	47	67	3	850
114 Revenue Recovery	0	0	0	0	85	0	168
115 Purchasing	768	299	1,408	3,075	2,815	0	32,385
116 Mail Room	272	0	89	636	125	14	1,061
121 County Counsel	88,245	593	0	265,498	17,166	0	33,442
130 Personnel	1,339	334	1,438	14,675	2,209	0	34,150
151 Communications	143	486	71	1,072	599	0	7,293
162 Facility Management	0	4,992	497	31,630	44,904	733	78,639
<b>Total Allocated</b>	<b>96,584</b>	<b>11,062</b>	<b>13,416</b>	<b>349,278</b>	<b>151,561</b>	<b>1,283</b>	<b>416,750</b>
Roll Forward	55,203	( 12,234)	1,643	91,262	128,638	( 444)	( 235,498)
<b>Cost With Roll Forward</b>	<b>151,787</b>	<b>( 1,172)</b>	<b>15,059</b>	<b>440,540</b>	<b>280,199</b>	<b>839</b>	<b>181,252</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>151,787</b>	<b>( 1,172)</b>	<b>15,059</b>	<b>440,540</b>	<b>280,199</b>	<b>839</b>	<b>181,252</b>



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Central Service Departments	438 Solid Waste Disp	506 IHSS Public	511 Soc. Svcs*	513 Spec.Circums	516 DHHS Admin	599 Veterans Svc Officer	622 County Libr.
Building use allowance	0	0	1,439	0	0	1,608	387
Equipment use allowance	13,541	0	0	0	0	383	0
103 CAO	12,021	0	67,769	0	6,222	188	186
111 Auditor-Controller	670	802	134,187	13	4,857	1,089	166
112 Treasurer-Tax Collector	6	0	1,797	0	0	4	0
114 Revenue Recovery	0	0	288	0	0	0	0
115 Purchasing	0	256	31,015	0	768	299	0
116 Mail Room	0	0	85	0	0	42	0
121 County Counsel	12,359	0	441,557	0	0	0	1,447
130 Personnel	0	0	105,898	0	3,580	469	389
151 Communications	0	0	14,125	0	0	86	0
162 Facility Management	0	0	331,159	0	704	2,912	140,368
<b>Total Allocated</b>	<b>38,597</b>	<b>1,058</b>	<b>1,129,319</b>	<b>13</b>	<b>16,131</b>	<b>7,080</b>	<b>142,943</b>
Roll Forward	23,882	0	84,307	0	0	445	98,927
<b>Cost With Roll Forward</b>	<b>62,479</b>	<b>1,058</b>	<b>1,213,626</b>	<b>13</b>	<b>16,131</b>	<b>7,525</b>	<b>241,870</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>62,479</b>	<b>1,058</b>	<b>1,213,626</b>	<b>13</b>	<b>16,131</b>	<b>7,525</b>	<b>241,870</b>



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\* Group

Central Service Departments	632 Coop. Ext.	713 Parks & Rec	513 Trans.Child Care	216 Supr & Muni Cts*	522 Refugee Aid	424 Mental Hlth*	425 Alcohol & Drug*
Building use allowance	2,874	0	0	0	0	18,966	321
Equipment use allowance	0	8,734	0	0	0	0	0
103 CAO	221	822	0	0	0	53,789	4,172
111 Auditor-Controller	2,335	5,080	0	442	0	83,407	6,960
112 Treasurer-Tax Collector	20	39	0	4	0	439	40
114 Revenue Recovery	0	3	0	0	0	0	384
115 Purchasing	213	85	0	113	0	24,293	3,030
116 Mail Room	0	0	0	1,541	0	239	21
121 County Counsel	0	0	0	0	0	55,051	0
130 Personnel	517	1,305	0	0	0	81,924	2,962
151 Communications	86	1,200	0	0	0	4,661	43
162 Facility Management	0	0	0	0	0	142,042	0
<b>Total Allocated</b>	<b>6,266</b>	<b>17,268</b>	<b>0</b>	<b>2,100</b>	<b>0</b>	<b>464,811</b>	<b>17,933</b>
Roll Forward	( 21,710)	1,180	0	( 87,841)	0	8,950	( 1,386)
<b>Cost With Roll Forward</b>	<b>( 15,444)</b>	<b>18,448</b>	<b>0</b>	<b>( 85,741)</b>	<b>0</b>	<b>473,761</b>	<b>16,547</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 15,444)</b>	<b>18,448</b>	<b>0</b>	<b>( 85,741)</b>	<b>0</b>	<b>473,761</b>	<b>16,547</b>



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Central Service Departments	584 Supplemental	596 Employment	320 Rds-Adm/Bus*	330 Rds-Eq Main	206 DA FmlySupt*	621 Cty Library	439 Prop 10
Building use allowance	0	0	4,868	0	0	0	0
Equipment use allowance	0	0	0	0	0	0	0
103 CAO	0	3,100	27,374	3,241	8,614	4,001	0
111 Auditor-Controller	4,526	19,473	33,377	17,121	19,379	22,141	6,338
112 Treasurer-Tax Collector	0	199	180	156	2,755	144	58
114 Revenue Recovery	0	13	20	0	0	58	0
115 Purchasing	42	2,773	2,893	299	2,944	9,781	2,260
116 Mail Room	1	105	0	0	3,530	0	143
121 County Counsel	0	0	0	0	445	148	2,292
130 Personnel	0	4,384	45,016	1,438	14,924	16,240	1,237
151 Communications	0	386	19,593	0	564	0	57
162 Facility Management	0	291	15,665	151	885	0	0
<b>Total Allocated</b>	<b>4,569</b>	<b>30,724</b>	<b>148,986</b>	<b>22,406</b>	<b>54,040</b>	<b>52,513</b>	<b>12,385</b>
Roll Forward	0	( 49,778)	( 44,494)	1,673	( 17,692)	( 97,692)	0
<b>Cost With Roll Forward</b>	<b>4,569</b>	<b>( 19,054)</b>	<b>104,492</b>	<b>24,079</b>	<b>36,348</b>	<b>( 45,179)</b>	<b>12,385</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>4,569</b>	<b>( 19,054)</b>	<b>104,492</b>	<b>24,079</b>	<b>36,348</b>	<b>( 45,179)</b>	<b>12,385</b>



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Central Service Departments	350 Mtr Pool-ISF*	355 Medical Plan	359 Risk Management*	Information Services ISF	381 Aviation Ent	999 All Other*	SubTotal
Building use allowance	991	0	4,236	9,449	0	49,210	736,037
Equipment use allowance	0	0	0	4,321	0	227	432,063
103 CAO	2,521	0	615	2,497	4,060	1,228	377,376
111 Auditor-Controller	12,794	0	14,314	5,373	10,181	33,312	770,446
112 Treasurer-Tax Collector	119	0	136	32	77	425	8,754
114 Revenue Recovery	0	0	31	0	0	319	39,082
115 Purchasing	4,506	155	1,665	1,963	819	2,196	170,622
116 Mail Room	0	0	27	27	4	41	12,495
121 County Counsel	0	0	0	0	0	18,361	1,172,781
130 Personnel	886	0	1,464	3,367	2,509	444	472,237
151 Communications	4,925	0	57	543	0	450	159,833
162 Facility Management	930	0	7,668	8,426	0	53,765	2,444,469
<b>Total Allocated</b>	<b>27,672</b>	<b>155</b>	<b>30,213</b>	<b>35,998</b>	<b>17,650</b>	<b>159,978</b>	<b>6,796,195</b>
Roll Forward	6,335	0	( 62,681)	( 21,618)	( 12,403)	( 80,320)	104,558
<b>Cost With Roll Forward</b>	<b>34,007</b>	<b>155</b>	<b>( 32,468)</b>	<b>14,380</b>	<b>5,247</b>	<b>79,658</b>	<b>6,900,753</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>34,007</b>	<b>155</b>	<b>( 32,468)</b>	<b>14,380</b>	<b>5,247</b>	<b>79,658</b>	<b>6,900,753</b>



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Central Service Departments	Direct Billed	Unallocated	Total
Building use allowance	0	0	736,037
Equipment use allowance	0	0	432,063
103 CAO	0	264,145	641,521
111 Auditor-Controller	0	83,626	854,072
112 Treasurer-Tax Collector	0	372,617	381,371
114 Revenue Recovery	0	0	39,082
115 Purchasing	0	0	170,622
116 Mail Room	67,618	0	80,113
121 County Counsel	267,010	226,029	1,665,820
130 Personnel	16,000	0	488,237
151 Communications	0	0	159,833
162 Facility Management	110,192	0	2,554,661
<b>Total Allocated</b>	<b>460,820</b>	<b>946,417</b>	<b>8,203,432</b>
Roll Forward	0	0	104,558
<b>Cost With Roll Forward</b>	<b>460,820</b>	<b>946,417</b>	<b>8,307,990</b>
Adjustments	0	0	0
<b>Proposed Costs</b>	<b>460,820</b>	<b>946,417</b>	<b>8,307,990</b>

