



**JOHN CHIANG**  
*California State Controller*

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Humboldt  
Eureka, California**

**Date: September 30, 2014  
Filing Ref: HUM15**

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 **2014-15** 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 **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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     | 7. Information Services (ISF) |
| 2. County Administrative Office | 8. Central Services (ISF)     |
| 3. County Counsel               | 9. Communications (ISF)       |
| 4. Personnel                    | 10. Motor Pool (ISF)          |
| 5. Facility Management          | 11. Insurance Funds (ISF)     |
| 6. Heavy Equipment (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**

**BY Original signed by**

**BY Original signed by Anita Dagan for**

**Joseph Mellett**

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**

**Name  
Auditor-Controller**

**Title**

**10-2-2014**

**10-10-2014**

**Date**

**Date**

**Negotiated by Eric Perez  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	114 Revenue Recovery	101 Bd of Supervisors	102 Clerk to the Board	109 Treasury Expense	113 Assessor	140 Elections	166 PW Land Use
Building Use Allowance	7,137	33,699	0	0	21,599	1,217	0
Equipment Use Allowance	1,814	6,016	0	1,603	22,962	114,121	345
103 CAO	4,155	4,904	0	0	11,023	2,235	2,661
111 Auditor-Controller	5,417	3,447	0	236	7,654	4,600	1,627
112 Treasurer-Tax Collector	932	478	0	66	592	825	202
121 County Counsel	11,597	0	0	0	31,659	17,869	35,525
130 Personnel	3,628	2,205	0	0	8,264	4,190	1,567
162 Facility Management	8,078	40,636	0	0	24,445	5,083	0
<b>Total Allocated</b>	<b>42,758</b>	<b>91,385</b>	<b>0</b>	<b>1,905</b>	<b>128,198</b>	<b>150,140</b>	<b>41,927</b>
Roll Forward	3,454	( 24,883)	( 2,675)	464	( 27,514)	( 12,919)	8,834
<b>Cost With Roll Forward</b>	<b>46,212</b>	<b>66,502</b>	<b>( 2,675)</b>	<b>2,369</b>	<b>100,684</b>	<b>137,221</b>	<b>50,761</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>46,212</b>	<b>66,502</b>	<b>( 2,675)</b>	<b>2,369</b>	<b>100,684</b>	<b>137,221</b>	<b>50,761</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	168 County Surveyor	170 Cap Projects	181 Eco Dev-Promotion	190 COP Payments	199 Contributions Oth	202 JJ Crime Prvnt	205 District Attorney
Building Use Allowance	0	0	0	0	0	0	43,596
Equipment Use Allowance	75	0	0	0	0	571	27,323
103 CAO	742	0	1,206	0	0	1,405	21,275
111 Auditor-Controller	794	589	25	1,239	323	910	15,869
112 Treasurer-Tax Collector	161	165	7	349	91	72	1,951
121 County Counsel	0	0	0	0	0	0	18,861
130 Personnel	276	0	0	0	0	827	16,232
162 Facility Management	0	39,556	0	0	0	0	46,328
<b>Total Allocated</b>	<b>2,048</b>	<b>40,310</b>	<b>1,238</b>	<b>1,588</b>	<b>414</b>	<b>3,785</b>	<b>191,435</b>
Roll Forward	0	( 112,592)	795	827	1	( 44)	( 28,048)
<b>Cost With Roll Forward</b>	<b>2,048</b>	<b>( 72,282)</b>	<b>2,033</b>	<b>2,415</b>	<b>415</b>	<b>3,741</b>	<b>163,387</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>2,048</b>	<b>( 72,282)</b>	<b>2,033</b>	<b>2,415</b>	<b>415</b>	<b>3,741</b>	<b>163,387</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	208 Victim Witness	211 DA Child Abuse	213 Homeland Security	217 Grand Jury	219 Public Defender	220 St Bd of Control	221 Sheriff
Building Use Allowance	0	0	0	2,328	5,503	0	109,017
Equipment Use Allowance	326	1,680	0	175	3,740	0	148,258
103 CAO	949	1,024	22,525	379	9,035	693	59,545
111 Auditor-Controller	1,226	733	789	2,011	4,887	607	28,516
112 Treasurer-Tax Collector	190	88	222	566	426	48	1,983
121 County Counsel	0	0	0	3,132	0	0	37,091
130 Personnel	1,324	529	0	0	5,197	551	47,822
162 Facility Management	863	0	0	2,636	16,896	0	121,683
Total Allocated	4,878	4,054	23,536	11,227	45,684	1,899	553,915
Roll Forward	( 2,246)	( 1,453)	21,935	( 5,701)	3,413	( 106)	( 51,744)
Cost With Roll Forward	2,632	2,601	45,471	5,526	49,097	1,793	502,171
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,632	2,601	45,471	5,526	49,097	1,793	502,171



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	222 CAL-MMET	225 Airport Security	228 Marijuana Educ	229 Boat Safety	234 Juvenile Hall	235 Probation	243 Jail
Building Use Allowance	0	0	0	0	46,109	68,180	709,878
Equipment Use Allowance	3,454	0	5,251	13,225	2,584	13,119	67,539
103 CAO	946	1,216	1,994	863	9,121	25,145	53,196
111 Auditor-Controller	352	2,467	942	338	10,399	19,554	30,702
112 Treasurer-Tax Collector	38	31	142	34	1,043	2,267	2,317
121 County Counsel	0	0	0	0	0	40,283	32,758
130 Personnel	276	2,980	551	276	8,450	26,758	30,878
162 Facility Management	0	0	0	265	22,802	49,179	203,367
Total Allocated	5,066	6,694	8,880	15,001	100,508	244,485	1,130,635
Roll Forward	389	( 154)	1,719	( 695)	( 8,399)	( 20,021)	214,341
Cost With Roll Forward	5,455	6,540	10,599	14,306	92,109	224,464	1,344,976
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,455	6,540	10,599	14,306	92,109	224,464	1,344,976



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	244 Correctional Facility Realign	245 Drug Court	246 Conflict Counsel	250 County Courts	251 Water Mgmt	252 Encourage Arrests	253 Alt Counsel
Building Use Allowance	0	0	27	173,145	0	0	0
Equipment Use Allowance	1,550	401	777	0	0	0	815
103 CAO	1,146	504	5,718	1,302	573	0	1,164
111 Auditor-Controller	916	1,615	3,045	6,059	736	0	951
112 Treasurer-Tax Collector	74	332	331	1,705	126	0	95
121 County Counsel	0	0	0	0	0	0	0
130 Personnel	827	551	2,677	0	672	0	3,270
162 Facility Management	0	0	3,124	0	0	0	193
<b>Total Allocated</b>	<b>4,513</b>	<b>3,403</b>	<b>15,699</b>	<b>182,211</b>	<b>2,107</b>	<b>0</b>	<b>6,488</b>
Roll Forward	0	31	( 3,111)	( 8,189)	387	( 1,273)	( 2,262)
<b>Cost With Roll Forward</b>	<b>4,513</b>	<b>3,434</b>	<b>12,588</b>	<b>174,022</b>	<b>2,494</b>	<b>( 1,273)</b>	<b>4,226</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>4,513</b>	<b>3,434</b>	<b>12,588</b>	<b>174,022</b>	<b>2,494</b>	<b>( 1,273)</b>	<b>4,226</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	254 Regional Facility	257 IV-E Waivers-Res	258 Prop 36	260 Court Security	261 Ag Commiss	262 Building Inspector	264 Pub Sfty INTEOP
Building Use Allowance	108,459	0	0	0	3,376	1,914	0
Equipment Use Allowance	2,900	130	0	0	5,016	4,981	0
103 CAO	6,194	1,152	0	7,146	3,715	5,831	0
111 Auditor-Controller	5,621	1,058	0	3,595	3,052	4,974	14
112 Treasurer-Tax Collector	394	175	0	194	436	663	4
121 County Counsel	0	0	0	0	1,000	0	0
130 Personnel	5,335	551	0	3,669	2,208	3,308	0
162 Facility Management	24,958	0	0	0	73,914	7,990	0
<b>Total Allocated</b>	<b>153,861</b>	<b>3,066</b>	<b>0</b>	<b>14,604</b>	<b>92,717</b>	<b>29,661</b>	<b>18</b>
Roll Forward	( 484)	691	( 656)	3,991	2,859	296	( 24,102)
<b>Cost With Roll Forward</b>	<b>153,377</b>	<b>3,757</b>	<b>( 656)</b>	<b>18,595</b>	<b>95,576</b>	<b>29,957</b>	<b>( 24,084)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>153,377</b>	<b>3,757</b>	<b>( 656)</b>	<b>18,595</b>	<b>95,576</b>	<b>29,957</b>	<b>( 24,084)</b>



Humboldt County  
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 Based on Fiscal 2012-13  
 Allocated Costs By Department

Central Service Departments	265 Drug Task Force	271 Recorder	267 Rcdr-RecCon	272 Coroner	274 Emergency Svcs	277 Planning	278 Animal Control
Building Use Allowance	0	40,085	0	2,937	12,228	4,870	70,649
Equipment Use Allowance	1,015	13,777	0	6,409	18,448	11,797	8,708
103 CAO	0	3,993	0	2,934	3,750	20,803	3,248
111 Auditor-Controller	1,090	3,786	58	3,814	1,142	6,777	4,549
112 Treasurer-Tax Collector	307	424	17	766	260	954	651
121 County Counsel	0	1,000	0	2,300	0	396,267	3,066
130 Personnel	0	3,194	0	2,319	276	9,935	4,068
162 Facility Management	0	27,008	0	13,177	13,839	20,331	3,338
Total Allocated	2,412	93,267	75	34,656	49,943	471,734	98,277
Roll Forward	0	( 24,536)	62	( 1,772)	( 12,626)	( 40,811)	( 15,308)
Cost With Roll Forward	2,412	68,731	137	32,884	37,317	430,923	82,969
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,412	68,731	137	32,884	37,317	430,923	82,969



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	279 Wildlife Svcs	281 Forester-Warden	282 Advanced Planning Department	284 Lcl Agcy Form. Comm	285 Environmental Preservation	294 Public Safety Realignment	291 Victim Advocay & Outreach
Building Use Allowance	0	0	0	113	0	0	0
Equipment Use Allowance	0	0	324	0	0	3,701	317
103 CAO	0	1,056	1,691	0	0	8,896	569
111 Auditor-Controller	14	44	1,455	0	0	3,297	738
112 Treasurer-Tax Collector	4	13	140	0	0	415	85
121 County Counsel	0	0	0	0	0	0	0
130 Personnel	0	0	1,208	0	0	2,302	551
162 Facility Management	0	0	0	471	0	919	0
Total Allocated	18	1,113	4,818	584	0	19,530	2,260
Roll Forward	( 22)	( 2,031)	0	( 127)	( 1,207)	0	2,052
Cost With Roll Forward	( 4)	( 918)	4,818	457	( 1,207)	19,530	4,312
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 4)	( 918)	4,818	457	( 1,207)	19,530	4,312



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	289 CDS Ntrl Resources	360 Law Library	354 Liability	358 Purchased Insurance Premiums	359 Risk Management	438 Solid Waste	490 Medical Care
Building Use Allowance	0	8,946	0	0	3,617	0	0
Equipment Use Allowance	632	0	0	0	0	11,108	0
103 CAO	2,108	262	780	0	16,238	981	0
111 Auditor-Controller	2,459	2,238	0	0	9,612	575	142
112 Treasurer-Tax Collector	392	450	0	0	2,408	161	40
121 County Counsel	0	0	0	0	4,005	19,861	0
130 Personnel	1,657	805	0	0	( 69,468)	0	0
162 Facility Management	0	10,970	0	( 17)	4,118	0	0
<b>Total Allocated</b>	<b>7,248</b>	<b>23,671</b>	<b>780</b>	<b>( 17)</b>	<b>( 29,470)</b>	<b>32,686</b>	<b>182</b>
Roll Forward	279	( 8,686)	0	0	( 85,460)	19,476	( 292)
<b>Cost With Roll Forward</b>	<b>7,527</b>	<b>14,985</b>	<b>780</b>	<b>( 17)</b>	<b>( 114,930)</b>	<b>52,162</b>	<b>( 110)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>7,527</b>	<b>14,985</b>	<b>780</b>	<b>( 17)</b>	<b>( 114,930)</b>	<b>52,162</b>	<b>( 110)</b>



**Humboldt County**  
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**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	495 Sempervirens/Psych Em	496 MH Adult Svcs	497 Children, Youth, Fm Svcs	498 Medication Support	525 Gen Relief	632 Del Norte Ag Advisor	713 Parks & Recreation
Building Use Allowance	0	0	0	0	0	3,376	0
Equipment Use Allowance	0	0	0	0	0	2,109	7,048
103 CAO	0	0	0	0	0	544	2,132
111 Auditor-Controller	5,250	2,031	3,225	1,022	61,782	1,206	5,864
112 Treasurer-Tax Collector	1,478	572	907	288	17,386	217	1,199
121 County Counsel	0	0	0	0	0	0	0
130 Personnel	0	0	0	0	0	1,486	5,145
162 Facility Management	43,780	351	2,990	0	0	0	0
<b>Total Allocated</b>	<b>50,508</b>	<b>2,954</b>	<b>7,122</b>	<b>1,310</b>	<b>79,168</b>	<b>8,938</b>	<b>21,388</b>
Roll Forward	5,883	( 3,589)	( 2,452)	( 832)	( 56,881)	200	18,055
<b>Cost With Roll Forward</b>	<b>56,391</b>	<b>( 635)</b>	<b>4,670</b>	<b>478</b>	<b>22,287</b>	<b>9,138</b>	<b>39,443</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>56,391</b>	<b>( 635)</b>	<b>4,670</b>	<b>478</b>	<b>22,287</b>	<b>9,138</b>	<b>39,443</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	1110-515 SB163	517 Temp Asst Need Fam	518 Foster Care	1120-275 Eco Dev	286 Headwaters	287 Workforce Invest	1150-715 Bike & Trail
Building Use Allowance	0	0	0	0	0	0	0
Equipment Use Allowance	0	0	0	0	0	0	0
103 CAO	0	0	0	33,982	3,610	4,941	0
111 Auditor-Controller	1,737	9,041	43,091	3,726	538	2,636	640
112 Treasurer-Tax Collector	489	2,545	12,128	574	90	742	180
121 County Counsel	0	0	0	22,995	5,266	0	0
130 Personnel	0	0	0	3,066	276	0	0
162 Facility Management	0	0	0	167	0	0	0
<b>Total Allocated</b>	<b>2,226</b>	<b>11,586</b>	<b>55,219</b>	<b>64,510</b>	<b>9,780</b>	<b>8,319</b>	<b>820</b>
Roll Forward	0	( 15,925)	8,373	52,083	9,082	( 2,357)	292
<b>Cost With Roll Forward</b>	<b>2,226</b>	<b>( 4,339)</b>	<b>63,592</b>	<b>116,593</b>	<b>18,862</b>	<b>5,962</b>	<b>1,112</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>2,226</b>	<b>( 4,339)</b>	<b>63,592</b>	<b>116,593</b>	<b>18,862</b>	<b>5,962</b>	<b>1,112</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	910 Transportation	273 PG Conservator	504 Older Adults	505 CAL Works	506 IHSS Pub Auth	507 Children's Center	508 Child Welfare Svcs
Building Use Allowance	0	0	0	0	0	0	0
Equipment Use Allowance	0	0	0	0	0	0	0
103 CAO	0	3,238	0	0	134	0	0
111 Auditor-Controller	58	2,904	1,567	3,334	203	117	9,488
112 Treasurer-Tax Collector	17	345	441	938	57	33	2,671
121 County Counsel	0	58,685	0	0	94	0	32,726
130 Personnel	0	2,120	0	0	( 3,175)	0	0
162 Facility Management	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>75</b>	<b>67,292</b>	<b>2,008</b>	<b>4,272</b>	<b>( 2,687)</b>	<b>150</b>	<b>44,885</b>
Roll Forward	( 38)	( 24,463)	( 955)	44,020	( 168)	( 109)	( 45,340)
<b>Cost With Roll Forward</b>	<b>37</b>	<b>42,829</b>	<b>1,053</b>	<b>48,292</b>	<b>( 2,855)</b>	<b>41</b>	<b>( 455)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>37</b>	<b>42,829</b>	<b>1,053</b>	<b>48,292</b>	<b>( 2,855)</b>	<b>41</b>	<b>( 455)</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	509 Childrens Ctr	515 Tittle IV E Waiver & Rest	1160-511 Social Svcs	516 Administration	519 Temp Assist Needy	599 Veterans Svcs	1170-424 Mental Hlth
Building Use Allowance	0	0	32,021	0	0	21,914	23,606
Equipment Use Allowance	0	0	0	0	0	0	0
103 CAO	0	0	187,924	18,081	0	999	126,424
111 Auditor-Controller	2,166	0	115,124	9,063	0	1,563	68,118
112 Treasurer-Tax Collector	610	0	5,162	200	0	256	2,642
121 County Counsel	0	0	( 209,234)	0	0	0	195,304
130 Personnel	0	0	168,409	13,356	0	827	112,342
162 Facility Management	819	0	423,554	0	0	27,196	65,071
<b>Total Allocated</b>	<b>3,595</b>	<b>0</b>	<b>722,960</b>	<b>40,700</b>	<b>0</b>	<b>52,755</b>	<b>593,507</b>
Roll Forward	222	( 2,823)	81,070	( 1,360)	314	( 4,200)	300,277
<b>Cost With Roll Forward</b>	<b>3,817</b>	<b>( 2,823)</b>	<b>804,030</b>	<b>39,340</b>	<b>314</b>	<b>48,555</b>	<b>893,784</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>3,817</b>	<b>( 2,823)</b>	<b>804,030</b>	<b>39,340</b>	<b>314</b>	<b>48,555</b>	<b>893,784</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	427 Mental Hlth Jail	1175-400 Public Hlth Adm	403 Hlth Bus/Acct Svcs	404 MCH Adolescent Fam	406 Enviro Health	407 Childhood Lead	408 Altn.Resp Team
Building Use Allowance	0	24,995	0	0	0	0	0
Equipment Use Allowance	0	0	0	0	0	0	0
103 CAO	0	16,334	0	0	4,268	0	0
111 Auditor-Controller	666	11,893	301	0	8,271	317	0
112 Treasurer-Tax Collector	188	1,039	85	0	599	89	0
121 County Counsel	0	64,750	0	0	46,755	0	0
130 Personnel	0	31,564	0	0	8,071	0	0
162 Facility Management	0	29,812	0	148	0	0	0
<b>Total Allocated</b>	<b>854</b>	<b>180,387</b>	<b>386</b>	<b>148</b>	<b>67,964</b>	<b>406</b>	<b>0</b>
Roll Forward	0	127,501	( 103)	( 341)	46,930	( 15)	( 2,687)
<b>Cost With Roll Forward</b>	<b>854</b>	<b>307,888</b>	<b>283</b>	<b>( 193)</b>	<b>114,894</b>	<b>391</b>	<b>( 2,687)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>854</b>	<b>307,888</b>	<b>283</b>	<b>( 193)</b>	<b>114,894</b>	<b>391</b>	<b>( 2,687)</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	410 EMS	411 Haz Mat	412 Tobacco Educ	413 Childrens Hlth	414 Health Educ	415 WIC	416 PH Field Nurse
Building Use Allowance	0	0	0	0	0	239	0
Equipment Use Allowance	0	0	0	0	0	0	0
103 CAO	0	1,265	0	0	1,272	3,934	7,892
111 Auditor-Controller	160	1,974	397	312	8,881	5,318	16,079
112 Treasurer-Tax Collector	45	555	112	88	749	696	1,093
121 County Counsel	267	0	0	0	0	0	0
130 Personnel	0	0	0	0	7,856	3,595	15,404
162 Facility Management	0	0	0	0	733	624	0
<b>Total Allocated</b>	<b>472</b>	<b>3,794</b>	<b>509</b>	<b>400</b>	<b>19,491</b>	<b>14,406</b>	<b>40,468</b>
Roll Forward	305	2,172	( 180)	( 420)	( 750)	( 2,560)	( 5,740)
<b>Cost With Roll Forward</b>	<b>777</b>	<b>5,966</b>	<b>329</b>	<b>( 20)</b>	<b>18,741</b>	<b>11,846</b>	<b>34,728</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>777</b>	<b>5,966</b>	<b>329</b>	<b>( 20)</b>	<b>18,741</b>	<b>11,846</b>	<b>34,728</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	418 CHDP Admin	419 TB Control	420 MCH Coord Pjct	421 MCH Cal Home Visiting Program	422 Civil Services	426 Nurse Partnrshp	427 Mental Health Jail Programs
Building Use Allowance	0	0	0	0	0	0	0
Equipment Use Allowance	0	0	0	0	0	0	0
103 CAO	0	0	0	0	0	0	0
111 Auditor-Controller	1,033	1,133	1,206	1,144	3,704	1,064	0
112 Treasurer-Tax Collector	291	319	339	322	1,042	299	0
121 County Counsel	0	0	0	0	0	0	0
130 Personnel	0	0	0	0	0	311	0
162 Facility Management	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>1,324</b>	<b>1,452</b>	<b>1,545</b>	<b>1,466</b>	<b>4,746</b>	<b>1,674</b>	<b>0</b>
Roll Forward	( 699)	656	( 850)	0	2,807	( 1,318)	( 948)
<b>Cost With Roll Forward</b>	<b>625</b>	<b>2,108</b>	<b>695</b>	<b>1,466</b>	<b>7,553</b>	<b>356</b>	<b>( 948)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>625</b>	<b>2,108</b>	<b>695</b>	<b>1,466</b>	<b>7,553</b>	<b>356</b>	<b>( 948)</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	428 Immunization	430 Local Enforcement	432 Local Oversight	433 Nutrition Phys Actv	434 Hlth OS Agency Sup	435 Pub Health Lab	439 Prop 10
Building Use Allowance	0	0	0	0	0	0	0
Equipment Use Allowance	0	0	0	0	0	0	0
103 CAO	0	0	0	0	0	1,558	505
111 Auditor-Controller	222	727	338	1,673	280	4,386	3,943
112 Treasurer-Tax Collector	62	204	95	471	79	741	977
121 County Counsel	0	0	0	0	0	0	3,399
130 Personnel	0	0	0	0	0	2,217	904
162 Facility Management	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>284</b>	<b>931</b>	<b>433</b>	<b>2,144</b>	<b>359</b>	<b>8,902</b>	<b>9,728</b>
Roll Forward	( 468)	115	( 214)	( 468)	( 48)	317	37
<b>Cost With Roll Forward</b>	<b>( 184)</b>	<b>1,046</b>	<b>219</b>	<b>1,676</b>	<b>311</b>	<b>9,219</b>	<b>9,765</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 184)</b>	<b>1,046</b>	<b>219</b>	<b>1,676</b>	<b>311</b>	<b>9,219</b>	<b>9,765</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	437 Care NorCAP	449 Fiscal Agent	451 Safe & Drug Free Schools	452 AOD Prevention	454 MH Svcs Act-PEI	455 PH Prepare-Response	457 Parent & Family Support
Building Use Allowance	0	0	0	0	0	0	0
Equipment Use Allowance	0	0	0	0	0	0	0
103 CAO	0	0	0	0	0	0	297
111 Auditor-Controller	753	444	421	432	978	1,970	0
112 Treasurer-Tax Collector	212	124	119	122	275	554	0
121 County Counsel	0	0	0	0	0	0	0
130 Personnel	0	0	0	0	0	0	0
162 Facility Management	0	0	0	0	0	265	0
<b>Total Allocated</b>	<b>965</b>	<b>568</b>	<b>540</b>	<b>554</b>	<b>1,253</b>	<b>2,789</b>	<b>297</b>
Roll Forward	( 89)	367	373	( 454)	( 850)	39	0
<b>Cost With Roll Forward</b>	<b>876</b>	<b>935</b>	<b>913</b>	<b>100</b>	<b>403</b>	<b>2,828</b>	<b>297</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>876</b>	<b>935</b>	<b>913</b>	<b>100</b>	<b>403</b>	<b>2,828</b>	<b>297</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	458 First Five Prop 10	459 Health & Well Being	460 MCAH CCS Pers	465 PH Pharmacy	470 HOPWA Nor CAP	475 HumWorks Program	477 Mental Health Svcs Act	
Building Use Allowance	0	0	0	0	0	0	0	0
Equipment Use Allowance	0	0	0	0	0	0	0	0
103 CAO	533	164	( 13)	0	0	0	0	0
111 Auditor-Controller	343	0	4,482	644	186	484	4,985	4,985
112 Treasurer-Tax Collector	0	0	0	181	53	136	1,403	1,403
121 County Counsel	0	0	0	0	0	0	0	0
130 Personnel	436	0	5,662	0	0	0	0	0
162 Facility Management	0	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>1,312</b>	<b>164</b>	<b>10,131</b>	<b>825</b>	<b>239</b>	<b>620</b>	<b>6,388</b>	<b>6,388</b>
Roll Forward	589	0	( 4,635)	( 1,130)	( 215)	( 160)	( 590)	( 590)
<b>Cost With Roll Forward</b>	<b>1,901</b>	<b>164</b>	<b>5,496</b>	<b>( 305)</b>	<b>24</b>	<b>460</b>	<b>5,798</b>	<b>5,798</b>
Adjustments	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,901</b>	<b>164</b>	<b>5,496</b>	<b>( 305)</b>	<b>24</b>	<b>460</b>	<b>5,798</b>	<b>5,798</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	486 Land Use	488 Family Violence Prvt	493 CA Childrens Svcs	1180-425 Drug & Alcohol	429 SACPA Prop 36	431 Healthy Moms	1190-582 ETD Multi Prj
Building Use Allowance	0	0	0	0	0	0	0
Equipment Use Allowance	0	0	0	0	0	0	0
103 CAO	0	0	0	4,416	0	3,148	0
111 Auditor-Controller	1,422	374	4,417	4,946	91	3,585	113
112 Treasurer-Tax Collector	400	105	1,244	532	9	373	32
121 County Counsel	0	0	0	0	0	0	0
130 Personnel	0	0	0	3,859	75	2,854	0
162 Facility Management	0	0	0	57	0	328	0
<b>Total Allocated</b>	<b>1,822</b>	<b>479</b>	<b>5,661</b>	<b>13,810</b>	<b>175</b>	<b>10,288</b>	<b>145</b>
Roll Forward	982	( 301)	( 851)	2,574	( 28)	237	( 3,463)
<b>Cost With Roll Forward</b>	<b>2,804</b>	<b>178</b>	<b>4,810</b>	<b>16,384</b>	<b>147</b>	<b>10,525</b>	<b>( 3,318)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>2,804</b>	<b>178</b>	<b>4,810</b>	<b>16,384</b>	<b>147</b>	<b>10,525</b>	<b>( 3,318)</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	584 Supplmntl Displ Wrkr	586 Rapid Response	589 JTPA Adult Programs	590 JTPA Dislocated Wrkr Prog	596 Employment Training	597 ETD Staff	1200-320 Roads Admin
Building Use Allowance	0	0	0	0	0	0	4,868
Equipment Use Allowance	0	0	0	0	0	0	0
103 CAO	0	0	0	0	0	7,974	4,975
111 Auditor-Controller	3	113	778	389	0	6,944	4,167
112 Treasurer-Tax Collector	1	32	219	110	0	553	501
121 County Counsel	0	0	0	0	0	0	12,730
130 Personnel	0	0	0	0	0	7,536	3,021
162 Facility Management	0	0	0	0	0	0	20,838
<b>Total Allocated</b>	<b>4</b>	<b>145</b>	<b>997</b>	<b>499</b>	<b>0</b>	<b>23,007</b>	<b>51,100</b>
Roll Forward	( 2,612)	( 710)	( 3,554)	( 4,671)	( 156)	3,521	13,527
Cost With Roll Forward	( 2,608)	( 565)	( 2,557)	( 4,172)	( 156)	26,528	64,627
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 2,608)</b>	<b>( 565)</b>	<b>( 2,557)</b>	<b>( 4,172)</b>	<b>( 156)</b>	<b>26,528</b>	<b>64,627</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	321 Roads Engineer	322 Roads Real Prop	325 Roads Maintenance	331 Roads Natural Res	206 Child Support	1490 Aviation Cap Proj	1500-621 County Library
Building Use Allowance	0	0	0	0	0	0	208,383
Equipment Use Allowance	0	0	0	0	0	0	0
103 CAO	6,398	2,873	28,445	1,705	21,491	0	17,521
111 Auditor-Controller	4,781	2,952	23,045	1,335	13,622	0	19,942
112 Treasurer-Tax Collector	678	366	2,010	192	1,028	0	2,221
121 County Counsel	11,931	0	0	6,465	1,399	0	2,000
130 Personnel	3,000	2,090	25,080	827	15,091	0	20,333
162 Facility Management	0	0	0	0	500	0	106,728
<b>Total Allocated</b>	<b>26,788</b>	<b>8,281</b>	<b>78,580</b>	<b>10,524</b>	<b>53,131</b>	<b>0</b>	<b>377,128</b>
Roll Forward	( 9,261)	672	20,225	7,282	( 1,419)	( 247)	( 34,646)
<b>Cost With Roll Forward</b>	<b>17,527</b>	<b>8,953</b>	<b>98,805</b>	<b>17,806</b>	<b>51,712</b>	<b>( 247)</b>	<b>342,482</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>17,527</b>	<b>8,953</b>	<b>98,805</b>	<b>17,806</b>	<b>51,712</b>	<b>( 247)</b>	<b>342,482</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	1700 Fish & Game	1900 County Fixed Assets	3500 Motor Pool ISF	330 Rds-Eq Main	3520 Insurance ISF	3521 Communications ISF	3530 Aviation ISF
Building Use Allowance	0	0	691	0	0	0	0
Equipment Use Allowance	0	0	0	0	0	0	0
103 CAO	0	0	2,117	4,637	2,838	10,784	6,938
111 Auditor-Controller	171	218	8,547	11,721	0	1,695	9,087
112 Treasurer-Tax Collector	48	61	2,001	2,619	0	361	1,466
121 County Counsel	0	0	0	0	0	1,133	12,931
130 Personnel	0	0	1,814	3,366	0	519	6,270
162 Facility Management	0	0	0	0	0	54	238
<b>Total Allocated</b>	<b>219</b>	<b>279</b>	<b>15,170</b>	<b>22,343</b>	<b>2,838</b>	<b>14,546</b>	<b>36,930</b>
Roll Forward	0	0	( 7,515)	( 6,748)	( 14,519)	3,104	( 10,116)
<b>Cost With Roll Forward</b>	<b>219</b>	<b>279</b>	<b>7,655</b>	<b>15,595</b>	<b>( 11,681)</b>	<b>17,650</b>	<b>26,814</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>219</b>	<b>279</b>	<b>7,655</b>	<b>15,595</b>	<b>( 11,681)</b>	<b>17,650</b>	<b>26,814</b>



**Humboldt County**  
**OMB A-87 Cost Allocation Plan**  
**Based on Fiscal 2012-13**  
**Allocated Costs By Department**

Central Service Departments	3550 Info Services ISF	3555-115 Purchasing ISF	116 Ctrl Svcs Mailroom	999 All Other	SubTotal	Direct Billed	Unallocated
Building Use Allowance	12,287	4,613	0	35,446	1,851,068	0	0
Equipment Use Allowance	0	0	0	0	536,144	0	0
103 CAO	22,890	1,465	0	2,467	911,091	18,817	166,370
111 Auditor-Controller	5,609	1,509	0	222,656	1,020,949	0	207,537
112 Treasurer-Tax Collector	591	240	0	63,658	174,878	0	842,874
121 County Counsel	18,262	6,398	0	0	950,530	1,080,818	156,256
130 Personnel	5,057	1,451	0	935	625,746	74,915	0
162 Facility Management	11,038	5,067	0	0	1,526,508	982,231	0
<b>Total Allocated</b>	<b>75,734</b>	<b>20,743</b>	<b>0</b>	<b>325,162</b>	<b>7,596,914</b>	<b>2,156,781</b>	<b>1,373,037</b>
Roll Forward	16,077	( 39,372)	( 189)	107,445	304,070	0	0
<b>Cost With Roll Forward</b>	<b>91,811</b>	<b>( 18,629)</b>	<b>( 189)</b>	<b>432,607</b>	<b>7,900,984</b>	<b>2,156,781</b>	<b>1,373,037</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>91,811</b>	<b>( 18,629)</b>	<b>( 189)</b>	<b>432,607</b>	<b>7,900,984</b>	<b>2,156,781</b>	<b>1,373,037</b>



Humboldt County  
OMB A-87 Cost Allocation Plan  
Based on Fiscal 2012-13  
Allocated Costs By Department

Central Service Departments	Total
Building Use Allowance	1,851,068
Equipment Use Allowance	536,144
103 CAO	1,096,278
111 Auditor-Controller	1,228,486
112 Treasurer-Tax Collector	1,017,752
121 County Counsel	2,187,604
130 Personnel	700,661
162 Facility Management	2,508,739
Total Allocated	<u>11,126,732</u>
Roll Forward	304,070
Cost With Roll Forward	<u>11,430,802</u>
Adjustments	0
Proposed Costs	<u><u>11,430,802</u></u>

