



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Humboldt
Eureka, California

Date: June 30, 2017
Filing Ref: HUM18

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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. Information Services (ISF) |
| 2. County Administrative Office | 7. Central Services (ISF) |
| 3. County Counsel | 8. Communications (ISF) |
| 4. Facility Management | 9. Motor Pool (ISF) |
| 5. Heavy Equipment (ISF) | 10. Insurance Funds (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.

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 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 2 CFR Part 200, 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.

SECTION IV: ACCEPTANCE

COUNTY OF HUMBOLDT

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Jim Reisinger for

Joseph Mellett

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Local Government Programs & Services**

**Name
Auditor-Controller**

Title

6-30-2017

7-18-2017

Date

Date

**Negotiated by Ou Saelee
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	114 Revenue Recovery	101 Bd of Supervisors	102 Clerk to the Board	109 Treasury Expense	113 Assessor	140 Elections	166 PW Land Use	168 County Surveyor	170 Cap Projects	181 Eco Dev-Promotion
1 Building Depreciation	\$12,032	\$53,995	\$0	\$0	\$34,608	\$7,243	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,782	4,965	0	4,574	10,288	39,784	1,041	224	0	0
3 103 CAO	33,854	4,295	0	0	9,622	1,834	1,840	0	0	0
4 111 Auditor-Controller	11,096	3,109	0	213	7,099	3,940	1,634	469	564	9
5 112 Treasurer-Tax Collector	1,326	182	0	30	194	321	142	67	81	1
6 121 County Counsel	2,945	0	0	0	61,701	22,156	34,286	0	0	0
7 130 Personnel	4,650	3,038	0	0	10,384	5,002	1,001	0	0	0
8 162 Facility Management	9,304	44,527	0	0	26,757	4,009	0	0	(182,681)	0
Total Current Allocations	76,988	114,110	0	4,818	160,652	84,289	39,945	760	(182,037)	10
Less: Prior Year Allocations	48,959	100,820	0	1,974	112,797	139,027	39,533	2,020	2,342	217
Carry-Forward	28,029	13,290	0	2,844	47,855	(54,738)	412	(1,260)	(184,379)	(207)
Proposed Costs	\$105,018	\$127,399	\$0	\$7,661	\$208,508	\$29,551	\$40,356	\$(500)	\$(366,415)	\$(197)

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	190 COP Payments	197 Measure Z Contribution Oth	199 Contributions Oth	202 JJ Crime Prvnt	205 District Attorney	208 Victim Witness	211 DA Child Abuse	213 Homeland Security	217 Grand Jury	219 Public Defender
1 Building Depreciation	\$0	\$0	\$0	\$0	\$65,586	\$0	\$0	\$0	\$3,730	\$0
2 Equipment Depreciation	0	0	0	589	17,108	509	1,233	0	202	12,706
3 103 CAO	0	0	0	959	17,055	456	1,154	0	0	8,120
4 111 Auditor-Controller	472	0	205	705	13,971	706	897	101	1,435	4,260
5 112 Treasurer-Tax Collector	67	0	29	16	775	53	36	14	204	147
6 121 County Counsel	0	0	0	0	14,374	0	0	0	982	1,613
7 130 Personnel	0	0	0	1,395	18,362	756	2,199	0	0	5,425
8 162 Facility Management	0	0	0	0	50,769	357	56	0	2,883	17,885
Total Current Allocations	539	0	234	3,664	197,999	2,836	5,574	116	9,436	50,156
Less: Prior Year Allocations	691	0	290	3,910	205,018	3,790	4,491	27,462	22,100	40,909
Carry-Forward	(152)	0	(56)	(246)	(7,019)	(954)	1,083	(27,346)	(12,664)	9,247
Proposed Costs	\$387	\$0	\$178	\$3,418	\$190,981	\$1,882	\$6,658	\$(27,231)	\$(3,229)	\$59,403

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	220 St Bd of Control	221 Sheriff	222 CAL-MMET	225 Airport Security	228 Marijuana Educ	229 Boat Safety	234 Juvenile Hall	235 Probation	243 Jail	244 Correctional Facility Realign
1 Building Depreciation	\$0	\$170,777	\$0	\$0	\$0	\$0	\$70,784	\$104,870	\$0	\$0
2 Equipment Depreciation	0	102,495	0	0	2,220	6,886	2,653	28,671	131,368	17,248
3 103 CAO	538	48,833	0	1,373	1,290	560	7,386	19,516	45,381	934
4 111 Auditor-Controller	546	28,458	0	1,787	1,203	511	9,805	17,271	27,344	647
5 112 Treasurer-Tax Collector	16	1,095	0	11	34	20	320	1,094	821	9
6 121 County Counsel	0	101,246	0	0	0	0	0	31,902	897	0
7 130 Personnel	667	40,029	0	2,861	1,717	806	16,903	18,846	43,471	1,382
8 162 Facility Management	0	136,424	0	0	0	629	17,161	97,938	292,880	0
Total Current Allocations	1,767	629,358	0	6,032	6,464	9,413	125,011	320,109	542,162	20,219
Less: Prior Year Allocations	1,678	543,396	3,515	5,033	8,664	15,015	92,451	252,690	1,239,651	8,761
Carry-Forward	89	85,962	(3,515)	999	(2,200)	(5,602)	32,560	67,419	(697,489)	11,458
Proposed Costs	\$1,856	\$715,320	\$(3,515)	\$7,031	\$4,264	\$3,811	\$157,572	\$387,527	\$(155,328)	\$31,677

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	245 Drug Court	246 Conflict Counsel	250 County Courts	251 Water Mgmt	252 Encourage Arrests	253 Alt Counsel	254 Regional Facility	257 IV-E Waivers-Res	258 Prop 36	260 Court Security
1 Building Depreciation	\$0	\$0	\$273,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,028	1,455	0	246	0	2,913	10,569	391	0	0
3 103 CAO	540	3,960	798	1,405	0	2,277	5,962	780	0	5,841
4 111 Auditor-Controller	1,424	2,053	3,108	774	0	1,897	4,533	820	0	3,576
5 112 Treasurer-Tax Collector	143	66	443	48	0	83	173	59	0	55
6 121 County Counsel	0	0	0	140	0	0	0	0	0	0
7 130 Personnel	909	2,681	0	667	0	2,015	9,684	1,102	0	6,825
8 162 Facility Management	0	1,892	0	0	0	1,599	22,337	0	0	0
Total Current Allocations	4,044	12,106	277,440	3,280	0	10,784	53,258	3,152	0	16,297
Less: Prior Year Allocations	3,461	9,894	178,177	1,382	0	7,215	38,737	2,882	0	14,719
Carry-Forward	583	2,212	99,263	1,898	0	3,569	14,521	270	0	1,578
Proposed Costs	\$4,627	\$14,319	\$376,703	\$5,178	\$0	\$14,354	\$67,780	\$3,422	\$0	\$17,875

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	261 Ag Commiss	262 Building Inspector	264 Pub Sfty INTEOP	265 Drug Task Force	268 Cannabis Planning	271 Recorder	267 Rcdr- RecCon	272 Coroner	274 Emergency Svcs	277 Planning
1 Building Depreciation	\$2,780	\$11,386	\$0	\$0	\$0	\$38,232	\$0	\$17,476	\$19,592	\$28,974
2 Equipment Depreciation	5,425	4,919	0	10,078	0	17,797	0	5,792	25,346	10,280
3 103 CAO	3,174	5,106	0	0	0	3,686	0	2,702	(19,054)	13,554
4 111 Auditor-Controller	2,591	4,380	0	670	0	6,400	56	4,564	865	6,773
5 112 Treasurer-Tax Collector	148	279	0	95	0	584	8	473	75	470
6 121 County Counsel	5,189	0	0	0	0	351	0	31,762	0	347,926
7 130 Personnel	3,382	4,436	0	0	559	4,740	0	2,002	514	7,798
8 162 Facility Management	35,243	6,302	0	0	0	29,561	0	12,623	15,149	16,933
Total Current Allocations	57,931	36,809	0	10,843	559	101,350	64	77,393	42,488	432,709
Less: Prior Year Allocations	93,409	28,710	(25,486)	2,410	0	100,068	57	32,366	71,913	479,371
Carry-Forward	(35,478)	8,099	25,486	8,433	0	1,282	7	45,027	(29,425)	(46,662)
Proposed Costs	\$22,453	\$44,907	\$25,486	\$19,277	\$559	\$102,633	\$71	\$122,421	\$13,062	\$386,046

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	278 Animal Control	279 Wildlife Svcs	281 Forester-Warden	282 Advanced Planning Department	284 Lcl Agcy Form. Comm	285 Environmental Preservation	289 CDS Ntrl Resources	291 Victim Advocacy & Outreach	292 Public Defender Measure Z	293 DHHS Measure Z
1 Building Depreciation	\$0	\$0	\$0	\$0	\$671	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	3,364	0	0	672	0	0	2,707	1,184	0	0
3 103 CAO	2,772	0	1,088	3,257	0	0	1,569	357	0	7
4 111 Auditor-Controller	3,684	9	39	1,906	0	0	1,898	608	0	0
5 112 Treasurer-Tax Collector	211	1	6	131	0	0	139	36	0	0
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	6,116	0	0	1,757	0	0	1,933	1,025	0	2,181
8 162 Facility Management	11,778	0	0	0	371	0	0	0	0	0
Total Current Allocations	27,924	10	1,132	7,723	1,042	0	8,245	3,211	0	2,188
Less: Prior Year Allocations	98,022	40	893	6,698	656	0	6,765	2,708	0	0
Carry-Forward	(70,098)	(30)	239	1,025	386	0	1,480	503	0	0
Proposed Costs	\$(42,174)	\$(20)	\$1,371	\$8,748	\$1,428	\$0	\$9,725	\$3,713	\$0	\$2,188

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	294 Public Safety Realignment	295 DA Measure Z	296 Probation Measure Z	297 Sheriff Measure Z	298 Public Works Measure Z	299 County Counsel Measure Z	300 Auditor- Cont Measure Z	360 Law Library	354 Liability	358 Purchased Insurance Premiums
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,333	\$0	\$0
2 Equipment Depreciation	15,111	0	4,866	23,106	5,124	0	0	0	0	0
3 103 CAO	5,146	2,646	644	8,640	33	216	0	215	0	0
4 111 Auditor-Controller	4,416	1,537	689	5,187	497	259	0	2,628	0	0
5 112 Treasurer-Tax Collector	228	20	42	121	66	5	0	290	0	0
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	4,795	5,049	2,300	(15,232)	535	1,316	0	1,027	0	0
8 162 Facility Management	1,447	0	(40)	(140)	0	0	0	11,082	0	0
Total Current Allocations	31,142	9,252	8,501	21,682	6,254	1,795	0	29,575	0	0
Less: Prior Year Allocations	22,705	0	0	0	0	0	0	25,936	0	0
Carry-Forward	8,437	0	0	0	0	0	0	3,639	0	0
Proposed Costs	\$39,580	\$9,252	\$8,501	\$21,682	\$6,254	\$1,795	\$0	\$33,214	\$0	\$0

Humboldt County, California
2 CFR Part 200 Cost Allocation Plan

FY 15-16 for use in FY 17-18
 1/3/2017

Summary Schedule

Department	359 Risk Management	438 Solid Waste	490 Medical Care	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,780	\$0
2 Equipment Depreciation	0	9,192	0	0	0	0	0	0	0	580
3 103 CAO	12,327	1,813	0	0	0	0	0	0	551	2,162
4 111 Auditor-Controller	0	346	93	3,167	1,435	2,408	691	44,652	955	5,106
5 112 Treasurer-Tax Collector	0	49	13	451	204	343	98	6,357	74	474
6 121 County Counsel	0	11,499	0	0	0	0	0	0	0	0
7 130 Personnel	242	0	0	0	0	0	0	0	667	4,441
8 162 Facility Management	0	0	0	26,757	77	642	0	0	0	546
Total Current Allocations	12,569	22,899	106	30,374	1,716	3,393	790	51,009	5,028	13,310
Less: Prior Year Allocations	0	48,971	180	37,701	2,845	6,984	761	66,002	7,533	21,485
Carry-Forward	0	(26,072)	(74)	(7,327)	(1,129)	(3,591)	29	(14,993)	(2,505)	(8,175)
Proposed Costs	\$12,569	\$(3,173)	\$32	\$23,047	\$587	\$(198)	\$819	\$36,016	\$2,522	\$5,134

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	1110-515 SB163	517 Temp Asst Need Fam	518 Foster Care	1120-275 Eco Dev	286 Headwaters	287 Workforce Invest	1150-715 Bike & Trail	910 Transportatio n	273 PG Conservator	504 Older Adults
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	0	0	21,714	2,873	0	0	0	2,223	0
4 111 Auditor-Controller	8,255	4,662	21,830	2,403	760	849	86	32	2,390	1,036
5 112 Treasurer-Tax Collector	1,175	664	3,108	256	29	121	12	5	127	148
6 121 County Counsel	0	0	0	11,807	4,459	0	0	0	82,561	0
7 130 Personnel	0	0	0	1,664	1,090	0	0	0	5,883	0
8 162 Facility Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	9,430	5,325	24,938	37,844	9,211	970	98	37	93,184	1,184
Less: Prior Year Allocations	1,008	5,114	46,569	26,579	23,830	10,393	1,609	53	77,833	1,239
Carry-Forward	8,422	211	(21,631)	11,265	(14,619)	(9,423)	(1,511)	(16)	15,351	(55)
Proposed Costs	\$17,852	\$5,537	\$3,308	\$49,109	\$(5,408)	\$(8,454)	\$(1,412)	\$21	\$108,534	\$1,128

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	505 CAL Works	506 IHSS Pub Auth	507 Children's Center	508 Child Welfare Svcs	509 Childrens Ctr	515 Title IV E Waiver & Rest	1160-511 Social Svcs	516 Administration	519 Temp Assist Needed	599 Veterans Svcs
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871	\$0	\$0	\$3,384
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	0	0	0	0	0	173,647	22,698	0	1,012
4 111 Auditor-Controller	2,986	108	0	7,908	0	0	136,886	9,627	0	1,360
5 112 Treasurer-Tax Collector	425	15	0	1,126	0	0	4,111	79	0	68
6 121 County Counsel	0	50	0	35,693	0	0	79,861	0	0	0
7 130 Personnel	0	0	0	0	0	0	210,493	17,044	0	1,348
8 162 Facility Management	29	0	0	836	0	0	804,387	0	0	23,712
Total Current Allocations	3,439	173	0	45,562	0	0	1,411,257	49,447	0	30,884
Less: Prior Year Allocations	3,655	5,534	0	(73,854)	289	0	1,164,079	48,201	0	42,240
Carry-Forward	(216)	(5,361)	0	119,416	(289)	0	247,178	1,246	0	(11,356)
Proposed Costs	\$3,224	\$(5,188)	\$0	\$164,978	\$(289)	\$0	\$1,658,434	\$50,693	\$0	\$19,529

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	1170-424 Mental Hlth	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	410 EMS	411 Haz Mat
1 Building Depreciation	\$79,715	\$0	\$2,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	100,700	0	16,577	0	0	11,818	0	0	0	0
4 111 Auditor-Controller	70,988	517	18,479	235	0	8,583	185	0	300	1,800
5 112 Treasurer-Tax Collector	1,958	74	1,437	34	0	267	26	0	44	259
6 121 County Counsel	18,425	0	2,625	0	0	3,051	0	0	0	0
7 130 Personnel	111,543	0	18,276	0	0	11,503	0	0	0	0
8 162 Facility Management	49,097	0	13,438	0	77	0	0	57	0	0
Total Current Allocations	432,427	591	73,148	269	77	35,221	212	57	344	2,059
Less: Prior Year Allocations	511,699	658	129,250	441	1,406	43,534	354	0	433	2,257
Carry-Forward	(79,272)	(67)	(56,102)	(172)	(1,329)	(8,313)	(142)	0	(89)	(198)
Proposed Costs	\$353,154	\$523	\$17,047	\$98	\$(1,252)	\$26,908	\$69	\$57	\$254	\$1,861

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	412 Tobacco Educ	413 Childrens Hlth	414 Health Educ	415 WIC	416 PH Field Nurse	418 CHDP Admin	419 TB Control	420 MCH Coord Pjct	421 MCH Cal Home Visiting Program	422 Civil Services
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	0	10,635	3,416	24,126	0	0	0	0	0
4 111 Auditor-Controller	331	0	8,500	4,733	15,698	963	470	618	618	1,598
5 112 Treasurer-Tax Collector	48	0	254	199	456	137	67	88	88	228
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	0	0	11,018	6,561	22,039	0	0	0	0	0
8 162 Facility Management	0	0	0	362	5	0	0	0	0	0
Total Current Allocations	379	0	30,407	15,272	62,323	1,100	536	706	706	1,826
Less: Prior Year Allocations	429	0	27,216	16,447	61,362	1,095	858	1,208	1,168	2,711
Carry-Forward	(50)	0	3,191	(1,175)	961	5	(322)	(502)	(462)	(885)
Proposed Costs	\$329	\$0	\$33,598	\$14,096	\$63,285	\$1,105	\$215	\$205	\$245	\$941

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	426 Nurse Partnrshp	427 Mental Health Jail Programs	428 Immunization	430 Local Enforcement	432 Local Oversight	433 Nutrition Phys Actv	434 Hlth OS Agency Sup	435 Pub Health Lab	439 Prop 10	437 Care NorCAP
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	0	0	0	0	0	0	1,991	1,025	0
4 111 Auditor-Controller	549	0	170	618	304	724	170	3,155	5,964	763
5 112 Treasurer-Tax Collector	78	0	24	89	44	103	24	207	814	109
6 121 County Counsel	0	0	0	0	0	0	0	0	6,871	0
7 130 Personnel	0	0	0	0	0	0	0	2,605	1,229	0
8 162 Facility Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	628	0	194	706	348	827	194	7,958	15,903	871
Less: Prior Year Allocations	828	0	270	743	375	1,162	227	8,757	12,812	744
Carry-Forward	(200)	0	(76)	(37)	(27)	(335)	(33)	(799)	3,091	127
Proposed Costs	\$427	\$0	\$119	\$670	\$322	\$492	\$162	\$7,160	\$18,993	\$998

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	449 Fiscal Agent	451 Safe & Drug Free Schools	452 AOD Prevention	454 MH Svcs Act-PEI	455 PH Prepare-Response	457 Parent & Family Support	458 First Five Prop 10	459 Health & Well Being	460 MCAH CCS Pers	465 PH Pharmacy
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	0	0	0	0	0	269	0	7,991	0
4 111 Auditor-Controller	386	138	345	625	1,215	0	293	0	4,090	4
5 112 Treasurer-Tax Collector	55	20	49	89	173	0	0	0	1	1
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	0	0	0	0	0	0	693	0	7,460	0
8 162 Facility Management	0	0	0	0	699	0	0	0	0	0
Total Current Allocations	440	157	394	714	2,087	0	1,255	0	19,541	5
Less: Prior Year Allocations	454	351	427	1,035	3,389	299	1,312	189	19,610	60
Carry-Forward	(14)	(194)	(33)	(321)	(1,302)	(299)	(57)	(189)	(69)	(55)
Proposed Costs	\$427	\$(36)	\$360	\$392	\$785	\$(299)	\$1,198	\$(189)	\$19,472	\$(50)

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	470 HOPWA Nor CAP	475 HumWorks Program	477 Mental Health Svcs Act	478 Transition Age Youth Sys of Care	486 Land Use	488 Family Violence Prvt	493 CA Childrens Svcs	1180-425 Drug & Alcohol	429 SACPA Prop 36	431 Healthy Moms
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	0	0	0	0	0	0	2,756	0	3,436
4 111 Auditor-Controller	123	200	2,645	1,032	1,028	218	2,484	5,735	0	3,021
5 112 Treasurer-Tax Collector	17	29	377	147	146	31	354	530	0	108
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	0	0	0	0	0	0	0	3,321	0	4,190
8 162 Facility Management	0	0	0	0	0	0	0	0	0	1,965
Total Current Allocations	140	229	3,022	1,179	1,174	249	2,837	12,343	0	12,719
Less: Prior Year Allocations	164	290	4,770	0	1,469	190	3,696	16,312	48	11,015
Carry-Forward	(24)	(61)	(1,748)	0	(295)	59	(859)	(3,969)	(48)	1,704
Proposed Costs	\$117	\$168	\$1,274	\$1,179	\$879	\$307	\$1,979	\$8,373	\$(48)	\$14,423

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	1190-582 ETD Multi Prj	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	321 Roads Engineer	322 Roads Real Prop
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	0	0	0	0	0	8,025	4,188	5,221	2,756
4 111 Auditor-Controller	127	304	45	379	226	0	9,159	5,696	3,672	2,461
5 112 Treasurer-Tax Collector	18	43	6	54	32	0	543	449	166	140
6 121 County Counsel	140	0	0	0	0	0	0	13,182	34,567	0
7 130 Personnel	0	0	0	0	0	0	10,125	4,627	5,048	2,985
8 162 Facility Management	0	0	0	0	0	0	0	27,070	0	0
Total Current Allocations	285	347	52	433	258	0	27,852	55,212	48,674	8,343
Less: Prior Year Allocations	97	287	97	494	351	0	29,070	57,109	24,074	9,355
Carry-Forward	188	60	(45)	(61)	(93)	0	(1,218)	(1,897)	24,600	(1,012)
Proposed Costs	\$474	\$407	\$6	\$372	\$166	\$0	\$26,633	\$53,314	\$73,274	\$7,332

Humboldt County, California
2 CFR Part 200 Cost Allocation Plan

FY 15-16 for use in FY 17-18
 1/3/2017

Summary Schedule

Department	325 Roads Maintenance	331 Roads Natural Res	206 Child Support	1490 Aviation Cap Prj	1500-621 County Library	1700-290 Fish & Game	1710-715 Bicycles & Trailways Prog	1710-716 McKay Community Forest	3450-444 First 5 Impact	1900 County Fixed Assets
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	20,075	1,259	17,936	0	11,201	0	0	0	16	0
4 111 Auditor-Controller	17,211	804	18,401	0	22,599	138	640	75	0	6
5 112 Treasurer-Tax Collector	590	42	1,230	0	1,395	20	91	10	0	0
6 121 County Counsel	0	17,669	1,052	0	1,613	0	0	0	0	0
7 130 Personnel	25,117	1,026	18,099	0	25,942	0	0	256	242	0
8 162 Facility Management	14	0	310	0	141,979	0	0	0	0	0
Total Current Allocations	63,007	20,800	57,028	0	204,729	157	731	340	258	6
Less: Prior Year Allocations	70,305	28,827	64,397	0	393,602	224	0	0	0	217
Carry-Forward	(7,298)	(8,027)	(7,369)	0	(188,873)	(67)	0	0	0	(211)
Proposed Costs	\$55,708	\$12,772	\$49,659	\$0	\$15,856	\$91	\$731	\$340	\$258	\$(205)

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	3500 Motor Pool ISF	330 Rds-Eq Main	3520 Insurance ISF	3521 Communications ISF	3530 Avlation ISF	3550 Info Services ISF	3555-115 Purchasing ISF	116 Ctrl Svcs Mailroom	999 All Other	2nd Allocation Orphans
1 Building Depreciation	\$0	\$0	\$5,199	\$0	\$0	\$0	\$6,568	\$0	\$68,509	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	2,062	4,167	2,061	119,380	5,311	15,639	11,251	0	1,921	0
4 111 Auditor-Controller	9,515	11,667	10,801	2,559	12,502	8,890	3,909	0	315,490	0
5 112 Treasurer-Tax Collector	1,225	1,394	1,466	346	1,463	814	446	0	46,514	0
6 121 County Counsel	0	0	0	0	23,839	3,786	2,314	0	0	0
7 130 Personnel	3,945	4,651	(61,369)	334	4,003	6,153	2,381	0	1,551	0
8 162 Facility Management	(24)	(23)	4,020	65	129	10,938	5,078	0	169	0
Total Current Allocations	16,723	21,856	(37,822)	122,683	47,248	46,221	31,946	0	434,155	0
Less: Prior Year Allocations	14,673	22,230	107,193	18,548	35,413	88,204	41,121	0	406,475	0
Carry-Forward	2,050	(374)	(145,015)	104,135	11,835	(41,983)	(9,175)	0	27,680	0
Proposed Costs	\$18,773	\$21,481	\$(182,837)	\$226,818	\$59,083	\$4,238	\$22,770	\$0	\$461,834	\$0

Humboldt County, California
2 CFR Part 200 Cost Allocation Plan

FY 15-16 for use in FY 17-18
1/3/2017

Summary Schedule

Department	Total
1 Building Depreciation	\$1,100,502
2 Equipment Depreciation	548,690
3 103 CAO	920,546
4 111 Auditor-Controller	1,094,215
5 112 Treasurer-Tax Collector	98,912
6 121 County Counsel	1,012,535
7 130 Personnel	737,434
8 162 Facility Management	1,797,444
Total Current Allocations	<u>7,310,280</u>
Less: Prior Year Allocations	<u>8,013,632</u>
Carry-Forward	<u>(768,717)</u>
Proposed Costs	<u><u>\$6,541,563</u></u>