



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Humboldt
Eureka, California

Date: September 18, 2023
Filing Ref: HUM23

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (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 **2022-23**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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. Central Services/Purchasing ISF |
| 2. County Counsel | 7. Communications ISF |
| 3. Facility Management | 8. Motor Pool ISF |
| 4. Heavy Equipment ISF | 9. ADA Compliance ISF |
| 5. Information Technology 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 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 no adjustments in the fiscal year 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF HUMBOLDT

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Cheryl Dillingham

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services
Division**

Name

Auditor-Controller

Title

9-18-2023

Date

9-18-2023

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

Humboldt County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-21
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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	\$11,168	\$50,117	\$0	\$0	\$32,122	\$0	\$2,269	\$0	\$0	\$0
2 Equipment Depreciation	1,995	4,966	0	260	1,621	52,956	376	0	0	0
3 103 CAO	202	1,039	0	0	2,088	6,988	452	0	0	0
4 111 Auditor-Controller	8,349	3,185	0	207	5,022	4,040	3,823	790	1,348	19
5 112 Treasurer-Tax Collector	2,612	925	0	64	1,384	1,174	1,154	243	414	6
6 121 County Counsel	133	117,290	0	0	4,671	21,798	14,510	0	0	0
7 130 Personnel	1,710	6,022	0	0	22,555	3,420	2,850	0	0	0
8 162 Facility Management	3,386	48,177	0	0	30,879	18	1,768	0	157,804	0
Total Current Allocations	29,555	231,721	0	531	100,342	90,393	27,203	1,033	159,567	24
Less: Prior Year Allocations	41,840	170,220	0	3,938	136,642	68,664	31,766	415	192,882	7
Carry-Forward	(12,285)	61,501	0	(3,407)	(36,300)	21,729	(4,564)	619	(33,315)	17
Proposed Costs	\$17,270	\$293,222	\$0	\$(2,876)	\$64,043	\$112,123	\$22,639	\$1,652	\$126,251	\$41

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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	\$60,875	\$0	\$0	\$0	\$3,462	\$1,773
2 Equipment Depreciation	0	0	0	0	13,245	5,107	43,175	0	0	0
3 103 CAO	0	0	0	181	3,988	236	83	0	0	2,087
4 111 Auditor-Controller	49	560	260	1,712	10,465	2,327	2,520	0	1,055	5,330
5 112 Treasurer-Tax Collector	15	172	80	514	3,012	687	744	0	324	1,517
6 121 County Counsel	0	0	0	0	5,565	0	0	0	12,257	596
7 130 Personnel	0	0	0	1,710	27,326	2,565	2,850	0	0	12,638
8 162 Facility Management	0	0	0	0	51,300	270	0	0	3,327	23,001
Total Current Allocations	65	732	340	4,117	175,777	11,192	49,372	0	20,425	46,943
Less: Prior Year Allocations	455	560	227	2,032	173,704	10,003	6,639	137	10,954	51,611
Carry-Forward	(391)	171	113	2,085	2,073	1,189	42,733	(137)	9,471	(4,668)
Proposed Costs	\$(326)	\$903	\$452	\$6,202	\$177,850	\$12,381	\$92,104	\$(137)	\$29,896	\$42,275

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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	\$166,119	\$0	\$0	\$0	\$0	\$65,990	\$97,748	\$968,547	\$0
2 Equipment Depreciation	0	178,600	0	0	1,971	0	1,259	22,344	287,262	0
3 103 CAO	124	16,829	0	0	0	0	2,614	3,690	11,801	0
4 111 Auditor-Controller	1,378	70,694	0	0	0	16	8,306	13,766	21,819	0
5 112 Treasurer-Tax Collector	412	21,009	0	0	0	0	2,359	4,043	5,973	0
6 121 County Counsel	0	118,290	0	0	0	0	0	8,587	0	0
7 130 Personnel	1,026	116,542	0	0	0	0	17,896	41,670	71,241	0
8 162 Facility Management	0	173,584	0	0	0	486	34,784	15,479	156,232	0
Total Current Allocations	2,940	861,668	0	0	1,971	502	133,208	207,326	1,522,874	0
Less: Prior Year Allocations	1,683	739,916	0	1,329	6,363	8,958	111,898	284,261	1,396,400	2,750
Carry-Forward	1,257	121,752	0	(1,329)	(4,392)	(8,456)	21,310	(76,935)	126,474	(2,750)
Proposed Costs	\$4,197	\$983,420	\$0	\$(1,329)	\$(2,421)	\$(7,953)	\$154,519	\$130,391	\$1,649,348	\$(2,750)

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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	\$256,619	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	222	1,148	0	0	0	0	1,663	0	0	0
3 103 CAO	261	1,019	0	282	0	0	0	188	0	1,145
4 111 Auditor-Controller	2,728	3,516	8,367	2,706	0	3	722	1,702	0	0
5 112 Treasurer-Tax Collector	822	1,022	2,487	814	0	1	216	512	0	0
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	2,280	5,129	0	1,710	0	0	0	1,140	0	0
8 162 Facility Management	0	1,921	0	0	0	5,725	46,375	0	0	0
Total Current Allocations	6,312	13,755	267,473	5,512	0	5,729	48,976	3,543	0	1,145
Less: Prior Year Allocations	608	16,724	280,242	2,578	0	1,252	71,000	1,852	0	7,801
Carry-Forward	5,704	(2,969)	(12,769)	2,934	0	4,477	(22,024)	1,690	0	(6,656)
Proposed Costs	\$12,016	\$10,786	\$254,704	\$8,446	\$0	\$10,205	\$26,952	\$5,233	\$0	\$(5,511)

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Department	261 Ag Commiss	262 Building Inspector	264 Pub Sfty INTEOP	265 Drug Task Force	268 Cannabis Planning	269 Code Enforcement	271 Recorder	267 Rcdr- RecCon	272 Coroner	274 Emergency Svcs
1 Building Depreciation	\$2,631	\$3,477	\$0	\$0	\$0	\$0	\$35,487	\$0	\$5,337	\$18,185
2 Equipment Depreciation	4,910	3,308	0	6,320	0	0	2,949	0	1,027	4,117
3 103 CAO	1,157	1,468	0	0	1,525	1,202	828	0	652	25,567
4 111 Auditor-Controller	3,902	9,295	0	0	11,752	3,687	6,571	90	88	18
5 112 Treasurer-Tax Collector	1,154	2,760	0	0	3,506	1,066	1,989	28	0	0
6 121 County Counsel	8,547	5,168	0	0	46,577	89,940	265	0	0	0
7 130 Personnel	4,559	9,119	0	0	9,119	6,839	6,257	0	0	0
8 162 Facility Management	63,370	7,175	0	0	0	0	34,113	0	4,917	17,481
Total Current Allocations	90,230	41,770	0	6,320	72,480	102,734	88,460	117	12,021	65,369
Less: Prior Year Allocations	88,044	30,199	0	7,104	14,111	4,246	94,775	133	33,653	125,068
Carry-Forward	2,186	11,571	0	(784)	58,368	98,488	(6,315)	(16)	(21,632)	(59,699)
Proposed Costs	\$92,416	\$53,341	\$0	\$5,536	\$130,848	\$201,222	\$82,145	\$101	\$(9,611)	\$5,670

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Department	277 Planning	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
1 Building Depreciation	\$8,848	\$88,484	\$0	\$0	\$0	\$205	\$0	\$0	\$0	\$0
2 Equipment Depreciation	21,262	3,401	0	0	0	0	0	531	0	0
3 103 CAO	8,239	665	0	0	950	0	0	0	68	198
4 111 Auditor-Controller	11,604	550	19	74	5,157	0	0	2,874	1,244	1,274
5 112 Treasurer-Tax Collector	3,429	97	6	23	1,535	0	0	859	376	379
6 121 County Counsel	122,444	0	0	0	41,435	0	0	0	0	0
7 130 Personnel	34,164	0	0	0	6,269	0	0	2,850	1,140	1,140
8 162 Facility Management	25,608	26,527	0	0	0	0	0	0	0	0
Total Current Allocations	235,599	119,724	24	97	55,346	205	0	7,114	2,829	2,990
Less: Prior Year Allocations	469,205	145,652	9	21	5,117	803	0	5,723	1,913	1,652
Carry-Forward	(233,606)	(25,928)	15	76	50,229	(598)	0	1,391	915	1,339
Proposed Costs	\$1,993	\$93,796	\$39	\$173	\$105,575	\$(393)	\$0	\$8,505	\$3,744	\$4,329

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Department	293 DHHS Measure Z	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,304	\$0
2 Equipment Depreciation	0	4,095	0	2,653	69,729	13,010	0	0	0	0
3 103 CAO	510	0	988	396	4,039	0	0	0	0	0
4 111 Auditor-Controller	2,402	239	3,241	1,746	7,490	575	3	6	27	0
5 112 Treasurer-Tax Collector	696	8	930	506	2,103	177	1	2	9	0
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	4,559	7,409	6,839	3,420	22,797	0	0	0	0	0
8 162 Facility Management	0	561	0	0	0	0	0	0	12,789	0
Total Current Allocations	8,166	12,311	11,998	8,720	106,158	13,762	4	8	26,129	0
Less: Prior Year Allocations	4,383	16,848	7,532	8,732	102,989	19,342	48	113	27,843	0
Carry-Forward	3,784	(4,537)	4,467	(12)	3,169	(5,580)	(44)	(105)	(1,715)	0
Proposed Costs	\$11,950	\$7,774	\$16,465	\$8,708	\$109,327	\$8,182	\$(40)	\$(97)	\$24,414	\$0

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Department	358 Purchased Insurance Premiums	359 Risk Management	438 Solid Waste	490 Medical Care	495 Semperviren s/Psych Em	496 MH Adult Svcs	497 Children, Youth, Fm Svcs	498 Medication Support	525 Gen Relief	632 Cooperative Extension
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,631
2 Equipment Depreciation	0	0	14,843	0	0	0	0	0	0	0
3 103 CAO	0	17,820	0	0	0	0	0	0	0	127
4 111 Auditor-Controller	0	121	49	182	4,868	631	1,086	752	25,742	2,065
5 112 Treasurer-Tax Collector	0	0	15	56	1,496	194	334	231	7,911	623
6 121 County Counsel	0	6,957	1,855	(134)	0	0	0	0	0	0
7 130 Personnel	0	3,420	570	0	0	0	0	0	0	878
8 162 Facility Management	0	5,368	449	0	45,501	390	0	0	0	1,677
Total Current Allocations	0	33,685	17,782	105	51,865	1,215	1,419	983	33,653	7,999
Less: Prior Year Allocations	0	21,373	15,750	97	35,709	2,473	2,493	506	46,926	5,262
Carry-Forward	0	12,311	2,032	7	16,155	(1,259)	(1,073)	476	(13,273)	2,737
Proposed Costs	\$0	\$45,996	\$19,814	\$112	\$68,020	\$(44)	\$346	\$1,459	\$20,379	\$10,736

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Department	713 Parks & Recreation	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	900	0	0	0	0	0	0	0	0	0
3 103 CAO	899	0	0	0	21,883	53	0	0	0	665
4 111 Auditor-Controller	5,191	1,110	4,741	48,059	3,392	241	1,828	12	49	4,977
5 112 Treasurer-Tax Collector	1,554	341	1,457	14,770	995	74	562	4	15	1,475
6 121 County Counsel	0	0	0	0	56,051	1,060	0	0	0	164,575
7 130 Personnel	3,989	0	0	0	3,989	0	0	0	0	5,699
8 162 Facility Management	0	0	0	0	0	0	0	0	0	366
Total Current Allocations	12,533	1,452	6,198	62,829	86,311	1,428	2,390	16	65	177,758
Less: Prior Year Allocations	11,856	8,150	7,348	23,518	32,807	1,465	1,357	0	82	123,519
Carry-Forward	677	(6,698)	(1,149)	39,311	53,503	(37)	1,033	0	(18)	54,239
Proposed Costs	\$13,211	\$(5,247)	\$5,049	\$102,141	\$139,814	\$1,392	\$3,422	\$16	\$47	\$231,996

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Department	504 Older Adults	505 CAL Works	506 IHSS Pub Auth	507 Children's Center	508 Child Welfare Svcs	509 Childrens Ctr	515 Tittle IV E Waiver & Rest	1160-511 Social Svcs	516 Administratio n	519 Temp Assist Needy
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,746	\$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	42,271	36,348	0
4 111 Auditor-Controller	776	1,036	12	0	18,304	0	0	38,347	4,558	0
5 112 Treasurer-Tax Collector	239	318	4	0	4,656	0	0	9,507	1,213	0
6 121 County Counsel	0	0	4,936	0	(122,797)	0	0	82,488	0	0
7 130 Personnel	0	0	0	0	0	0	0	437,563	19,378	0
8 162 Facility Management	0	0	0	0	1,809	0	0	694,621	0	0
Total Current Allocations	1,015	1,355	4,952	0	(98,029)	0	0	1,398,543	61,497	0
Less: Prior Year Allocations	1,466	2,851	(553)	0	(13,271)	0	0	1,324,072	37,347	0
Carry-Forward	(451)	(1,496)	5,505	0	(84,758)	0	0	74,471	24,150	0
Proposed Costs	\$564	\$(142)	\$10,457	\$0	\$(182,787)	\$0	\$0	\$1,473,014	\$85,647	\$0

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Department	599 Veterans Svc	1170-424 Mental Hlth	427 Mental Hlth Jail	1175-400 Public Hlth Adm	403 Hlth Bus/Acct Svc	404 MCH Adolescent Fam	406 Enviro Health	407 Childhood Lead	408 Altn.Resp Team	410 EMS
1 Building Depreciation	\$0	\$74,879	\$0	\$41,362	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	228	23,548	0	1,554	69	0	753	0	0	0
4 111 Auditor-Controller	2,334	23,292	0	8,242	444	0	6,372	380	0	427
5 112 Treasurer-Tax Collector	695	5,550	0	2,253	137	0	1,797	117	0	134
6 121 County Counsel	0	(7,124)	0	(3,755)	0	0	5,852	0	0	3,180
7 130 Personnel	2,280	197,822	0	34,196	0	0	18,808	0	0	0
8 162 Facility Management	16,985	28,121	0	27,062	0	43	297	0	0	0
Total Current Allocations	22,521	346,086	0	110,914	650	43	33,879	497	0	3,742
Less: Prior Year Allocations	10,867	344,343	493	52,148	256	133	29,769	270	0	1,285
Carry-Forward	11,654	1,743	(493)	58,767	395	(89)	4,111	227	0	2,457
Proposed Costs	\$34,175	\$347,829	\$(493)	\$169,681	\$1,045	\$(46)	\$37,990	\$725	\$0	\$6,198

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Department	411 Haz Mat	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
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	317	803	1,245	0	0	0	0
4 111 Auditor-Controller	1,840	520	1,624	4,989	4,819	8,228	1,144	1,092	1,011	721
5 112 Treasurer-Tax Collector	568	161	499	1,359	1,412	2,218	352	336	311	221
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	0	0	0	21,657	7,882	36,817	0	0	0	0
8 162 Facility Management	0	0	0	109	312	123	0	0	0	0
Total Current Allocations	2,408	681	2,123	28,431	15,227	48,632	1,496	1,427	1,322	942
Less: Prior Year Allocations	(881)	614	767	18,037	12,730	31,296	592	690	560	654
Carry-Forward	3,289	68	1,356	10,394	2,497	17,336	904	738	762	288
Proposed Costs	\$5,697	\$749	\$3,479	\$38,826	\$17,724	\$65,968	\$2,400	\$2,165	\$2,084	\$1,230

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Department	422 Civil Services	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
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	0	407	0
4 111 Auditor-Controller	1,240	8,977	1,018	476	539	30	309	226	5,691	7,573
5 112 Treasurer-Tax Collector	381	2,637	313	146	166	10	95	69	1,661	2,391
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	0	12,538	0	0	0	0	0	0	7,979	0
8 162 Facility Management	0	0	0	0	0	0	0	0	2,763	0
Total Current Allocations	1,621	24,152	1,330	623	705	40	404	295	18,502	9,965
Less: Prior Year Allocations	1,843	476	0	197	(268)	30	476	141	8,335	10,388
Carry-Forward	(221)	23,676	0	426	973	10	(72)	155	10,167	(424)
Proposed Costs	\$1,400	\$47,828	\$1,330	\$1,049	\$1,678	\$50	\$333	\$450	\$28,668	\$9,541

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Department	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	458 First Five Prop 10	459 Health & Well Being	460 MCAH CCS Pers
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	4,161	41	59	15	0
4 111 Auditor-Controller	2,211	609	251	779	566	16,225	0	19	0	2,510
5 112 Treasurer-Tax Collector	680	187	77	240	174	4,986	0	0	0	673
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	0	0	0	0	0	0	0	0	0	11,114
8 162 Facility Management	0	0	0	0	0	23,554	0	0	0	0
Total Current Allocations	2,891	797	328	1,019	740	48,926	41	78	15	14,297
Less: Prior Year Allocations	1,344	540	0	705	532	7,605	67	194	12	8,943
Carry-Forward	1,547	257	0	314	208	41,321	(26)	(116)	3	5,354
Proposed Costs	\$4,438	\$1,053	\$328	\$1,333	\$948	\$90,248	\$15	\$(38)	\$18	\$19,650

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Department	465 PH Pharmacy	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
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	1,240	0	0	1,348	0
4 111 Auditor-Controller	0	575	68	1,089	943	2,208	433	1,766	4,564	0
5 112 Treasurer-Tax Collector	0	177	21	335	290	679	133	543	1,317	0
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	0	0	0	0	0	0	0	0	12,937	0
8 162 Facility Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	752	89	1,423	1,233	4,127	566	2,309	20,167	0
Less: Prior Year Allocations	0	142	253	1,773	1,188	(3,898)	212	1,974	12,610	0
Carry-Forward	0	610	(164)	(350)	45	8,025	354	335	7,557	0
Proposed Costs	\$0	\$1,362	\$(75)	\$1,073	\$1,278	\$12,151	\$920	\$2,644	\$27,723	\$0

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Department	431 Healthy Moms	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
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	687	0	0	0	0	0	0	1,594	4,356	1,209
4 111 Auditor-Controller	3,086	0	6	0	0	0	0	4,912	4,405	6,110
5 112 Treasurer-Tax Collector	887	0	2	0	0	0	0	1,377	1,289	1,797
6 121 County Counsel	0	0	0	0	0	0	0	0	4,638	40,216
7 130 Personnel	7,067	0	0	0	0	0	0	17,668	15,769	7,979
8 162 Facility Management	4,998	0	0	0	0	0	0	0	28,698	0
Total Current Allocations	16,725	0	8	0	0	0	0	25,551	59,154	57,312
Less: Prior Year Allocations	10,372	2,109	32	0	0	0	77	13,644	79,177	82,456
Carry-Forward	6,353	(2,109)	(24)	0	0	0	(77)	11,907	(20,023)	(25,145)
Proposed Costs	\$23,078	\$(2,109)	\$(16)	\$0	\$0	\$0	\$(77)	\$37,458	\$39,131	\$32,167

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Department	322 Roads Real Prop	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$265,106	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	576	4,447	1,457	5,309	0	6,590	0	0	0	88
4 111 Auditor-Controller	4,390	11,261	2,684	6,006	0	11,318	136	649	315	19
5 112 Treasurer-Tax Collector	1,312	3,088	807	1,626	0	3,194	42	200	97	0
6 121 County Counsel	0	0	16,829	530	0	8,746	0	0	0	0
7 130 Personnel	3,989	40,465	2,280	25,077	0	24,327	0	0	0	1,451
8 162 Facility Management	3,470	15,131	453	0	0	98,570	0	0	0	0
Total Current Allocations	13,737	74,392	24,510	38,548	0	417,850	178	849	412	1,557
Less: Prior Year Allocations	9,596	47,932	27,640	28,943	0	449,955	169	1,082	118	714
Carry-Forward	4,141	26,460	(3,129)	9,604	0	(32,105)	9	(233)	294	843
Proposed Costs	\$17,878	\$100,853	\$21,381	\$48,152	\$0	\$385,746	\$187	\$616	\$707	\$2,401

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Department	1900 County Fixed Assets	3500 Motor Pool ISF	330 Rds-Eq Main	3520 Insurance ISF	3521 Communicati ons ISF	3530 Aviation ISF	3550 Info Services ISF	3555-115 Purchasing ISF	116 Ctrl Svcs Mailroom	3552-152 ADA Compliance
1 Building Depreciation	\$0	\$15,970	\$1,905	\$4,826	\$0	\$0	\$4,375	\$6,096	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	626	821	496	1,161	8,297	44,846	42,295	0	2,999
4 111 Auditor-Controller	0	9,347	12,753	9,297	2,257	13,695	5,652	2,001	0	3,364
5 112 Treasurer-Tax Collector	0	2,928	3,998	2,965	707	4,273	1,672	613	0	1,044
6 121 County Counsel	0	0	0	0	0	14,576	4,240	6,692	0	0
7 130 Personnel	0	5,129	6,269	0	570	9,083	12,538	2,280	0	2,850
8 162 Facility Management	0	511	3,273	0	0	869	6,575	5,860	0	0
Total Current Allocations	0	34,510	29,020	17,583	4,695	50,795	79,898	65,836	0	10,256
Less: Prior Year Allocations	4,195	30,220	17,005	15,324	3,922	37,451	103,402	21,134	0	31,087
Carry-Forward	(4,195)	4,290	12,015	2,260	773	13,344	(23,504)	44,702	0	(20,831)
Proposed Costs	\$(4,195)	\$38,800	\$41,034	\$19,843	\$5,469	\$64,139	\$56,394	\$110,538	\$0	\$(10,575)

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Department	999 All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$93,132	\$0	\$2,496,794
2 Equipment Depreciation	0	0	771,225
3 103 CAO	0	0	387,454
4 111 Auditor-Controller	215,731	0	886,617
5 112 Treasurer-Tax Collector	68,647	0	263,457
6 121 County Counsel	0	0	907,680
7 130 Personnel	1,140	0	1,494,207
8 162 Facility Management	301,807	0	2,266,822
Total Current Allocations	<u>680,456</u>	<u>0</u>	<u>9,474,255</u>
Less: Prior Year Allocations	<u>360,275</u>	<u>0</u>	<u>8,684,639</u>
Carry-Forward	<u>320,181</u>	<u>0</u>	<u>787,943</u>
Proposed Costs	<u><u>\$1,000,637</u></u>	<u><u>\$0</u></u>	<u><u>\$10,262,198</u></u>