



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Humboldt
Eureka, California**

**Date: September 29, 2025
Filing Ref: HUM25**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF HUMBOLDT**BY Original signed by**

Mychal Evenson

**Name
Interim Auditor-Controller**

**Title
09-29-2025**

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER****BY Original signed by**

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division****09-30-2025**

Date

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

Humboldt County

2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	114 Revenue Recovery	101 Bd of Supervisors	102 Clerk to the Board	109 Treasury Expense	113 Assessor	140 Elections	166 PW Land Use
1	Building Depreciation	\$3,061	\$46,890	\$0	\$0	\$30,054	\$0	\$2,091
2	Equipment Depreciation	0	3,272	0	0	0	42,861	0
3	103 CAO	196	1,229	0	0	2,578	10,033	426
4	111 Auditor-Controller	7,080	7,006	0	191	15,177	8,840	4,285
5	112 Treasurer-Tax Collector	6,038	3,306	0	193	4,064	3,717	2,805
6	121 County Counsel	4,720	87,055	0	0	27,463	21,348	6,008
7	130 Personnel	1,036	3,108	0	0	19,769	5,188	1,727
8	162 Facility Management	2,304	35,883	0	0	22,621	1,833	2,179
Total Current Allocations		\$24,435	\$187,750	\$0	\$383	\$121,725	\$93,819	\$19,519
Less: Prior Year Allocations		29,555	231,721	0	531	100,342	90,393	27,203
Carry-Forward		-5,120	-43,971	0	-148	21,382	3,426	-7,683
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$19,314	\$143,778	\$0	\$236	\$143,107	\$97,245	\$11,836

Humboldt County 2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	168 County Surveyor	170 Cap Projects	181 Eco Dev- Promotion	190 COP Payments	197 Measure Z Contribution Oth	199 Contributions Oth	202 JJ Crime Prvnt
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	553	0	0	0	0	0	242
4	111 Auditor-Controller	1,687	1,574	35	65	518	242	1,309
5	112 Treasurer-Tax Collector	1,371	1,579	35	67	517	244	520
6	121 County Counsel	965	0	28,096	0	0	0	0
7	130 Personnel	345	0	0	0	0	0	1,036
8	162 Facility Management	0	126,168	0	0	0	0	0
Total Current Allocations		\$4,921	\$129,322	\$28,167	\$133	\$1,035	\$486	\$3,107
Less: Prior Year Allocations		1,033	159,567	24	65	732	340	4,117
Carry-Forward		3,888	-30,245	28,142	68	303	147	-1,010
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$8,809	\$99,076	\$56,309	\$201	\$1,338	\$633	\$2,097

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	205 District Attorney	208 Victim Witness	211 DA Child Abuse	213 Homeland Security	217 Grand Jury	219 Public Defender	220 St Bd of Control
1	Building Depreciation	\$50,847	\$0	\$0	\$0	\$3,239	\$1,773	\$0
2	Equipment Depreciation	10,520	0	5,360	0	0	0	0
3	103 CAO	5,293	373	0	0	0	2,581	3
4	111 Auditor-Controller	23,688	3,187	2,761	0	1,400	12,631	13
5	112 Treasurer-Tax Collector	8,561	1,294	1,095	0	1,396	4,041	13
6	121 County Counsel	18,237	0	0	0	12,766	6,008	0
7	130 Personnel	57,029	2,072	1,727	0	0	7,251	0
8	162 Facility Management	44,856	12	0	0	2,438	45,969	0
Total Current Allocations		\$219,031	\$6,937	\$10,942	\$0	\$21,240	\$80,253	\$28
Less: Prior Year Allocations		175,777	11,192	49,372	0	20,425	46,943	2,940
Carry-Forward		43,254	-4,255	-38,430	0	814	33,310	-2,912
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$262,286	\$2,683	-\$27,488	\$0	\$22,054	\$113,563	-\$2,883

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	221 Sheriff	222 CAL-MMET	225 Airport Security	228 Marijuana Educ	229 Boat Safety	234 Juvenile Hall	235 Probation
1	Building Depreciation	\$151,174	\$0	\$0	\$0	\$0	\$49,953	\$74,809
2	Equipment Depreciation	109,349	0	0	1,971	0	2,264	66,110
3	103 CAO	23,158	0	0	0	0	2,448	19,264
4	111 Auditor-Controller	88,104	0	0	3	0	15,536	27,092
5	112 Treasurer-Tax Collector	37,408	0	0	3	0	5,595	12,304
6	121 County Counsel	107,009	0	0	0	0	0	10,277
7	130 Personnel	46,616	0	0	0	0	10,843	15,021
8	162 Facility Management	139,331	0	0	0	421	27,575	5,346
Total Current Allocations		\$702,149	\$0	\$0	\$1,978	\$421	\$114,212	\$230,222
Less: Prior Year Allocations		861,668	0	0	1,971	502	133,208	207,326
Carry-Forward		-159,520	0	0	7	-82	-18,996	22,896
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$542,629	\$0	\$0	\$1,984	\$339	\$95,216	\$253,118

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	243 Jail	244 Correctional Facility Realign	245 Drug Court	246 Conflict Counsel	250 County Courts	251 Water Mgmt	252 Encourage Arrests
1	Building Depreciation	\$965,590	\$0	\$0	\$0	\$240,095	\$0	\$0
2	Equipment Depreciation	219,697	0	0	621	0	0	0
3	103 CAO	13,437	0	240	1,120	0	315	0
4	111 Auditor-Controller	69,081	0	1,959	6,090	7,617	2,915	0
5	112 Treasurer-Tax Collector	22,540	0	928	2,407	7,627	1,685	0
6	121 County Counsel	8,282	0	0	1,073	0	0	0
7	130 Personnel	43,854	0	1,381	3,453	0	1,036	0
8	162 Facility Management	232,494	0	0	13,971	0	0	0
Total Current Allocations		\$1,574,974	\$0	\$4,508	\$28,735	\$255,338	\$5,951	\$0
Less: Prior Year Allocations		1,522,874	0	6,312	13,755	267,473	5,512	0
Carry-Forward		52,100	0	-1,804	14,980	-12,134	440	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,627,074	\$0	\$2,704	\$43,714	\$243,204	\$6,391	\$0

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	253 Alt Counsel	254 Regional Facility	257 IV-E Waivers-Res	258 Prop 36	260 Court Security	261 Ag Commiss	262 Building Inspector
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$3,522	\$3,203
2	Equipment Depreciation	0	0	0	0	0	9,857	0
3	103 CAO	0	0	165	0	0	3,171	1,845
4	111 Auditor-Controller	0	35	864	0	0	6,442	13,717
5	112 Treasurer-Tax Collector	0	35	318	0	0	3,374	7,659
6	121 County Counsel	0	0	0	0	0	5,310	1,716
7	130 Personnel	0	0	691	0	0	4,179	5,525
8	162 Facility Management	0	42,398	0	0	0	64,236	8,660
Total Current Allocations		\$0	\$42,468	\$2,037	\$0	\$0	\$100,091	\$42,325
Less: Prior Year Allocations		5,729	48,976	3,543	0	1,145	90,230	41,770
Carry-Forward		-5,729	-6,507	-1,506	0	-1,145	9,861	555
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-\$5,729	\$35,961	\$531	\$0	-\$1,145	\$109,951	\$42,880

Humboldt County 2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	264 Pub Sfty INTEOP	265 Drug Task Force	268 Cannabis Planning	269 Code Enforcement	271 Recorder	267 Rcdr-RecCon	272 Coroner
1	Building Depreciation	\$0	\$0	\$0	\$0	\$34,534	\$0	\$10,229
2	Equipment Depreciation	0	6,011	0	0	0	0	0
3	103 CAO	0	0	1,592	1,396	2,396	0	885
4	111 Auditor-Controller	0	0	13,386	8,035	12,296	80	5,469
5	112 Treasurer-Tax Collector	0	0	8,285	3,062	8,172	80	3,431
6	121 County Counsel	0	0	1,395	45,003	7,939	0	0
7	130 Personnel	0	0	5,525	4,834	3,798	0	0
8	162 Facility Management	0	0	0	0	26,567	0	8,984
Total Current Allocations		\$0	\$6,011	\$30,183	\$62,330	\$95,703	\$161	\$28,998
Less: Prior Year Allocations		0	6,320	72,480	102,734	88,460	117	12,021
Carry-Forward		0	-309	-42,297	-40,404	7,243	43	16,977
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$5,702	-\$12,114	\$21,926	\$102,945	\$204	\$45,975

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	274 Emergency Svcs	277 Planning	278 Animal Control	279 Wildlife Svcs	281 Forester-Warden	282 Advanced Planning Department	284 Lcl Agcy Form. Comm
1	Building Depreciation	\$17,014	\$8,151	\$88,484	\$0	\$0	\$0	\$189
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	92,659	49,972	885	0	0	951	0
4	111 Auditor-Controller	145	20,607	11,054	23	23	9,025	0
5	112 Treasurer-Tax Collector	144	9,951	6,362	22	22	5,787	0
6	121 County Counsel	0	230,613	2,789	0	0	1,952	0
7	130 Personnel	0	9,668	0	0	0	3,453	0
8	162 Facility Management	12,806	28,600	28,253	0	0	0	0
Total Current Allocations		\$122,769	\$357,563	\$137,828	\$45	\$45	\$21,169	\$189
Less: Prior Year Allocations		65,369	235,599	119,724	24	97	55,346	205
Carry-Forward		57,400	121,964	18,103	21	-52	-34,177	-16
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$180,168	\$479,526	\$155,931	\$66	-\$7	-\$13,008	\$173

Humboldt County

2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	285 Environmental Preservation	289 CDS Ntrl Resources	291 Victim Advocacy & Outreach	292 Public Defender Measure Z	293 DHHS Measure Z	294 Public Safety Realignment	295 DA Measure Z
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	531	0	0	0	1,372	0
3	103 CAO	0	476	86	203	524	1,174	1,156
4	111 Auditor-Controller	0	3,689	1,120	1,163	3,375	7,035	4,393
5	112 Treasurer-Tax Collector	0	1,833	575	360	966	2,985	1,107
6	121 County Counsel	0	0	0	0	0	0	0
7	130 Personnel	0	1,727	691	691	5,180	4,489	5,525
8	162 Facility Management	0	0	0	0	0	6,054	0
Total Current Allocations		\$0	\$8,255	\$2,471	\$2,416	\$10,044	\$23,109	\$12,181
Less: Prior Year Allocations		0	7,114	2,829	2,990	8,166	12,311	11,998
Carry-Forward		0	1,141	-357	-574	1,878	10,798	182
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$9,396	\$2,114	\$1,842	\$11,922	\$33,907	\$12,363

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	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	\$12,447	\$0
2	Equipment Depreciation	2,653	11,311	116,956	0	0	0	0
3	103 CAO	414	5,251	71	0	83	0	0
4	111 Auditor-Controller	2,216	21,770	877	19	729	0	1,966
5	112 Treasurer-Tax Collector	610	5,678	587	19	244	0	1,961
6	121 County Counsel	0	0	0	0	0	0	0
7	130 Personnel	2,072	15,884	0	0	691	0	0
8	162 Facility Management	0	0	0	0	0	9,369	0
Total Current Allocations		\$7,965	\$59,895	\$118,491	\$39	\$1,747	\$21,816	\$3,927
Less: Prior Year Allocations		8,720	106,158	13,762	4	8	26,129	0
Carry-Forward		-755	-46,263	104,729	35	1,739	-4,313	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$7,211	\$13,632	\$223,219	\$73	\$3,486	\$17,503	\$3,927

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	358 Purchased Insurance Premiums	359 Risk Management	438 Solid Waste	490 Medical Care	495 Sempervirens/Psych Em	496 MH Adult Svcs	497 Children, Youth, Fm Svcs
1	Building Depreciation	\$0	\$5,224	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	17,405	0	0	0	0
3	103 CAO	0	23,285	0	0	0	0	0
4	111 Auditor-Controller	299	4,035	1,277	202	4,210	617	1,307
5	112 Treasurer-Tax Collector	308	1,428	905	202	4,199	616	1,303
6	121 County Counsel	0	21,134	29,179	0	0	0	0
7	130 Personnel	0	2,762	345	0	0	0	0
8	162 Facility Management	0	3,938	0	0	47,751	1,262	0
Total Current Allocations		\$608	\$61,807	\$49,112	\$405	\$56,160	\$2,495	\$2,610
Less: Prior Year Allocations		0	33,685	17,782	105	51,865	1,215	1,419
Carry-Forward		0	28,123	31,330	300	4,295	1,280	1,191
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$608	\$89,930	\$80,442	\$705	\$60,455	\$3,775	\$3,801

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	498 Medication Support	525 Gen Relief	632 Cooperative Extension	713 Parks & Recreation	1110-515 SB163	517 Temp Asst Need Fam	518 Foster Care
1	Building Depreciation	\$0	\$0	\$4,305	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	0	0	133	5,320	0	0	0
4	111 Auditor-Controller	798	26,074	1,772	9,385	0	0	0
5	112 Treasurer-Tax Collector	796	16,499	953	6,019	0	0	0
6	121 County Counsel	0	0	0	0	0	0	0
7	130 Personnel	0	0	532	2,417	0	0	0
8	162 Facility Management	0	0	169	52	0	0	0
Total Current Allocations		\$1,594	\$42,573	\$7,864	\$23,193	\$0	\$0	\$0
Less: Prior Year Allocations		983	33,653	7,999	12,533	1,452	6,198	62,829
Carry-Forward		612	8,920	-135	10,660	-1,452	-6,198	-62,829
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$2,206	\$51,493	\$7,729	\$33,853	-\$1,452	-\$6,198	-\$62,829

Humboldt County

2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	1120-275 Eco Dev	286 Headwaters	287 Workforce Invest	1150-715 Bike & Trail	910 Transportation	273 PG Conservator	504 Older Adults
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	91,623	0	205	0	0	733	0
4	111 Auditor-Controller	7,091	1,999	3,627	0	23	7,937	0
5	112 Treasurer-Tax Collector	3,906	2,061	3,560	0	22	4,536	0
6	121 County Counsel	-136	4,441	0	0	0	242,189	0
7	130 Personnel	3,108	0	0	0	0	3,453	0
8	162 Facility Management	0	0	0	4,293	0	6	0
Total Current Allocations		\$105,592	\$8,501	\$7,392	\$4,293	\$45	\$258,853	\$0
Less: Prior Year Allocations		86,311	1,428	2,390	16	65	177,758	1,015
Carry-Forward		19,281	7,073	5,002	4,277	-20	81,096	-1,015
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$124,873	\$15,574	\$12,394	\$8,569	\$25	\$339,949	-\$1,015

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	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
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$94,190
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	0	0	0	0	0	0	34,817
4	111 Auditor-Controller	0	0	0	88,114	0	0	251,655
5	112 Treasurer-Tax Collector	0	0	0	23,477	0	0	112,045
6	121 County Counsel	0	0	0	59,149	0	0	126,283
7	130 Personnel	0	0	0	0	0	0	241,194
8	162 Facility Management	0	0	0	2,237	0	0	782,267
Total Current Allocations		\$0	\$0	\$0	\$172,978	\$0	\$0	\$1,642,451
Less: Prior Year Allocations		1,355	4,952	0	-98,029	0	0	1,398,543
Carry-Forward		-1,355	-4,952	0	271,007	0	0	243,908
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-\$1,355	-\$4,952	\$0	\$443,984	\$0	\$0	\$1,886,358

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	516 Administration	519 Temp Assist Needy	599 Veterans Svcs	1170-424 Mental Hlth	1175-400 Public Hlth Adm	403 Hlth Bus/Acct Svcs	404 MCH Adolescent Fam
1	Building Depreciation	\$0	\$0	\$0	\$72,845	\$36,870	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	129,030	0	307	32,859	5,627	56	0
4	111 Auditor-Controller	15,803	0	2,478	139,992	31,419	363	0
5	112 Treasurer-Tax Collector	3,743	0	947	35,226	9,460	372	0
6	121 County Counsel	0	0	0	62,730	3,019	0	0
7	130 Personnel	11,395	0	1,381	116,160	23,135	0	0
8	162 Facility Management	0	0	56,193	54,004	34,586	0	0
Total Current Allocations		\$159,971	\$0	\$61,305	\$513,816	\$144,116	\$791	\$0
Less: Prior Year Allocations		61,497	0	22,521	346,086	110,914	650	43
Carry-Forward		98,474	0	38,784	167,730	33,202	140	-43
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$258,445	\$0	\$100,089	\$681,546	\$177,318	\$931	-\$43

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	406 Enviro Health	407 Childhood Lead	408 Altn.Resp Team	410 EMS	411 Haz Mat	412 Tobacco Educ	413 Childrens Hlth
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	908	103	0	0	972	199	112
4	111 Auditor-Controller	18,076	359	0	318	1,716	469	514
5	112 Treasurer-Tax Collector	6,221	360	0	318	1,762	469	514
6	121 County Counsel	17,098	0	0	858	-6,298	0	0
7	130 Personnel	11,050	0	0	0	0	0	0
8	162 Facility Management	1,367	0	0	0	0	0	0
Total Current Allocations		\$54,720	\$821	\$0	\$1,494	-\$1,848	\$1,136	\$1,140
Less: Prior Year Allocations		33,879	497	0	3,742	2,408	681	2,123
Carry-Forward		20,841	324	0	-2,247	-4,256	455	-983
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$75,560	\$1,146	\$0	-\$753	-\$6,104	\$1,592	\$157

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	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	\$2,001	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	293	739	1,554	842	907	1,296	957
4	111 Auditor-Controller	15,328	6,282	32,825	1,382	1,824	1,811	1,309
5	112 Treasurer-Tax Collector	3,980	3,082	9,495	1,387	1,823	1,807	1,306
6	121 County Counsel	0	0	0	322	0	0	0
7	130 Personnel	13,122	3,740	28,488	0	0	0	0
8	162 Facility Management	1,240	2,307	153	0	0	0	0
Total Current Allocations		\$33,964	\$18,150	\$72,515	\$3,933	\$4,555	\$4,914	\$3,573
Less: Prior Year Allocations		28,431	15,227	48,632	1,496	1,427	1,322	942
Carry-Forward		5,533	2,922	23,883	2,437	3,127	3,592	2,631
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$39,496	\$21,072	\$96,398	\$6,370	\$7,682	\$8,506	\$6,203

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	422 Civil Services	426 Nurse Partnrshp	427 Mental Health Jail Programs	428 Immunization	430 Local Enforcement	432 Local Oversight	433 Nutrition Phys Actv
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	290	489	0	525	381	0	273
4	111 Auditor-Controller	1,832	1,582	846	1,026	637	0	701
5	112 Treasurer-Tax Collector	1,855	1,579	844	1,024	642	0	700
6	121 County Counsel	0	0	0	0	574	0	0
7	130 Personnel	0	6,388	0	0	0	0	0
8	162 Facility Management	362	0	0	0	0	0	0
Total Current Allocations		\$4,340	\$10,039	\$1,690	\$2,574	\$2,234	\$0	\$1,674
Less: Prior Year Allocations		1,621	24,152	1,330	623	705	40	404
Carry-Forward		2,718	-14,114	360	1,951	1,529	-40	1,269
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$7,058	-\$4,075	\$2,049	\$4,526	\$3,764	-\$40	\$2,943

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	434 Hlth OS Agency Sup	435 Pub Health Lab	439 Prop 10	437 Care NorCAP	449 Fiscal Agent	451 Safe & Drug Free Schools	452 AOD Prevention
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	32	700	0	654	36	92	265
4	111 Auditor-Controller	264	8,444	1,954	1,716	533	318	769
5	112 Treasurer-Tax Collector	263	3,948	732	1,717	555	318	767
6	121 County Counsel	0	0	0	0	0	0	0
7	130 Personnel	0	4,834	0	0	0	0	0
8	162 Facility Management	0	21,095	0	0	0	0	0
Total Current Allocations		\$559	\$39,021	\$2,686	\$4,087	\$1,124	\$728	\$1,801
Less: Prior Year Allocations		295	18,502	9,965	2,891	797	328	1,019
Carry-Forward		264	20,520	-7,279	1,196	328	400	783
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$824	\$59,541	-\$4,593	\$5,282	\$1,452	\$1,128	\$2,584

Humboldt County

2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	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
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	297	1,472	232	107	0	0	0
4	111 Auditor-Controller	656	4,270	1,634	654	0	2,796	0
5	112 Treasurer-Tax Collector	655	4,266	286	247	0	629	0
6	121 County Counsel	0	291	0	0	0	0	0
7	130 Personnel	0	0	0	0	0	0	0
8	162 Facility Management	0	4,480	0	0	0	0	0
Total Current Allocations		\$1,607	\$14,778	\$2,151	\$1,009	\$0	\$3,425	\$0
Less: Prior Year Allocations		740	48,926	41	78	15	14,297	0
Carry-Forward		867	-34,148	2,110	931	-14	-10,872	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$2,474	-\$19,370	\$4,261	\$1,940	-\$14	-\$7,447	\$0

Humboldt County

2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	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
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	0	0	0	0	1,520	0	0
4	111 Auditor-Controller	512	13	2,537	1,645	1,657	563	1,415
5	112 Treasurer-Tax Collector	530	13	2,610	1,640	1,724	562	1,422
6	121 County Counsel	0	0	0	0	-1,670	0	0
7	130 Personnel	0	0	0	0	0	0	0
8	162 Facility Management	0	0	0	0	0	0	0
Total Current Allocations		\$1,042	\$26	\$5,147	\$3,285	\$3,230	\$1,125	\$2,837
Less: Prior Year Allocations		752	89	1,423	1,233	4,127	566	2,309
Carry-Forward		290	-63	3,724	2,052	-896	559	528
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,331	-\$38	\$8,871	\$5,337	\$2,334	\$1,684	\$3,365

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	1180-425 Drug & Alcohol	429 SACPA Prop 36	431 Healthy Moms	1190-582 ETD Multi Prj	584 Supplmntl Displ Wrkr	586 Rapid Response	589 JTPA Adult Programs
1	Building Depreciation	\$342	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	1,348	0	789	0	0	0	0
4	111 Auditor-Controller	10,124	0	6,700	3	3	0	0
5	112 Treasurer-Tax Collector	4,128	0	2,138	3	3	0	0
6	121 County Counsel	429	0	0	0	0	0	0
7	130 Personnel	7,597	0	3,936	0	0	0	0
8	162 Facility Management	13,371	0	2,519	0	0	0	0
Total Current Allocations		\$37,338	\$0	\$16,082	\$6	\$6	\$0	\$0
Less: Prior Year Allocations		20,167	0	16,725	0	8	0	0
Carry-Forward		17,172	0	-643	0	-2	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$54,510	\$0	\$15,439	\$6	\$5	\$0	\$0

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	590 JTPA Dislocated Wrkr Prog	596 Employment Training	597 ETD Staff	1200-320 Roads Admin	321 Roads Engineer	322 Roads Real Prop	325 Roads Maintenance
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	0	0	1,547	18,140	2,100	358	5,356
4	111 Auditor-Controller	0	0	10,108	8,238	9,094	4,921	36,751
5	112 Treasurer-Tax Collector	0	0	3,085	3,730	4,134	3,223	12,092
6	121 County Counsel	0	0	0	31,754	26,347	0	0
7	130 Personnel	0	0	8,633	4,144	4,834	2,072	24,517
8	162 Facility Management	0	0	0	28,434	91	4,820	3,069
Total Current Allocations		\$0	\$0	\$23,372	\$94,439	\$46,600	\$15,393	\$81,784
Less: Prior Year Allocations		0	0	25,551	59,154	57,312	13,737	74,392
Carry-Forward		0	0	-2,178	35,285	-10,711	1,656	7,392
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$0	\$21,194	\$129,724	\$35,889	\$17,049	\$89,176

Humboldt County

2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	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
1	Building Depreciation	\$0	\$0	\$0	\$265,106	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	3,326	8,358	0	25,783	0	0	0
4	111 Auditor-Controller	2,484	19,929	0	37,917	132	1,169	711
5	112 Treasurer-Tax Collector	1,255	6,192	0	15,558	132	1,168	709
6	121 County Counsel	24,245	2,146	0	9,011	0	0	0
7	130 Personnel	1,381	14,157	0	10,946	0	0	0
8	162 Facility Management	159	0	0	152,721	0	0	0
Total Current Allocations		\$32,850	\$50,782	\$0	\$517,043	\$264	\$2,337	\$1,420
Less: Prior Year Allocations		24,510	38,548	0	417,850	178	849	412
Carry-Forward		8,340	12,234	0	99,192	86	1,488	1,008
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$41,190	\$63,016	\$0	\$616,235	\$349	\$3,825	\$2,428

Humboldt County

2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	3450-444 First 5 Impact	1900 County Fixed Assets	3500 Motor Pool ISF	330 Rds-Eq Main	3520 Insurance ISF	3521 Communications ISF	3530 Aviation ISF
1	Building Depreciation	\$0	\$0	\$15,970	\$1,905	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	103 CAO	3	0	2,311	899	0	17,317	25,724
4	111 Auditor-Controller	47	0	12,558	14,367	5,574	1,813	19,323
5	112 Treasurer-Tax Collector	32	0	8,574	10,140	5,736	1,011	12,056
6	121 County Counsel	0	0	0	0	0	0	26,015
7	130 Personnel	0	0	3,453	3,798	0	1,036	14,714
8	162 Facility Management	0	0	2,559	4,242	0	0	4,090
Total Current Allocations		\$81	\$0	\$45,425	\$35,352	\$11,310	\$21,177	\$101,921
Less: Prior Year Allocations		1,557	0	34,510	29,020	17,583	4,695	50,795
Carry-Forward		-1,476	0	10,915	6,332	-6,273	16,482	51,126
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-\$1,395	\$0	\$56,339	\$41,684	\$5,037	\$37,659	\$153,048

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	3550 Info Services ISF	3555-115 Purchasing ISF	116 Ctrl Svcs Mailroom	3552-152 ADA Compliance	999 All Other	General Gov / Unallowable	Subtotal
1	Building Depreciation	\$1,830	\$5,703	\$0	\$0	\$62,982	\$0	\$2,366,621
2	Equipment Depreciation	0	0	0	0	0	0	628,120
3	103 CAO	152,558	56,050	0	3,624	0	1,032,545	1,947,220
4	111 Auditor-Controller	12,443	2,368	0	3,270	0	533,353	1,934,702
5	112 Treasurer-Tax Collector	4,908	793	0	2,115	0	-455,516	147,021
6	121 County Counsel	0	0	0	0	536	80,329	1,395,997
7	130 Personnel	8,633	1,381	0	1,727	187,812	312,244	1,387,628
8	162 Facility Management	0	0	0	0	32,322	0	2,205,482
Total Current Allocations		\$180,372	\$66,296	\$0	\$10,736	\$283,652	\$1,502,954	\$12,012,791
Less: Prior Year Allocations		79,898	65,836	0	10,256	680,456	0	9,474,255
Carry-Forward		100,474	460	0	480	-396,804	0	1,031,041
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$280,846	\$66,755	\$0	\$11,217	-\$113,151	\$1,502,954	\$13,043,832

Humboldt County
2 CFR Part 200 Cost Allocation Plan - FY2022-2023

13368
09/11/25

Summary Schedule

Seq #	Department Name	Not Allocated	Residual Costs	Total
1	Building Depreciation	\$0	\$0	\$2,366,621
2	Equipment Depreciation	0	0	628,120
3	103 CAO	0	0	1,947,220
4	111 Auditor-Controller	0	0	1,934,702
5	112 Treasurer-Tax Collector	0	0	147,021
6	121 County Counsel	0	-0	1,395,997
7	130 Personnel	0	-0	1,387,628
8	162 Facility Management	0	0	2,205,482
Total Current Allocations		\$0	-\$0	\$12,012,791
Less: Prior Year Allocations		0	0	9,474,255
Carry-Forward		0	0	1,031,041
Current Adjustment		0	0	0
Proposed Costs		\$0	-\$0	\$13,043,832