JOHN CHIANG
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Nevada
Nevada City, California

Date: **July 24, 2007**
Filing Ref: **NEV08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

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

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

1. Employee Fringe Benefits
2. Building Use Allowance
3. County Audit
4. Purchasing
5. County Counsel
6. Facilities Maintenance
7. Information Systems
8. Central Services (ISF)
9. Fleet Management (ISF)
10. Worker s Compensation Insurance (ISF)
11. Vision Insurance (ISF)
12. Unemployment Insurance (ISF)
13. General Liability Insurance (ISF)
14. Dental Insurance (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 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: The Laura Wilcox, Crown Point, and Pentamation adjustments reflected on Schedule A must be included when calculating carryforward in the 2009-10 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF NEVADA

Original Signed By

Marcia L. Salter
Name

Auditor-Controller
Title

July 26, 2007
Date

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

Original Signed By

Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting

July 30, 2007
Date

Negotiated by Norman Akiyama
Telephone (916) 323-9293

cc: State and Federal Agencies

Attachment

Allocated Costs
By Department

County of Nevada
Countywide Cost Allocation Plan
Exhibit A

05/30/2007

Fiscal Year 05/06 Actual

		Building Use	Equipment Use	County Audit	Admin 10103	Auditor 10202	Treasurer 10203	Purchasing 10204	County Counsel 10301	Human Resources 10401	Facilities Management 10702
10101	Board of Supervisors	6,399	979		7,987	5,239	68	874		9,991	48,357
10102	Annual Audit Services				41	60	72				
10201	Assessor	10,912	1,285		20,085	9,611		1,530	1,515	23,839	87,712
10205	Collections	556	353		1,331	1,365	208	219		1,552	7,943
10206	Other Financing Uses (Sources)				2,432	3,319	1,266	87	32,719		
10207	Trial Court Funding				13,123	1,008	3,895				
10209	WWE Escrow Account				406	354	11				
10210	Comm Fac Dist 1990-1 Wildwood					113	11				
10213	MVLF License Fees					705	3				
10214	Property Management				705	135			6,794		
10402	Succession Planning				824	107		219			
10501	Elections	3,335	9,456		7,200	8,475	243	1,006	10,215	6,654	35,081
10801	Plant Acquisition				3	966	1	3,104			
10802	Juvenile Hall Facility					89					
10803	Criminal Justice Construction				390	334	827				
10804	Courthouse Construction				32	282	830				
10901	Community Partners				1,648	144		87			
10902	Economic Development				518	477	36	44			
11001	Assessment Appeals Board				60	264			1,515		
11003	General Services					260			22,924	60	
11006	Historical Landmarks				5	46	1				
11008	GIS Info System		5,895		2,374	1,512	64	1,399		2,268	14
11009	Surveyor				1,435	425	524		4,203		
11010	Cable-Television				600	288	16	44			
11011	Probation Fire Ins Claim					93	5				
11012	Transit Self-Insurance					137	5				
11014	Countywide Tech Project				3,065	168		87			
11015	Workers Compensation Insurance				(1,216)	1,281	12	131			
11016	Other Debt Financing					139					
20101	Court Security		1,971		5,918	2,051	11	118		4,714	28
20102	Grand Jury	1,060			495	2,770			2,688		7,909
20103	District Attorney	6,034	505		24,004	14,642	657	1,661	2,493	21,962	65,201
20107	Public Defender				11,302	5,952	77	1,574		10,294	624
20109	Child Support Services	3,284	1,197		35,122	21,798	112	6,820	2,639	32,877	12,253
20111	Conflict Indigent Defense				3,896	12,043	3				
20112	Dispute Resolution Program					89	336				
20201	Sheriff	22,423	27,907		92,367	49,791	1,516	24,789	84,069	80,353	143,608
20301	Corrections	163,940	13,808		64,977	32,947	171	7,738	2,151	58,421	131,530
20302	Inmate Medical Services				10,208	1,598	62				
20304	Truckee Operations	19,526	7,379		13,237	9,468	107	5,377		13,669	74,216

SCHEDULE A

Allocated Costs
By Department

County of Nevada
Countywide Cost Allocation Plan
Exhibit A

05/30/2007

Fiscal Year 05/06 Actual

	Building Use	Equipment Use	County Audit	Admin 10103	Auditor 10202	Treasurer 10203	Purchasing 10204	County Counsel 10301	Human Resources 10401	Facilities Management 10702
20310 Juvenile Hall	67,972	854		15,985	12,105	183	5,290		21,481	25,569
20320 Probation	375	3,303		27,117	19,068	1,479	6,951	4,155	32,698	9,390
20601 Agriculture Commissioner	160			3,333	3,293	141	463	587	5,072	5,125
20602 Building Inspection	7,604	4,987		17,725	10,459	4,043	2,536	1,466	19,898	65,399
20603 Weights & Measure				591	392	42	481			
20701 Recorder	5,884	14,198		8,354	7,192	3,431	1,721	1,222	9,906	44,744
20702 Emergency Services		1,724		3,334	2,269	15	3,148		1,403	
20704 Animal Control	15,334	1,790		5,953	11,977	2,511	4,328	3,128	7,549	6,049
20705 Fish and Game				101	627	88	262			
20707 Community Development Agency	6,636	2,146		211	3,574	35	350	20,138	5,789	58,376
20708 Planning	4,453			26,480	7,651	940	393	146,193	10,830	41,869
20709 Code Enforcement	1,302			4,035	2,845	323	175	5,963	3,640	14,566
20709 Prop. Maint./Nuisance Abatement										
20710 Public Safety				4,953	529	29				
30101 Roads - Administration	5,755			4,838	6,880	87	1,093	489	8,533	42,055
30102 Mitigation Funds				780	1,878	1,365				
30103 CSA/PRDs				3,236	11,778	164	87	2,154		
30104 Roads - Engineering Roads	5,101			15,442	5,962	545	1,612	14,908	9,425	38,069
30105 Roads - Engineering-Oth Infrastructure					74					
30106 Roads - Engineering Other				10,501	1,610		44			
30107 Roads - Maintenance				35,433	21,744	84	7,997	18,324	18,392	444
30108 Roads- Maint Other Infrastructure					64					
30109 Roads - Maint Other					56					
30154 Road Capital Improvements					944	9	831			
40100 Realignment FS Report					8					
40101 Community Health Services	853	1,381		6,119	5,547	765	1,268	7,118	7,623	47,516
40102 Health Education				4,209	5,665	66	3,891		3,950	28
40103 Behavioral Health	6,319			11,317	7,274	16	1,180		14,193	51,427
40104 Children Behavioral Health				13,575	7,664	552	2,623	30,266	11,923	3,315
40105 Behavioral Health - Alc, Drug, Program	805			14,498	7,087	1,115	1,268		6,432	7,015
40106 Adult Health & Human Services Council										
40107 Emergency & Preparedness				4,424	3,862	786	1,443		1,748	
40108 Environmental Health	4,606			19,632	9,124	1,633	822	5,279	14,918	49,355
40109 CMSP Medically Indigent Adults				16,701	443					
40110 Adult Behavioral Health				34,399	13,334	268	4,419	7,016	16,176	9,533
40111 Maternal & Children				13,321	9,382	128	2,142		14,370	610
40112 Clinical Services				4,724	5,051	442	1,618		4,819	42
40113 Public Health Nursing				3,469	2,042	22	44		3,532	
40114 Medi-Cal Admin Activity										
40116 Housing & Community Services				128	331	439				

SCHEDULE A

County of Nevada
Countywide Cost Allocation Plan
Exhibit A

Fiscal Year 05/06 Actual

		Building Use	Equipment Use	County Audit	Admin 10103	Auditor 10202	Treasurer 10203	Purchasing 10204	County Counsel 10301	Human Resources 10401	Facilities Management 10702
40118	Adult & Family Services - Other				2	133	17				
40119	Admin Behavioral Health					705	17				
40120	Environmental Health - Other					314	18				
40121	Health Realignment					423	17				
40122	Juvenile Hall Realignment					24	15				
40123	Vector Control				1,031	1,190	9	1,006			
40129	Health CCS					64	17				
40401	Recycled Oil Block Grant				362	887	7	219			
50101	Human Services Agency Admin.				73,663	3,254	40	262	4,692	5,550	150
50102	Social Services Admin	21,994				5,334	65	1,486		10,018	175,402
50103	Adult Services Admin	5,725			10,776	6,707	97	1,749	32,891	11,175	42,725
50104	Childrens' Services Admin				15,692	15,133	350	2,842	139,492	13,870	3,037
50105	Eligibility Services Admin				50,587	34,800	451	5,159		45,856	7,812
50501	Veterans' Services	595			1,317	1,139	8	175		1,552	3,751
50600	DOE 02C-1423										
50601	Housing & Community Services	1,821			449	4,681	106	1,006	3,128	5,281	14,065
50602	Community Services				1,429	1,440	17	3,017			
50603	Energy Assistance				1,934	4,975	47	87			
50604	Homebuyer Assistance				20	1,395	57				
50605	Housing Development/Rehab				2,267	4,716	186	44			
50606	Rental Assistance					56					
50608	Victim Witness Program				1,725	1,760	17	437		2,327	38
60201	Library	26,273	6,659		21,156	32,106	1,121	15,695	3,764	38,107	66,981
60301	Farm Advisor	192			806	1,324		350		1,193	6,107
60401	Forest Reserves				940	359	1				
70101	Recreation Funding				2,597	382	181				
70104	Dryden Wilson Bequest					77	5				
91001	Solid Waste-Western Nev. Co	1,403			50,855	25,773	1,811	16,317	7,038	21,690	11,423
91002	Solid Waste-Eastern Nev. Co				1,496	738	5				
91003	Transit	3,651			23,712	14,768	683	1,137	6,501	25,274	28
91004	Airport	3,651			7,061	9,313	958	3,737	4,203	4,506	5,467
91005	Wastewater Management	1,211			52,043	47,394	233	15,602	69,272	16,469	9,108
91006	Sewer Assessment				804	811	15				
92001	Fleet Management				6,411	1,287	21	393		89	
92002	General Liability Self-Insurance				7,083	1,542	26	131	(5,735)		
92003	Dental Self-Insurance				7,640	1,892	63				
92003	Unemployment Insurance				2,376	609	5	219			
92003	Vision Self-Insurance				1,808	1,138	58				
92004	Central Services	2,572			6,501	4,502	124	2,186		776	19,340
92005	Fleet Services				14,555	28,633	47	5,484		7,356	

County of Nevada
Countywide Cost Allocation Plan
Exhibit A

Fiscal Year 05/06 Actual

	Building Use	Equipment Use	County Audit	Admin 10103	Auditor 10202	Treasurer 10203	Purchasing 10204	County Counsel 10301	Human Resources 10401	Facilities Management 10702
93001 SEC 8 Voucher				12,289	16,625	103			2,327	
93001 SEC 8 Voucher FSS Escrow							262			
93010 Finance Authority				27,682	656	7				
Nevada County Courts	33,951				18,534	12,694			27,882	318,144
Funding Sources								7,234		
Districts	2,459				89,902	3,189		7,918		18,349
Supt of Schools					95,266	2,697				
Other Trusts					83,000	10,395				
Miscellaneous - Other	26,905									263,158
Subtotal	503,030	107,777		1,068,564	966,090	68,899	194,388	722,727	762,250	2,100,059
Direct Billed			54,232				1,404	188,783		751,502
Unallocated				30,213	146,680	682,730		131,649		
Total	503,030	107,777	54,232	1,098,777	1,112,770	751,629	195,792	1,043,159	762,250	2,851,561

County of Nevada
Countywide Cost Allocation Plan
Exhibit A

Fiscal Year 05/06 Actual

		Insurance 11004	Information Systems 11007	Total Actual Costs FY 2005-06	Roll Forward	Total Actual Costs FY 2005-06 plus Roll Forward	Laura Wilcox Adjustment	Crown Point Adjustment	Pentamation Adjustment	Total Claimable Costs FY 2007-08
10101	Board of Supervisors	321	21,752	101,967	10,009	111,976			652	112,628
10102	Annual Audit Services			173	8	181			3	184
10201	Assessor	564	46,068	203,122	13,014	216,136			1,640	217,776
10205	Collections	67	3,785	17,377	841	18,219			109	18,328
10206	Other Financing Uses (Sources)			39,823	21,641	61,464			199	61,663
10207	Trial Court Funding			18,026		18,026			1,071	19,097
10209	WWE Escrow Account			771	(24,734)	(23,963)			33	(23,930)
10210	Comm Fac Dist 1990-1 Wildwood			123	77	200				200
10213	MVLF License Fees			708		708				708
10214	Property Management			7,634	6,857	14,491			58	14,549
10402	Succession Planning			1,149	1,006	2,155			67	2,222
10501	Elections	766	11,986	94,416	10,718	105,134			588	105,722
10801	Plant Acquisition		813	4,887	(4,704)	183			0	183
10802	Juvenile Hall Facility			89	(9,418)	(9,329)				(9,329)
10803	Criminal Justice Construction			1,551	769	2,320			32	2,351
10804	Courthouse Construction			1,144	(2,085)	(941)			3	(938)
10901	Community Partners			1,880	432	2,311			135	2,446
10902	Economic Development			1,074		1,074			42	1,116
11001	Assessment Appeals Board			1,839	(794)	1,045			5	1,050
11003	General Services			23,244	14,580	37,823				37,823
11006	Historical Landmarks			52	(116)	(64)			0	(64)
11008	GIS Info System		1,901	15,426	(6,351)	9,075			194	9,269
11009	Surveyor	10		6,598	4,674	11,272			117	11,389
11010	Cable-Television			947	(3,508)	(2,561)			49	(2,512)
11011	Probation Fire Ins Claim			98	20	118				118
11012	Transit Self-Insurance			142	(325)	(183)				(183)
11014	Countywide Tech Project			3,321	1,890	5,211			10	5,221
11015	Workers Compensation Insurance		1,300	1,509	(2,163)	(654)			(99)	(753)
11016	Other Debt Financing			139	101	240				240
20101	Court Security		3,724	18,534	3,405	21,939			483	22,422
20102	Grand Jury	53	1,094	16,069	4,099	20,168			40	20,209
20103	District Attorney	686	38,774	176,619	(11,676)	164,944			1,959	166,903
20107	Public Defender	78	15,821	45,722	897	46,618			923	47,541
20109	Child Support Services	726	112,001	228,830	80,777	309,607			2,867	312,474
20111	Conflict Indigent Defense			15,942	6,900	22,842			318	23,160
20112	Dispute Resolution Program			425		425				425
20201	Sheriff	1,502	144,293	672,619	65,157	737,776			7,540	745,316
20301	Corrections	9,294	62,461	547,436	31,431	578,868			5,304	584,172
20302	Inmate Medical Services			11,869	3,282	15,151			833	15,984
20304	Truckee Operations	1,179	15,485	159,643	88,043	247,686			1,081	248,767

County of Nevada
Countywide Cost Allocation Plan
Exhibit A

Fiscal Year 05/06 Actual

		Insurance 11004	Information Systems 11007	Total Actual Costs FY 2005-06	Roll Forward	Total Actual Costs FY 2005-06 plus Roll Forward	Laura Wilcox Adjustment	Crown Point Adjustment	Pentamation Adjustment	Total Claimable Costs FY 2007-08
20310	Juvenile Hall	2,750	20,310	172,499	14,866	187,366			1,305	188,671
20320	Probation	382	56,716	161,634	(14,490)	147,144			2,214	149,358
20601	Agriculture Commissioner	122	7,183	25,478	4,999	30,476			272	30,748
20602	Building Inspection	381	38,012	172,511	62,546	235,057			1,447	236,504
20603	Weights & Measure			1,506	314	1,820			48	1,868
20701	Recorder	341	18,499	115,493	12,916	128,409			682	129,091
20702	Emergency Services		2,667	14,559	2,638	17,197			272	17,469
20704	Animal Control	199	14,963	73,781	20,252	94,033			486	94,519
20705	Fish and Game			1,079	264	1,343			8	1,351
20707	Community Development Agency	333	9,968	107,554	(1,862)	105,692			17	105,709
20708	Planning	223	27,948	266,981	66,573	333,554			1,253	334,807
20709	Code Enforcement	65	8,074	40,990	11,429	52,419			329	52,748
20709	Prop. Maint./Nuisance Abatement				(132)	(132)				(132)
20710	Public Safety			5,511	5,097	10,608			404	11,012
30101	Roads - Administration	857	14,539	85,126	12,115	97,241			395	97,636
30102	Mitigation Funds			4,024	287	4,311			64	4,374
30103	CSA/PRDs			17,418	2,727	20,145			264	20,409
30104	Roads - Engineering Roads	256	16,679	107,998	14,426	122,425			1,261	123,685
30105	Roads - Engineering-Oth Infrastructure			74	(78)	(4)				(4)
30106	Roads - Engineering Other			12,155	10,896	23,051			857	23,908
30107	Roads - Maintenance	2,039	4,040	108,496	(40,929)	67,567			2,892	70,460
30108	Roads- Maint Other Infrastructure			64	(66)	(2)				(2)
30109	Roads - Maint Other			56	(58)	(2)				(2)
30154	Road Capital Improvements			1,784		1,784				1,784
40100	Realignment FS Report			8	(3)	5				5
40101	Community Health Services	797	77,285	156,272	(26,662)	129,610		71,434	499	201,543
40102	Health Education			17,810	(147)	17,662			344	18,006
40103	Behavioral Health	1,118	183,371	276,215	(85,656)	190,559		92,155	924	283,638
40104	Children Behavioral Health	378	395	70,691	27,937	98,628	37,154		1,108	136,890
40105	Behavioral Health - Alc, Drug, Program	413	17,440	56,072	12,848	68,920			1,184	70,103
40106	Adult Health & Human Services Council				(56)	(56)				(56)
40107	Emergency & Preparedness		3,410	15,674	8,568	24,242			361	24,603
40108	Environmental Health	248	27,758	133,373	(4,221)	129,152			1,603	130,755
40109	CMSP Medically Indigent Adults			17,143	683	17,827			1,363	19,190
40110	Adult Behavioral Health		63,520	148,666	129,456	278,122			2,808	280,930
40111	Maternal & Children			39,954	7,937	47,890			1,087	48,978
40112	Clinical Services			16,695	(11,930)	4,765			386	5,150
40113	Public Health Nursing			9,109	3,857	12,966			283	13,249
40114	Medi-Cal Admin Activity				(1,631)	(1,631)				(1,631)
40116	Housing & Community Services			898	251	1,149			10	1,159

County of Nevada
Countywide Cost Allocation Plan
Exhibit A

Fiscal Year 05/06 Actual

		Insurance 11004	Information Systems 11007	Total Actual Costs FY 2005-06	Roll Forward	Total Actual Costs FY 2005-06 plus Roll Forward	Laura Wilcox Adjustment	Crown Point Adjustment	Pentamation Adjustment	Total Claimable Costs FY 2007-08
40118	Adult & Family Services - Other			151	(39)	113			0	113
40119	Admin Behavioral Health			722	310	1,032				1,032
40120	Environmental Health - Other			332		332				332
40121	Health Realignment			440	58	498				498
40122	Juvenile Hall Realignment			39	(486)	(447)				(447)
40123	Vector Control			3,235	3,164	6,399			84	6,483
40129	Health CCS			81	(58)	23				23
40401	Recycled Oil Block Grant			1,474	476	1,951			30	1,980
50101	Human Services Agency Admin.	37	9,176	96,824	(69,245)	27,578			10	27,588
50102	Social Services Admin	1,178	29,915	245,392	(255,683)	(10,291)				(10,291)
50103	Adult Services Admin	287	26,542	138,672	81,451	220,123			880	221,002
50104	Childrens' Services Admin	342	33,616	224,375	147,109	371,483	33,644		1,281	406,409
50105	Eligibility Services Admin		57,263	201,929	129,929	331,858			4,130	335,988
50501	Veterans' Services	343	2,250	11,129	3,950	15,079			108	15,187
50600	DOE 02C-1423				(49)	(49)				(49)
50601	Housing & Community Services	91	8,936	39,565	(63,761)	(24,196)			37	(24,160)
50602	Community Services			5,903	(630)	5,274			117	5,390
50603	Energy Assistance			7,044	1,401	8,445			158	8,603
50604	Homebuyer Assistance			1,471	(2,974)	(1,502)			2	(1,501)
50605	Housing Development/Rehab			7,213	(2,489)	4,723			185	4,908
50606	Rental Assistance			56	47	103				103
50608	Victim Witness Program		1,539	7,845	(1,557)	6,287			141	6,428
60201	Library	4,677	80,142	296,681	13,921	310,602			1,727	312,329
60301	Farm Advisor	78	6,046	16,096	9,421	25,517			66	25,583
60401	Forest Reserves			1,301	(205)	1,095			77	1,172
70101	Recreation Funding			3,159	1,874	5,033			212	5,245
70104	Dryden Wilson Bequest			82	27	108				108
91001	Solid Waste-Western Nev. Co	431	27,643	164,385	30,552	194,937			4,151	199,088
91002	Solid Waste-Eastern Nev. Co			2,239	36	2,275			122	2,397
91003	Transit	836	4,814	81,403	(817)	80,587			1,936	82,522
91004	Airport	1,005	3,431	43,331	(5,177)	38,154			576	38,730
91005	Wastewater Management	61	7,992	219,386	79,522	298,908			4,184	303,093
91006	Sewer Assessment			1,630		1,630			66	1,696
92001	Fleet Management	2,539		10,741	(28,552)	(17,811)			523	(17,288)
92002	General Liability Self-Insurance		1,324	4,371	(51,799)	(47,429)			578	(46,851)
92003	Dental Self-Insurance			9,595	1,434	11,028			624	11,652
92003	Unemployment Insurance			3,209	816	4,025			194	4,219
92003	Vision Self-Insurance			3,003	(969)	2,034			148	2,182
92004	Central Services	130	4,563	40,693	(247)	40,446			531	40,977
92005	Fleet Services		15,868	71,944		71,944			1,188	73,132

County of Nevada
Countywide Cost Allocation Plan
Exhibit A

Fiscal Year 05/06 Actual

		Insurance 11004	Information Systems 11007	Total Actual Costs FY 2005-06	Roll Forward	Total Actual Costs FY 2005-06 plus Roll Forward	Laura Wilcox Adjustment	Crown Point Adjustment	Pentamation Adjustment	Total Claimable Costs FY 2007-08
93001	SEC 8 Voucher		5,662	37,006	9,976	46,982			1,003	47,985
93001	SEC 8 Voucher FSS Escrow			262	(102)	160				160
93010	Finance Authority			28,345	11,096	39,441			2,260	41,701
	Nevada County Courts	3,827	5,131	420,164	(138,825)	281,339				281,339
	Funding Sources			7,234		7,234				7,234
	Districts	313	8,891	131,021	(45,022)	85,999				85,999
	Supt of Schools			97,964	13,456	111,420				111,420
	Other Trusts			93,395	6,939	100,334				100,334
	Miscellaneous - Other	4,946	5,016	300,025	174,959	474,984		42,326		517,310
	Subtotal	47,269	1,439,793	7,980,846	603,948	8,584,794	70,798	205,916	80,013	8,941,521
	Direct Billed		2,088,962	3,084,883						
	Unallocated			991,272						
	Total	47,269	3,528,755	12,057,001	603,948	8,584,794	70,798	205,916	80,013	8,941,521