



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Nevada
Nevada City, California

Date: June 22, 2015
Filing Ref: NEV16

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 **2015-16** 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 **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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. County Admin/CEO | 8. Information Services |
| 2. Employee Fringe Benefits | 9. Central Services (ISF) |
| 3. Auditor-Controller | 10. Dental Insurance (ISF) |
| 4. County Audit | 11. Fleet Management (ISF) |
| 5. County Counsel | 12. Liability Insurance (ISF) |
| 6. Facilities Management | 13. Vision Insurance (ISF) |
| 7. Human Resources | 14. Unemployment 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 adjustments reflected on Schedule A in the amount of \$72,023 must be included when calculating carry-forward in the 2017-18 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF NEVADA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Marcia L. Salter

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

Name

Auditor-Controller

Title

6-30-2015

7-6-2015

Date

Date

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

cc: State and Federal Agencies

Attachment

Fiscal Year 13/14 Actual

	Building Use	Equipment Use	County Audit	Admin 10103	Auditor 10202	Treasurer 10203	Purchasing 10204	County Counsel 10301	Human Resources 10401	Facilities Management 10702	Insurance 11004	Information Systems 11007	Total Actual Costs FY 2013-14	District Attorney Facilities Adj (6 Mo)
Building Use														
Equipment Use														
County Audit														
10101	Board of Supervisors	6,953		8,346	7,231	386	838		12,259	46,054	748	20,095	102,910	
10102	Annual Audit Services			243	76		419						738	
10201	Assessor	8,881	1,357	18,609	11,864	1,336		10,256	25,838	61,780	901	51,451	192,274	
10205	Collections	728		2,040	2,738	1,865	419	506	2,287	3,505	101	2,710	16,899	
10206	Other Financing Uses (Sources)			7,156	5,047	5,717	838						18,759	
10207	Trial Court Funding			11,716	2,144	2,319							16,179	
10209	WWE Escrow Account			25	666	29	629	(8,688)					(7,338)	
10210	Comm Fac Dist 1990-1 Wildwood			1	259	34							294	
10213	MVLF License Fees				908	13							920	
10214	Property Management			26	122	4							153	
10501	Elections	6,660	1,725	8,375	7,628	580	1,676	25,854	9,649	40,693	577	28,486	131,905	
10801	Plant Acquisition		3,723	803	1,508	8	10,791						16,834	
10803	Criminal Justice Construction			4	522	571							1,098	
10902	Economic Development			1,491	599	160							2,249	
11001	Assessment Appeals Board			59	691								750	
11003	Informatio & General Services			105	3,733		210	2,085	7,992	(156)		10,042	24,016	
11005	Risk Mgmt Adm			19,236	1,663				2,333			2,326	25,558	
11006	Historical Landmarks			2	32								33	
11008	GIS Info System			3,251	2,370	8	943		3,430			7,033	17,055	
11009	Surveyor			854	709	769							3,374	3,706
11010	Cable-Television		4,565	1,067	1,290	189	3,143					865	11,119	
11011	Probation Fire Ins Claim			2	169	17							188	
11012	Transit Self-Insurance			0	133	34							167	
11015	Workers Compensation Insurance			3,526	1,007	34							4,567	
11016	Other Debt Financing			1,432	447	8							1,888	
20101	Court Security		1,971	9,228	3,465	59	314		6,800			7,211	29,108	
20102	Grand Jury	1,007		695	3,382	8		1,538		6,804	103	6,998	20,536	
20103	District Attorney	2,476	17,551	27,226	19,280	2,147	5,029	4,908	29,227	155,431	1,421	44,823	309,519	36,012
20107	Public Defender		5,150	16,017	9,645	487	943	184	14,768		69	23,728	70,991	
20109	Child Support Services		7,408	34,916	16,843	420	629		23,365	50,095	755	92,651	227,081	
20111	Conflict Indigent Defense			3,945	5,357	59							9,361	
20112	Dispute Resolution Program			164	249	76							488	
20201	Sheriff	22,955	71,196	106,241	56,976	5,066	21,164	99,205	90,132	132,118	2,180	134,139	741,372	
20204	Sheriff Dispatch		1,707	12,648	7,448	168	2,619		12,901	2,105		15,286	52,885	
20301	Corrections	162,890	138,240	72,659	43,565	2,004	10,896	230	67,825	122,624	7,808	56,411	685,151	
20302	Inmate Medical Services			16,331	3,147	437							19,915	
20304	Truckee Operations	7,337		13,194	8,099	105	210		12,485	44,308	994	9,548	96,280	
20310	Juvenile Hall	67,972	1,517	23,447	21,071	718	5,972		39,239	41,196	2,442	20,154	223,729	
20320	Probation	74,869		31,076	22,572	3,277	6,286	2,670	34,757	11,794	923	59,801	248,024	
20601	Agriculture Commissioner	239	439	4,735	5,417	958	524	4,264	6,335	7,895	144	9,978	40,928	
20602	Building Inspection	4,267	855	9,452	8,258	10,015	2,095	7,496	11,571	28,934	435	21,644	105,022	
20603	Weights & Measure			1,108	1,556	227			2,400			5	5,296	
20701	Recorder	5,094	2,147	6,714	5,307	18,080	2,305	3,750	5,717	34,408	519	27,944	111,985	

Fiscal Year 13/14 Actual

	Building Use	Equipment Use	County Audit	Admin 10103	Auditor 10202	Treasurer 10203	Purchasing 10204	County Counsel 10301	Human Resources 10401	Facilities Management 10702	Insurance 11004	Information Systems 11007	Total Actual Costs FY 2013-14	Distrier Attorney Facilities Adj (6 Mo)
Building Use														
Equipment Use														
County Audit														
20702	Emergency Services	211	2,047	3,984	2,614	50	3,667		1,144	1,141	18	9,805	24,682	
20704	Animal Control	15,334		6,504	4,803	2,134	1,362	13,567	4,573	13,503	262	7,989	70,031	
20705	Fish and Game			40	598	25							862	
20707	Community Development Agency	9,870	2,146	82	9,051	122	1,152	11,701	16,647	60,703	1,005	39,729	158,209	
20708	Planning	4,058		14,292	9,667	3,625	629	52,019	9,924	27,410	413	13,633	135,670	
20709	Code Enforcement	858		4,908	4,801	1,088	1,362	13,520	3,933	6,003	87	6,615	43,176	
20709	Prop Maint /Nuisance Abatement													
20710	Public Safety			5,663	1,526	84							7,273	
30100	DPW Admin	1,901			3,299		314		3,430	12,843	194	4,828	26,810	
30101	Roads - Administration	153		1,059	1,332	260	210	20,493			437	5,410	29,354	
30102	Mitigation Funds			1,310	1,487	1,109							3,907	
30103	CSA/PRDs			3,764	19,469	735							23,968	
30104	Roads - Engineering Roads	2,391		9,398	7,081	975	1,781	5,716	6,860	16,148	243	10,113	60,705	
30107	Roads - Maintenance			58,685	29,748	168	12,992		38,645	(453)	2,144	12,681	154,609	
30120	Building - Electrical Service Availability			31	233	17							281	
30154	Road Capital Improvements			4	1,864	139	629						2,635	
40100	Realignment FS Report				185	29							214	
40101	Community Health Services	43,242	484	3,561	6,160	2,331	1,676	2,961	5,930	42,861	1,083	92,182	292,471	
40102	Health Education			10,229	12,780	151	4,400		14,447	411		142	42,561	
40103	Behavioral Health Adm	69,218		18,341	11,761	912	1,781	3,794	13,389	68,058	1,703	57,988	246,944	
40104	Children Behavioral Health	29,925	51,511	59,989	16,524	1,811	5,658	280	18,775	20,878	482	84	205,918	
40105	Behavioral Health - Alc. Drug, Program	805		12,541	5,272	391	629		3,227	2,436	198		25,499	
40107	Emergency & Preparedness			4,746	4,321	281	4,086		2,980				16,414	
40108	Environmental Health	4,508		18,159	10,448	5,117	1,362	9,088	13,211	30,685	451	27,183	120,211	
40109	CMSP Medically Indigent Adults			15,687	897								16,584	
40110	Adult Behavioral Health		2,709	76,536	26,877	2,327	9,849	18,641	20,904	2,938		21,859	182,640	
40114	Medi-Cal Admin Activity			23,476	20,089	1,743	3,772		23,888	751		(19)	73,700	
40118	Social Services				715	134							849	
40119	Behavioral Health Realignment				1,005	71							1,077	
40120	Environmental Health - Other				494	29							524	
40121	Health Realignment				510	29							540	
40122	Juvenile Hall Realignment			1	55	55							111	
40123	Vector Control			1,556	1,448		314		963				4,282	
40129	Health CCS				76	59							135	
40140	SB163 Wraparound Prgm			2,043	136								2,179	
40401	Recycled Oil Block Grant			23	306	17							346	
40402	Solid Waste Contract Adm			1,278	651				800				2,729	
50101	Human Services Agency Admm	1,477		1,335	12,026	185	2,515	18,306	26,160	10,696	236	143,576	216,511	
50102	Social Services Admin	20,489	1,818	4	2,924	391	733	257	2,289	141,566	2,081	8,306	180,859	
50103	Adult Services Admin	14,604		17,284	9,261	470	2,724	(26,372)	12,592	8,495	303	24,531	63,892	
50104	Childrens' Services Admin	27,099	472	26,156	17,823	815	3,457	180,709	17,741	20,415	437	39,645	334,768	
50105	Eligibility Services Admin	93	6,554	73,834	51,270	1,668	9,534		62,961	1,996	47	118,859	326,816	
50501	Veterans' Services	653		1,544	2,364	46	733		3,430	5,753	432	7,555	22,511	
50601	Housing & Community Services	297		471	1,191	294		4,599		2,009	30	5,096	13,988	

County of Nevada
Countywide Cost Allocation Plan

Fiscal Year 13/14 Actual

	Building Use	Equipment Use	County Audit	Admin 10103	Auditor 10202	Treasurer 10203	Purchasing 10204	County Counsel 10301	Human Resources 10401	Facilities Management 10702	Insurance 11004	Information Systems 11007	Total Actual Costs FY 2013-14	District Attorney Facilities Adj (b Mo)
Comments:														
Building Use														
Equipment Use														
County Audit														
50602				2,060	861	67							2,989	
50603				3,964	857	80							4,901	
50604				3,341	971	155	419						4,887	
50605				5,588	2,054	391							8,633	
50608				2,311	2,911	954	838		3,293	191		4,761	15,258	
60201	30,475	4,052		19,432	40,365	3,680	18,964	138	32,472	50,644	7,809	60,624	268,655	
60301	286			371	420		210			9,422	172	1,374	12,255	
60401				203	200	13							415	
70101				2,359	938	76							3,372	
91001	1,046			8,966	8,070	130	314	3,240	1,486	11,204	416	2,140	37,012	
91002				1,598	593	17							2,208	
91003				24,771	21,085	16,017	2,515	3,034	27,206	2,441	609	10,165	107,844	
91004				6,819	10,785	2,285	2,200	6,687	6,495	(392)	858	4,860	40,577	
91005	1,493			37,224	51,715	1,021	11,420	6,847	20,440	10,083	18,624	8,085	166,951	
91006				15	376	34							424	
92001				8,661	4,968	42	3,038	1,334	9,741		1,790		29,575	
92002				9,049	2,175	55	1,048	29,899					42,225	
92003				6,685	1,497	134			2,027				10,343	
92003				3,425	837	17			298				4,576	
92003				1,607	2,206	134			1,404				5,351	
92004	420			4,628	4,191	38	2,095		1,189	2,613	43	1,290	16,508	
92005				19,983	17,044	59	8,382			(1,165)		11,567	55,869	
93010				3,607	569	17							4,193	
	41,608				3,318	8,393				32,387	5,634		91,340	
Funding Sources														
Districts	1,253				145,766	12,266		76,532		(10,006)	300	4,489	230,601	
Supt of Schools					112,991	8,574							121,565	
Other Trusts					89,221	37,517		(1,844)					124,894	
Miscellaneous - Other	62,695									222,580	7,528	0	292,803	
Subtotal	766,201	323,938		1,133,351	1,137,918	180,444	207,657	609,404	856,266	1,622,841	76,169	1,419,847	8,334,036	36,012
Direct Billed			37,608	35,003	26,885			268,814	3,882	851,990		2,321,785	3,545,967	
Unallocated				56,566	188,424	544,668		134,633					924,311	
Total	766,201	323,938	37,608	1,224,920	1,353,227	725,112	207,657	1,012,871	860,148	2,474,831	76,169	3,741,633	12,804,314	36,012
Balance Check				0	0	(1)		(1)	0	0		0	(1)	

Fiscal Year 13/14 Actual

	Total Actual Costs FY2013- 14 plus Adjustment	Roll Forward	Total Actual Costs FY 2013- 14 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2015-16
<i>Chadwell, D.J.</i>					
	Building Use				
	Equipment Use				
	County Audit				
10101	102,910	6,830	109,741	7,361	117,101.84
10102	738	462	1,200	32	1,232.50
10201	192,274	(11,027)	181,248	18,415	199,662.70
10205	16,899	715	17,613	1,332	18,945.06
10206	18,759	8,792	27,550	754	28,304.55
10207	16,179	2,805	18,984	886	19,869.77
10209	(7,338)	(7,646)	(14,984)	77	(14,906.62)
10210	294	141	435	22	456.71
10213	920	(13)	908	63	971.00
10214	153	36	189	10	198.64
10501	131,905	26,317	158,223	13,755	171,977.86
10801	16,834	(1,372)	15,462	598	16,060.05
10803	1,098	588	1,685	113	1,798.50
10902	2,249	(1,848)	402	116	518.42
11001	750	276	1,026	49	1,075.13
11003	24,016	3,096	27,113	3,009	30,121.54
11005	25,558	22,182	47,740	47,740.12	47,740.12
11006	33	3	37	2	38.78
11008	17,035	(1,444)	15,591	1,832	17,423.50
11009	3,706	80	3,785	430	4,214.58
11010	11,119	(3,265)	7,853	1,228	9,081.42
11011	188	(14)	173	14	187.00
11012	167	33	200	14	213.26
11015	4,567	(1,397)	3,169	201	3,370.06
11016	1,888	892	2,779	84	2,862.60
20101	29,108	3,944	33,052	2,279	35,331.15
20102	20,536	5,387	25,924	2,210	28,135.58
20103	345,531	193,618	503,137	85,325	588,462.55
20107	70,991	9,390	80,381	6,687	87,068.75
20109	227,081	(36,014)	191,068	26,327	217,394.87
20111	9,361	237	9,597	515	10,112.82
20112	488	(91)	397	33	430.33
20201	741,372	(13,648)	727,723	67,766	795,488.98
20204	52,883		52,883	4,648	57,530.55
20301	685,151	56,956	742,108	18,254	760,361.27
20302	19,915	3,110	23,025	867	23,891.51
20304	96,280	(33,620)	62,661	3,648	66,308.51
20310	223,729	4,648	227,777	8,307	236,083.35
20320	248,624	73,623	321,649	17,527	339,175.25
20601	40,928	6,949	47,877	4,187	52,064.49
20602	105,022	11,758	116,781	11,342	128,122.74
20603	5,296	3,209	8,505	316	8,821.08
20701	111,985	16,038	128,022	11,511	139,533.06

Fiscal Year 13/14 Actual

	Total Actual Costs FY 2013- 14 plus Adjustment	Roll Forward	Total Actual Costs FY 2013- 14 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2015-16	
<i>Comments:</i>						
	Building Use					
	Equipment Use					
	County Audit					
20702	Emergency Services	24,682	(6,367)	18,316	2,729	21,044.93
20704	Animal Control	70,031	(8,533)	61,499	4,872	66,370.74
20705	Fish and Game	662	94	757	45	802.34
20707	Community Development Agency	158,209	2,482	160,691	13,220	173,916.90
20708	Planning	135,670	2,116	137,785	18,972	156,757.64
20709	Code Enforcement	43,176	8,484	51,660	4,901	56,560.65
20709	Prop Maint (Nuisance Abatement)		(2,056)	(2,056)		(2,056.00)
20710	Public Safety	7,273	1,679	8,952	321	9,273.10
30100	DPW Admin	26,810	(3,083)	23,727	2,061	25,788.41
30101	Roads - Administration	29,354	13,992	43,346	4,728	48,074.21
30102	Mitigation Funds	3,907	1,928	5,834	299	6,133.23
30103	CSA/PRDs	23,968	1,004	24,972	1,557	26,529.64
30104	Roads - Engineering Roads	60,705	201	60,905	5,287	66,192.03
30107	Roads - Maintenance	154,609	2,690	157,300	9,254	166,554.33
30120	Building - Electrical Service Availability	281	(147)	134	19	153.38
30154	Road Capital Improvements	2,635	(129)	2,506	173	2,678.54
40100	Realignment FS Report	214	180	395	17	413.38
40101	Community Health Services	202,471	(40,843)	161,628	19,449	181,076.97
40102	Health Education	42,561	26,968	69,530	(32,081)	37,448.94
40103	Behavioral Health Adm	246,944	(113,652)	133,293	25,463	158,755.96
40104	Children Behavioral Health	205,918	47,801	253,718	(46,175)	207,543.27
40105	Behavioral Health - Alc. Drug. Program	25,499	934	26,432	1,033	27,465.90
40107	Emergency & Preparedness	16,414	4,314	20,728	852	21,580.28
40108	Environmental Health	120,211	(9,725)	110,486	12,159	122,645.40
40109	CMSP Medically Indigent Adults	16,584	1,177	17,761	631	18,392.26
40110	Adult Behavioral Health	182,640	21,694	204,333	15,867	220,200.51
40114	Medi-Cal Admin Activity	73,700		73,700	(47,164)	26,536.06
40118	Social Services	849	372	1,221	67	1,287.97
40119	Behavioral Health Realignment	1,077	61	1,137	78	1,214.95
40120	Environmental Health - Other	524	8	532	38	569.09
40121	Health Realignment	540	(50)	489	39	527.62
40122	Juvenile Hall Realignment	111	39	149	11	160.57
40123	Vector Control	-4,282	1,713	-5,994	224	-6,218.35
40129	Health CCS	135	26	161	13	174.58
40140	SB163 Wraparound Prgm	2,179	(41)	2,137	83	2,220.90
40401	Recycled Oil Block Grant	346	(1,813)	(1,467)	24	(1,442.61)
40402	Solid Waste Contract Adm	2,720		2,720	137	2,865.54
50101	Human Services Agency Admin	216,511	123,404	339,915	20,581	360,496.41
50102	Social Services Admin	180,859	(180,315)	543	9,817	10,359.99
50103	Adult Services Admin	63,892	(34,124)	29,768	8,677	38,445.18
50104	Childrens' Services Admin	334,768	49,782	384,550	14,091	398,641.65
50105	Eligibility Services Admin	326,816	126,734	453,550	37,843	491,393.13
50501	Veterans' Services	22,511	5,824	28,335	(4,861)	23,473.96
50601	Housing & Community Services	13,988	(26,392)	(12,404)	1,974	(10,430.95)

Fiscal Year 13/14 Actual

	Total Actual Costs FY 2013- 14 plus Adjustment	Roll Forward	Total Actual Costs FY 2013- 14 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2015-16	
Countywide						
Building Use						
Equipment Use						
County Audit						
50602	Community Services	2,989	(854)	2,135	142	2,277.56
50603	Energy Assistance	4,901	(8,876)	(3,975)	213	(3,761.88)
50604	Homebuyer Assistance	4,887	3,629	8,516	226	8,742.44
50605	Housing Development/Rehab	8,633	3,900	12,533	436	12,968.76
50608	Victim Witness Program	15,258	2,026	17,284	1,531	18,814.98
60201	Library	268,655	25,583	294,239	17,511	311,749.89
60301	Farm Advisor	12,255	785	13,040	583	13,623.10
60401	Forest Reserves	415	13	429	23	451.32
70101	Recreation Funding	3,372	2,907	6,280	160	6,439.31
91001	Solid Waste-Western Nev. Co	37,613	(80,072)	(43,060)	2,357	(40,703.73)
91002	Solid Waste-Eastern Nev. Co	2,208	(798)	1,410	101	1,510.90
91003	Transit	107,844	27,984	135,828	8,513	144,340.92
91004	Airport	40,577	(124)	40,452	3,754	44,206.46
91005	Wastewater Management	166,951	4,648	171,598	9,971	181,569.34
91006	Sewer Assessment	424	(41)	383	31	413.81
92001	Fleet Management	29,575	14,999	44,574	1,582	46,155.90
92002	General Liability Self-Insurance	42,223	(28,836)	13,387	18,974	32,360.89
92003	Dental Self-Insurance	10,343	(7,104)	3,240	681	3,921.05
92003	Unemployment Insurance	4,576	(5,596)	(930)	250	(679.68)
92003	Vision Self-Insurance	5,351	(4,893)	459	462	921.07
92004	Central Services	16,508	(2,144)	14,364	1,025	15,388.29
92005	Fleet Services	55,869	(7,576)	48,293	4,403	52,696.26
93010	Finance Authority	4,193	(2,713)	1,480	172	1,652.18
	Nevada County Courts	91,346	1,605	92,945	2,810	95,754.79
Funding Sources						
Districts						
	Districts	230,601	91,786	322,386	28,186	350,572.15
	Supt of Schools	121,565	8,633	130,197	8,829	139,026.22
	Other Trusts	124,894	64,235	189,129	16,368	205,496.73
	Miscellaneous - Other	292,803	77,012	369,816	8,153	377,968.51
Subtotal						
		8,370,047	462,986	8,797,022	652,537	9,449,559.54
Direct Billed						
Unallocated						
	Total	8,370,047	462,986	8,797,022	652,537	9,449,559.54
Balance Check						