



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Nevada
Nevada City, California

Date: September 30, 2016
Filing Ref: NEV17

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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 | 8. Information Services |
| 2. County Audit | 9. Fleet Management (ISF) |
| 3. County Admin/CEO | 10. Vision Insurance (ISF) |
| 4. Auditor-Controller | 11. Unemployment Insurance (ISF) |
| 5. County Counsel | 12. Liability Insurance (ISF) |
| 6. Human Resources | 13. Central Services (ISF) |
| 7. Facilities Management | 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 2 CFR Part 225, 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 the After Rollforward Adj Schedule in the amount of (\$55,028) for the Veteran Services, Children’s Behavioral Health, and Children’s Services Admin departments moving out of their respective buildings must not be included when calculating carry-forward in the 2018-19 Estimated Cost Allocation Plan. The remaining adjustments for the District Attorney Facilities, Salary Increase, and new software in the total of \$984,761 must be included when calculating carry-forward in the 2018-19 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

10-7-2016

10-10-2016

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

	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 2014-15	District Attorney Facilities Adj (6 Mo)
Building Use														
Equipment Use														
County Audit														
10101	Board of Supervisors	6,953		8,898	7,583	39	887		15,794	51,966	746	20,537	113,404	
10102	Annual Audit Services			293	88	1							382	
10201	Assessor	7,621	1,357	19,424	12,053	236	333	7,115	30,983	61,116	779	50,633	191,649	
10205	Collections	728		2,082	2,724	152	776	194	2,882	3,202	113	4,586	17,440	
10206	Other Financing Uses (Sources)			11,145	1,541	686	1,996						15,368	
10207	Trial Court Funding			11,305	1,982	252							13,539	
10209	WWE Escrow Account			24	725	3	1,220						1,973	
10210	Comm Fac Dist 1990-1 Wildwood			2	310	3							315	
10213	MVLF License Fees				956	2							958	
10214	Property Management			17	135								152	
10501	Elections	6,660	723	8,598	8,827	56	2,884	21,587	13,964	46,922	580	28,279	139,080	
10801	Plant Acquisition		3,723	(16)	653		3,549			4,647			12,556	
10803	Criminal Justice Construction			8	590	58							656	
10902	Economic Development			1,896	242	9							2,147	
11001	Assessment Appeals Board			59	702	2							762	
11003	Informatio & General Services			184	4,209		333	387	11,140	353		11,629	28,235	
11005	Risk Mgmt Adm			3,682	1,806				2,882			2,946	11,316	
11006	Historical Landmarks			9	68							6	84	
11008	GIS Info System			3,377	2,383		1,553		3,992	50		6,923	18,278	
11009	Surveyor			840	849	85						1,435	3,209	
11010	Cable-Television		4,565	1,021	1,041	13	1,996					11	8,648	
11011	Probation Fire Ins Claim				59	0							59	
11012	Transit Self-Insurance			1	46	3							50	
11015	Workers Compensation Insurance			1,229	619	3							1,851	
11016	Other Debt Financing			1,545	333	2							1,880	
20101	Court Security		1,971	9,869	3,345	7	222		8,430			9,666	33,309	
20102	Grand Jury	1,007		730	3,535	3	333	3,291		7,876	103	8,562	25,440	
20103	District Attorney	2,476	19,716	27,851	17,137	355	5,102	1,936	38,578	30,192	2,096	53,988	199,427	
20107	Public Defender		5,150	16,488	10,021	44	444	726	18,676	25	111	24,618	76,304	
20109	Child Support Services	7,408		34,349	15,042	46	1,886	290	26,602	58,563	758	67,465	212,409	
20111	Conflict Indigent Defense			4,107	7,536	6						1,415	13,064	
20112	Dispute Resolution Program			158	105	7							270	
20201	Sheriff	22,955	78,107	108,721	54,197	611	25,178	177,167	106,150	148,270	2,422	119,113	842,892	
20204	Sheriff Dispatch		4,201	13,632	7,394	22	3,993		14,915	1,745		1,921	47,824	
20301	Corrections	162,890	137,712	76,678	40,767	235	12,533	11,665	84,477	170,402	13,110	53,206	763,673	
20302	Inmate Medical Services			16,731	2,396	37							19,163	
20304	Truckee Operations	7,337		14,313	8,241	10	555	2,178	17,120	43,902	965	22,686	117,308	
20310	Juvenile Hall	67,972	2,262	23,462	22,114	75	5,657		52,211	39,020	4,114	18,160	235,044	
20320	Probation	81,725	1,121	34,622	22,763	301	7,099	4,647	43,233	13,559	1,771	65,062	275,902	
20601	Agriculture Commissioner	193	439	5,030	4,412	108	998	6,195	5,029	6,491	107	13,217	42,220	
20602	Building Inspection	4,267		10,505	8,628	1,095	333	7,551	15,074	33,386	436	34,133	115,407	
20603	Weights & Measure			1,210	1,348	31	111		1,902				4,603	
20701	Recorder	5,094	422	7,466	8,529	1,894	2,440	678	6,989	39,829	521	30,068	103,929	
20702	Emergency Services	211	2,047	3,563	3,379	4	4,991		2,219	1,102	18	11,622	29,158	
20704	Animal Control	15,334		6,567	4,459	170	998	22,507	5,548	12,071	433	5,218	73,286	
20705	Fish and Game			52	426	2							480	

	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 2014-15	District Attorney Facilities Adj (6 Mo)
Continental AI														
	Building Use													
	Equipment Use													
	County Audit													
20707	Community Development Agency	9,870		79	10,722	21	1,109	22,894	23,057	77,772	1,009	28,408	174,943	
20708	Planning	4,058		16,171	9,107	414	1,775	44,216	11,313	31,728	415	15,254	134,449	
20709	Code Enforcement	858		5,209	5,184	76	2,107	37,452	5,764	6,706	88	8,347	71,790	
20710	Public Safety			5,714	1,348	10							7,071	
30100	DPW Admin	1,901			3,414				4,323	14,867	194	5,581	30,281	
30101	Roads - Administration	153		11,543	7,788	29	3,660	4,743		126	708	27,582	56,332	
30102	Mitigation Funds			3,661	872	92		194					4,818	
30103	CSA/PRDs			4,003	6,241	79							10,323	
30104	Roads - Engineering Roads	2,391		9,793	5,475	121	444	77,540	7,868	18,692	244		122,568	
30107	Roads - Maintenance			45,428	25,387	11	15,639		50,986	1,894	4,077		143,421	
30120	Building - Electrical Service Availability			30	65	2							97	
30154	Road Capital Improvements				2,187	22	2,107						4,317	
40100	Realignment FS Report													
40101	Community Health Services	41,197		18,802	7,116	293	1,220	537	6,427	53,083	1,023	87,359	217,057	
40102	Health Education			10,418	13,457	14	2,329		17,999			396	44,614	
40103	Behavioral Health Adm	66,142		12,704	12,082	102	998	8,837	20,665	74,646	1,756	151,811	349,744	
40104	Children Behavioral Health	28,804		58,746	15,229	188	5,213		24,138	30,403	417		163,139	
40105	Behavioral Health - Alc, Drug, Program			11,572	3,927	51	333		2,363	50	392		18,689	
40107	Emergency & Preparedness			4,760	4,605	43	5,102		3,761			7	18,278	
40108	Environmental Health	4,508		16,376	10,712	640	2,884	14,472	16,990	35,292	453	26,439	128,765	
40110	Adult Behavioral Health			82,260	25,725	246	4,991	16,129	26,761	3,749		16,841	176,703	
40114	Medi-Cal Admin Activity			22,871	21,273	199	1,553	1,497	30,292	76		24	77,785	
40118	Social Services				2,518	27							2,545	
40119	Behavioral Health Realignment				1,792	10							1,802	
40120	Environmental Health - Other				610	1							612	
40121	Health Realignment				635	1							636	
40122	Juvenile Hall Realignment			1	27	5							33	
40123	Vector Control			1,500	1,872	1						97	4,708	
40129	Health CCS				27	5			1,239				32	
40140	SB163 Wraparound Prgm			1,470	127								1,597	
40401	Recycled Oil Block Grant			(1)	79	2	222						302	
40402	Solid Waste Contract Adm			1,272	445		222		101				2,039	
50101	Human Services Agency Admin.	1,477		703	13,267	18	2,107	21,764	33,145	13,737	290	36,604	123,112	
50102	Social Services Admin	20,489		4	2,903	23	444	742	2,493	160,334	2,077	104,365	293,874	
50103	Adult Services Admin	13,870		15,960	8,332	51	2,662	24,177	13,705	11,920	286	13,732	104,695	
50104	Childrens' Services Admin	26,084		25,036	16,244	102	3,327	33,582	19,311	27,779	378	22,466	174,308	
50105	Eligibility Services Admin	93		78,201	55,632	194	8,097		79,721	5,459	75	95,007	322,479	
50501	Veterans' Services	619		1,607	2,677	6	555		4,266		613	6,444	21,797	
50601	Housing & Community Services	297		358	1,765	37	555	2,275		2,325	30	11	7,654	
50602	Community Services			1,823	989	7	222						3,041	
50604	Homebuyer Assistance			1,513	453	14							1,979	
50605	Housing Development/Rehab			19,034	1,762	46							20,842	
50608	Victim Witness Program			2,495	3,424	94	355		4,150			4,870	15,587	
60201	Library	30,475		20,114	39,529	631	12,533	2,081	41,503	82,101	10,152	65,369	304,488	
60301	Farm Advisor	231		343	403		444			7,784	128	1,432	10,765	
60401	Forest Reserves			206	89	2							297	

	Total Actual Costs FY2014- 15plus Adjustment	Roll Forward	Total Actual Costs FY 2014- 15 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2016-17	
Building Use						
Equipment Use						
County Audit						
10101	Board of Supervisors	113,404	940	114,344	9,828	124,171.98
10102	Annual Audit Services	382	64	447	42	488.46
10201	Assessor	191,649	1,256	192,905	18,376	211,281.42
10205	Collections	17,440	1,261	18,701	1,806	20,507.13
10206	Other Financing Uses (Sources)	15,368	2,013	17,381	1,905	19,285.91
10207	Trial Court Funding	13,539	(225)	13,315	1,557	14,871.21
10209	WWE Escrow Account	1,973	1,451	3,423	163	3,586.17
10210	Comra Fac Dist 1990-1 Wildwood	315	153	469	51	519.27
10213	MVLF License Fees	958	112	1,070	148	1,218.17
10214	Property Management	152	(8)	144	23	166.22
10501	Elections	139,080	24,982	164,062	14,075	178,137.42
10801	Plant Acquisition	12,556	6,958	19,515	97	19,611.80
10803	Criminal Justice Construction	656	(20)	636	139	774.61
10902	Economic Development	2,147	199	2,345	219	2,564.76
11001	Assessment Appeals Board	762	113	876	113	989.26
11003	Informatio & General Services	28,235	3,318	31,552	3,804	35,356.43
11005	Risk Mgmt Adm	11,316	(36,137)	(24,822)	142	(24,680.37)
11006	Historical Landmarks	84	53	136	10	146.35
11008	GIS Info System	18,278	(3,474)	14,804	2,139	16,942.37
11009	Surveyor	3,209	(46)	3,163	460	3,623.19
11010	Cable-Television	8,648	(3,944)	4,703	595	5,297.93
11011	Probation Fire Ins Claim	59	(118)	(58)	9	(49.12)
11012	Transit Self-Insurance	50	(96)	(45)	10	(35.67)
11015	Workers Compensation Insurance	1,851	(6,745)	(4,895)	210	(4,684.45)
11016	Other Debt Financing	1,880	985	2,864	195	3,059.28
20101	Court Security	33,509	3,414	36,924	4,297	41,220.93
20102	Grand Jury	25,440	8,388	33,827	3,264	37,091.42
20103	District Attorney	199,427	29,979	229,407	97,250	326,657.22
20107	Public Defender	76,304	9,502	85,805	8,784	94,588.71
20109	Child Support Services	212,409	(4,770)	207,640	26,511	234,150.23
20111	Conflict Indigent Defense	13,064	3,902	16,966	1,567	18,533.29
20112	Dispute Resolution Program	270	(145)	125	37	162.23
20201	Sheriff	842,892	108,069	950,960	90,377	1,041,337.24
20204	Sheriff Dispatch	47,824		47,824	8,422	56,245.59
20301	Corrections	763,673	58,060	821,733	41,443	863,175.90
20302	Inmate Medical Services	19,163	1,631	20,795	1,944	22,739.32
20304	Truckee Operations	117,308	(22,474)	94,835	7,005	101,839.45
20310	Juvenile Hall	235,044	26,562	261,606	20,123	281,729.20
20320	Probation	275,902	106,229	382,130	22,204	404,334.17
20601	Agriculture Commissioner	42,220	(491)	41,730	4,873	46,602.34
20602	Building Inspection	115,407	11,948	127,355	12,803	140,158.24
20603	Weights & Measure	4,603	2,392	6,995	637	7,631.12
20701	Recorder	103,929	6,218	110,148	10,638	120,786.41
20702	Emergency Services	29,158	6,004	35,161	2,847	38,007.96
20704	Animal Control	73,286	18,291	91,577	7,565	99,141.46
20705	Fish and Game	480	(267)	213	72	284.47

	Total Actual Costs FY2014- 15plus Adjustment	Roll Forward	Total Actual Costs FY 2014- 15 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2016-17	
Contents/A1						
Building Use						
Equipment Use						
County Audit						
20707	Community Development Agency	174,943	23,458	198,400	16,904	215,304.41
20708	Planning	134,449	(49,457)	84,993	16,105	101,098.45
20709	Code Enforcement	71,790	25,634	97,425	9,853	107,277.64
20710	Public Safety	7,071	689	7,761	743	8,504.31
30100	DPW Admin	30,281	1,981	32,261	2,871	35,132.94
30101	Roads - Administration	56,332	2,544	58,876	6,487	65,363.67
30102	Mitigation Funds	4,818	1,698	6,516	578	7,094.84
30103	CSA/PRDs	10,323	(11,202)	(879)	1,389	510.47
30104	Roads - Engineering Roads	122,568	65,977	188,544	16,637	205,181.52
30107	Roads - Maintenance	143,421	(5,524)	137,897	16,600	154,497.43
30120	Building - Electrical Service Availability	97	(154)	(57)	14	(42.76)
30154	Road Capital Improvements	4,317	2,672	6,988	433	7,421.22
40100	Realignment FS Report		(67)	(67)		(67.00)
40101	Community Health Services	217,057	(20,098)	196,959	16,622	213,580.74
40102	Health Education	44,614	3,979	48,593	8,825	57,418.31
40103	Behavioral Health Adm	349,744	(34,905)	314,838	26,307	341,145.08
40104	Children Behavioral Health	163,139	11,385	174,524	(16,938)	157,585.63
40105	Behavioral Health - Alc, Drug, Program	18,689	(4,894)	13,794	2,086	15,880.26
40107	Emergency & Preparedness	18,278	944	19,223	2,566	21,788.83
40108	Environmental Health	128,765	16,139	144,905	13,607	158,511.68
40110	Adult Behavioral Health	176,703	(6,868)	169,835	23,811	193,645.08
40114	Medi-Cal Admin Activity	77,785	9,170	86,955	5,717	92,671.54
40118	Social Services	2,545	2,151	4,696	407	5,103.05
40119	Behavioral Health Realignment	1,802	653	2,456	282	2,737.96
40120	Environmental Health - Other	612	16	628	95	722.42
40121	Health Realignment	636	18	655	98	753.00
40122	Juvenile Hall Realignment	33	(55)	(22)	9	(13.03)
40123	Vector Control	4,708	2,165	6,873	603	7,476.25
40129	Health CCS	32	(11)	21	8	29.62
40140	SB163 Wraparound Prgm	1,597	(920)	677	155	832.30
40401	Recycled Oil Block Grant	302	(380)	(77)	22	(55.82)
40402	Solid Waste Contract Adm	2,039	29	2,069	210	2,279.08
50101	Human Services Agency Admin.	123,112	22,301	145,412	15,929	161,341.52
50102	Social Services Admin	293,874	105,011	398,884	21,544	420,428.15
50103	Adult Services Admin	104,695	739	105,434	17,130	122,564.18
50104	Childrens' Services Admin	174,308	(118,913)	55,395	26,345	81,739.80
50105	Eligibility Services Admin	322,479	18,840	341,318	44,076	385,394.18
50501	Veterans' Services	21,797	3,812	25,609	1,958	27,567.59
50601	Housing & Community Services	7,654	(27,398)	(19,745)	854	(18,890.95)
50602	Community Services	3,041	1,138	4,178	334	4,512.50
50604	Homebuyer Assistance	1,979	(1,365)	614	221	835.25
50605	Housing Development/Rehab	20,842	9,136	29,978	2,069	32,047.32
50608	Victim Witness Program	15,587	(112)	15,475	1,955	17,430.12
60201	Library	304,488	(2,191)	302,296	24,541	326,837.61
60301	Farm Advisor	10,765	892	11,657	634	12,291.34
60401	Forest Reserves	297	(344)	(46)	34	(12.06)

	Total Actual Costs FY2014- 15plus Adjustment	Roll Forward	Total Actual Costs FY 2014- 15 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2016-17	
<i>Contents\A1</i>						
Building Use						
Equipment Use						
County Audit						
70101	Recreation Funding	1,753	10	1,763	181	1,943.50
70104	Dryden Wilson Bequest		(106)	(106)		(106.00)
91001	Solid Waste-Western Nev. Co	36,145	(5,317)	30,829	3,441	34,269.67
91002	Solid Waste-Eastern Nev. Co	2,288	244	2,532	257	2,788.94
91003	Transit	106,421	15,232	121,652	13,845	135,497.13
91004	Airport	48,434	(1,222)	47,212	5,742	52,953.85
91005	Wastewater Management	150,975	1,101	152,076	17,707	169,782.77
91006	Sewer Assessment	232	(250)	(19)	37	17.90
92001	Fleet Management	16,884		16,884	2,887	19,771.29
92002	General Liability Self-Insurance	67,971	(816)	67,155	17,305	84,459.29
92003	Dental Self-Insurance	9,749	361	10,111	1,545	11,655.30
92003	Unemployment Insurance	2,808	(4,464)	(1,655)	429	(1,225.85)
92003	Vision Self-Insurance	4,711	(302)	4,408	934	5,341.87
92004	Central Services	18,261	(263)	17,999	1,798	19,797.07
92005	Fleet Services	81,000	(9,325)	71,675	6,718	78,393.14
93010	Finance Authority	3,519	(752)	2,766	349	3,115.54
	Nevada County Courts	54,964	(57,457)	(2,493)	6,046	3,552.61
Funding Sources						
Districts						
	Districts	136,587	(23,809)	112,779	24,045	136,623.42
	Supt of Schools	101,310	(21,744)	79,566	16,011	95,576.06
	Other Trusts	68,203	(74,782)	(6,579)	13,212	6,633.31
	Miscellaneous - Other	480,442	263,245	743,687	37,738	781,425.14
Subtotal						
		8,582,170	493,386	9,075,555	929,733	10,005,288.10
Direct Billed						
Unallocated						
Total						
		8,582,170	493,386	9,075,555	929,733	10,005,288.10

Balance Check