



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Nevada**  
**Nevada City, California**

**Date: July 13, 2017**  
**Filing Ref: NEV18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|------------------------------|----------------------------------|
| 1. Employee Fringe Benefits  | 8. Information Services          |
| 2. County Audits             | 9. Fleet Management (ISF)        |
| 3. County Administration/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.

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**SECTION III: CONDITIONS**

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**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 200, 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 \$142,564 for the relocation of the Auditor-Controller’s Office must not be included when calculating carry-forward in the 2019-20 Estimated Cost Allocation Plan. The remaining adjustments for the Salary Increase and software in the total amount of \$668,046 must be included when calculating carry-forward in the 2019-20 Estimated Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF NEVADA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Marcia L. Salter

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Local Government Programs & Services**

Name  
Auditor-Controller

Title

7-17-2017

7-19-2017

Date

Date

**Negotiated by Ou Saelee  
Telephone (916) 445-2989**

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 2015-16
<u>Contents/A1</u>													
10101 Board of Supervisors	7,811			9,652	8,682	46	644		15,542	57,147	976	38,060	138,561
10102 Annual Audit Services				268	91								359
10201 Assessor	8,756			21,772	15,198	272	215	9,793	34,067	65,603	958	25,441	182,074
10205 Collections	2,730			2,256	3,163	186	429	1,052	2,938	3,026	139	2,351	18,270
10206 Other Financing Uses (Sources)				18,086	1,621	803	1,502						22,012
10207 Trial Court Funding				11,978	2,342	341							14,661
10209 WWE Escrow Account				1,176	1,287	5	322	(8,563)					(5,774)
10210 Comm Fac Dist 1990-1 Wildwood				4	391	4							399
10213 MVLf License Fees					1,477	2							1,479
10214 Property Management				18	222		429						669
10501 Elections	5,422	239		10,402	9,681	51	1,717	41,322	12,825	46,191	553	31,264	159,664
10801 Plant Acquisition		1,005		755	3,291		20,284	6,132		24,240			55,706
10803 Criminal Justice Construction				16	853	75							944
10902 Economic Development				1,087	165	2							1,254
11001 Assessment Appeals Board				67	775		322						1,164
11003 Informatio & General Services				273	5,947		537	1,007	11,620	856		19,347	39,586
11005 Risk Mgmt Adm				10,283	2,350				2,938	118		2,395	18,084
11006 Historical Landmarks				10	79								89
11008 GIS Info System				3,845	3,083	2	1,181		4,407	59		12,570	25,146
11009 Surveyor				1,074	1,268	148						1,240	3,731
11010 Cable-Television		2,502		997	1,153	15	1,610	5,812				(1,002)	11,088
11012 Transit Self-Insurance				2	67	4							73
11015 Workers Compensation Insurance				3,744	992	4							4,741
11016 Other Debt Financing				1,488	418	2							1,908
20101 Court Security				11,276	4,275	7	751		7,859	354		8,062	32,585
20102 Grand Jury	1,157			928	3,718	1	322	5,171		8,641	127	7,712	27,775
20103 District Attorney	68,024	2,165		35,028	20,597	413	3,971	4,851	39,209	17,251	2,505	64,200	258,212
20107 Public Defender				17,825	11,606	62	966		19,377	118	138	20,726	70,817
20109 Child Support Services	8,511			36,056	17,600	59	859	46	25,150	66,173	931	72,417	227,801
20111 Conflict Indigent Defense				4,096	8,753	9							12,858
20112 Dispute Resolution Program				122	204	10							336
20201 Sheriff	28,729	164,388		114,296	63,107	913	25,328	196,328	104,816	162,368	2,979	148,464	1,011,716
20204 Sheriff Dispatch		6,152		14,302	9,215	31	2,361		17,966	236		17,844	68,107
20301 Corrections	223,260	92,375		79,379	45,686	310	21,249	42,557	86,614	143,578	16,115	44,515	795,637
20302 Inmate Medical Services				17,874	2,776	52							20,702
20304 Truckee Operations	7,330			14,562	9,929	22	859		17,511	48,831	1,559	3,109	103,712
20310 Juvenile Hall	145,562	3,017		25,991	25,425	94	5,259	549	51,137	54,983	5,056	21,476	338,549
20320 Probation	79,931	2,403		39,300	27,377	403	4,185	3,478	45,261	18,375	2,142	55,501	278,356
20601 Agriculture Commissioner	1,089	940		6,973	6,658	174	1,932	11,211	8,197	9,042	119	29,585	75,921
20602 Building Inspection	4,902			13,944	10,410	1,562	1,395	10,296	14,470	37,784	536	27,521	122,821
20603 Weights & Measure					390	5							395
20701 Recorder	6,465			7,049	7,233	2,477	2,576		4,466	48,272	707	32,170	111,415
20702 Emergency Services	164			4,504	4,967	6	5,366	2,013	2,424	1,445	29	25,631	46,550
20704 Animal Control	12,778			7,182	5,027	229	1,502	10,296	3,893	13,313	533	921	55,674
20705 Fish and Game				48	765	2							815

County of Nevada  
Countywide Cost Allocation Plan

	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 2015-16
<u>Contents/A1</u>													
20707				(2,663)	12,797	27	1,717	15,925	22,946	77,608	1,121	33,578	173,306
20708				19,919	12,379	596	3,112	47,429	11,297	37,439	510	19,847	157,188
20709				6,660	6,931	120	1,288	62,051	5,994	8,597	108	12,019	104,754
20710				6,173	1,687	12							7,873
30100					4,676				4,290	16,546	239	4,438	32,373
30101				12,731	10,808	36	3,005	366		325	899	33,698	61,868
30102				3,897	1,439	161							5,497
30103				4,324	11,804	104							16,233
30104				3,508	7,218	171	429	62,005	7,066	20,507	300		103,951
30107				59,636	30,077	10	14,381		53,561	177	5,015		162,858
30120				33	182	2		411					628
30154					3,765	31	2,254						6,050
40101				5,560	11,222	424	2,039	3,235	11,077	52,571	1,274	91,142	218,778
40102				11,471	16,957	21	2,039		18,348	59		(45)	48,851
40103				13,836	17,318	128	429	(1,952)	25,870	71,209	2,178	97,318	289,451
40104				59,846	17,490	247	4,078	446	25,840	915			108,862
40105				12,457	6,225	60	215		2,527	266	483		25,808
40107				4,908	5,844	55	2,790		2,938			(20)	16,515
40108				19,647	13,659	899	3,112	22,789	19,832	38,924	556	26,212	150,746
40110				95,324	30,836	283	6,332	8,107	26,781	9,288		(1,781)	175,169
40114				26,378	26,714	287	2,361		29,058	207		(20)	84,984
40118					2,839	46							2,885
40119					2,088	12							2,100
40120					1,000	1							1,001
40121					1,079	1							1,081
40122				1	43	8							53
40123				1,041	1,408					59			2,509
40129					43	8							51
40140				1,742	165								1,907
40401				(12)	232	2							222
40402				1,403	599		859						2,860
50101				881	18,698	36	9,015	7,813	37,240	70,832	1,360	53,245	200,816
50102				4	4,032	22	859	92	2,909	170,908	2,566	4,455	210,336
50103				16,271	10,924	54	2,254	3,872	15,968	13,252	352	31,995	108,042
50104				31,665	25,168	149	1,824	46,155	26,134	295		45,286	176,678
50105				87,857	75,948	263	8,049		88,568	2,268	93	108,865	371,946
50501				2,354	3,919	6	1,073		4,128	89	664	4,284	17,946
50601				508	2,289			3,066		2,551	37		8,793
50602				2,310	1,606	10	215						4,141
50604				3,323	1,494	18							4,835
50605				18,815	1,828	89							20,732
50606													
50608				2,661	4,454	127	1,395		4,407	827		4,179	18,050
60201				22,885	43,619	794	12,342	6,635	44,365	48,966	12,491	49,758	297,739
60301				419	338		429			6,494	158	1,550	9,770

County of Nevada  
Countywide Cost Allocation Plan

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<u>Contents/A1</u>													
60401 Forest Reserves				191	111	3							304
70101 Recreation Funding				825	315	11							1,152
70104 Dryden Wilson Bequest													
91001 Solid Waste-Western Nev. Co	1,201			8,606	9,382	169	429	2,563	2,600	9,296	730	2,165	37,142
91002 Solid Waste-Eastern Nev. Co				1,749	699	9		1,098					3,555
91003 Transit				30,825	25,623	1,956	3,864	732	35,081	2,776	1,214	9,966	112,037
91004 Airport				9,158	17,249	591	3,112	25,900	8,197	6,450	1,785	7,468	79,911
91005 Wastewater Management	1,715			38,786	60,971	128	15,776	3,890	23,960	13,066	188	7,228	165,708
91006 Sewer Assessment				13	311	4							328
92001 Fleet Management				10,796	1,601	3	3,971				4,129		20,500
92002 General Liability Self-Insurance				9,457	1,924	5	644	46,003				(141)	57,893
92003 Dental Self-Insurance				1,513	2,176	18			1,652				5,359
92003 Unemployment Insurance				6,387	1,111	2			118				7,618
92003 Vision Self-Insurance				1,547	2,193	18			1,458				5,216
92004 Central Services	483			4,698	5,668	10	1,502		1,469	3,693	53	1,160	18,736
92005 Fleet Services				23,086	24,838	3	11,376		11,752	7,248		10,698	89,002
93010 Finance Authority				2,777	567	2							3,346
Nevada County Courts	82,702				2,604	1,253		7,505		23,291	7,571	1,809	126,755
Funding Sources													
Districts	1,439				115,552	2,665		(2,492)		(8,092)	507	66,058	175,637
Supt of Schools					147,624	1,079							148,703
Other Trusts					76,423	5,585							82,008
Miscellaneous - Other	84,660							117,375		223,025	10,621		435,682
Subtotal	1,015,056	275,185		1,258,174	1,301,094	27,640	236,641	834,369	1,110,116	1,759,936	93,305	1,437,932	9,349,447
Direct Billed			49,205	39,448	28,444			350,355	4,928	1,037,136		2,679,956	4,189,471
Unallocated				85,460	220,630	842,169		146,897				99,691	1,394,847
Total	1,015,056	275,185	49,205	1,383,081	1,550,168	869,808	236,641	1,331,621	1,115,043	2,797,072	93,305	4,217,580	14,933,765
Balance Check				(0)	0	(0)		(0)	(0)	(0)	(0)	0	(0)

	Roll Forward	Total Actual Costs FY 2015- 16 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2017-18
<u>Contents(A)</u>				
10101 Board of Supervisors	28,289	166,850	3,986	170,835.04
10102 Annual Audit Services	(411)	(53)	53	0.58
10201 Assessor	(28,615)	153,459	9,417	162,875.73
10205 Collections	39	18,309	1,295	19,603.81
10206 Other Financing Uses (Sources)	2,499	24,511	3,257	27,768.01
10207 Trial Court Funding	(2,404)	12,257	2,239	14,495.71
10209 WWE Escrow Account	1,487	(4,287)	411	(3,875.47)
10210 Comm Fac Dist 1990-1 Wildwood	83	482	72	553.72
10213 MVLFC License Fees	496	1,975	265	2,239.45
10214 Property Management	506	1,175	65	1,239.67
10501 Elections	14,004	173,668	78,169	251,837.13
10801 Plant Acquisition	38,274	93,980	3,687	97,667.38
10803 Criminal Justice Construction	(266)	678	191	868.70
10902 Economic Development	(1,112)	142	181	323.12
11001 Assessment Appeals Board	365	1,528	164	1,692.30
11003 Informatio & General Services	12,561	52,147	1,729	53,875.72
11005 Risk Mgmt Adm	(7,474)	10,610	154	10,763.78
11006 Historical Landmarks	54	143	15	158.01
11008 GIS Info System	6,279	31,425	1,305	32,730.02
11009 Surveyor	(404)	3,327	452	3,779.00
11010 Cable-Television	(1,259)	9,828	1,559	11,387.56
11012 Transit Self-Insurance	(108)	(35)	14	(20.56)
11015 Workers Compensation Insurance	(27)	4,714	697	5,410.67
11016 Other Debt Financing	(63)	1,845	281	2,126.75
20101 Court Security	1,198	33,783	2,854	36,636.85
20102 Grand Jury	5,029	32,805	1,902	34,706.46
20103 District Attorney	(136,633)	121,579	11,849	133,427.17
20107 Public Defender	(6,862)	63,955	5,255	69,210.59
20109 Child Support Services	(25,608)	202,193	9,982	212,174.60
20111 Conflict Indigent Defense	2,982	15,841	2,118	17,958.76
20112 Dispute Resolution Program	(185)	151	58	209.18
20201 Sheriff	202,579	1,214,295	78,759	1,293,053.93
20204 Sheriff Dispatch	10,576	78,683	4,746	83,428.96
20301 Corrections	92,232	887,869	35,705	923,574.21
20302 Inmate Medical Services	(80)	20,622	2,990	23,612.54
20304 Truckee Operations	3,784	107,496	4,936	112,431.75
20310 Juvenile Hall	106,514	445,063	11,584	456,647.09
20320 Probation	12,604	290,960	13,085	304,045.42
20601 Agriculture Commissioner	30,805	106,726	4,854	111,580.06
20602 Building Inspection	6,457	129,278	7,497	136,774.19
20603 Weights & Measure	(5,218)	(4,823)	112	(4,711.28)
20701 Recorder	(12,081)	99,334	26,970	126,303.78
20702 Emergency Services	19,138	65,688	2,362	68,050.00
20704 Animal Control	(19,229)	36,445	4,504	40,948.52
20705 Fish and Game	108	923	144	1,067.02

	Roll Forward	Total Actual Costs FY 2015- 16 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2017-18
<u>Contents/A1</u>				
20707 Community Development Agency	1,871	175,178	6,714	181,891.86
20708 Planning	2,546	159,734	16,961	176,695.01
20709 Code Enforcement	56,677	161,431	14,405	175,836.12
20710 Public Safety	279	8,152	1,161	9,312.19
30100 DPW Admin	3,502	35,875	1,130	37,004.07
30101 Roads - Administration	27,786	89,654	4,083	93,736.71
30102 Mitigation Funds	1,291	6,789	873	7,662.01
30103 CSA/PRDs	(9,293)	6,940	2,754	9,694.01
30104 Roads - Engineering Roads	37,959	141,910	14,078	155,988.58
30107 Roads - Maintenance	(1,006)	161,851	15,834	177,685.57
30120 Building - Electrical Service Availability	328	956	195	1,150.95
30154 Road Capital Improvements	3,242	9,292	803	10,095.13
40101 Community Health Services	(20,357)	198,421	5,776	204,196.46
40102 Health Education	3,895	52,746	5,235	57,981.00
40103 Behavioral Health Adm	17,043	306,494	7,656	314,149.47
40104 Children Behavioral Health	(50,881)	57,982	12,710	70,691.74
40105 Behavioral Health - Alc, Drug, Program	(724)	25,085	2,946	28,030.81
40107 Emergency & Preparedness	(751)	15,764	1,994	17,757.55
40108 Environmental Health	18,375	169,121	11,081	180,202.35
40110 Adult Behavioral Health	(23,358)	151,831	25,919	177,750.04
40114 Medi-Cal Admin Activity	7,314	92,298	9,520	101,817.49
40118 Social Services	1,969	4,854	529	5,382.63
40119 Behavioral Health Realignment	946	3,045	378	3,423.74
40120 Environmental Health - Other	440	1,441	179	1,619.73
40121 Health Realignment	503	1,583	193	1,776.26
40122 Juvenile Hall Realignment	(69)	(17)	12	(5.08)
40123 Vector Control	(1,997)	512	421	933.13
40129 Health CCS	(97)	(46)	12	(34.52)
40140 SB163 Wraparound Prgm	(356)	1,551	270	1,821.51
40401 Recycled Oil Block Grant	(148)	73	41	113.86
40402 Solid Waste Contract Adm	(5)	2,855	348	3,203.70
50101 Human Services Agency Admin.	(36,276)	164,540	9,987	174,527.85
50102 Social Services Admin	19,429	229,765	2,851	232,616.39
50103 Adult Services Admin	35,473	143,514	14,225	157,739.42
50104 Childrens' Services Admin	(172,182)	4,496	50,487	54,983.16
50105 Eligibility Services Admin	7,287	379,233	29,462	408,695.09
50501 Veterans' Services	296	18,243	1,226	19,469.25
50601 Housing & Community Services	(12,282)	(3,490)	1,085	(2,404.69)
50602 Community Services	1,009	5,150	622	5,771.56
50604 Homebuyer Assistance	(279)	4,556	735	5,290.49
50605 Housing Development/Rehab	11,663	32,396	2,972	35,368.08
50606 Rental Assistance				
50608 Victim Witness Program	1,261	19,311	1,457	20,767.77
60201 Library	11,573	309,312	15,239	324,551.87
60301 Farm Advisor	(3,068)	6,702	189	6,890.50



	Roll Forward	Total Actual Costs FY 2015- 16 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2017-18
<u>Contents\A\</u>				
60401 Forest Reserves	(134)	171	48	218.52
70101 Recreation Funding	(2,380)	(1,229)	176	(1,052.85)
70104 Dryden Wilson Bequest				
91001 Solid Waste-Western Nev. Co	(2,227)	34,915	3,641	38,555.81
91002 Solid Waste-Eastern Nev. Co	1,246	4,802	580	5,381.66
91003 Transit	(4,320)	107,717	11,225	118,942.74
91004 Airport	35,580	115,491	10,061	125,551.62
91005 Wastewater Management	(11,214)	154,494	18,692	173,185.49
91006 Sewer Assessment	(127)	201	59	260.20
92001 Fleet Management	(10,657)	9,843	1,996	11,839.24
92002 General Liability Self-Insurance	(3,304)	54,589	15,347	69,936.22
92003 Dental Self-Insurance	(5,666)	(307)	629	321.04
92003 Unemployment Insurance	2,791	10,409	1,086	11,495.34
92003 Vision Self-Insurance	(597)	4,619	635	5,253.85
92004 Central Services	1,203	19,939	1,826	21,764.91
92005 Fleet Services	28,730	117,732	8,683	126,415.07
93010 Finance Authority	(1,019)	2,326	486	2,812.50
Nevada County Courts Funding Sources	32,585	159,321	4,277	163,598.06
Districts	(83,149)	92,487	26,784	119,271.97
Supt of Schools	18,310	167,013	26,857	193,869.43
Other Trusts	(59,254)	22,755	16,262	39,016.51
Miscellaneous - Other	134,726	570,408	24,588	594,995.39
Subtotal	362,872	9,712,319	810,610	10,522,929.19
Direct Billed Unallocated				
Total	362,872	9,712,319	810,610	10,522,929.19
Balance Check				