



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Nevada
Nevada City, California

Date: July 31, 2019
Filing Ref: NEV20

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (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 **2019-20**. 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 **Schedule A** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. Vision Insurance (ISF) |
| 2. County Administration/CEO | 9. Unemployment Insurance (ISF) |
| 3. Auditor Controller | 10. Liability Insurance (ISF) |
| 4. County Counsel | 11. Central Services (ISF) |
| 5. Facilities Management | 12. Dental Insurance (ISF) |
| 6. Information Services | 13. Energy Services (ISF) |
| 7. Fleet Management (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: The adjustments reflected on the “After Roll Forward Adjustments” in the amount of \$132,905 for the relocation and remodeling of the Auditor-Controller’s Office and Records Office must not be included when calculating carry-forward in the 2021-22 Estimated Cost Allocation Plan. The remaining adjustments for the Energy Efficiencies rental rate in the amount of \$182,353 must be included when calculating carry-forward in the 2021-22 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF NEVADA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Marcia L. Salter

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Auditor-Controller

Title

8-6-2019

8-8-2019

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment: Schedule A

	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
10101	Board of Supervisors	7,811		11,716	4,973	2	1,917			51,209	865	38,137
10102	Annual Audit Services			286	117							
10201	Assessor	8,756		26,260	15,777	12	895	8,744	49,246	56,060	863	39,678
10205	Collections	1,151		2,570	3,798	10	895		3,880	3,069	118	4,766
10206	Other Financing Uses (Sources)			12,625	2,335	25	1,917					
10207	Trial Court Funding			12,862	2,885	19						
10209	WWE Escrow Account											
10210	Comm Fac Dist 1990-1 Wildwood				30							
10213	MVLF License Fees				30							
10214	Property Management			26	807	0						
10501	Elections	5,422	1,431	12,289	9,078	2	4,473	37,018	16,788	42,056	498	29,070
10801	Plant Acquisition			874	1,607	0	6,901	8,289				
10802	Juvenile Hall Facility							227				
10803	Criminal Justice Construction			10	934	5						
10805	Energy Services				912	0	639					
10902	Economic Development			1,215	127							
11001	Assessment Appeals Board			77	725		383					
11003	Informatio & General Services			224	5,249		256	8,971	14,102			14,938
11005	Risk Mgmt Adm			26,503	2,424				3,880			2,319
11006	Historical Landmarks			45	81							
11008	GIS Info System			3,134	1,621	0	3,067		224	96		7,618
11009	Surveyor			1,423	1,214	5	128					1,202
11010	Cable-Television		1,450	1,402	1,088	1	1,150					676
11012	Transit Self-Insurance			(0)	58	0						
11015	Workers Compensation Insurance			1,058	1,003	0						
11016	Other Debt Financing			1,415	524	0						
20101	Court Security			14,069	6,390	1	1,917		15,893	836		6,589
20102	Grand Jury	1,157		1,081	4,313	0		1,533		7,397	114	6,647
20103	District Attorney	73,616	2,165	38,455	25,452	20	7,029	3,804	55,663	25,894	344	45,940
20107	Public Defender	18,413		20,520	11,112	3	383	1,476	23,355	13,156	565	17,020
20109	Child Support Services	8,511		36,853	18,926	4	2,556	1,533	32,532	57,698	839	44,998
20111	Conflict Indigent Defense			4,243	8,054	0						
20112	Dispute Resolution Program			150	236	1	511					
20201	Sheriff	29,901	39,862	139,429	74,300	30	32,334	179,037	161,989	146,659	2,651	80,473
20204	Sheriff Dispatch		6,152	15,664	8,837	1	2,173		20,445	9,414		29,376
20301	Corrections	259,381	108,331	90,427	44,330	15	21,343	94,646	105,133	145,688	14,364	43,685
20302	Inmate Medical Services			24,574	1,695	3						
20304	Truckee Operations	7,330		17,827	11,041	1	3,706	227	22,832	59,418	1,315	(9,585)
20310	Juvenile Hall	168,763	3,017	29,790	22,076	4	4,856	681	58,125	14,162	4,532	22,487
20320	Probation	56,400	2,403	49,069	29,954	18	7,540	17,373	58,797	48,604	3,148	84,133
20601	Agriculture Commissioner	1,089	4,009	9,048	4,407	11	1,406	14,705		7,864	107	23,465
20602	Building Inspection	4,902		17,176	11,972	42	1,022	9,879	21,638	31,610	483	33,149
20603	Weights & Measure				2,788	5			12,983			
20701	Recorder	6,465		8,308	8,375	154	2,812	19,531	8,133	41,095	637	25,004
20702	Emergency Services	164		5,546	5,921	0	4,601		3,656	2,607	24	29,785

		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
20704	Animal Control	14,814			8,357	6,385	12	3,962	9,709	7,760	15,494	454	4,393
20705	Fish and Game				16	693	0						
20707	Community Development Agency	10,250			189	12,410	6	3,323	55,470	29,548	67,223	1,010	25,374
20708	Planning	5,004			18,477	12,646	30	639	101,141	15,520	32,060	493	21,215
20709	Code Enforcement	985			9,125	7,715	4	767	18,679	6,268	6,501	97	18,974
20710	Public Safety				7,115	2,383	1						
30100	DPW Admin	2,184				7,069	0	383		5,447	14,067	215	6,447
30101	Roads - Administration				15,470	12,692	2	3,578	3,634		498	1,115	40,039
30102	Mitigation Funds				3,169	1,318	8						
30103	CSA/PRDs				8,084	16,424	6	383					
30104	Roads - Engineering Roads	2,747			13,512	8,190	13	2,045	113,893	9,700	17,403	271	15,976
30107	Roads - Maintenance				56,639	27,746	0	12,397		58,871		1,613	15
30120	Building - Electrical Service Availability					89							
30154	Road Capital Improvements				(2,439)	3,232	2	2,173					
40101	Community Health Services	35,632			3,607	12,966	18	2,173	3,783	9,027	52,257	1,079	106,192
40102	Health Education				16,239	22,916	2	6,134		25,894			484
40103	Behavioral Health Adm	56,913			17,757	20,283	7	2,939	2,742	30,153	68,963	1,846	193,557
40104	Children Behavioral Health				66,858	18,564	14	5,240		33,780	1,913		626
40105	Behavioral Health - Alc, Drug, Program	15,496			13,906	7,901	4	1,917		5,148	4,465	410	(21)
40106	Adult Health & Human Services Council												28
40107	Emergency & Preparedness				6,402	7,997	4	5,495		4,355	1,423		294
40108	Environmental Health	5,116			24,610	15,508	36	2,939	29,069	30,443	33,631	501	45,896
40110	Adult Behavioral Health				118,115	36,468	21	4,473	5,683	35,006	20,414		35
40114	Medi-Cal Admin Activity				37,806	36,484	16	4,217		48,620	209		294
40118	Social Services												
40119	Behavioral Health Realignment												
40120	Environmental Health - Other												
40121	Health Realignment												
40122	Juvenile Hall Realignment												
40123	Vector Control				1,147	326							
40129	Health CCS												
40130	BH Subaccount												
40140	SB163 Wraparound Prgm				2,712	245							
40401	Recycled Oil Block Grant												
40402	Solid Waste Contract Adm				1,849	888	0	511					
50101	Human Services Agency Admin.	1,697			1,052	20,495	1	3,706	6,916	52,454	43,608	1,013	39,814
50102	Social Services Admin	24,490			4	4,631	3	128	8,187	3,672	153,972	2,298	6,626
50103	Adult Services Admin	11,451			23,008	12,927	5	4,729	19,696	20,196	11,241	298	37,601
50104	Childrens' Services Admin				39,141	27,794	9	3,706	57,671	34,884	1,286		63,107
50105	Eligibility Services Admin	35			110,250	82,398	21	8,691		113,833	7,745		121,979
50501	Veterans' Services	1,657			3,010	4,424	0	639		5,820		563	9,512
50601	Housing & Community Services					1,954	0	511	1,703				(116)
50602	Community Services				2,426	1,996	1	767					
50604	Homebuyer Assistance				311	964	1						
50605	Housing Development/Rehab				218	1,200	2						(26)

	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
50608				3,438	4,466	8	1,661		6,342	595		4,681
60201	58,450			32,403	48,470	38	28,883	8,744	65,214	41,200	8,875	49,052
60301	499			392	402		256			5,881	134	905
60401					117	0						
70101				584	421	1						
91001	1,201			11,220	13,629	0	2,684	5,621	4,626	9,528	520	4,579
91002				1,964	898	0		4,372				
91003				35,640	25,422	123	2,045	8,800	44,396	8,861	891	14,068
91004				8,235	19,059	42	6,646	22,824	8,805	12,463	1,570	4,586
91005	1,715			46,306	77,410	6	29,394	7,494	31,786	9,353	169	9,014
91006												
92001				9,590	2,533	0	6,134	965			4,067	
92002				9,798	2,274	1	383	40,239				92
92003				7,451	2,957	1			1,650			
92003				1,381	1,371	0			330			
92003				1,830	2,760	1			1,419			
92004	483			4,751	6,995	0	1,661		1,940	3,091	48	1,344
92005				26,257	26,842	0	6,134		15,520	2,395		9,299
93010				6,754	986	0						
					694	75		8,403		239	6,434	(1,489)
					144,200	183		(2,312)		(10,633)	439	6,681
					192,298	65						
					90,457	339						
	87,864							17,260		183,821	9,060	20,672
Subtotal	1,080,059	168,818		1,482,978	1,482,639	1,529	291,260	968,062	1,457,720	1,585,757	76,950	1,503,368
Direct Billed			51,143	38,814	35,229			303,116		1,095,084		2,858,490
Unallocated				145,762	273,763	942,538		285,367				142,872
Total	1,080,059	168,818	51,143	1,667,555	1,791,631	944,067	291,260	1,556,545	1,457,720	2,680,841	76,950	4,504,730
Balance Check				(0)	5	(0)	(0)	(0)	(0)	(0)	(0)	0

	Total Actual Costs FY 2017-18	Roll Forward	Total Actual Costs FY 2017- 18 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2019-20	
10101	Board of Supervisors	116,630	(25,551)	91,079	1,386	92,464.34
10102	Annual Audit Services	403	(5)	398	4	401.78
10201	Assessor	206,290	15,446	221,737	1,032	222,768.44
10205	Collections	20,257	829	21,086	131	21,216.86
10206	Other Financing Uses (Sources)	16,902	(8,229)	8,674	108	8,781.73
10207	Trial Court Funding	15,766	(1,013)	14,753	115	14,867.57
10209	WWE Escrow Account		5,411	5,411	0	5,410.88
10210	Comm Fac Dist 1990-1 Wildwood	30	(426)	(396)	0	(396.32)
10213	MVLF License Fees	30	(1,660)	(1,630)	1	(1,628.59)
10214	Property Management	833	108	941	25	966.67
10501	Elections	158,126	(13,338)	144,788	66,552	211,340.44
10801	Plant Acquisition	17,672	(41,551)	(23,879)	50	(23,828.87)
10802	Juvenile Hall Facility	227		227	1	227.78
10803	Criminal Justice Construction	949	(148)	801	32	832.85
10805	Energy Services	1,551		1,551	25	1,576.28
10902	Economic Development	1,342	(86)	1,256	4	1,260.02
11001	Assessment Appeals Board	1,185	(114)	1,072	20	1,091.67
11003	Informatio & General Services	43,740	2,655	46,394	192	46,586.58
11005	Risk Mgmt Adm	35,126	16,982	52,108	59	52,166.55
11006	Historical Landmarks	126	24	150	3	153.11
11008	GIS Info System	15,760	(10,572)	5,188	65	5,253.52
11009	Surveyor	3,973	(149)	3,823	42	3,865.53
11010	Cable-Television	5,766	(6,833)	(1,067)	35	(1,031.44)
11012	Transit Self-Insurance	58	(26)	33	1	34.28
11015	Workers Compensation Insurance	2,061	(3,340)	(1,279)	29	(1,249.73)
11016	Other Debt Financing	1,939	(235)	1,703	16	1,719.19
20101	Court Security	45,694	10,422	56,116	211	56,327.28
20102	Grand Jury	22,242	(7,291)	14,951	187	15,138.66
20103	District Attorney	278,381	9,263	287,644	2,782	290,426.52
20107	Public Defender	106,002	30,379	136,381	416	136,797.13
20109	Child Support Services	204,449	(32,598)	171,851	1,025	172,875.61
20111	Conflict Indigent Defense	12,297	(2,359)	9,938	222	10,160.59
20112	Dispute Resolution Program	898	512	1,410	7	1,416.57
20201	Sheriff	886,663	(201,154)	685,508	3,620	689,128.11
20204	Sheriff Dispatch	92,061	19,566	111,627	298	111,925.40
20301	Corrections	927,342	97,906	1,025,248	1,853	1,027,101.15
20302	Inmate Medical Services	26,271	2,688	28,960	70	29,030.19
20304	Truckee Operations	114,113	5,849	119,962	5,729	125,690.90
20310	Juvenile Hall	328,494	(20,639)	307,855	18,678	326,532.59
20320	Probation	357,438	67,095	424,533	2,628	427,161.67
20601	Agriculture Commissioner	66,110	(14,381)	51,729	230	51,959.23
20602	Building Inspection	131,875	2,127	134,002	712	134,714.15
20603	Weights & Measure	15,776	15,284	31,060	97	31,157.86
20701	Recorder	120,514	5,293	125,807	23,412	149,218.58
20702	Emergency Services	52,304	3,591	55,895	324	56,218.76

	Total Actual Costs FY 2017-18	Roll Forward	Total Actual Costs FY 2017- 18 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2019-20	
20704	Animal Control	71,339	11,380	82,719	5,442	88,161.10
20705	Fish and Game	709	(222)	487	19	506.24
20707	Community Development Agency	204,803	25,331	230,134	951	231,084.51
20708	Planning	207,226	33,635	240,862	751	241,613.13
20709	Code Enforcement	69,116	(49,752)	19,364	322	19,685.48
20710	Public Safety	9,498	529	10,028	72	10,099.13
30100	DPW Admin	35,813	2,494	38,306	312	38,618.01
30101	Roads - Administration	77,030	11,495	88,525	430	88,955.17
30102	Mitigation Funds	4,496	(1,806)	2,689	52	2,740.77
30103	CSA/PRDs	24,898	6,356	31,254	458	31,712.42
30104	Roads - Engineering Roads	183,749	66,025	249,774	472	250,246.25
30107	Roads - Maintenance	157,281	(20,279)	137,002	882	137,883.35
30120	Building - Electrical Service Availability	89	(727)	(638)	3	(634.97)
30154	Road Capital Improvements	2,968	(3,743)	(775)	91	(684.19)
40101	Community Health Services	226,734	2,692	229,426	25,449	254,875.40
40102	Health Education	71,670	18,215	89,885	635	90,519.70
40103	Behavioral Health Adm	395,158	98,803	493,961	36,693	530,654.52
40104	Children Behavioral Health	126,995	6,106	133,101	628	133,729.08
40105	Behavioral Health - Alc, Drug, Program	49,226	20,709	69,935	243	70,177.98
40106	Adult Health & Human Services Council	28		28	0	28.03
40107	Emergency & Preparedness	25,971	7,685	33,656	237	33,892.40
40108	Environmental Health	187,751	26,555	214,305	819	215,124.81
40110	Adult Behavioral Health	220,216	20,323	240,538	1,197	241,735.14
40114	Medi-Cal Admin Activity	127,645	34,162	161,808	1,101	162,908.40
40118	Social Services		(3,305)	(3,305)	23	(3,281.61)
40119	Behavioral Health Realignment		(2,400)	(2,400)	55	(2,344.80)
40120	Environmental Health - Other		(1,143)	(1,143)	29	(1,114.02)
40121	Health Realignment		(1,234)	(1,234)	30	(1,203.18)
40122	Juvenile Hall Realignment		(62)	(62)	3	(58.32)
40123	Vector Control	1,472	(1,406)	66	30	95.87
40129	Health CCS		(60)	(60)	5	(55.40)
40130	BH Subaccount					
40140	SB163 Wraparound Prgm	2,957	786	3,743	10	3,752.75
40401	Recycled Oil Block Grant		(254)	(254)		(253.72)
40402	Solid Waste Contract Adm	3,248	62	3,310	25	3,335.18
50101	Human Services Agency Admin.	170,758	(39,208)	131,550	840	132,389.47
50102	Social Services Admin	204,012	(8,941)	195,071	4,188	199,258.81
50103	Adult Services Admin	141,151	19,326	160,477	8,297	168,774.23
50104	Childrens' Services Admin	227,598	1,450	229,048	1,036	230,084.57
50105	Eligibility Services Admin	444,950	46,479	491,430	2,715	494,144.68
50501	Veterans' Services	25,625	6,601	32,226	140	32,365.45
50601	Housing & Community Services	4,052	(5,740)	(1,688)	64	(1,623.79)
50602	Community Services	5,190	488	5,678	57	5,734.37
50604	Homebuyer Assistance	1,275	(4,237)	(2,962)	33	(2,928.41)
50605	Housing Development/Rehab	1,394	(22,232)	(20,837)	47	(20,790.62)

	Total Actual Costs FY 2017-18	Roll Forward	Total Actual Costs FY 2017- 18 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2019-20	
50608	Victim Witness Program	21,191	1,864	23,055	152	23,207.27
60201	Library	341,328	30,097	371,425	33,627	405,051.47
60301	Farm Advisor	8,468	(1,475)	6,993	19	7,012.53
60401	Forest Reserves	117	(230)	(112)	3	(109.21)
70101	Recreation Funding	1,005	(310)	695	12	707.80
91001	Solid Waste-Western Nev. Co	53,609	13,197	66,806	419	67,225.10
91002	Solid Waste-Eastern Nev. Co	7,234	3,126	10,360	59	10,419.52
91003	Transit	140,247	18,132	158,379	963	159,342.21
91004	Airport	84,230	(5,036)	79,194	633	79,826.97
91005	Wastewater Management	212,648	30,528	243,176	2,306	245,482.23
91006	Sewer Assessment		(375)	(375)	0	(374.69)
92001	Fleet Management	23,290	856	24,146	85	24,231.04
92002	General Liability Self-Insurance	52,787	(20,365)	32,423	130	32,552.99
92003	Dental Self-Insurance	12,060	6,155	18,215	102	18,316.59
92003	Unemployment Insurance	3,082	(5,580)	(2,498)	36	(2,462.54)
92003	Vision Self-Insurance	6,011	242	6,253	65	6,318.16
92004	Central Services	20,314	(34)	20,280	221	20,500.95
92005	Fleet Services	86,448	(10,305)	76,142	696	76,838.18
93010	Finance Authority	7,741	3,930	11,671	29	11,700.20
	Nevada County Courts	95,059	(35,521)	59,538	14,582	74,120.04
	Districts	139,997	(57,135)	82,861	5,357	88,218.60
	Supt of Schools	192,363	22,338	214,701	2,956	217,656.63
	Other Trusts	90,796	(4,149)	86,647	170	86,817.76
	Miscellaneous - Other	318,676	(141,453)	177,223	20,446	197,669.55
	Subtotal	10,099,142	69,166	10,168,308	315,258	10,483,566.33
	Direct Billed	4,381,877				
	Unallocated	1,790,301				
	Total	16,271,319	69,166	10,168,308	315,258	10,483,566.33

Balance Check 4