



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Nevada
Nevada City, California

Date: August 17, 2021
Filing Ref: NEV22

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 **2021-22**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Fleet Management ISF |
| 2. County Audit | 9. Vision Insurance ISF |
| 3. Administration | 10. Unemployment Ins. ISF |
| 4. County Counsel | 11. Liability Insurance ISF |
| 5. Human Resources | 12. Central Services ISF |
| 6. Facilities Management | 13. Dental Insurance ISF |
| 7. Information Systems | 14. Energy Services 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: \$212,288 in adjustments: \$(43,901) in adjustments to Juvenile Hall must not be included when calculating the carry-forward in the FY 2023-24 cost plan using FY 2021-22 Actuals; Juvenile Hall was shut down in FY 2019-20. The remaining \$206,099 in adjustments must be included when calculating the carry-forward in the FY 2023-24 cost plan; Sheriff Dispatch moved their operations into the closed juvenile hall building and the adjustments reflect the square footage they will occupy; The Roads, Transit and Fleet Services charges are for building use of the new Operations Center they moved to at the end of the fiscal year.

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

8/18/2021

8/18/2021

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

Nevada County
2 CFR Part 200 for Use in FY 2021-22

FY 2019-20
 3/4/2021

Summary Schedule

Department	10101 Board of Supervisors	10201 Assessor	10205 Collections	10206 Other Financing Uses (Sources)	10207 Trial Court Funding	10212 Provision for Contingency	10214 Property Management	10501 Elections	10801 Plant Acquisition	10803 Criminal Justice Construction
1 Building Depreciation	\$8,910	\$9,093	\$877	\$0	\$0	\$0	\$0	\$5,247	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	1,878	0
3 10102 Annual Audit Services	2	2	2	0	0	0	0	2	0	0
4 10103 Administration	10,879	26,963	2,420	14,704	11,324	0	21	13,365	(547)	8
5 10202 Auditor - Controller	11,580	18,226	3,807	2,310	2,572	0	534	13,844	1,422	864
6 10203 Treasurer Tax Collector	25	110	367	342	350	0	4	19	0	105
7 10204 Purchasing	1,990	2,321	829	1,990	0	0	0	6,135	10,943	0
8 10301 County Counsel	0	9,565	1,701	0	0	0	0	9,069	2,763	0
9 10401 Human Resources	23,099	48,790	3,964	0	0	0	0	20,278	0	0
10 10702 Facilities Management	58,950	65,102	2,926	0	0	0	0	36,158	0	0
11 11004 Insurance	904	899	126	0	0	0	0	519	0	0
12 11007 Information Systems	27,598	53,131	7,230	0	0	0	0	46,944	0	0
Total Current Allocations	143,936	234,202	24,249	19,346	14,246	0	559	151,581	16,459	976
Less: Prior Year Allocations	117,844	206,779	20,270	16,914	15,778	0	836	158,425	17,677	950
Carry-Forward	26,092	27,424	3,978	2,432	(1,532)	0	(278)	(6,844)	(1,218)	26
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$170,028	\$261,626	\$28,227	\$21,778	\$12,714	\$0	\$281	\$144,737	\$15,241	\$1,003

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FY 2019-20
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Summary Schedule

Department	10805 Capital Projects	10902 Economic Development	11001 Assessment Appeals Board	11003 Informatio & General Services	11005 Risk Mgmt Adm	11006 Historical Landmarks	11008 GIS Info System	11009 Surveyor	11010 Cable- Television	11012 Transit Self- Insurance
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10102 Annual Audit Services	0	0	0	0	0	0	2	0	0	0
4 10103 Administration	0	1,659	63	39	13,601	39	0	1,058	810	0
5 10202 Auditor - Controller	1,685	63	866	6,486	2,935	100	345	771	1,246	51
6 10203 Treasurer Tax Collector	25	0	0	0	0	0	0	57	11	2
7 10204 Purchasing	3,316	0	166	1,492	0	0	0	0	995	0
8 10301 County Counsel	0	0	0	44,851	0	0	0	0	0	0
9 10401 Human Resources	0	0	0	14,243	3,964	0	0	0	0	0
10 10702 Facilities Management	0	0	0	2,215	0	0	0	0	0	0
11 11004 Insurance	0	0	0	0	0	0	0	0	0	0
12 11007 Information Systems	0	0	0	12,184	3,303	(325)	0	1,475	311	0
Total Current Allocations	5,026	1,722	1,095	81,510	23,803	(185)	347	3,360	3,374	54
Less: Prior Year Allocations	1,552	1,343	1,186	43,779	35,136	126	15,779	3,976	5,771	58
Carry-Forward	3,474	379	(91)	37,732	(11,333)	(311)	(15,432)	(616)	(2,397)	(4)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$8,500	\$2,102	\$1,003	\$119,242	\$12,471	\$(496)	\$(15,085)	\$2,744	\$977	\$49

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FY 2019-20
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Summary Schedule

Department	11015 Workers Compensation Insurance	11016 Other Debt Financing	20101 Court Security	20102 Grand Jury	20103 District Attorney	20107 Public Defender	20109 Child Support Services	20111 Conflict Indigent Defense	20112 Dispute Resolution Program	20114 LCC Post Release
1 Building Depreciation	\$0	\$0	\$0	\$1,202	\$72,293	\$17,012	\$7,516	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	2,165	0	0	0	0	0
3 10102 Annual Audit Services	0	0	0	0	2	2	8	0	0	0
4 10103 Administration	24	1,073	12,207	798	38,229	20,339	33,530	4,487	119	0
5 10202 Auditor - Controller	1,419	816	6,477	5,299	26,591	12,474	20,080	6,610	199	445
6 10203 Treasurer Tax Collector	4	2	1	0	205	55	59	1	8	16
7 10204 Purchasing	663	0	3,316	0	5,472	166	1,326	0	663	0
8 10301 County Counsel	0	0	0	2,480	4,393	0	142	0	0	0
9 10401 Human Resources	0	0	15,247	0	56,871	24,852	29,808	0	0	0
10 10702 Facilities Management	0	0	316	8,465	20,456	9,310	65,113	0	0	0
11 11004 Insurance	0	0	0	119	2,321	0	743	0	0	0
12 11007 Information Systems	0	0	7,543	9,641	80,755	30,002	54,743	0	0	0
Total Current Allocations	2,111	1,890	45,107	28,005	309,751	114,211	213,069	11,098	989	461
Less: Prior Year Allocations	2,063	1,940	45,721	22,309	280,397	106,095	204,893	12,307	898	0
Carry-Forward	47	(50)	(614)	5,695	29,355	8,116	8,176	(1,209)	91	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$2,158	\$1,840	\$44,493	\$33,700	\$339,106	\$122,327	\$221,246	\$9,889	\$1,080	\$461

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Summary Schedule

Department	20115 Trial Court Security	20116 DA Subaccount	20117 Public Defender Subaccount	20118 Juvenile Justice YOBG	20201 Sheriff	20202 LLESS - COPS	20203 LLESS Juvenile Justice	20204 Sheriff Dispatch	20301 Corrections	20302 Inmate Medical Services
1 Building Depreciation	\$0	\$0	\$0	\$0	\$30,724	\$0	\$0	\$0	\$277,932	\$0
2 Equipment Depreciation	0	0	0	0	31,335	0	0	7,995	149,193	0
3 10102 Annual Audit Services	0	0	0	0	3	0	0	0	2	0
4 10103 Administration	0	0	0	0	125,777	2,363	0	14,946	90,432	21,774
5 10202 Auditor - Controller	491	644	645	607	67,763	1,432	679	10,626	50,437	397
6 10203 Treasurer Tax Collector	6	6	5	5	292	28	10	19	158	39
7 10204 Purchasing	0	0	0	0	31,503	0	0	2,819	22,052	0
8 10301 County Counsel	0	0	0	0	143,480	0	0	0	64,265	0
9 10401 Human Resources	0	0	0	0	136,916	0	0	22,870	108,862	0
10 10702 Facilities Management	0	0	0	0	195,022	0	0	45,206	442,669	0
11 11004 Insurance	0	0	0	0	3,079	0	0	0	28,707	0
12 11007 Information Systems	0	0	0	0	54,095	0	0	15,544	55,782	0
Total Current Allocations	498	651	651	612	819,991	3,822	689	120,025	1,290,490	22,210
Less: Prior Year Allocations	0	0	0	0	888,124	0	0	92,095	927,768	26,290
Carry-Forward	0	0	0	0	(68,134)	0	0	27,930	362,722	(4,080)
Current Adjustments	0	0	0	0	0	0	0	6,189	0	0
Proposed Costs	\$498	\$651	\$651	\$612	\$751,857	\$3,822	\$689	\$154,144	\$1,653,213	\$18,130

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Summary Schedule

Department	20304 Truckee Operations	20310 Juvenile Hall	20320 Probation	20601 Agriculture Commissioner	20602 Building Inspection	20701 Recorder	20702 Emergency Services	20704 Animal Control	20705 Fish and Game	20707 Community Development Agency
1 Building Depreciation	\$12,564	\$0	\$53,663	\$1,131	\$5,091	\$6,714	\$259	\$19,931	\$0	\$10,645
2 Equipment Depreciation	0	1,596	2,403	10,400	0	0	5,093	4,280	0	0
3 10102 Annual Audit Services	0	2	13	2	2	2	2	2	0	0
4 10103 Administration	18,494	19,444	47,534	8,809	16,971	8,201	24,382	10,762	38	760
5 10202 Auditor - Controller	9,797	19,732	31,336	8,625	13,391	6,571	8,220	6,614	828	14,852
6 10203 Treasurer Tax Collector	6	25	363	361	425	1,782	4	118	2	182
7 10204 Purchasing	0	3,979	15,088	1,658	3,150	2,321	11,109	1,990	0	2,155
8 10301 County Counsel	283	496	6,235	14,029	4,110	1,913	0	6,448	0	90,268
9 10401 Human Resources	19,059	49,933	65,714	15,552	23,633	7,928	6,480	7,776	0	30,722
10 10702 Facilities Management	54,769	39,956	37,068	11,446	37,950	48,137	16,033	27,899	0	75,507
11 11004 Insurance	1,386	17,492	92	112	503	664	26	1,536	0	1,053
12 11007 Information Systems	3,277	42,573	133,763	30,038	42,858	35,965	16,915	6,062	0	21,200
Total Current Allocations	119,634	195,227	393,272	102,163	148,083	120,199	88,522	93,416	868	247,344
Less: Prior Year Allocations	119,518	346,552	359,176	66,194	132,166	120,842	52,450	76,576	710	205,338
Carry-Forward	115	(151,325)	34,096	35,969	15,916	(643)	36,072	16,840	159	42,006
Current Adjustments	0	(43,901)	0	0	0	0	0	0	0	0
Proposed Costs	\$119,749	\$0	\$427,367	\$138,131	\$163,999	\$119,556	\$124,594	\$110,256	\$1,027	\$289,350

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Summary Schedule

Department	20708 Planning	20709 Code Enforcement	20710 Public Safety	20711 Cannabis Activities	30100-DPW Admin	30101-Roads - Administratio n	30102- Mitigation Funds	30103- CSA/PRDs	30104-Roads - Engineering Roads	30107-Roads - Maintenance
1 Building Depreciation	\$4,670	\$1,195	\$0	\$0	\$2,269	\$0	\$0	\$0	\$2,852	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10102 Annual Audit Services	2	2	0	2	0	32	0	0	0	0
4 10103 Administration	17,282	7,039	7,280	3,696	0	12,635	3,348	5,589	25,046	51,961
5 10202 Auditor - Controller	11,019	7,905	1,812	2,953	5,913	9,160	1,263	13,776	9,992	35,817
6 10203 Treasurer Tax Collector	385	106	9	53	0	38	115	92	259	8
7 10204 Purchasing	829	1,824	0	166	497	2,819	0	663	1,492	18,570
8 10301 County Counsel	93,297	119,035	0	0	0	28,909	0	0	95,157	0
9 10401 Human Resources	15,628	9,072	0	3,964	5,946	0	0	0	8,767	67,239
10 10702 Facilities Management	32,894	11,265	0	0	17,166	1,899	0	0	20,091	0
11 11004 Insurance	462	118	0	0	224	0	0	0	282	0
12 11007 Information Systems	20,083	15,134	0	16	23,853	85,229	0	0	0	0
Total Current Allocations	196,551	172,696	9,101	10,850	55,869	140,720	4,725	20,120	163,939	173,595
Less: Prior Year Allocations	207,555	69,213	9,505	0	35,919	77,104	4,500	24,910	183,953	157,387
Carry-Forward	(11,004)	103,483	(404)	0	19,950	63,616	225	(4,790)	(20,014)	16,208
Current Adjustments	0	0	0	0	0	65,874	0	0	0	0
Proposed Costs	\$185,546	\$276,179	\$8,697	\$10,850	\$75,819	\$270,211	\$4,951	\$15,329	\$143,925	\$189,803

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Summary Schedule

Department	30154-Road Capital Improvements	40101- Community Health Services	40102-Health Education	40103- Behavioral Health Adm	40104- Children Behavioral Health	40105- Behavioral Health - Alc, Drug,	40107- Emergency & Preparednes s	40108- Environment al Health	40110-Adult Behavioral Health	40114-Medi- Cal Admin Activity
1 Building Depreciation	\$0	\$66,431	\$0	\$90,953	\$0	\$0	\$0	\$5,281	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	1,601	0	0
3 10102 Annual Audit Services	0	14	0	2	0	0	0	2	0	0
4 10103 Administration	(2,008)	6,205	16,159	19,977	58,295	24,968	5,928	21,474	125,251	35,189
5 10202 Auditor - Controller	3,916	33,328	15,438	40,892	8,394	9,520	6,819	17,790	28,416	22,734
6 10203 Treasurer Tax Collector	17	464	22	110	122	48	29	434	280	220
7 10204 Purchasing	2,653	2,321	11,275	4,477	1,658	1,824	3,648	1,326	11,275	4,311
8 10301 County Counsel	0	4,574	0	18,411	188	0	0	17,218	17,292	0
9 10401 Human Resources	0	85,840	0	107,719	0	0	0	30,494	0	0
10 10702 Facilities Management	0	76,231	105	71,647	5,538	26,202	4,430	45,532	23,295	1,424
11 11004 Insurance	0	1,279	0	2,180	0	0	0	522	0	0
12 11007 Information Systems	0	131,001	271	252,500	99	(2,383)	12	62,973	413	621
Total Current Allocations	4,577	407,687	43,270	608,868	74,295	60,180	20,867	204,647	206,222	64,498
Less: Prior Year Allocations	2,971	251,762	71,712	431,257	127,085	49,245	25,984	188,080	220,365	127,726
Carry-Forward	1,606	155,925	(28,441)	177,611	(52,790)	10,935	(5,117)	16,567	(14,143)	(63,227)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$6,184	\$563,612	\$14,829	\$786,479	\$21,505	\$71,114	\$15,749	\$221,214	\$192,079	\$1,271

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Summary Schedule

Department	40118-Social Services	40119- Behavioral Health Realignment	40120- Environment al Health - Other	40121-Health Realignment	40122- Juvenile Hall Realignment	40123-Vector Control	40129-Health CCS	40130- Behavioral Health Subaccount	40140- SB163 Wraparound Prgm	40402-Solid Waste Contract Adm
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	4,438	0	0	0	0
3 10102 Annual Audit Services	0	0	0	0	0	0	0	0	0	0
4 10103 Administration	(9)	0	0	0	(0)	572	0	0	1,234	2,218
5 10202 Auditor - Controller	570	1,563	1,033	1,068	138	643	31	561	133	2,448
6 10203 Treasurer Tax Collector	41	6	1	1	5	0	6	8	0	4
7 10204 Purchasing	0	0	0	0	0	1,161	0	0	0	2,487
8 10301 County Counsel	0	0	0	0	0	0	0	0	0	0
9 10401 Human Resources	0	0	0	0	0	0	0	0	0	5,184
10 10702 Facilities Management	0	0	0	0	0	0	0	0	0	0
11 11004 Insurance	0	0	0	0	0	0	0	0	0	0
12 11007 Information Systems	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	603	1,569	1,034	1,069	143	6,813	36	570	1,367	12,342
Less: Prior Year Allocations	2	2	1	1	0	1,474	0	0	2,960	3,250
Carry-Forward	601	1,567	1,033	1,068	143	5,339	36	0	(1,593)	9,092
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,204	\$3,137	\$2,067	\$2,138	\$286	\$12,152	\$73	\$570	\$(226)	\$21,434

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Summary Schedule

Department	50101- Human Services Agency	50102-Social Services Admin	50103-Adult Services Admin	50104- Childrens' Services Admin	50105- Eligibility Services Admin	50207-Social Services Subaccount	50501- Veterans' Services	50601- Housing & Community Services	50608 Victim Witness Program	60201 Library
1 Building Depreciation	\$7,133	\$24,268	\$0	\$0	\$32	\$0	\$1,645	\$0	\$0	\$84,962
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	7,189
3 10102 Annual Audit Services	0	37	0	0	0	0	0	5	0	2
4 10103 Administration	1,702	20,385	21,447	36,558	104,312	0	3,596	32,394	2,862	41,708
5 10202 Auditor - Controller	24,334	49,684	8,077	19,515	56,206	723	4,690	6,929	5,133	55,156
6 10203 Treasurer Tax Collector	7	3	23	179	246	9	5	45	81	496
7 10204 Purchasing	3,813	995	3,482	4,145	9,782	0	995	3,150	3,150	22,052
8 10301 County Counsel	15,356	5,319	13,692	95,942	737	0	0	21,327	0	5,739
9 10401 Human Resources	56,032	163,065	0	0	0	0	4,879	0	5,870	70,212
10 10702 Facilities Management	65,258	135,548	211	508	10,399	0	527	2,322	3,903	112,135
11 11004 Insurance	705	1,931	0	0	0	0	171	0	0	4,771
12 11007 Information Systems	60,791	93,155	37,664	82,688	155,553	0	12,974	(278)	6,978	63,078
Total Current Allocations	235,133	494,389	84,597	239,535	337,266	732	29,482	65,894	27,978	467,499
Less: Prior Year Allocations	170,955	208,026	149,063	227,798	445,309	0	25,640	11,943	21,208	373,901
Carry-Forward	64,178	286,363	(64,466)	11,738	(108,042)	0	3,842	53,951	6,770	93,598
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$299,311	\$780,752	\$20,131	\$251,273	\$229,224	\$732	\$33,324	\$119,845	\$34,747	\$561,098

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Department	60301 Farm Advisor	60401 Forest Reserves	70101 Recreation Funding	91001 Solid Waste- Western Nev. Co	91002 Solid Waste- Eastern Nev. Co	91003 Transit	91004 Airport	91005 Wastewater Management	92001 Fleet Management	92002 General Liability Self- Insurance
1 Building Depreciation	\$381	\$0	\$0	\$1,248	\$0	\$0	\$0	\$1,781	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10102 Annual Audit Services	0	0	0	6	0	2	2	18	0	0
4 10103 Administration	371	160	0	11,040	1,866	35,558	8,931	47,690	16,726	13,277
5 10202 Auditor - Controller	415	149	250	9,894	749	27,145	17,009	71,946	1,971	4,399
6 10203 Treasurer Tax Collector	0	2	18	69	2	1,294	598	68	5	6
7 10204 Purchasing	663	0	0	829	0	4,808	7,130	21,057	5,803	663
8 10301 County Counsel	0	0	0	8,857	0	8,077	21,256	9,424	1,417	163,575
9 10401 Human Resources	0	0	0	0	0	46,655	8,614	35,220	0	0
10 10702 Facilities Management	6,400	0	0	9,702	0	11,063	22,550	12,545	0	0
11 11004 Insurance	185	0	0	123	0	0	0	176	0	0
12 11007 Information Systems	0	0	0	12,450	0	21,875	5,661	46,513	0	(23)
Total Current Allocations	8,415	312	268	54,218	2,616	156,479	91,752	246,439	25,922	181,897
Less: Prior Year Allocations	8,474	117	1,006	53,682	7,240	140,343	84,286	212,857	23,303	52,844
Carry-Forward	(59)	195	(738)	535	(4,623)	16,136	7,465	33,582	2,619	129,053
Current Adjustments	0	0	0	0	0	44,081	0	0	0	0
Proposed Costs	\$8,356	\$506	\$(471)	\$54,753	\$(2,007)	\$216,696	\$99,217	\$280,021	\$28,542	\$310,950

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Department	4498-92003 Dental Self- Insurance	4352-92003 Vision Self- Insurance	4355-92003 Unemployme nt Insurance	92004 Central Services	92005 Fleet Services	92006 Energy Services ISF	92007 Fleet Road Equip	93010 Finance Authority	Nevada County Courts	Districts
1 Building Depreciation	\$0	\$0	\$0	\$501	\$0	\$0	\$0	\$0	\$79,578	\$1,495
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10102 Annual Audit Services	0	0	0	2	2	0	0	17	0	0
4 10103 Administration	6,068	1,243	1,707	4,452	26,022	11,864	9,702	0	0	0
5 10202 Auditor - Controller	2,491	3,477	959	6,913	19,940	3,900	1,142	883	745	366,082
6 10203 Treasurer Tax Collector	17	17	2	3	3	2	3	2	419	2,046
7 10204 Purchasing	0	0	0	1,492	5,637	663	0	0	0	0
8 10301 County Counsel	0	0	0	0	0	0	0	0	4,889	1,205
9 10401 Human Resources	2,181	1,033	414	1,982	11,740	0	0	0	0	0
10 10702 Facilities Management	0	0	0	3,637	6,803	7,539	0	0	158,022	10,529
11 11004 Insurance	0	0	0	50	0	0	0	0	6,557	148
12 11007 Information Systems	0	0	0	163	20,122	0	0	0	0	12,414
Total Current Allocations	10,756	5,770	3,082	19,194	90,269	23,968	10,846	902	250,211	393,918
Less: Prior Year Allocations	12,066	6,013	3,084	20,345	86,510	10,681	0	7,743	109,298	140,155
Carry-Forward	(1,309)	(242)	(2)	(1,151)	3,759	13,287	0	(6,841)	140,913	253,763
Current Adjustments	0	0	0	0	140,045	0	0	0	0	0
Proposed Costs	\$9,447	\$5,528	\$3,080	\$18,043	\$234,073	\$37,256	\$10,846	\$(5,939)	\$391,123	\$647,681

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Department	Supt of Schools	Other Trusts	Miscellaneous - Other	Total
1 Building Depreciation	\$0	\$0	\$177,636	\$1,095,115
2 Equipment Depreciation	0	0	0	229,566
3 10102 Annual Audit Services	0	0	0	195
4 10103 Administration	0	0	0	1,528,866
5 10202 Auditor - Controller	(603)	(3,988)	26,398	1,491,563
6 10203 Treasurer Tax Collector	695	4,993	103	19,952
7 10204 Purchasing	0	0	0	315,192
8 10301 County Counsel	0	0	0	1,177,385
9 10401 Human Resources	0	0	0	1,484,310
10 10702 Facilities Management	0	0	(98,779)	2,119,216
11 11004 Insurance	0	0	9,559	89,725
12 11007 Information Systems	0	0	(44,687)	1,969,522
Total Current Allocations	92	1,004	70,230	11,520,607
Less: Prior Year Allocations	192,493	90,871	355,719	10,281,495
Carry-Forward	(192,401)	(89,866)	(285,489)	1,208,730
Current Adjustments	0	0	0	212,288
Proposed Costs	\$(192,310)	\$(88,862)	\$(215,259)	\$12,941,624