



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Nevada
Nevada City, California

Date: November 7, 2022
Filing Ref: NEV23

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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. Annual Audit Services | 9. Vision Insurance ISF |
| 3. Administration | 10. Unemployment Insurance 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: \$237,928 in adjustments to Juvenile Hall must not be included when calculating the carry-forward in the FY 2024-25 cost plan using FY 2022-23 Actuals. Juvenile Hall was shut down in FY 2019-20.

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

11-7-2022

11-21-2022

Date

Date

**Negotiated by Betty Chen
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Summary Schedule

Nevada County
2 CFR Part 200 for Use in FY 2022-23

FY 2020-2021
 10/3/2022

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	\$9,445	\$9,818	\$3,295	\$0	\$0	\$0	\$0	\$5,665	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	48,604	3,001	0
3 10102 Annual Audit Services	2	2	2	0	0	0	0	2	0	0
4 10103 Administration	12,354	25,729	2,051	7,971	10,093	0	5	11,608	16	9
5 10202 Auditor - Controller	13,263	21,473	6,223	5,498	4,476	0	845	14,330	2,946	1,709
6 10203 Treasurer Tax Collector	26	65	490	694	612	0	4	38	0	199
7 10204 Purchasing	4,221	1,231	1,407	1,407	0	0	0	2,990	14,775	0
8 10301 County Counsel	0	14,636	221	0	0	0	0	39,717	294	0
9 10401 Human Resources	23,776	53,156	4,163	0	0	0	0	21,935	0	0
10 10702 Facilities Management	66,519	64,223	5,899	0	0	0	0	46,506	0	0
11 11004 Insurance	1,141	1,383	202	0	0	0	0	798	0	0
12 11007 Information Systems	40,625	86,365	9,039	0	0	0	0	(4,079)	0	0
Total Current Allocations	171,373	278,083	32,992	15,571	15,181	0	854	188,115	21,031	1,917
Less: Prior Year Allocations	195,356	220,071	22,689	30,986	16,365	0	1,077	165,556	37,579	1,129
Carry-Forward	(23,982)	58,012	10,303	(15,415)	(1,184)	0	(224)	22,559	(16,548)	788
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$147,391	\$336,095	\$43,295	\$156	\$13,997	\$0	\$630	\$210,675	\$4,483	\$2,705

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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	17,246	0	0	0	0	1,420	0
3 10102 Annual Audit Services	0	0	0	0	0	0	0	0	0	0
4 10103 Administration	0	1,475	56	23	6,374	35	0	899	826	0
5 10202 Auditor - Controller	2,480	160	811	9,466	4,194	162	0	1,468	1,995	191
6 10203 Treasurer Tax Collector	39	0	0	1	0	0	0	77	16	3
7 10204 Purchasing	3,694	176	528	4,925	176	0	0	704	3,166	0
8 10301 County Counsel	0	0	0	23,610	0	0	0	0	0	0
9 10401 Human Resources	0	0	0	17,532	4,163	0	0	0	0	0
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	20,572	4,989	(1,182)	0	2,309	5,203	0
Total Current Allocations	6,213	1,812	1,394	93,375	19,896	(985)	0	5,456	12,626	194
Less: Prior Year Allocations	1,454	1,976	1,148	70,055	17,455	154	17,824	3,622	8,755	30
Carry-Forward	4,759	(164)	246	23,320	2,441	(1,139)	(17,824)	1,834	3,872	164
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$10,972	\$1,648	\$1,640	\$116,694	\$22,336	\$(2,125)	\$(17,824)	\$7,290	\$16,498	\$358

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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	\$1,298	\$69,802	\$16,268	\$8,115	\$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	2	2	8	0	0	0
4 10103 Administration	434	873	12,681	671	36,877	17,781	29,524	4,177	104	0
5 10202 Auditor - Controller	1,506	1,454	9,414	2,954	31,856	14,579	27,496	3,539	412	942
6 10203 Treasurer Tax Collector	4	3	2	0	99	74	52	0	13	15
7 10204 Purchasing	352	0	3,342	0	3,342	2,287	1,231	0	176	0
8 10301 County Counsel	0	0	0	4,045	7,355	8,164	0	0	0	0
9 10401 Human Resources	0	0	17,132	0	58,280	26,018	32,742	0	0	0
10 10702 Facilities Management	0	0	1,081	7,884	24,334	2,053	49,973	0	0	0
11 11004 Insurance	0	0	0	183	3,036	168	1,143	0	0	0
12 11007 Information Systems	0	0	14,479	14,638	89,019	42,179	86,720	0	0	0
Total Current Allocations	2,296	2,330	58,131	31,674	324,002	129,572	237,005	7,716	704	957
Less: Prior Year Allocations	1,642	2,386	47,591	21,406	282,987	101,428	206,558	11,082	1,162	(14)
Carry-Forward	654	(56)	10,539	10,268	41,015	28,145	30,447	(3,366)	(458)	971
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$2,949	\$2,274	\$68,670	\$41,941	\$365,017	\$157,717	\$267,451	\$4,350	\$247	\$1,928

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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	\$42,980	\$0	\$0	\$0	\$278,883	\$0
2 Equipment Depreciation	0	0	0	0	38,971	0	0	1,843	147,069	0
3 10102 Annual Audit Services	0	0	0	0	4	0	0	0	2	0
4 10103 Administration	0	0	0	0	114,355	2,073	0	13,954	84,047	19,136
5 10202 Auditor - Controller	873	1,140	1,140	1,006	80,234	2,620	1,475	12,483	55,367	722
6 10203 Treasurer Tax Collector	9	10	9	10	331	41	13	26	158	50
7 10204 Purchasing	0	0	0	0	34,299	0	0	2,990	23,746	0
8 10301 County Counsel	0	0	0	0	189,018	0	0	0	77,596	0
9 10401 Human Resources	0	0	0	0	148,182	0	0	26,098	113,038	0
10 10702 Facilities Management	0	0	0	0	181,337	0	0	5,880	458,056	0
11 11004 Insurance	0	0	0	0	5,858	0	0	0	21,050	0
12 11007 Information Systems	0	0	0	0	209,420	0	0	29,702	145,162	0
Total Current Allocations	882	1,150	1,149	1,016	1,044,988	4,734	1,488	92,976	1,404,172	19,908
Less: Prior Year Allocations	(10)	(10)	(10)	(9)	702,144	2,775	(16)	78,066	991,026	25,040
Carry-Forward	892	1,160	1,159	1,026	342,844	1,958	1,504	14,910	413,146	(5,132)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,774	\$2,310	\$2,308	\$2,042	\$1,387,832	\$6,692	\$2,992	\$107,887	\$1,817,317	\$14,777

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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	\$12,476	\$186,236	\$51,555	\$1,221	\$5,497	\$7,250	\$257	\$19,913	\$0	\$11,494
2 Equipment Depreciation	1,339	1,596	2,403	10,400	0	0	63,182	4,280	0	0
3 10102 Annual Audit Services	0	2	12	2	2	2	2	2	0	0
4 10103 Administration	13,544	21,062	43,374	9,321	18,832	7,240	42,832	9,943	87	(50,111)
5 10202 Auditor - Controller	12,324	13,116	36,418	11,069	34,796	13,436	10,336	9,686	1,150	15,588
6 10203 Treasurer Tax Collector	4	21	415	649	611	2,450	6	129	6	207
7 10204 Purchasing	1,759	2,814	13,192	2,990	1,231	1,055	20,404	1,935	0	4,749
8 10301 County Counsel	0	2,280	8,900	7,208	0	3,678	0	221	0	73,403
9 10401 Human Resources	18,973	26,178	71,729	15,210	26,178	8,326	10,007	8,326	0	31,862
10 10702 Facilities Management	95,291	23,929	21,268	12,528	33,398	45,125	12,048	33,117	0	71,548
11 11004 Insurance	582	6,431	2,752	172	774	1,021	11	665	0	1,619
12 11007 Information Systems	(4,907)	4,242	108,656	21,146	39,463	41,329	15,642	11,544	0	39,536
Total Current Allocations	151,386	287,908	360,674	91,917	160,782	130,912	174,728	99,759	1,243	199,896
Less: Prior Year Allocations	134,187	337,889	335,971	106,982	140,798	115,334	71,117	63,987	992	188,751
Carry-Forward	17,199	(49,980)	24,703	(15,065)	19,984	15,579	103,610	35,773	251	11,145
Current Adjustments	0	(237,928)	0	0	0	0	0	0	0	0
Proposed Costs	\$168,585	\$0	\$385,377	\$76,852	\$180,767	\$146,491	\$278,338	\$135,532	\$1,494	\$211,041

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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	\$5,042	\$1,290	\$0	\$0	\$2,450	\$0	\$0	\$0	\$3,080	\$28,548
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10102 Annual Audit Services	2	2	0	2	0	38	0	0	0	0
4 10103 Administration	16,326	7,226	6,859	3,735	0	14,780	3,100	2,652	36,319	50,832
5 10202 Auditor - Controller	12,044	9,175	2,818	4,022	6,178	28,096	2,616	28,513	9,348	34,068
6 10203 Treasurer Tax Collector	651	154	11	126	1	47	215	151	513	7
7 10204 Purchasing	528	704	0	352	704	4,397	0	704	1,407	20,931
8 10301 County Counsel	102,588	102,970	0	0	0	26,331	0	0	49,499	0
9 10401 Human Resources	15,851	10,407	0	4,163	6,244	0	0	0	10,007	70,208
10 10702 Facilities Management	31,617	7,839	0	0	15,680	590	0	0	18,711	0
11 11004 Insurance	710	182	0	0	345	0	0	0	434	2,475
12 11007 Information Systems	(14,596)	16,056	0	4,462	(19,988)	28,219	0	0	24,108	0
Total Current Allocations	170,764	156,005	9,688	16,862	11,612	102,499	5,931	32,020	153,427	207,070
Less: Prior Year Allocations	160,174	93,659	9,751	32,085	37,945	107,992	5,722	21,486	184,434	175,397
Carry-Forward	10,590	62,345	(63)	(15,223)	(26,332)	(5,493)	208	10,534	(31,007)	31,672
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$181,354	\$218,350	\$9,625	\$1,639	\$(14,720)	\$97,007	\$6,139	\$42,554	\$122,420	\$238,742

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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	\$62,884	\$0	\$86,144	\$0	\$0	\$0	\$5,702	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	1,601	0	1,395
3 10102 Annual Audit Services	0	13	0	17	0	0	0	2	0	0
4 10103 Administration	(1,762)	10,282	15,360	13,731	58,326	34,021	5,300	18,937	122,047	29,950
5 10202 Auditor - Controller	1,210	48,129	21,224	52,696	9,226	10,843	20,061	16,351	29,646	31,283
6 10203 Treasurer Tax Collector	14	639	44	67	54	55	31	688	410	265
7 10204 Purchasing	528	2,287	13,192	4,221	3,342	1,055	14,247	3,870	9,322	6,156
8 10301 County Counsel	0	6,787	0	13,123	718	0	0	119,887	19,865	0
9 10401 Human Resources	0	109,675	0	115,279	0	0	0	29,220	0	0
10 10702 Facilities Management	0	65,814	295	76,613	3,341	6,426	1,818	38,673	37,527	0
11 11004 Insurance	0	1,928	509	2,401	0	601	0	803	0	0
12 11007 Information Systems	0	137,904	1,228	312,183	3,187	(394)	1,106	42,716	7,281	868
Total Current Allocations	(10)	446,342	51,852	676,474	78,195	52,606	42,563	278,449	226,098	69,917
Less: Prior Year Allocations	3,020	305,643	73,185	504,360	129,054	51,655	23,910	182,651	241,327	125,974
Carry-Forward	(3,030)	140,698	(21,333)	172,114	(50,859)	951	18,654	95,798	(15,229)	(56,057)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$(3,040)	\$587,040	\$30,519	\$848,589	\$27,336	\$53,558	\$61,217	\$374,248	\$210,869	\$13,860

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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	0	0	6	0	1	560	0	0	2,764	1,990
5 10202 Auditor - Controller	1,537	3,428	1,845	1,845	400	783	136	773	288	2,639
6 10203 Treasurer Tax Collector	46	10	2	2	9	0	9	9	0	2
7 10204 Purchasing	0	0	0	0	0	352	0	0	0	1,935
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	4,403
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	1,583	3,438	1,853	1,847	409	6,132	145	783	3,052	10,969
Less: Prior Year Allocations	869	2,217	1,047	1,225	72	2,989	152	(11)	3,035	5,723
Carry-Forward	714	1,221	806	622	337	3,143	(7)	793	17	5,247
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$2,297	\$4,660	\$2,658	\$2,468	\$747	\$9,275	\$139	\$1,576	\$3,069	\$16,216

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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	\$7,702	\$25,886	\$0	\$0	\$32	\$0	\$1,644	\$0	\$0	\$89,973
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	21,740
3 10102 Annual Audit Services	0	38	0	0	0	0	0	6	0	2
4 10103 Administration	1,983	41,609	19,114	35,199	97,003	0	3,316	28,577	2,991	35,832
5 10202 Auditor - Controller	28,272	59,157	13,327	25,208	69,856	1,608	6,876	12,249	7,079	63,315
6 10203 Treasurer Tax Collector	12	3	43	370	285	11	10	92	116	47
7 10204 Purchasing	3,694	1,759	7,563	8,443	17,765	0	1,583	9,147	2,463	21,107
8 10301 County Counsel	11,201	5,368	20,667	94,413	124	0	0	94,246	0	6,987
9 10401 Human Resources	57,239	182,125	0	0	0	0	5,764	0	8,086	74,371
10 10702 Facilities Management	56,374	142,446	590	393	5,252	0	2,359	(5,431)	2,260	216,848
11 11004 Insurance	2,309	3,033	0	0	0	0	777	0	0	11,713
12 11007 Information Systems	107,063	346,362	9,344	14,409	53,747	0	22,025	1,690	8,448	118,815
Total Current Allocations	275,850	807,785	70,647	178,435	244,062	1,619	44,353	140,575	31,442	660,750
Less: Prior Year Allocations	222,432	179,258	131,234	237,005	466,595	(15)	28,393	33,794	19,781	449,560
Carry-Forward	53,418	628,526	(60,587)	(58,570)	(222,533)	1,634	15,960	106,781	11,661	211,190
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$329,268	\$1,436,311	\$10,060	\$119,865	\$21,529	\$3,253	\$60,313	\$247,356	\$43,103	\$871,940

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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	\$493	\$0	\$0	\$1,347	\$0	\$7,278	\$0	\$1,923	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10102 Annual Audit Services	0	0	0	7	0	2	2	22	0	0
4 10103 Administration	589	0	1	9,429	1,757	35,277	8,242	43,549	11,665	13,213
5 10202 Auditor - Controller	300	278	347	15,787	902	37,027	24,317	99,716	2,991	5,186
6 10203 Treasurer Tax Collector	0	4	30	4	3	1,851	725	82	6	6
7 10204 Purchasing	1,055	0	0	2,814	0	6,156	7,212	22,690	2,287	1,935
8 10301 County Counsel	0	0	0	12,871	883	10,738	9,194	13,313	1,324	58,239
9 10401 Human Resources	0	0	0	0	0	42,509	10,647	35,705	0	0
10 10702 Facilities Management	7,070	0	0	9,759	0	15,232	26,077	13,550	0	0
11 11004 Insurance	259	0	0	765	0	1,256	2,305	271	7,990	0
12 11007 Information Systems	0	0	0	5,948	0	35,768	6,316	15,481	0	(3)
Total Current Allocations	9,766	282	377	58,730	3,544	193,096	95,037	246,302	26,262	78,576
Less: Prior Year Allocations	10,603	387	931	61,169	7,724	147,187	94,779	244,436	41,146	79,792
Carry-Forward	(837)	(105)	(554)	(2,439)	(4,180)	45,909	258	1,866	(14,884)	(1,217)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$8,929	\$176	\$(176)	\$56,292	\$(635)	\$239,005	\$95,295	\$248,167	\$11,378	\$77,359

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Department	4498-92003 Dental Self- Insurance	4352-92003 Vision Self- Insurance	4355-92003 Unemploye 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	\$541	\$207,614	\$0	\$0	\$0	\$85,129	\$1,614
2 Equipment Depreciation	0	0	0	5,080	0	0	0	0	0	0
3 10102 Annual Audit Services	0	0	0	2	2	0	0	20	0	0
4 10103 Administration	2,836	1,444	4,006	4,235	22,380	11,822	9,959	7,395	0	0
5 10202 Auditor - Controller	3,793	5,475	2,854	11,900	23,940	5,676	1,754	536	935	54,452
6 10203 Treasurer Tax Collector	15	8	21	6	4	3	3	3	0	0
7 10204 Purchasing	0	0	0	1,935	5,453	1,935	1,407	0	0	0
8 10301 County Counsel	0	0	0	0	0	0	0	0	736	147
9 10401 Human Resources	1,002	5,926	1,931	3,282	14,170	0	0	0	0	0
10 10702 Facilities Management	0	0	0	3,682	6,535	377	0	0	202,651	9,806
11 11004 Insurance	0	0	0	76	0	0	0	0	8,377	227
12 11007 Information Systems	0	0	0	3,862	24,329	0	0	0	(8,049)	(624)
Total Current Allocations	7,646	12,852	8,812	34,602	304,426	19,813	13,124	7,955	289,778	65,622
Less: Prior Year Allocations	11,365	4,949	4,391	21,996	77,066	12,835	0	5,764	70,561	300,858
Carry-Forward	(3,719)	7,904	4,421	12,605	227,360	6,978	0	2,191	219,218	(235,236)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$3,927	\$20,756	\$13,234	\$47,207	\$531,786	\$26,790	\$13,124	\$10,146	\$508,996	\$(169,614)

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Department	Supt of Schools	Other Trusts	Miscellaneous - Other	Total
1 Building Depreciation	\$0	\$0	\$91,323	\$1,459,105
2 Equipment Depreciation	0	0	0	375,605
3 10102 Annual Audit Services	0	0	0	231
4 10103 Administration	0	0	0	1,439,104
5 10202 Auditor - Controller	0	230	16,586	1,493,967
6 10203 Treasurer Tax Collector	0	0	567	16,244
7 10204 Purchasing	0	0	0	379,932
8 10301 County Counsel	0	0	0	1,242,563
9 10401 Human Resources	0	0	0	1,581,218
10 10702 Facilities Management	0	0	(27,690)	2,255,079
11 11004 Insurance	0	0	12,940	111,676
12 11007 Information Systems	0	0	(35,331)	2,345,751
Total Current Allocations	<u>0</u>	<u>230</u>	<u>58,395</u>	<u>12,700,475</u>
Less: Prior Year Allocations	198,146	15,008	333,780	10,784,171
Carry-Forward	(198,146)	(14,778)	(275,385)	1,903,181
Current Adjustments	0	0	0	(237,928)
Proposed Costs	<u>\$(198,146)</u>	<u>\$(14,548)</u>	<u>\$(216,989)</u>	<u>\$14,365,729</u>