



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: September 14, 2023**  
**Filing Ref: NEV24**

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 **2023-24**. 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.

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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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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. Vision Insurance (ISF)       |
| 2. Annual Audit Services    | 9. Unemployment Insurance (ISF) |
| 3. Administration           | 10. Liability Insurance (ISF)   |
| 4. County Counsel           | 11. Central Services (ISF)      |
| 5. Facilities Management    | 12. Dental Insurance (ISF)      |
| 6. Information Systems      | 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.

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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 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 (\$298,260) of adjustments in the fiscal year 2023-24 Cost Allocation Plan are one-time adjustments, and will not be carried-forward to the fiscal year 2025-26 Cost Allocation Plan.

**SECTION IV: ACCEPTANCE**

**COUNTY OF NEVADA**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by**

**Gina Will**

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

**Name  
Auditor-Controller**

**Title**

**9-14-2023**

**Date**

**9-14-2023**

**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

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

**Nevada County**  
**2 CFR Part 200 for Use in FY 2023-2024**

FY 2021-2022  
8/22/2023

**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	\$10,436	\$10,260	\$0	\$0	\$0	\$0	\$0	\$5,580	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	1,319	116,493	0
3 10102 Annual Audit Services	2	2	2	0	0	0	0	2	0	0
4 10103 Administration	15,775	17,918	910	12,573	6,787	0	16	9,325	(103)	5
5 10202 Auditor - Controller	14,186	20,517	3,462	6,112	586	33	637	16,287	2,543	714
6 10203 Treasurer Tax Collector	49	284	495	1,351	951	0	7	49	1	214
7 10204 Purchasing	2,444	698	524	1,048	0	0	0	5,937	20,080	0
8 10301 County Counsel	0	31,924	1,852	0	0	0	0	101,548	0	0
9 10401 Human Resources	29,772	58,864	388	0	0	0	0	32,196	0	0
10 10702 Facilities Management	64,213	61,852	0	0	0	0	0	41,852	0	0
11 11004 Insurance	1,410	1,634	0	0	0	0	0	920	0	0
12 11007 Information Systems	52,236	123,581	12,461	0	0	0	0	94,432	0	0
<b>Total Current Allocations</b>	<b>190,523</b>	<b>327,534</b>	<b>20,093</b>	<b>21,084</b>	<b>8,324</b>	<b>33</b>	<b>660</b>	<b>309,447</b>	<b>139,014</b>	<b>933</b>
Less: Prior Year Allocations	143,936	234,202	24,249	19,346	14,246	0	559	151,581	16,459	976
Carry-Forward	46,587	93,331	(4,156)	1,738	(5,922)	0	102	157,865	122,555	(43)
Current Adjustments	0	0	0	0	0	0	0	(48,604)	0	0
<b>Proposed Costs</b>	<b>\$237,110</b>	<b>\$420,865</b>	<b>\$15,937</b>	<b>\$22,821</b>	<b>\$2,401</b>	<b>\$33</b>	<b>\$762</b>	<b>\$418,708</b>	<b>\$261,570</b>	<b>\$890</b>

**Nevada County**  
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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	29,564	0	0	0	0	1,549	0
3 10102 Annual Audit Services	0	0	0	0	0	0	2	0	0	0
4 10103 Administration	0	1,076	37	16	22,777	20	0	647	544	0
5 10202 Auditor - Controller	247	459	794	9,171	4,586	130	164	1,257	1,260	149
6 10203 Treasurer Tax Collector	14	1	0	1	0	0	1	197	26	7
7 10204 Purchasing	0	10,651	349	2,270	349	0	0	349	1,222	0
8 10301 County Counsel	0	0	0	24,591	0	0	0	0	0	0
9 10401 Human Resources	0	0	0	19,783	5,043	0	0	0	0	0
10 10702 Facilities Management	0	0	0	74	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	28,664	6,142	(1,232)	0	2,844	9,454	0
<b>Total Current Allocations</b>	261	12,187	1,180	114,133	38,898	(1,081)	168	5,293	14,055	156
Less: Prior Year Allocations	5,026	1,722	1,095	81,510	23,803	(185)	347	3,360	3,374	54
Carry-Forward	(4,765)	10,464	86	32,623	15,094	(896)	(179)	1,933	10,682	103
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$(4,504)</b>	<b>\$22,651</b>	<b>\$1,266</b>	<b>\$146,756</b>	<b>\$53,992</b>	<b>\$(1,978)</b>	<b>\$(12)</b>	<b>\$7,226</b>	<b>\$24,737</b>	<b>\$259</b>

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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	\$1,278	\$66,267	\$16,653	\$7,993	\$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	7	0	0	0
4 10103 Administration	222	535	8,138	562	25,494	13,375	17,471	2,580	66	16
5 10202 Auditor - Controller	1,830	1,337	9,624	3,794	31,034	15,550	30,757	3,695	304	799
6 10203 Treasurer Tax Collector	13	7	4	3	258	7	94	0	23	30
7 10204 Purchasing	873	0	1,222	0	2,270	175	873	0	175	0
8 10301 County Counsel	0	0	0	13,851	30,368	963	1,704	0	0	0
9 10401 Human Resources	0	0	20,559	0	69,435	33,069	41,797	0	0	0
10 10702 Facilities Management	0	0	294	8,127	59,350	9,819	49,213	0	0	0
11 11004 Insurance	0	0	0	211	3,338	76	1,318	0	0	0
12 11007 Information Systems	2,281	0	14,764	15,384	89,321	52,438	107,807	0	0	0
<b>Total Current Allocations</b>	<b>5,219</b>	<b>1,878</b>	<b>54,606</b>	<b>43,210</b>	<b>377,135</b>	<b>142,125</b>	<b>259,034</b>	<b>6,275</b>	<b>568</b>	<b>845</b>
Less: Prior Year Allocations	2,111	1,890	45,107	28,005	309,751	114,211	213,069	11,098	989	461
Carry-Forward	3,108	(12)	9,499	15,206	67,384	27,914	45,965	(4,823)	(421)	384
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$8,326</b>	<b>\$1,867</b>	<b>\$64,105</b>	<b>\$58,416</b>	<b>\$444,519</b>	<b>\$170,038</b>	<b>\$304,999</b>	<b>\$1,452</b>	<b>\$148</b>	<b>\$1,229</b>

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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	\$219,841	\$0	\$0	\$7,962	\$276,891	\$0
2 Equipment Depreciation	0	0	0	0	92,779	0	0	84,505	145,268	0
3 10102 Annual Audit Services	0	0	0	0	4	0	0	0	2	0
4 10103 Administration	0	1	1	1	82,835	1,411	1	10,015	58,042	17,463
5 10202 Auditor - Controller	938	1,074	1,074	1,142	82,943	2,507	1,812	13,184	56,000	741
6 10203 Treasurer Tax Collector	20	20	20	19	856	85	33	51	277	46
7 10204 Purchasing	0	0	0	0	37,715	0	0	3,143	19,032	0
8 10301 County Counsel	0	0	0	0	231,959	0	0	0	36,294	0
9 10401 Human Resources	0	0	0	0	176,302	0	0	32,293	133,924	0
10 10702 Facilities Management	0	0	0	0	326,058	0	0	44,136	683,743	0
11 11004 Insurance	0	0	0	0	9,714	0	0	0	1,858	0
12 11007 Information Systems	0	0	0	0	19,641	0	0	48,578	93,202	0
<b>Total Current Allocations</b>	<b>958</b>	<b>1,095</b>	<b>1,095</b>	<b>1,162</b>	<b>1,280,647</b>	<b>4,004</b>	<b>1,846</b>	<b>243,867</b>	<b>1,504,532</b>	<b>18,250</b>
Less: Prior Year Allocations	498	651	651	612	819,991	3,822	689	126,214	1,290,490	22,210
Carry-Forward	461	444	444	549	460,657	181	1,157	117,653	214,042	(3,960)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$1,419</b>	<b>\$1,539</b>	<b>\$1,539</b>	<b>\$1,711</b>	<b>\$1,741,304</b>	<b>\$4,185</b>	<b>\$3,003</b>	<b>\$361,520</b>	<b>\$1,718,574</b>	<b>\$14,290</b>



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Department	20304 Truckee Operations	20320 Probation	20601 Agriculture Commission er	20602 Building Inspection	20701 Recorder	20702 Emergency Services	20704 Animal Control	20705 Fish and Game	20707 Community Development Agency	20708 Planning
1 Building Depreciation	\$12,197	\$51,409	\$1,203	\$5,415	\$7,141	\$2,005	\$19,572	\$0	\$11,321	\$4,967
2 Equipment Depreciation	4,016	0	10,400	0	0	68,518	4,280	0	1,573	0
3 10102 Annual Audit Services	0	10	2	2	2	7	2	0	0	2
4 10103 Administration	9,099	34,607	6,402	12,439	4,572	10,649	7,250	39	147	11,825
5 10202 Auditor - Controller	13,675	38,993	12,431	16,514	7,597	12,529	9,202	598	27,021	15,696
6 10203 Treasurer Tax Collector	17	111	1,089	1,226	4,989	26	305	13	420	1,342
7 10204 Purchasing	524	15,889	1,048	2,095	175	17,461	2,270	0	8,206	1,746
8 10301 County Counsel	0	7,259	8,222	1,037	4,000	0	1,185	0	83,475	89,010
9 10401 Human Resources	25,311	85,921	18,425	29,578	10,085	13,577	9,795	0	41,797	20,947
10 10702 Facilities Management	79,523	39,964	9,816	32,671	42,779	21,746	20,094	0	75,235	29,588
11 11004 Insurance	110	6,375	198	893	1,178	282	0	0	1,867	819
12 11007 Information Systems	(2,270)	113,357	24,723	47,117	48,011	38,689	10,839	0	81,223	(70,377)
<b>Total Current Allocations</b>	<b>142,201</b>	<b>393,894</b>	<b>93,958</b>	<b>148,987</b>	<b>130,527</b>	<b>185,488</b>	<b>84,794</b>	<b>650</b>	<b>332,285</b>	<b>105,563</b>
Less: Prior Year Allocations	119,634	393,272	102,163	148,083	120,199	88,522	93,416	868	247,344	196,551
Carry-Forward	22,568	623	(8,204)	904	10,328	96,966	(8,623)	(218)	84,941	(90,987)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$164,769</b>	<b>\$394,517</b>	<b>\$85,754</b>	<b>\$149,891</b>	<b>\$140,856</b>	<b>\$282,454</b>	<b>\$76,171</b>	<b>\$432</b>	<b>\$417,226</b>	<b>\$14,576</b>

**Nevada County**  
**2 CFR Part 200 for Use in FY 2023-2024**

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**Summary Schedule**

Department	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	30154-Road Capital Improvement s
1 Building Depreciation	\$1,271	\$0	\$0	\$2,413	\$0	\$0	\$0	\$3,034	\$29,317	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10102 Annual Audit Services	2	0	2	0	21	0	0	0	0	0
4 10103 Administration	6,250	4,373	3,015	0	9,267	2,020	2,950	29,198	37,692	0
5 10202 Auditor - Controller	11,393	3,062	7,297	9,545	9,698	2,002	20,803	16,738	41,796	1,579
6 10203 Treasurer Tax Collector	321	25	281	1	98	410	307	788	22	33
7 10204 Purchasing	1,746	0	1,746	524	4,191	0	1,048	3,317	20,603	873
8 10301 County Counsel	135,916	0	0	0	17,258	0	0	103,992	0	0
9 10401 Human Resources	12,607	0	8,146	7,758	0	0	0	11,443	84,660	0
10 10702 Facilities Management	7,496	0	3,164	15,302	724	0	0	17,892	11,391	0
11 11004 Insurance	210	0	0	398	0	0	0	500	4,767	0
12 11007 Information Systems	21,241	0	6,974	(40,024)	91,249	0	0	0	0	0
<b>Total Current Allocations</b>	<b>198,452</b>	<b>7,460</b>	<b>30,624</b>	<b>(4,083)</b>	<b>132,507</b>	<b>4,431</b>	<b>25,107</b>	<b>186,902</b>	<b>230,248</b>	<b>2,486</b>
Less: Prior Year Allocations	172,696	9,101	10,850	55,869	206,594	4,725	20,120	163,939	173,595	4,577
Carry-Forward	25,756	(1,641)	19,774	(59,952)	(74,087)	(294)	4,988	22,963	56,653	(2,092)
Current Adjustments	0	0	0	0	0	0	0	0	(29,317)	0
<b>Proposed Costs</b>	<b>\$224,209</b>	<b>\$5,818</b>	<b>\$50,399</b>	<b>\$(64,035)</b>	<b>\$58,420</b>	<b>\$4,137</b>	<b>\$30,095</b>	<b>\$209,865</b>	<b>\$257,584</b>	<b>\$394</b>

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Department	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	40118-Social Services
1 Building Depreciation	\$57,509	\$0	\$134,070	\$0	\$0	\$0	\$5,617	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	1,601	0	1,395	0
3 10102 Annual Audit Services	13	0	19	0	0	0	2	0	0	0
4 10103 Administration	4,253	9,284	9,840	40,533	26,678	18,670	13,324	81,612	18,314	0
5 10202 Auditor - Controller	22,198	29,486	27,347	21,655	13,044	23,239	18,057	44,903	49,934	1,436
6 10203 Treasurer Tax Collector	1,630	81	119	116	249	91	1,336	1,058	636	96
7 10204 Purchasing	1,746	9,429	6,286	6,810	4,889	5,587	2,270	23,397	6,984	0
8 10301 County Counsel	9,147	0	11,110	2,306	0	0	48,441	20,391	0	0
9 10401 Human Resources	23,080	34,523	47,033	38,693	11,734	23,080	34,814	44,221	64,877	0
10 10702 Facilities Management	71,473	2,611	67,143	5,431	17,483	957	33,422	17,876	1,840	0
11 11004 Insurance	2,175	0	2,763	0	6,154	0	926	0	0	0
12 11007 Information Systems	182,619	3,128	307,582	266	3,549	3,245	48,344	87,289	3,404	0
<b>Total Current Allocations</b>	<b>375,843</b>	<b>88,542</b>	<b>613,311</b>	<b>115,810</b>	<b>83,780</b>	<b>74,869</b>	<b>208,154</b>	<b>320,748</b>	<b>147,383</b>	<b>1,532</b>
Less: Prior Year Allocations	407,687	43,270	608,868	74,295	60,180	20,867	204,647	206,222	64,498	603
Carry-Forward	(31,843)	45,272	4,443	41,515	23,601	54,003	3,507	114,526	82,884	929
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$344,000</b>	<b>\$133,814</b>	<b>\$617,755</b>	<b>\$157,325</b>	<b>\$107,381</b>	<b>\$128,872</b>	<b>\$211,661</b>	<b>\$435,273</b>	<b>\$230,267</b>	<b>\$2,460</b>

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Department	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	50101- Human Services Agency
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,587
2 Equipment Depreciation	0	0	0	0	4,438	0	0	0	0	0
3 10102 Annual Audit Services	0	0	0	0	0	0	0	0	0	0
4 10103 Administration	0	4	0	0	393	0	0	2,281	1,357	2,473
5 10202 Auditor - Controller	3,462	1,734	1,798	0	1,033	186	837	260	14,092	28,846
6 10203 Treasurer Tax Collector	22	4	4	0	0	16	19	0	4	26
7 10204 Purchasing	0	0	0	0	0	0	0	0	1,397	5,064
8 10301 County Counsel	0	0	0	0	0	0	0	0	0	(28,620)
9 10401 Human Resources	0	0	0	0	0	0	0	0	2,133	73,605
10 10702 Facilities Management	0	0	0	0	0	0	0	0	0	53,405
11 11004 Insurance	0	0	0	0	0	0	0	0	0	1,251
12 11007 Information Systems	0	0	0	0	0	0	0	0	0	93,702
<b>Total Current Allocations</b>	<b>3,484</b>	<b>1,742</b>	<b>1,803</b>	<b>0</b>	<b>5,864</b>	<b>202</b>	<b>855</b>	<b>2,541</b>	<b>18,984</b>	<b>237,338</b>
Less: Prior Year Allocations	1,569	1,034	1,069	143	6,813	36	570	1,367	12,342	235,133
Carry-Forward	1,915	708	733	(143)	(949)	165	286	1,174	6,642	2,205
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$5,399</b>	<b>\$2,450</b>	<b>\$2,536</b>	<b>\$(143)</b>	<b>\$4,916</b>	<b>\$367</b>	<b>\$1,141</b>	<b>\$3,714</b>	<b>\$25,626</b>	<b>\$239,543</b>

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Department	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	60301 Farm Advisor
1 Building Depreciation	\$25,039	\$0	\$0	\$0	\$0	\$1,645	\$0	\$0	\$84,192	\$1,074
2 Equipment Depreciation	0	0	0	0	0	977	0	0	19,065	0
3 10102 Annual Audit Services	36	0	0	0	0	0	5	0	2	0
4 10103 Administration	8	12,876	52,712	104,334	0	2,386	13,070	2,459	25,853	382
5 10202 Auditor - Controller	66,147	14,917	24,916	72,242	1,292	8,094	20,703	4,437	69,766	361
6 10203 Treasurer Tax Collector	1	104	715	472	30	23	164	339	153	0
7 10204 Purchasing	1,397	7,683	6,111	11,699	0	2,968	5,064	1,746	16,937	1,048
8 10301 County Counsel	3,563	17,966	84,223	0	0	0	64,826	0	7,703	0
9 10401 Human Resources	230,803	0	0	0	0	8,146	9,892	0	92,515	0
10 10702 Facilities Management	147,709	883	4,148	20,858	0	2,720	19,063	957	189,126	4,766
11 11004 Insurance	3,494	0	0	0	0	0	0	0	20,612	302
12 11007 Information Systems	3,851	33,914	61,416	282,351	0	14,384	5,985	12,244	158,528	0
<b>Total Current Allocations</b>	<b>482,048</b>	<b>88,343</b>	<b>234,241</b>	<b>491,956</b>	<b>1,323</b>	<b>41,343</b>	<b>138,771</b>	<b>22,182</b>	<b>684,452</b>	<b>7,932</b>
Less: Prior Year Allocations	494,389	84,597	239,535	337,266	732	29,482	65,894	27,978	467,499	8,415
Carry-Forward	(12,341)	3,746	(5,294)	154,690	590	11,860	72,876	(5,796)	216,953	(484)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$469,707</b>	<b>\$92,089</b>	<b>\$228,946</b>	<b>\$646,646</b>	<b>\$1,913</b>	<b>\$53,203</b>	<b>\$211,647</b>	<b>\$16,386</b>	<b>\$901,406</b>	<b>\$7,448</b>

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Department	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	4498-92003 Dental Self- Insurance
1 Building Depreciation	\$0	\$0	\$1,327	\$0	\$7,469	\$0	\$1,894	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10102 Annual Audit Services	0	0	6	0	2	2	20	0	0	0
4 10103 Administration	129	0	6,406	1,196	23,876	6,097	28,842	7,120	11,180	7,476
5 10202 Auditor - Controller	149	432	18,486	888	33,596	27,265	106,934	3,162	5,574	1,054
6 10203 Treasurer Tax Collector	9	52	10	7	5,149	1,343	203	14	14	0
7 10204 Purchasing	0	0	3,317	0	4,714	3,667	23,397	2,794	1,048	0
8 10301 County Counsel	0	0	30,664	2,370	7,407	20,813	10,666	518	52,038	0
9 10401 Human Resources	0	0	3,976	0	51,591	16,292	41,991	0	0	633
10 10702 Facilities Management	0	0	8,786	0	4,229	15,996	14,704	0	0	0
11 11004 Insurance	0	0	1,534	0	0	5,308	312	22,970	0	0
12 11007 Information Systems	0	0	5,189	0	30,923	12,153	29,294	0	0	0
<b>Total Current Allocations</b>	<b>287</b>	<b>484</b>	<b>79,702</b>	<b>4,462</b>	<b>168,957</b>	<b>108,937</b>	<b>258,255</b>	<b>36,578</b>	<b>69,854</b>	<b>9,163</b>
Less: Prior Year Allocations	312	268	54,218	2,616	200,560	91,752	246,439	25,922	181,897	10,756
Carry-Forward	(24)	217	25,484	1,846	(31,602)	17,185	11,816	10,656	(112,043)	(1,594)
Current Adjustments	0	0	0	0	(7,489)	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$263</b>	<b>\$701</b>	<b>\$105,186</b>	<b>\$6,307</b>	<b>\$129,866</b>	<b>\$126,121</b>	<b>\$270,070</b>	<b>\$47,235</b>	<b>\$(42,189)</b>	<b>\$7,569</b>

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Department	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	Supt of Schools
1 Building Depreciation	\$0	\$0	\$533	\$213,210	\$0	\$0	\$0	\$74,004	\$1,590	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10102 Annual Audit Services	0	0	2	2	0	0	18	0	0	0
4 10103 Administration	0	0	3,037	16,770	8,567	4,834	4,716	0	0	0
5 10202 Auditor - Controller	0	0	12,357	24,063	5,140	2,521	1,404	974	53,424	0
6 10203 Treasurer Tax Collector	114	0	13	17	26	10	7	0	0	0
7 10204 Purchasing	0	0	2,444	6,635	1,571	2,270	0	0	0	0
8 10301 County Counsel	0	0	0	0	0	0	0	74	3,926	0
9 10401 Human Resources	3,737	1,218	2,618	17,650	0	0	0	0	0	0
10 10702 Facilities Management	0	0	5,794	83,901	0	0	0	261,866	9,377	0
11 11004 Insurance	0	0	88	0	0	0	0	10,720	262	0
12 11007 Information Systems	0	0	3,991	33,869	321	0	0	(158)	5,647	0
<b>Total Current Allocations</b>	<b>3,851</b>	<b>1,218</b>	<b>30,876</b>	<b>396,117</b>	<b>15,626</b>	<b>9,635</b>	<b>6,145</b>	<b>347,480</b>	<b>74,225</b>	<b>0</b>
Less: Prior Year Allocations	5,770	3,082	19,194	230,314	23,968	10,846	902	250,211	393,918	92
Carry-Forward	(1,919)	(1,864)	11,682	165,803	(8,342)	(1,211)	5,242	97,270	(319,693)	(92)
Current Adjustments	0	0	0	(213,210)	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$1,932</b>	<b>\$(646)</b>	<b>\$42,559</b>	<b>\$348,710</b>	<b>\$7,284</b>	<b>\$8,424</b>	<b>\$11,387</b>	<b>\$444,750</b>	<b>\$(245,468)</b>	<b>\$(92)</b>

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Department	Other Trusts	Miscellaneous - Other	Total
1 Building Depreciation	\$0	\$131,652	\$1,522,839
2 Equipment Depreciation	0	0	587,740
3 10102 Annual Audit Services	0	0	203
4 10103 Administration	0	0	1,091,688
5 10202 Auditor - Controller	311	22,074	1,527,828
6 10203 Treasurer Tax Collector	0	0	31,844
7 10204 Purchasing	0	0	375,226
8 10301 County Counsel	0	0	1,295,936
9 10401 Human Resources	0	0	1,912,328
10 10702 Facilities Management	0	(115,934)	2,706,702
11 11004 Insurance	0	15,060	132,009
12 11007 Information Systems	0	(3,318)	2,566,460
<b>Total Current Allocations</b>	<b>311</b>	<b>49,534</b>	<b>13,750,802</b>
Less: Prior Year Allocations	1,004	221,556	11,732,895
Carry-Forward	(694)	(172,021)	2,017,874
Current Adjustments	0	0	(298,620)
<b>Proposed Costs</b>	<b>\$(383)</b>	<b>\$(122,487)</b>	<b>\$15,470,056</b>