



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Nevada
Nevada City, California

Date: **May 19, 2020**
Filing Ref: **NEV21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 Audit | 9. Unemployment Ins. ISF |
| 3. Auditor-Controller | 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.

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: There are no adjustments in the fiscal year 2020-21 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

5-27-2020

5-28-2020

Date

Date

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

cc: State and Federal Agencies

Attachment: Schedule A

Nevada County Cost Allocation Plan FY19/20
2 CFR part 200

Exhibit A

Cost Exhibit

Department	Total Claimable Costs	1123-010-140001- Building Use	00002-Equipment Use	00003-County Audit	10103-Administration	10202-Auditor-Controller	10203-Treasurer Tax Collector
10101-Board of Supervisors	\$230,849	\$8,914	-	-	\$12,480	\$10,279	(\$12)
10102-Annual Audit Services	(\$351)	-	-	-	\$303	\$104	-
10201-Assessor	\$204,610	\$9,080	-	-	\$29,727	\$16,883	(\$76)
10205-Collections	\$23,787	\$1,042	-	-	\$2,663	\$3,813	(\$157)
10206-Other Financing Uses (Sources)	\$42,308	-	-	-	\$23,903	\$3,159	(\$177)
10207-Total Court Funding	\$15,327	-	-	-	\$12,966	\$3,668	(\$169)
10209-IMVE Escrow Account	(\$499)	-	-	-	-	-	-
10210-Comm Fac Dist 1990-1 Wildwood	(\$96)	-	-	-	-	-	-
10212-Provision for Contingency	-	-	-	-	-	-	-
10213-MVLF License Fees	(\$1,795)	-	-	-	-	-	-
10214-Property Management	(\$2,301)	-	-	-	\$94	\$987	(\$3)
10501-Elections	\$165,555	\$5,608	\$1,431	-	\$14,737	\$11,990	(\$17)
10801-Plant Acquisition	\$44,226	-	\$1,878	-	\$426	\$1,780	(\$0)
10803-Criminal Justice Construction	\$1,003	-	-	-	\$16	\$1,160	(\$47)
10805-Solar Energy Project	\$1,854	-	-	-	-	\$1,128	(\$2)
10902-Economic Development	\$2,608	-	-	-	\$1,884	\$91	-
11001-Assessment Appeals Board	\$1,070	-	-	-	\$76	\$909	-
11003-Info/Info & General Services	\$87,091	-	-	-	-	\$5,431	-
11005-Risk Mgmt Adm	\$22,371	-	-	-	\$7,742	\$2,812	-
11006-Historical Landmarks	\$238	-	-	-	\$45	\$109	-
11008-GIS Info System	\$8,796	-	-	-	\$2,606	\$1,338	-
11009-Surveyor	\$2,533	-	-	-	\$1,167	\$1,110	(\$33)



**Nevada County Cost Allocation Plan FY19/20
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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	1123-010-140001-Building Use	00002-Equipment Use	00003-County Audit	10103-Administration	10202-Auditor-Controller	10203-Treasurer Tax Collector
11010-Cable-Television	\$4,407	-	-	-	\$1,058	\$1,320	(\$5)
11012-Trial Self Insurance	(\$25)	-	-	-	\$1	\$30	(\$1)
11015-Workers Compensation Insurance	(\$452)	-	-	-	\$481	\$1,162	(\$1)
11016-Other Debt Financing	\$2,707	-	-	-	\$1,331	\$1,056	(\$1)
20101-Court Security	\$55,717	-	-	-	\$14,545	\$5,190	-
20102-Grand Jury	\$6,914	\$1,200	-	-	\$1,116	\$4,853	(\$0)
20103-District Attorney	\$257,542	\$72,859	\$2,165	-	\$40,223	\$25,641	(\$112)
20107-Public Defender	\$55,823	\$17,727	-	-	\$22,212	\$11,316	(\$32)
20109-Civil Support Services	\$212,829	\$8,826	-	-	\$37,952	\$20,702	(\$25)
20111-Criminal Indigent Defense	\$5,005	-	-	-	\$5,107	\$5,975	-
20112-Dispute Resolution Program	\$2,005	-	-	-	\$127	\$218	(\$6)
20114-LCC Post Release	(\$14)	-	-	-	-	(\$9)	(\$6)
20115-Trial Court Security	(\$10)	-	-	-	-	(\$7)	(\$3)
20116-D A Subaccount	(\$10)	-	-	-	-	(\$7)	(\$3)
20117-Public Defender Subaccount	(\$10)	-	-	-	-	(\$7)	(\$3)
20118-Juvenile Justice YO BG	(\$9)	-	-	-	-	(\$6)	(\$3)
20201-Sheriff	\$496,893	\$30,693	\$37,888	-	\$141,938	\$64,961	(\$175)
20202-LL ESS - CO PS	\$2,775	-	-	-	\$2,718	\$71	(\$16)
20203-LL ESS Juvenile Justice	(\$15)	-	-	-	-	(\$11)	(\$5)
20204-Sheriff Dispatch	\$57,809	-	\$7,995	-	\$16,352	\$10,145	(\$9)
20301-Corrections	\$1,051,921	\$255,259	\$129,394	-	\$94,240	\$47,434	(\$92)
20302-Immale Medical Services	\$23,140	-	-	-	\$23,756	\$1,305	(\$21)



Nevada County Cost Allocation Plan FY19/20
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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	1123-010-140001- Building Use	00002-Equipment Use	00003-County Audit	10103-Administration	10202-Auditor-Controller	10203-Treasurer Tax Collector
20304-Truckee Operations	\$139,199	\$12,649	-	-	\$19,279	\$10,401	(\$5)
20310-Juvenile Hall	\$296,098	\$196,689	\$1,896	-	\$26,897	\$19,708	(\$16)
20320-Probation	\$210,896	\$66,807	\$2,403	-	\$62,512	\$29,814	(\$182)
20601-Agriculture Commissioner	\$128,680	\$1,129	\$7,060	-	\$8,922	\$8,008	(\$185)
20602-Building Inspection	\$123,201	\$5,084	\$1,082	-	\$19,642	\$12,224	(\$236)
20603-Weights & Measure	(\$982)	-	-	-	-	-	-
20701-Recorder	\$100,966	\$6,705	-	-	\$9,236	\$6,954	(\$869)
20702-Emergency Services	\$74,966	\$263	\$4,009	-	\$7,843	\$7,639	(\$2)
20704-Animal Control	\$63,446	\$20,014	-	-	\$8,929	\$6,640	(\$76)
20705-Fish and Game	\$1,126	-	-	-	\$62	\$931	(\$1)
20707-Community Development Agency	\$154,743	\$10,630	-	-	\$817	\$13,704	(\$88)
20708-Planning	\$105,420	\$5,189	-	-	\$19,229	\$13,428	(\$210)
20709-Code Enforcement	\$85,786	\$1,022	-	-	\$8,325	\$8,247	(\$41)
20710-Public Safety	\$9,821	-	-	-	\$7,465	\$2,290	(\$6)
20711-Cannabis Activities	\$32,085	-	-	-	\$3,961	\$126	(\$10)
30100-0 RW Admin	\$38,967	\$2,265	-	-	-	\$5,996	(\$2)
30101-Roads - Administration	\$113,479	-	-	-	\$16,804	\$15,017	(\$16)
30102-Mitigation Funds	\$5,525	-	-	-	\$4,362	\$1,420	(\$49)
30103-C SVP Rts	\$25,861	-	-	-	\$4,969	\$15,943	(\$73)
30104-Roads - Engineering Roads	\$214,542	\$2,848	-	-	\$23,334	\$8,830	(\$99)
30107-Roads - Maintenance	\$187,967	-	-	-	\$64,035	\$36,471	(\$3)
30120-Building - Electrical Service Availability	\$311	-	-	-	-	-	-



Nevada County Cost Allocation Plan FY19/20
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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	1123-010-140001- Building Use	00002-Equipment Use	00003-County Audit	10103-Administration	10202-Auditor-Controller	10203-Treasurer Tax Collector
30154-Road Capital Improvements	(\$966)	-	-	-	(\$2,459)	\$3,142	(\$10)
40101-Community Health Services	\$310,896	\$69,616	-	-	\$8,599	\$13,707	(\$269)
40102-Health Education	\$86,729	-	-	-	\$18,520	\$23,028	(\$10)
40103-Behavioral Health Adm	\$537,389	\$96,806	-	-	\$27,409	\$19,215	(\$34)
40104-Children Behavioral Health	\$128,023	-	-	-	\$62,430	\$19,802	(\$93)
40105-Behavioral Health - Alc, Drug, Program	\$60,543	-	-	-	\$28,888	\$9,251	(\$27)
40107-Emergency & Preparedness	\$25,696	-	-	-	\$6,886	\$8,509	(\$18)
1123-40103-Environmental Health	\$162,273	\$5,304	\$1,601	-	\$24,110	\$15,809	(\$233)
40110-Adult Behavioral Health	\$260,765	-	-	-	\$121,130	\$41,538	(\$135)
40114-Medical Admin Activity	\$138,581	-	-	-	\$38,802	\$37,661	(\$126)
40118-Social Services	(\$783)	-	-	-	-	\$886	(\$16)
40119-Behavioral Health Realignment	\$2,014	-	-	-	-	\$2,220	(\$3)
40120-Environmental Health - Other	\$758	-	-	-	-	\$1,048	(\$0)
40121-Health Realignment	\$1,052	-	-	-	-	\$1,225	(\$0)
40122-Juvenile Hall Realignment	\$78	-	-	-	\$1	\$74	(\$3)
40123-Vector Control	\$3,508	-	-	-	\$1,222	\$1,111	-
40129-Health CCS	\$207	-	-	-	-	\$155	(\$3)
40130-Behavioral Health Subaccount	(\$11)	-	-	-	-	(\$7)	(\$3)
40140-SB163 Wraparound Prgm	\$2,196	-	-	-	\$2,770	\$264	-
40401-Recycled Oil Block Grant	(\$33)	-	-	-	-	-	-
40402-Solid Waste Contract Adm	\$9,889	-	-	-	\$1,948	\$1,152	(\$1)
50101-Human Services Agency Admin.	\$249,764	\$1,760	-	-	\$8,495	\$23,937	(\$7)



Nevada County Cost Allocation Plan FY19/20
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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	1123-010-1-00001- Building Use	00002-Equipment Use	00003-County Audit	10103-Administration	10202-Auditor-Controller	10203-Treasurer Tax Collector
50102-Social Services Admin	\$105,082	\$28,334	-	\$0	\$5	\$3,495	(\$1)
50103-Adult Services Admin	\$61,888	-	-	-	\$23,909	\$13,176	(\$11)
50104-Children's Services Admin	\$135,888	-	-	-	\$40,994	\$21,254	(\$32)
50105-Eligibility Services Admin	\$445,713	\$35	-	-	\$112,701	\$65,038	(\$32)
50204-Adult Services - Asst	(\$68)	-	-	-	-	(\$46)	(\$22)
50205-Eligibility Services Admin	(\$304)	-	-	-	-	(\$207)	(\$97)
50206-In Home Supportive Services	(\$44)	-	-	-	-	(\$30)	(\$14)
50207-Social Services Subaccount	(\$15)	-	-	-	-	(\$10)	(\$5)
50601-Veterans' Services	\$33,511	\$1,651	-	-	\$3,516	\$5,041	(\$3)
50601-Housing & Community Services	\$53,139	-	-	-	\$1,133	\$5,604	(\$11)
50602-Community Services	(\$3,245)	-	-	-	-	\$53	(\$1)
50603-Energy Services	-	-	-	-	-	-	-
50604-Homebuyer Assistance	(\$8,484)	-	-	-	-	\$381	(\$4)
50605-Housing Development/Rehab	(\$17,384)	-	-	-	-	\$413	(\$13)
50608-Victim Witness Program	\$16,173	-	-	-	\$3,449	\$4,805	(\$65)
60201-Library	\$525,211	\$85,513	\$7,189	-	\$40,885	\$47,856	(\$366)
60301-Farm Advisor	\$11,886	\$381	-	-	\$424	\$420	-
60401-Forest Reserves	\$417	-	-	-	\$208	\$180	(\$1)
70101-Recreation Funding	\$577	-	-	-	\$589	\$348	(\$5)
4117-91001-Solid Waste-Western Nev. Co	\$73,007	\$1,246	-	-	\$12,278	\$13,810	(\$1)
4118-91002-Solid Waste-Eastern Nev. Co	\$12,101	-	-	-	\$1,967	\$1,081	(\$1)
4281-91003-Transit	\$157,998	-	-	-	\$38,738	\$27,459	(\$800)



**Nevada County Cost Allocation Plan FY19/20
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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	1123-010-140001-Building Use	00002-Equipment Use	00003-County Audit	10103-Administration	10202-Auditor-Controller	10203-Treasurer Tax Collector
4116-91004-Airport	\$97,980	-	-	-	\$10,739	\$18,951	(\$253)
4700-91005-Wastewater Management	\$265,982	\$1,778	-	-	\$80,527	\$81,506	(\$40)
91006-Sewer Assessment	(\$299)	-	-	-	-	-	-
4290-92001-Fleet Management	\$57,435	-	-	-	\$11,837	\$3,041	(\$2)
4355-92002-General Liability Self-Insurance	\$74,041	-	-	-	\$9,251	\$3,915	(\$6)
4498-4498-92003-Dental Self-Insurance	\$14,902	-	-	-	\$7,863	\$2,965	(\$7)
4355-4355-92003-Unemployment Insurance	\$5,808	-	-	-	\$2,521	\$1,328	(\$1)
4352-4352-92003-Vision Self-Insurance	\$6,673	-	-	-	\$1,570	\$2,842	(\$7)
4332-92004-Central Services	\$23,680	\$501	-	-	\$4,969	\$7,927	(\$2)
4291-92005-Fleet Services	\$69,368	-	-	-	\$27,435	\$22,720	(\$2)
92006-Energy Services ISF	\$12,835	-	-	-	\$8,671	\$2,525	(\$3)
3531-93010-Finance Authority	\$8,311	-	-	-	\$4,462	\$1,303	(\$1)
00004-Nevada County Courts	\$33,813	\$88,927	-	-	-	\$1,813	(\$303)
00006-Districts	\$438,901	\$1,493	-	-	-	\$273,635	-
00007-Supt of Schools	\$212,899	-	-	-	-	\$198,497	(\$351)
00008-Other Trusts	(\$74,991)	-	-	-	-	\$18,752	(\$3,744)
00009-Miscellaneous - Other	\$407,615	\$99,826	-	-	-	-	-
2nd Alloc Remains	\$0	(\$0)	-	-	\$0	(\$0)	(\$0)
Totals	\$10,428,165	\$1,213,697	\$205,690	(\$0)	\$1,580,058	\$1,868,310	(\$10,543)



**Nevada County Cost Allocation Plan FY19/20
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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	10204-Purchasing	10301-County Counsel	10401-Human Resources	10702-Facilities Management	11004-Insurance	11007-Information Systems
10101-Board of Supervisors	\$230,849	\$1,640	\$98,909	\$20,313	\$62,928	\$808	\$29,096
10102-Annual Audit Services	(\$361)	-	-	-	-	-	(\$272)
10201-Assessor	\$204,610	\$1,312	\$4,232	\$42,907	\$66,480	\$803	\$49,721
10205-Collections	\$23,787	\$1,148	\$1,002	\$3,731	\$2,699	\$113	\$6,736
10206-Other Financing Uses (Sources)	\$42,308	\$4,101	-	-	-	-	-
10207-Total Court Funding	\$16,327	-	-	-	-	-	-
10209-IMVE Escrow Account	(\$499)	-	-	-	-	-	-
10210-Comm Fac Dist 1990-1 Wildwood	(\$96)	-	-	-	-	-	-
10212-Provision for Contingency	-	-	-	-	-	-	-
10213-MVLF License Fees	(\$1,796)	-	-	-	-	-	-
10214-Property Management	(\$2,301)	-	-	-	-	-	-
10501-Elections	\$166,666	\$6,890	\$17,817	\$20,936	\$48,770	\$463	\$36,931
10801-Plant Acquisition	\$44,226	\$7,362	\$26,114	-	-	-	-
10803-Criminal Justice Construction	\$1,000	-	-	-	-	-	-
10805-Solar Energy Project	\$1,864	\$328	-	-	-	-	-
10902-Economic Development	\$2,608	-	-	-	-	-	-
11001-Assessment Appeals Board	\$1,070	\$164	-	-	-	-	-
11003-Info/Info & General Services	\$87,091	\$1,312	\$33,362	\$13,378	\$300	-	\$16,281
11005-Risk Mgmt Adm	\$22,371	\$328	-	\$3,800	-	-	\$2,773
11006-Historical Landmarks	\$238	-	-	-	-	-	-
11008-GIS Info System	\$8,796	\$6,577	-	-	-	-	\$8,302
11009-Surveyor	\$2,633	-	-	-	-	-	\$1,378



**Nevada County Cost Allocation Plan FY19/20
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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	10204-Purchasing	10301-County Counsel	10401-Human Resources	10702-Facilities Management	11004-Insurance	11007-Information Systems
11010-Cable-Television	\$4,407	\$1,804	-	-	-	-	\$4,577
11012-Travel Self-Insurance	(\$28)	-	-	-	-	-	-
11015-Workers Compensation Insurance	(\$452)	-	-	-	-	-	-
11016-Other Debt Financing	\$2,707	-	-	-	-	-	-
20101-Court Security	\$55,717	\$2,625	-	\$14,786	\$1,425	-	\$58,019
20102-Grand Jury	\$6,914	-	\$95	-	\$7,531	\$105	\$6,545
20103-District Attorney	\$257,542	\$6,726	\$3,062	\$55,136	\$21,528	\$329	\$55,421
20107-Public Defender	\$56,823	\$820	\$278	\$23,077	\$3,524	\$555	\$21,960
20109-Civil Support Services	\$212,829	\$3,937	\$390	\$26,946	\$49,978	\$781	\$57,070
20111-Criminal Indigent Defense	\$8,005	-	-	-	-	-	-
20112-Dispute Resolution Program	\$2,005	\$820	-	-	-	-	-
20114-LCC Post Release	(\$14)	-	-	-	-	-	-
20115-Trial Court Security	(\$10)	-	-	-	-	-	-
20116-D A Subaccount	(\$10)	-	-	-	-	-	-
20117-Public Defender Subaccount	(\$10)	-	-	-	-	-	-
20118-Juvenile Justice Y0 BG	(\$9)	-	-	-	-	-	-
20201-Sheriff	\$496,893	\$40,519	\$95,802	\$130,240	\$175,805	\$2,460	(\$17,588)
20202-LL ESS - CO PS	\$2,775	-	-	-	-	-	-
20203-LL ESS Juvenile Justice	(\$15)	-	-	-	-	-	-
20204-Sheriff Dispatch	\$67,809	\$3,937	-	\$21,281	\$5,100	-	\$13,255
20301-Corrections	\$1,061,921	\$26,380	\$59,020	\$100,807	\$204,254	\$13,234	\$49,086
20302-Inmate Medical Services	\$23,140	-	-	-	-	-	-



Nevada County Cost Allocation Plan FY19/20
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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	10204-Purchasing	10301-County Counsel	10401-Human Resources	10702-Facilities Management	11004-Insurance	11007-Information Systems
20304-Truckee Operations	\$139,199	\$1,312	-	\$19,761	\$62,472	\$1,239	\$7,080
20310-Juvenile Hall	\$295,098	\$6,070	\$223	\$47,467	\$18,967	\$4,162	\$25,135
20320-Probation	\$210,895	\$10,827	\$3,953	\$59,904	\$20,264	\$3,003	\$97,665
20601-Agriculture Commissioner	\$128,680	\$4,265	\$21,715	\$13,197	\$8,611	\$100	\$34,161
20602-Building Inspection	\$123,201	\$2,953	\$2,227	\$20,521	\$32,801	\$450	\$44,049
20603-Weights & Measure	(\$982)	-	-	-	-	-	-
20701-Recorder	\$100,995	\$3,609	\$2,617	\$7,669	\$42,121	\$593	\$36,699
20702-Emergency Services	\$74,966	\$14,928	-	\$5,804	\$3,348	\$23	\$27,262
20704-Animal Control	\$53,446	\$2,625	\$947	\$6,978	\$15,222	\$417	\$2,280
20705-Fish and Game	\$1,125	-	-	-	-	-	-
20707-Community Development Agency	\$154,743	\$4,593	\$20,045	\$29,985	\$70,043	\$940	\$38,060
20708-Planning	\$105,420	\$964	\$52,375	\$16,237	\$29,262	\$459	\$23,220
20709-Code Enforcement	\$85,786	\$3,609	\$36,681	\$6,840	\$11,438	\$90	\$17,549
20710-Public Safety	\$9,821	-	-	-	-	-	-
20711-Cannabis Activities	\$32,085	-	-	-	-	-	\$28,009
30100-RM Admin	\$38,967	-	-	\$5,897	\$17,065	\$200	\$6,823
30101-Roads - Administration	\$113,479	\$4,429	\$30,290	-	-	\$1,024	\$40,444
30102-Mitigation Funds	\$5,525	-	-	-	-	-	-
30103-C-SAVP Rts	\$25,861	\$656	-	-	-	-	-
30104-Roads - Engineering/Roads	\$214,542	\$1,640	\$101,660	\$8,084	\$18,623	\$252	\$19,362
30107-Roads - Maintenance	\$187,967	\$23,786	-	\$59,627	-	\$1,481	-
30120-Building - Electrical Service Availability	\$311	-	-	-	-	-	-



**Nevada County Cost Allocation Plan FY19/20
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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	10204-Purchasing	10301-County Counsel	10401-Human Resources	10702-Facilities Management	11004-Insurance	11007-Information Systems
30154-Road Capital Improvements	(\$996)	\$984	\$1,363	-	-	-	-
40101-Community Health Services	\$310,899	\$5,413	\$2,666	\$8,702	\$63,516	\$1,026	\$132,669
40102-Health Education	\$86,729	\$5,249	-	\$23,125	\$450	-	\$2,822
40103-Behavioral Health Adm	\$537,389	\$3,937	\$15,661	\$30,162	\$72,412	\$1,742	\$236,049
40104-Children Behavioral Health	\$128,023	\$5,249	\$475	\$32,304	\$4,175	-	\$4,712
40105-Behavioral Health - Alc, Drug, Program	\$60,543	\$1,312	-	\$4,690	\$7,160	\$377	\$104
40107-Emergency & Preparedness	\$25,696	\$2,625	-	\$3,934	\$100	-	\$1,874
1123-40108-Environmental Health	\$162,273	\$3,117	\$10,746	\$28,121	\$35,307	\$466	\$68,302
40110-Adult Behavioral Health	\$260,765	\$8,858	\$6,666	\$36,238	\$23,805	-	\$3,236
40114-Medical Admin Activity	\$138,581	\$3,445	-	\$43,628	\$150	-	\$2,415
40118-Social Services	(\$783)	-	-	-	-	-	-
40119-Behavioral Health Realignment	\$2,014	-	-	-	-	-	-
40120-Environmental Health - Other	\$758	-	-	-	-	-	-
40121-Health Realignment	\$1,052	-	-	-	-	-	-
40122-Juvenile Hall Realignment	\$78	-	-	-	-	-	-
40123-Vector Control	\$3,508	\$656	-	-	-	-	-
40129-Health CCS	\$207	-	-	-	-	-	-
40130-Behavioral Health Subaccount	(\$11)	-	-	-	-	-	-
40140-SB163 Wraparound Prgm	\$2,196	-	-	-	-	-	-
40401-Recycled Oil Block Grant	(\$33)	-	-	-	-	-	-
40402-Solid Waste Contract Adm	\$9,089	\$1,148	-	\$1,475	-	-	-
50101-Human Services Agency Admin.	\$249,764	\$4,757	\$9,887	\$53,893	\$62,241	\$933	\$66,535



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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	10204-Purchasing	10301-County Counsel	10401-Human Resources	10702-Facilities Management	11004-Insurance	11007-Information Systems
50102-Social Services Admin	\$105,082	\$164	\$1,964	\$3,544	\$129,362	\$2,144	\$10,288
50103-Adult Services Admin	\$61,888	\$5,085	\$15,483	\$19,493	\$1,545	\$283	\$52,271
50104-Children's Services Admin	\$135,888	\$3,609	\$54,961	\$33,670	\$2,375	-	\$80,184
50105-Eligibility Services Admin	\$445,713	\$6,070	-	\$104,585	\$8,083	-	\$169,146
50204-Adult Services - Assl	(\$88)	-	-	-	-	-	-
50205-Eligibility Services Admin	(\$304)	-	-	-	-	-	-
50206-In Home Supportive Services	(\$44)	-	-	-	-	-	-
50207-Social Services Subaccount	(\$15)	-	-	-	-	-	-
50601-Veterans' Services	\$33,511	\$656	-	\$5,182	\$400	\$517	\$11,334
50601-Housing & Community Services	\$53,138	\$1,416	\$25,724	-	(\$0)	-	(\$133)
50602-Community Services	(\$3,245)	\$492	-	-	-	-	-
50603-Energy Services	-	-	-	-	-	-	-
50604-Homebuyer Assistance	(\$8,484)	-	-	-	-	-	-
50605-Housing Development/Rehab	(\$17,384)	-	-	-	-	-	-
50606-Victim Witness Program	\$16,173	\$984	-	\$5,044	\$291	-	\$5,263
60201-Library	\$525,211	\$35,897	\$14,922	\$63,866	\$70,771	\$8,269	\$75,357
60301-Farm Advisor	\$11,886	\$328	-	-	\$8,900	\$128	-
60401-Forest Reserves	\$417	-	-	-	-	-	-
70101-Recreation Funding	\$877	-	-	-	-	-	-
4117-91001-Solid Waste-Western Nev. Co	\$73,007	\$4,593	\$11,637	\$2,740	\$7,818	\$479	\$5,570
4118-91002-Solid Waste-Eastern Nev. Co	\$12,101	-	\$4,677	-	-	-	-
4281-91003-Transit	\$157,988	\$7,382	\$9,633	\$42,630	\$2,475	\$818	\$18,851



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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	10204-Purchasing	10301-County Counsel	10401-Human Resources	10702-Facilities Management	11004-Insurance	11007-Information Systems
4116-91004-Airport	\$97,980	\$9,022	\$31,459	\$8,498	\$12,240	\$1,442	\$2,680
4700-91005-Wastewater Management	\$265,982	\$34,449	\$14,644	\$32,474	\$13,214	\$157	\$15,726
91006-Sewer Assessment	(\$299)	-	-	-	-	-	-
4290-92001-Fleet Management	\$57,435	\$9,022	\$2,506	-	-	\$3,735	\$11,007
4355-92002-General Liability Self-Insurance	\$74,041	\$2,297	\$54,335	-	-	-	-
4498-4498-92003-Dental Self-Insurance	\$14,902	-	-	\$545	-	-	-
4355-4355-92003-Unemployment Insurance	\$5,808	-	-	\$543	-	-	-
4352-4352-92003-Vision Self-Insurance	\$6,673	-	-	\$543	-	-	-
4332-92004-Central Services	\$23,680	\$1,969	-	\$1,866	\$200	\$44	\$4,534
4291-92005-Fleet Services	\$69,368	\$7,218	-	\$12,980	\$6,400	-	\$304
92006-Energy Services ISF	\$12,835	\$1,640	-	-	-	-	-
3631-93010-Finance Authority	\$8,311	-	-	-	-	-	-
00004-Nevada County Courts	\$33,813	-	\$6,737	-	(\$33,733)	\$6,148	\$970
00006-Districts	\$438,901	-	\$1,448	-	\$9,367	\$405	\$14,510
00007-Supt of Schools	\$212,899	-	-	-	-	-	-
00008-Other Trusts	(\$74,991)	-	-	-	-	-	-
00009-Miscellaneous - Other	\$407,615	-	-	-	\$207,688	\$8,682	\$16,545
2nd Alloc Remains	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)
Totals	\$10,426,165	\$384,847	\$879,939	\$1,369,053	\$1,706,963	\$71,882	\$1,794,216



**Nevada County Cost Allocation Plan FY19/20
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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	Total Actual Costs	Roll Forward Amounts	Regular Adjustments	One-Time Adjustments
10101-Board of Supervisors	\$230,849	\$195,356	\$35,493	-	-
10102-Annual Audit Services	(\$351)	\$135	(\$486)	-	-
10201-Assessor	\$204,610	\$220,071	(\$15,461)	-	-
10205-Collections	\$23,787	\$22,689	\$1,098	-	-
10206-Other Financing Uses (Sources)	\$42,308	\$30,986	\$11,323	-	-
10207-Total Court Funding	\$15,327	\$16,365	(\$1,038)	-	-
10209-IMWE Escrow Account	(\$499)	-	(\$499)	-	-
10210-Comm Fac Dist 1990-1 Wildwood	(\$95)	-	(\$95)	-	-
10212-Provision for Contingency	-	-	-	-	-
10213-MVLF License Fees	(\$1,795)	-	(\$1,795)	-	-
10214-Property Management	(\$2,301)	\$1,077	(\$3,378)	-	-
10501-Elections	\$165,555	\$165,555	(\$10,000)	-	-
10801-Plant Acquisition	\$44,225	\$37,579	\$6,647	-	-
10803-Criminal Justice Construction	\$1,003	\$1,129	(\$126)	-	-
10805-Solar Energy Project	\$1,854	\$1,454	\$400	-	-
10902-Economic Development	\$2,608	\$1,976	\$633	-	-
11001-Assessment Appeals Board	\$1,070	\$1,148	(\$79)	-	-
11003-Info/Info & General Services	\$87,091	\$70,055	\$17,036	-	-
11005-Risk Mgmt Adm	\$22,371	\$17,455	\$4,916	-	-
11006-Historical Landmarks	\$238	\$154	\$84	-	-
11008-GIS Info System	\$8,796	\$7,824	(\$9,029)	-	-
11009-Surveyor	\$2,533	\$3,622	(\$1,090)	-	-



**Nevada County Cost Allocation Plan FY19/20
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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	Total Actual Costs	Roll Forward Amounts	Regular Adjustments	One-Time Adjustments
11010-Cable-Television	\$4,407	\$8,755	(\$4,348)	-	-
11012-Trial Self-Insurance	(\$28)	\$30	(\$59)	-	-
11015-Workers Compensation Insurance	(\$452)	\$1,642	(\$2,094)	-	-
11016-Other Debt Financing	\$2,707	\$2,386	\$321	-	-
20101-Court Security	\$55,717	\$47,591	\$8,126	-	-
20102-Grand Jury	\$6,914	\$21,406	(\$14,492)	-	-
20103-District Attorney	\$257,542	\$282,987	(\$25,446)	-	-
20107-Public Defender	\$56,823	\$101,428	(\$44,605)	-	-
20109-Civil Support Services	\$212,829	\$206,558	\$6,270	-	-
20111-Criminal Indigent Defense	\$8,005	\$11,082	(\$3,077)	-	-
20112-Dispute Resolution Program	\$2,005	\$1,162	\$843	-	-
20114-LCC Post Release	(\$14)	(\$14)	-	-	-
20115-Trial Court Security	(\$10)	(\$10)	-	-	-
20116-D A Subaccount	(\$10)	(\$10)	-	-	-
20117-Public Defender Subaccount	(\$10)	(\$10)	-	-	-
20118-Juvenile Justice YO BG	(\$9)	(\$9)	-	-	-
20201-Sheriff	\$498,893	\$702,144	(\$203,251)	-	-
20202-LL ESS - CO PS	\$2,775	\$2,775	-	-	-
20203-LL ESS Juvenile Justice	(\$16)	(\$16)	-	-	-
20204-Sheriff Dispatch	\$67,809	\$78,056	(\$10,457)	-	-
20301-Corrections	\$1,061,921	\$991,026	\$70,896	-	-
20302-Inmate Medical Services	\$23,140	\$25,040	(\$1,900)	-	-



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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	Total Actual Costs	Roll Forward Amounts	Regular Adjustments	One-Time Adjustments
20304-Truckee Operations	\$139,199	\$134,187	\$5,008	-	-
20310-Juvenile Hall	\$295,098	\$337,889	(\$42,791)	-	-
20320-Probation	\$210,895	\$335,971	(\$125,076)	-	-
20601-Agriculture Commissioner	\$128,680	\$105,962	\$21,698	-	-
20602-Building Inspection	\$123,201	\$140,798	(\$17,597)	-	-
20603-Weights & Measure	(\$962)	-	(\$962)	-	-
20701-Recorder	\$100,995	\$115,334	(\$14,339)	-	-
20702-Emergency Services	\$74,966	\$71,117	\$3,848	-	-
20704-Animal Control	\$53,446	\$53,987	(\$10,540)	-	-
20705-Fish and Game	\$1,125	\$992	\$133	-	-
20707-Community Development Agency	\$154,743	\$188,751	(\$34,008)	-	-
20708-Planning	\$105,420	\$160,174	(\$54,754)	-	-
20709-Code Enforcement	\$85,786	\$93,659	(\$7,873)	-	-
20710-Public Safety	\$9,821	\$9,751	\$69	-	-
20711-Cannabis Activities	\$32,085	\$32,085	-	-	-
30100-0 RW Admin	\$38,957	\$37,945	\$1,013	-	-
30101-Roads - Administration	\$113,479	\$107,992	\$5,486	-	-
30102-Mitigation Funds	\$5,525	\$5,722	(\$197)	-	-
30103-C SVP Rts	\$25,851	\$21,486	\$4,375	-	-
30104-Roads - Engineering Roads	\$214,542	\$184,434	\$30,108	-	-
30107-Roads - Maintenance	\$187,967	\$175,397	\$12,669	-	-
30120-Building - Electrical Service Availability	\$311	-	\$311	-	-



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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	Total Actual Costs	Roll Forward Amounts	Regular Adjustments	One-Time Adjustments
30154-Road Capital Improvements	(\$966)	\$3,020	(\$3,976)	-	-
40101-Community Health Services	\$310,896	\$305,643	\$5,251	-	-
40102-Health Education	\$86,729	\$73,185	\$13,543	-	-
40103-Behavioral Health Adm	\$537,389	\$504,360	\$33,029	-	-
40104-Children Behavioral Health	\$128,023	\$129,054	(\$1,031)	-	-
40105-Behavioral Health - Alc, Drug, Program	\$60,543	\$61,655	\$8,887	-	-
40107-Emergency & Preparedness	\$25,696	\$23,910	\$1,786	-	-
1123-40108-Environmental Health	\$162,273	\$182,651	(\$20,378)	-	-
40110-Adult Behavioral Health	\$260,765	\$241,327	\$19,438	-	-
40114-Med-Cal Admin Activity	\$136,581	\$125,974	\$12,607	-	-
40118-Social Services	(\$783)	\$869	(\$1,653)	-	-
40119-Behavioral Health Realignment	\$2,014	\$2,217	(\$203)	-	-
40120-Environmental Health - Other	\$758	\$1,047	(\$289)	-	-
40121-Health Realignment	\$1,052	\$1,225	(\$173)	-	-
40122-Juvenile Hall Realignment	\$78	\$72	\$6	-	-
40123-Vector Control	\$3,508	\$2,969	\$539	-	-
40129-Health CCS	\$207	\$152	\$55	-	-
40130-Behavioral Health Subaccount	(\$11)	(\$11)	-	-	-
40140-SB163 Wraparound Prgm	\$2,196	\$3,035	(\$839)	-	-
40401-Recycled Oil Block Grant	(\$33)	-	(\$33)	-	-
40402-Solid Waste Contract Adm	\$9,089	\$5,723	\$3,366	-	-
50101-Human Services Agency Admin.	\$249,764	\$222,432	\$27,332	-	-



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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	Total Actual Costs	Roll Forward Amounts	Regular Adjustments	One-Time Adjustments
50102-Social Services Admin	\$ 105,082	\$ 179,258	(\$ 74,176)	-	-
50103-Adult Services Admin	\$ 61,888	\$ 131,234	(\$ 69,346)	-	-
50104-Children's Services Admin	\$ 135,888	\$ 237,005	(\$ 101,117)	-	-
50105-Eligibility Services Admin	\$ 445,713	\$ 466,595	(\$ 19,882)	-	-
50204-Adult Services - Assl	(\$ 68)	(\$ 68)	-	-	-
50205-Eligibility Services Admin	(\$ 304)	(\$ 304)	-	-	-
50206-In Home Supportive Services	(\$ 44)	(\$ 44)	-	-	-
50207-Social Services Subaccount	(\$ 15)	(\$ 15)	-	-	-
50601-Veterans' Services	\$ 33,511	\$ 28,393	\$ 5,218	-	-
50601-Housing & Community Services	\$ 53,139	\$ 33,794	\$ 19,346	-	-
50602-Community Services	(\$ 3,245)	\$ 544	(\$ 3,790)	-	-
50603-Energy Services	-	-	-	-	-
50604-Homebuyer Assistance	(\$ 8,484)	\$ 377	(\$ 8,861)	-	-
50605-Housing Development/Rehab	(\$ 17,384)	\$ 399	(\$ 17,783)	-	-
50606-Victim Witness Program	\$ 16,173	\$ 19,781	(\$ 3,608)	-	-
60201-Library	\$ 525,211	\$ 449,560	\$ 75,651	-	-
60301-Farm Advisor	\$ 11,886	\$ 10,603	\$ 1,284	-	-
60401-Forest Reserves	\$ 417	\$ 387	\$ 30	-	-
70101-Recreation Funding	\$ 877	\$ 931	(\$ 54)	-	-
4117-91001-Solid Waste-Western Nev. Co	\$ 73,007	\$ 61,169	\$ 11,838	-	-
4118-91002-Solid Waste-Eastern Nev. Co	\$ 12,101	\$ 7,724	\$ 4,376	-	-
4281-91003-Transit	\$ 157,998	\$ 147,187	\$ 10,811	-	-



**Nevada County Cost Allocation Plan FY19/20
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Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	Total Actual Costs	Roll Forward Amounts	Regular Adjustments	One-Time Adjustments
4116-91004-Airport	\$97,980	\$94,779	\$3,201	-	-
4700-91005-Wastewater Management	\$265,982	\$244,436	\$21,546	-	-
91006-Sewer Assessment	(\$299)	-	(\$299)	-	-
4290-92001-File Management	\$57,435	\$41,146	\$16,289	-	-
4355-92002-General Liability Self-Insurance	\$74,041	\$79,792	(\$5,751)	-	-
4498-4498-92003-Dental Self-Insurance	\$14,902	\$11,365	\$3,537	-	-
4355-4355-92003-Unemployment Insurance	\$5,808	\$4,391	\$1,417	-	-
4352-4352-92003-Vision Self-Insurance	\$6,673	\$4,949	\$1,725	-	-
4332-92004-Central Services	\$23,680	\$21,996	\$1,684	-	-
4291-92005-File Services	\$69,368	\$77,056	(\$7,678)	-	-
92006-Energy Services ISF	\$12,835	\$12,835	-	-	-
3531-93010-Finance Authority	\$8,311	\$5,764	\$2,547	-	-
00004-Nevada County Courts	\$33,813	\$70,861	(\$36,747)	-	-
00006-Districts	\$438,901	\$300,858	\$138,044	-	-
00007-Supt of Schools	\$212,899	\$198,146	\$14,753	-	-
00008-Other Trusts	(\$74,991)	\$15,008	(\$89,999)	-	-
00009-Miscellaneous - Other	\$407,615	\$332,741	\$74,874	-	-
2nd Alloc Remains	\$0	-	-	-	-
Totals	\$10,428,165	\$10,784,171	(\$356,006)	-	-

