

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

May 19, 2020

NEV21

Date:

Filing Ref:

County of Nevada Nevada City, California

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
- 2. County Audit
- 3. Auditor-Controller
- 4. County Counsel
- 5. Facilities Management
- 6. Information Systems
- 7. Fleet Management ISF

- 8. Vision Insurance ISF
- 9. Unemployment Ins. ISF
- 10. Liability Insurance ISF
- 11. Central Services ISF
- 12. Dental Insurance ISF
- 13. 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:** 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
Name	Local Government Policy Section
Auditor-Controller	Local Govt Programs & Services Division
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

Date Printed: 5/1/2020

Exhibit A

Cost Exhibit

Dep artmen t	To bai Clainn ab ie Coerba	1123-010 1-00001- Building Use	00002-Equipment Use	00003-County Audit	10 103 - Ad mini aba to n	10202 -Auditor- Controller	10203-Treasurer Tas Collector
1010 1-Board of Superulsors	\$230,849	\$8,914		S 101	\$12,480	\$10,279	(\$12)
10102-Annual Audit Services	(\$361)	53	-	8 12	\$ 303	\$104	121
1020 1-Assessor	\$204,610	19DSD		55 I±1	\$29,727	\$15,883	(\$7.6)
10205-C ollections	\$23,787	\$1D#2	2	69 V	\$2,663	\$3,813	(j 157)
10206-0 ther Financing Uses (Sources)	\$42,308	87		s m	\$23,903	\$3,159	4 177)
10207-Tital Court Funding	\$ 15 ,327	79	1	19 IV	\$12,966	\$ 3,568	(§ 169)
102094WWE Escrow Account	(\$499)	- 2	ŧ	90 (8)	23	ts	
10210-C omm Fac Dis I 1990-1 Wildwood	(98)	72	1	8 2	23	23	- 2
1021 2-Proutsion for Conlingency	-	62	ŧ	y (*)	23	ŧs	
10213-MVLF License Fees	(\$1,795)	79	1	8 9	273	200	₩.
1021 & Properly Management	(\$2,301)	0.7		98 (*)	294	\$987	(3)
1050 1-Beclions	\$ 155,555	\$5,608	\$1,431	g v	\$14,737	\$11,990	G17)
1080 1-Plani Acquisition	\$44,226	85	\$1,878		\$ 426	\$1,780	(40)
10803-0 riminal Justice Construction	\$1,003	94	4	86 E	\$16	\$1,160	(\$47)
10805-Solar Energy Project	\$1,854	10	,	a s	6.7	\$1,128	(\$2)
1090:2-Economic Development	\$2,609	92	4	38 (a)	\$1,584	\$91	(4)
1100 1-Assessment Appeals Board	\$1,070	1/2	;	a s	\$76	\$909	ā
11003-informatio & General Seruices	१थ्य, १७३	94	4	(a)	3/2	\$5,431	
11005-Risk Mgm I Adm	\$22,371	25	,		\$7,742	\$2,812	
11006-Historical Landmarks	\$ 2D8	92	-	(a) (b)	\$45	\$109	(a)
11008-GIS Info System	\$8,796	25	,		\$2,606	\$1,338	ā
11009-Surueyor	\$2,539	92	4	38 III	\$1,167	\$1,110	(\$33)

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

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Exhibit A

Cep artmen t	To†al Claimabie Coe†a	1123-010 1-00001- Building Use	00002-Equipment Use	00003-County Audit	10 103 - Ad min i etra to n	10202-Auditor- Controller	10203-Treasurer Tas Collector
11010-Cable-Teleulsion	\$4,407	83	t	g: (8)	\$1,058	\$1,320	(1 5)
11012-Transi I Self-Insurance	(\$28)	79	2	9 9	\$1	\$30	(3.0)
11015-Workers Compensation Insurance	(\$452)	8.5		s <u>i</u>	\$ 481	\$1,162	ØĐ.
11016-0 her Debi Finanding	\$2,707	75	2	9 9	\$1,331	\$1,056	ŒĐ
2010 1-Court Security	\$55,717	27	ŧ	8 (5)	\$14,546	\$6,190	(*)
20102-Grand Jury	\$6,914	\$1,200	2	9 9	\$1,116	\$4,853	(40)
20103-0 is irici Allomey	\$257,542	\$72,869	\$2,165) 	\$40,223	\$25,641	(§ 112)
20107-Public Defender	\$96,823	\$17,727	2	9 2	\$22,212	\$11,316	(\$32)
20109-CHIID Support Services	\$212,829	\$8,826	ŧ	g (*)	\$37,962	\$20,702	(\$25)
2011 1-Conflict Indigeni Defense	\$8,DDS	72	2	9 2	\$5,107	\$5,975	
20112-Dispule Resolution Program	\$2,005	0.5	=	g (*)	\$ 127	\$218	G9
2011 4-LC C Pos i Release	(514)	73	2	9 9	67	(19)	G9
20115-Tital Couri Security	(\$10)	82	=	g: i=1	205	(FD)	(3 3)
20116-0 A Subaccount	(5 10)	84	2	8 (a)	82	(37)	(F3)
20117-Public Defender Subaccount	(5 10)	20	7	a	62	(37)	(F3)
20118-Juvenile Jusilice YO BG	(5 9)	64	9	8 (a)	82	(5 6)	(F3)
2020 1-Sheriff	\$ 498 ,893	\$30,693	\$37,888	8	\$141,938	\$64,961	(5 175)
20202-LL ESS - CO PS	\$2,775	84	9	8 (4)	\$2,718	\$71	(\$16)
20203-LL ESS Juvenile Jusice	(16)	2.0	7		6.5	(\$1t)	(1 5)
2020 ←Sheriff Dispatch	\$ ගැන	12	\$7,996	8 9	\$16,362	\$10,145	(19)
2030 1-Correctors	\$1,051,921	\$265,269	\$ 129,394	ž ā	\$94,240	\$47,434	(192)
20302-irma le Medical Seruices	\$23,140	94	2	X w	\$23,756	\$1,305	(\$21)



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Exhibit A

Depar tn en t	⊺o tal Claim able Coerte	1123-010 1-00001- Building Use	00002-Equipment Une	00003-County Audit	10 103 - Ad mini eta 10 n	10202-Auditor- Controller	10203-Treseurer Tas Collector
2030 4-Truckee Operations	\$ 139,195	\$12,649	ŧ	S 101	\$ 19 <i>,2</i> 79	\$10,401	(3 5)
20310-Juvenile Hall	\$296,098	\$ 186,689	\$1,596	X 2	\$26,897	\$ 19,7 08	(\$19)
20320-Probation	\$210,895	\$55,807	\$2,403		\$52,512	\$29,814	(§ 182)
2050 1-Agriculture Commissioner	\$ 128 <i>j</i> 880	\$1,129	\$7,060	<u>.</u>	\$8,922	\$8,008	(§ 188)
20502-Building Inspection	\$ 123,201	វុទ្ធាន៖	\$1,082		\$19,642	\$12,224	\$ 239)
20503-Weights & Measure	(\$982)	72	2	9 9	273	200	2
2070 1-Recorder	\$ 100 ,995	\$6,705	ŧ	(a)	\$9,236	\$6,954	(\$ 369)
20702-Emergency Seruices	\$74,966	\$263	\$4,009		\$7,843	\$7,639	(32)
2070 4-Animal Control	\$ 53,446	\$20,014	ŧ	S (5)	\$8,929	\$6,640	(\$76)
20705-Fish and Game	\$1,125	72	2	9 9	\$62	\$931	ŒĐ.
20707-Community Development Agency	\$154,743	\$10,630	ŧ	(8)	\$817	\$13,704	(169)
20708-Planning	\$ 105 ,420	\$5,189	2	9 9	\$19,229	\$13,428	(\$210)
20709-Code Emforcement	\$85,786	\$1,022	ŧ	g (5)	\$8,325	\$8,247	G40
207 1 D-Public Safely	\$9,821	64	ŧ	(a)	\$7 ,465	\$2,290	49
20711-Carmabis Actuilles	\$32 JBS	100	7.		\$3,961	\$126	(\$1D)
30100-0 PW Admin	\$38,967	\$2,265	5	Z (2)	82	\$5,996	(\$2)
3010 1-R cads - Adminis ta lion	\$113,479	1.5	7.		\$ 16,804	\$15,017	(\$16)
301024Milgalion Funds	\$5,52 5	94	5	× (2)	\$4,362	\$1,420	(149)
30103-C SAVPR 0s	\$25,861	2.0	7.		\$4,959	\$15,943	(\$73)
3010 4-R cads - Engineering Roads	\$214,542	\$2,848	\$	8 E	\$23,334	\$8,830	(\$99)
30:107-Ricadis - Milain lemance	\$ 187 ,967	48	7.		\$54,035	\$36,471	(\$3)
30120-Building - Belorical Service Availability	\$311	62	2	(a)	372	92	

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Exhibit A

Cepartment	To†al Claim abie Coerte	1123-0101-00001- Building Use	00002 - Equipment Use	00003-County Audit	10 103- Ad min i etra 1 0 n	10202 -Auditor- Controller	10203-Treseurer Tas Collector
3015 4-Road Capital Improvements	(\$966)		7.60		(\$2,459)	\$3,142	(\$10)
4D1D1-Community Health Services	\$310,895	\$69,616		9 9	\$8,599	\$ 13,7 07	(\$ 269)
40102-Health Education	\$86,729	27		× ×	\$18,520	\$23,028	(\$ 1D)
40103-Behauloral Health Adm	\$537 ,389	\$96,806	1	9 9	\$27,409	\$19,215	(\$34)
4010 4C hitiren Behautoral Health	\$ 128 J123	85		s in	\$62,430	\$19,802	(\$93)
40105-Behauloral Health - Alc, Drug, Program	\$60,543	72		8 12	\$28,888	\$9,251	(\$27)
40107-Emergency & Preparedness	\$25,696	85		s in	\$6,896	\$8,509	(\$18)
1123-40108-Environmental Health	\$ 162 <i>,2</i> 7 3	\$5,304	\$1,601	g 12	\$24,110	\$15,809	\$ 233)
40110-Adul Behauloral Health	\$250,768	65		S (5)	\$121,130	\$41,538	(§ 135)
4011 4-Med FCal Admin Actually	\$ 138 <i>5</i> 81	73	1	9 9	\$38,802	\$37,661	(§ 126)
4D118-Social Services	(\$ 783)	0.7		g (*)	205	2886	(\$16)
40119-Behauloral Health Realignment	\$2,014	72	1	9 9	7.5	\$2,220	(3 3)
40120-Bruironmental Health - Other	\$ 758			g (*)	83	\$1,048	(5 0)
4012 1-Health Realignment	\$1,052	64	4	88 (.)	3/2	\$1,225	(3 D)
40122-Juvenile Hall Relaignment	\$ 78	29	,		\$1	\$74	(53)
4D123-Vector Control	\$3,509	62	1	8 (a)	\$1,222	\$1,111	(4)
4D129-Health CCS	\$ 207	1/2	,	a s	67	\$ 155	(53)
40130-Behauloral Health Subaccount	(5 11)	62	4	88 (.)	3/2	টে	(F3)
4014-0-S8163 Wraparound Prgm	\$2,196	28	,	a	\$2,770	\$264	
4D4D 1-Recycled O II Block Grant	\$33)		-	88 ISI	372	92	¥.
40402-Solid Wasie Contract Adm	१९० , ०३	2.5	,	a a	\$1,948	\$1,152	(FI)
5010 1-Human Services Agency Admin.	\$249,764	\$1,760	4	X U	\$8,495	\$23,937	(37)

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Exhibit A

Depar tm en t	To tal Claimable Costra	1123-010 1-00001- Building Use	00002-Equipment Use	00003-County Audit	10 103- Ad mini etra to n	10202 -Auditor- Controller	10203-Treseurer Tas Collector
SD1D2-Social Serulces Admin	\$ 105,082	\$28,334	į	(4 0)	រុទ	\$3,455	(31)
50103-Adul I Serukes Admin	\$61,858	75	2	e v	\$23,909	\$13,176	(\$10)
5010 4€ Hildrens' Seruices Admin	\$ 136,888	83		50 E	\$40,994	\$21,254	(\$32)
50105-Bigibility Serulces Admin	\$445,713	\$ 35	2	8 V	\$112,701	\$66Д38	(\$32)
SDZD 4-Adul Serulces - Ass	(83)	83		S	25	(\$46)	(\$22)
SD2D5-Bigibility Serulces Admin	(\$304)	75	2	e v	557	(\$207)	(\$97)
SDZD6-in Home Supportue Serulces	g41)	83		9g m	25	(\$30)	(\$19)
S0207-Social Services Subaccount	\$ 15)	75	1		7/5	(\$1D)	(5 9)
SDSD 1-Ve le rams' Serutos s	\$39,611	\$1,651		S	\$3,616	\$5,D 4 1	(F3)
SDSD 1-Housing & Community Services	\$ 53,139	75	2	8 V	\$1,133	\$5,604	(\$1f)
SDSD2-C ommunity Serutoes	(\$3,246)	83		98 m	25	រុស	(#D
SDSD3-Energy Seruloes	9	75	2	8 V	57	23	2
SDSD 4-H omebuyer Assistance	(\$8,484)	63	ŧ	g (*)	83	\$381	69
SDSDS-Housing Development/Rehab	(\$17,384)	64	4	38 (a)	3/2	\$413	(\$13)
SDSD8-Vicilm Willness Program	\$16,173	29	,	9 21	\$3,449	\$4,805	(\$55)
6020 1-Ubrary	\$525,211	\$85,513	\$7,189		\$40,885	\$47,856	(\$366)
6030 1-Farm Adulsor	\$11,586	\$381	,	9 2	\$ 424	\$420	
6040 1-Forest Reserves	\$ 417	64	4	38 (a)	\$208	\$180	(3 1)
7010 1-Recreation Funding	\$817	1.0	,	9 21	\$ 589	\$348	(3 5)
4117-91001-Solid Was le-Wes lem Neu . Co	१००,०००	\$1,246	4	38 (a)	\$12 <i>,2</i> 78	\$13,810	(#D
4118-91002-Solid Was le-Eas lern Neu . Co	\$12,101	2.5	,	e s	\$1,967	\$1,081	ØĐ.
4281-91003-Transii	\$ 157 ,998	92	-	32 S	\$38,738	\$27,459	(t son)

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Exhibit A

Department	To fal Claim able Coeffe	1123-0101-00001- Building Uee	00002-Equipment Use	00003-County Audit	10 103 - Ad min i etra tion	10202 -Auditor- Controller	10203-Tresaurer Tas Collector
4116-91004-Airport	\$97,980	67		s e	\$10,739	\$18,951	(\$253)
4700-91005-Was lewaler Management	\$266,982	\$1,778		69 V	\$50,527	\$81,506	(44)
91006-Sewer Assessment	(\$299)	87		s m	25	ta	
4230-92001-Fieel Management	\$57 , 63 5	72		79 V	\$11,837	\$3,041	(\$2)
4356-92002-General Dability Self-Insurance	\$74.041	27		s m	\$9,251	\$3,915	(16)
4498-4498-92003-Dental Self-Insurance	\$14,902	79		8 V	\$7,963	\$2,965	(II)
4355-4355-92003-Unemployment Insurance	\$5,808	27		s e	\$2,521	\$1,328	(31)
4352-4352-92003-Vision Self-Insurance	រ ស្នេច	79		8 V	រ ុវ ភាព	\$2,842	(II)
4332-92004-C entral Services	\$23,680	\$501		ts m	\$4,959	\$7,927	(\$2)
4291-92005-Fieel Seruices	\$59,388	79		8 ¥	\$27,435	\$22,7 20	(\$2)
92006-Energy Seruloes 197	\$ 12,836	0.7		50 (*)	\$8,671	\$2,526	(13)
3531-930 10-Finance Authority	\$8,311	72		8 V	\$4,462	\$1,303	(31)
IIIII 4-Neuada County Courts	\$39,813	\$88,927		55 E	83	\$1,813	(303)
mm6-0 s rics	\$438,901	\$1,493		(a) (a)	3/2	\$273,636	
IIIII7-Supi of Schools	\$212,899	23	,	9 8	e.	\$198,497	(\$351)
IIII)80 her Tiusts	(\$74,991)	89		S2 [4]	3/2	\$18,752	6 3,740
IIIII94Ulscelaneous - 0 ther	\$407,615	\$99,826	-	n	67	1	
2nd Alloc Remains	\$0	(50)		S2 (a)	20	(5 D)	(40)

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Exhibit A

Department	Total Claimable Coste	102 04-Purcha eing	10 30 1-County Counsel	10 40 1- Hum an Re 90 urce 9	10702-Facilite e Management	11004-in guran ce	1 1007-inform all on Sy etem e
1010 1-Board of Superulsors	\$230,849	\$1,640	\$58,909	\$20,313	\$52,928	\$808	\$29,096
10102-Annual Audil Services	(\$361)	13			(§2	23	
1020 1-Assessor	\$204,610	\$1,312	\$4,232	\$42,907	\$66,480	\$803	\$49,721
10205C olections	\$29,787	\$1,148	\$1,002	\$3,731	\$2,599	\$113	\$6,736
10206-0 ther Financing Uses (Sources)	\$42,308	\$4,101	**************************************	.99.55373	A03000	Except for	
10207-Trial Court Funding	\$ 15,327	72	23	¥.	82	28	
102094WWE Escrow Account	(\$499)	27	7 %		20.5	±0	
1021 D-C omm Fac Dis I 1990-1 Wildwood	(1987)	72	23	12	82	43	- 2
10212-Prouision for Conlingency	5,2004	27	tx	(*)	25	to	
10213-MVLF License Fees	(\$1,795)	72	23	12	882	20	121
1021 4-Properly Management	(\$2,301)	2.5	ts:	*	285	ta	
10501-Beolons	\$ 155,555	\$6,890	\$17,817	\$20,936	\$48,770	\$463	\$36,931
1080 1-Piani Acquisi Ion	\$44,226	\$7,382	\$26,114	[5]	205	7.5	iei
10803-0 riminal Justice Construction	\$1,DD3	93	\$8	(2)	3/2	\$3	
10805-Solar Energy Project	\$1,854	\$328	100		6.7	7.0	
10902-Economic Development	\$2,609	52	522		372	53	[4]
1100 1-Assessment Appeals Board	\$1,070	\$164	10		6.7	7.0	
11003-informatio & General Services	इस एक	\$1,312	\$33,362	\$13,378	‡300	92	\$16,281
11005-Risk Mgm I Adm	\$22,371	\$328	10	\$3,800		10	\$2,773
11006-His lorical Landmarks	\$ 2D8	62	282	(4)	372	43	
11008GIS Info System	\$8,796	រ ុស្សារ	13		63	7.0	\$8,302
11009-Surueyor	\$2,533	82	\$ 8	(4)	32	\$3	\$1,378

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Exhibit A

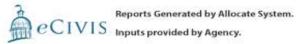
Department	Total Claimable Coetta	102 04-Purchs eing	10 30 1-County Couneel	10 40 1- Hum an Re 90 urce 9	10702-Pacilite e Management	11004-in guran ce	11007-inform a 1 on Sy etem e
11D1D-Cable-Teleulaion	\$4,407	\$1,804	ts	[8]	25	ts	\$4,577
11012-Transi I Self-Insurance	\$2 3)	72	23	121	12	23	121
11015-Workers Compensation Insurance	(\$452)	6.5	ŧs	(*)	265	ts	(*)
11016-0 ther Debil Firranding	\$2,707	72	23	121	\$ <u>1</u>	23	121
2010 1-Court Security	\$55,717	\$2,625	18	\$14,786	\$1,425	ts	\$ 8,019
20102-Grand Jury	\$6,914	72	\$96	121	\$ 7 ,531	\$106	\$6,545
20103-0 is irici Allomey	\$257,542	\$6,726	\$3,062	\$55,136	\$21 <i>52</i> 8	\$329	\$55,421
20107-Public Defender	\$56,823	\$820	\$278	\$23,077	\$3,524	\$555	\$21,950
20109CHIB Support Services	\$212,829	\$3,937	\$390	\$26,946	\$49,978	\$781	រុទា ប្រាប
2011 1-Comflict Indigent Defense	រុខ <u>រា</u> ពន	72	23	121	0.2	200	123
20112-0 ispule Resolution Program	\$2,00S	\$820	ts	(8)	25	ts	*
2011 4-LC C Post Release	616)	72	23	¥	4.5	273	121
20115-Trial CourtSecurity	(\$10)	82	58	(8)	265	ŧs	100
20116-0 A Subaccount	(§ 10)	62	382		372	53	(4)
20117-Public Defender Subaccount	(5 10)	33	7.0		67	18	- 5
20118-Junerile Jusilice YO BG	(5 9)	62	382		372	52	(4)
2020 1-Sheriff	\$ 496 ,793	\$4 0,519	\$95,602	\$130,240	\$ 175,606	\$2,460	(\$17 ,588)
20202-LLESS - CO PS	\$2,775	62	\$82		372	53	160
20203-LL ESS Jurenile Jusilice	\$1 6)	33	53		67	7.0	
2020 ←Sheriff Dispatch	§ ගැන	\$3,937	\$22	\$21,281	\$5,100	53	\$13,255
2030 1-Corrections	\$1,061,921	\$28,380	\$59,020	\$100,807	\$204,254	\$13,234	\$49,086
20002-irma le Medical Services	\$23,140	62	\$20		3/2	92	

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Exhibit A

	[^]						
Dep artment	To tal Claim able Coette	102 04-Purcha eing	10 30 1-County Counsel	10 40 1- Hum an Re 90 urce 9	10702-Pacilite e Management	11004-in euran ce	11007-Information Systems
2030 4-Truckee Operations	\$139,196	\$1,312	ŧs	\$19,761	\$62,472	\$1,239	\$7,080
20310-Juvenile Hall	\$295,098	\$6,070	\$223	\$47,467	\$18,957	\$4,162	\$26,135
20320-Probation	\$210,895	\$10,827	\$3,953	\$59,904	\$20,264	\$3,003	\$97,665
2050 1-Agriculture Commissioner	\$ 128 <i>j</i> 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
2D5D34/Velghis & Measure	(\$982)	72	23	12	83	2	2
2070 1-Recorder	\$100,995	\$3,609	\$2,617	\$7,669	\$42,121	\$593	\$36,699
20702-Emergency Serulces	\$74,966	\$14,928	23	\$5,804	\$3,348	\$ 23	\$27,262
2070 4-Animal Control	\$53,446	\$2,625	\$947	\$6,978	\$15,222	\$4.17	\$2,290
20705-Fish and Game	\$1,125	72	23	12	83	2	2
20707-Community Development Agency	\$154,743	\$4,593	\$20,04S	\$29,986	\$70,043	\$940	\$38,060
20708-Planning	\$105,420	\$984	\$52,375	\$16,237	\$29,262	\$459	\$23,220
20709-Code Enforcement	\$85,786	\$3,609	\$36,581	\$6,840	\$11,438	\$ 90	\$17,549
207 10-Public Safely	\$9,821	62	382		372	9	
20711-Carmabis Acilui les	\$32 DBS	32	100		67	78	\$28,009
30100-0 PW Admin	\$38,9s7	52	\$82	\$ 5,597	\$ 17,065	\$200	\$6,823
3010 1-R cads - Administration	\$113,479	\$4,429	\$30,290		67	\$1,024	240,444
30102-Wilgaton Funds	\$5,525	52	\$30	(4)	32	9	
30103-C SAVPR 0s	\$25,861	\$656	10		67	1	
3010 4-R cads - Engineering Roads	\$214,542	\$1,640	\$ 101,560	\$8084	\$ 18,623	\$252	\$19,362
30107-Ricads - Wain lemance	\$187 ,9 67	\$23,786	- 12	\$59,627	67	\$1,481	
30120-Building - Belorical Service Availability	\$311	92	Ş		32	8	



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Department 3015 4-Rocad Capital Improvements	tai Cialmabie Coette (\$955)	102 04-Purcha eing	10 30 1-County Counsel	10 40 1- Hum an	10702-Facili 1 e e		11007-Information
3015 LB carl Canital Improvements		75-7:25		Resources	Management	11004-in euran ce	Sy etem e
Collo VII Coll Capital Improvementa	55.00.25.25.25.25.2	\$384	\$1,363	(6)	ast	ŧa	
4D1D 1-C ommunity Health Services	\$310,896	\$5,413	\$2,665	\$8,702	\$ 63,516	\$1,026	\$ 132,669
40102-Health Education	\$86,729	\$5,249	ts	\$23,125	\$ 450	ts	\$2,822
40103-Behauloral Health Adm	\$537 ,389	\$3,937	\$15,661	\$30,162	\$72,412	\$1,742	\$238,049
4010 4C hildren Behauloral Health	\$ 128 JI23	\$5,249	\$475	\$32,304	\$4,175	ŧs	\$4,712
40105-Behauloral Health - Alc, Drug, Program	\$60,543	\$1,312	23	\$4,590	\$7 ,160	\$377	\$104
40107-Emergency & Preparedness	\$25,696	\$2,625	₹8	\$3,934	\$ 100	ts	\$1,874
1123-40108-Environmental He all h	\$162,273	\$3,117	\$ 10,7 46	\$28,121	\$35,307	\$466	\$58,302
40110-Aduli Behauloral Health	\$260,765	\$8,858	\$6,656	\$36,238	\$23,805	₹5	\$3,236
4011 4-Med FCal Admin Activity	\$ 138,581	\$3,445	23	\$43,628	\$ 150	28	\$2,415
4D118-Social Services	(\$783)	22	₹80	[8]	205	ŧs	
40119-Behauloral Health Realignment	\$2,014	72	23	128	83	<u> </u>	2
40120-Environmental Health - Other	\$758	82	ŧs:	(*)	205	ŧs	: ::
4012 1-Health Realignment	\$1,052	92	\$8	(a)	352	48	
40122-Juvenile Hall Realignment	\$78	23	100	ā	68	7.5	
4B123-Vector Control	\$3, 50 9	\$656	98	(2)	372	\$3	
4D129-Health CCS	\$ 207	125	7.0	ā	6.7	76	
40130-Behauloral Health Subaccount	(\$11)	92	-28		32	-	
4014D-S8163 Wraparound Prgm	\$2,196	25	10		67	18	
4D4D1-Recycled Oil Block Grant	(33)	92	\$20	(4)	332	49	
4D4D2-Solid Wasie Contract Adm	१ ९ प्रस	\$1,148	10	\$ 1,475	68	78	
5010 1-Human Seruices Agency Admin.	\$249,764	\$4,757	\$9,887	\$53,893	\$62,241	\$933	\$56,536

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	To tal Claimable		10 30 1-Co unity	10 40 1- Hum an	10702-Pacilite e		11007-inform a i l on Sy al om a
Department	Co ette	102 04-Purcha eing	Counsel	Resources	Management	11004-in guran ce	
50102-Social Services Admin	\$ 105,082	\$164	\$1,964	\$3,544	\$129,362	\$2,144	\$10,288
50103-Adul Services Admin	\$61,858	\$ 5Д85	\$ 15,483	\$19,493	\$1,5 4 5	\$283	\$52, 2 71
5010 4-C hildrens' Serulces Admin	\$ 136,888	\$3,609	\$54,961	\$33,670	\$2,375	ti	\$80,184
50105-Bigibility Services Admin	\$446,713	\$6,070	23	\$ 10 4,555	\$8,083	28	\$ 169,146
SDZD 4-Adul I Seruices - Ass I	(68)	83	ts	(*)	203	ŧ	
S0205-Bigibility Seruices Admin	(\$304)	72	23	12	23	2	2
SDZD6-in Home Supportue Services	644)	23	ts	(8)	203	6	
S0207-Social Services Subaccount	\$ 15)	72	23	12	5.5	28	
SUSU 1-Velerans' Seruices	\$33,611	\$656	ts	\$5,182	\$ 400	\$517	\$11,334
SDSD 1-H ousing & Community Services	\$53,139	\$1,476	\$25,724	¥	(4 0)	28	(j. 133)
SDSD2-C ommunity Serutoss	(\$3,246)	\$492	ts	*	203	6	
SDGD3-Energy Serulces	1	73	23	¥	55	28	
SDSD 4-H omebuyer /ssistance	(\$8,484)	83	ts	(*)	83	ŧ	
SDSD5-Hiousing Development/Rehab	(\$17,384)	62	292	(4)	352	£9	
SDSD8-Vicim Wilness Program	\$16,173	2384	10	\$5,044	\$ 291	5	\$5,263
6020 1-Ubrary	\$525,211	\$35,597	\$14,922	\$63,566	\$70,771	\$8,269	\$75,357
6030 1-Farm Adulsor	\$11,586	\$328	10	154	\$8,920	\$128	
6040 1-Forest Reserves	\$ 417	52	292		352	£3	
7010 1-Recreation funding	\$ 877	23	10		67	5	
4117-91001-Solid Was k-Wes km Neu. Co	११३ हार	\$4,593	\$11,637	\$2,740	\$7,818	\$479	\$6,57 0
4118-91002-Solid Was k-Easiern Neu. Co	\$12,101	25	\$4,677	ā	63	5	
4281-91003-Transil	\$ 157 ,998	\$7,382	\$9,633	\$42,630	\$2,475	\$818	\$18,851

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Exhibit A

Department	To fai Claim ab le Coeffe	102 04-Purcha eing	10301-County Counsel	10 40 1- Hum an Re 90 urce 9	10702-Pacilite e Management	11004-in guran ce	1 1007-inform a t on Sy etem e
L116-91004-Airport	\$97 <i>,9</i> 80	\$9,022	\$31,459	\$8,498	\$12,240	\$1,442	\$2,680
1700-91005-Was lewaler Wanagement	\$265,982	\$34,449	\$14,544	\$32,474	\$13,214	រ 1ទា	\$ 15,726
91006-Sewer Assessment	(\$299)	23	ŧ8		283	ŧ	:
290-92001-Fleel Management	\$ 57 , 63 5	\$9,022	\$2,506	¥	8.5	\$3,735	\$11,007
1356-92002-General Dability Self-Insurance	\$74.041	\$2,297	\$64,335	(8)	263	ŧ	:
1498-4498-92003-Dental Self-Insurance	\$14,902	72	23	\$545	88	2	1
1365-4365-92003-Unemployment insurance	\$5, 80 8	22	68	\$543	265	8	
1352-4352-92003-Vision Self-Insurance	រ ស្តេច	72	23	\$543	13	2	1
1332-92004-Central Services	\$23 /80	\$1,969	ŧs	\$ 1,366	\$200	244	\$4,534
1291-92005-Fleel Seruices	\$59,388	\$7, 2 18	23	\$12,990	\$6,400	2	\$304
22006-Bhergy Serulces ISF	\$ 12,836	\$1,640	£80	(*)	25	8	
9531-930 10-Finance Authority	\$8,311	72	23	2	0.5	2	1 12
IIII ←N euada County Courts	\$33,813	62	\$6,737	(*)	(\$33,733)	\$6,148	\$970
III06-0 is ricis	\$ 438,901	54	\$1,448		\$9,367	\$405	\$14,510
IIII 7-Sup I of Schools	\$212,899	25	7.0		67	18	
III)80 her Trusts	(\$74,991)	52	<u> 98</u>		33	9	: :
IIII94Miscelaneous - O iher	\$407 <i>(</i> 515	28	7.0	ā	\$207,688	\$8,682	\$16,545
and Aloc Remains	\$0	20	(5 D)	₫ Đ	(40)	20	(50)

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Exhibit A

Department	Total Claimable Costs	Total Actual Coete	Roll Forward Amounts	Regular Ad Ju etmente	One-Time One-Time
1010 1-Board of Supervisors	\$230,849	\$195,356	\$35,493	(*)	20.5
10102-Annual Audil Services	(\$361)	\$ 135	\$ 496)	2	82
1020 1-Assessor	\$204,610	\$220,07 1	\$ 15,461)		185
10205-C ollections	\$23,78T	\$22,689	\$1,098	· ·	(3)
10206-0 ther Financing Uses (Sources)	\$42,308	\$30,986	\$11,323	*	185
10207-Tital Court Funding	\$ 15 ,327	\$ 16,365	(\$1,038)	121	83
102094/VIVIE Bacrow Account	(3 (99)	83	(\$ 499)		185
1021 D-C omm Fac 0 is i 1990-1 Wildwood	(198)	73	(\$98)	· ·	(3)
1021 2-Proulsion for Conlingency	-	er	ts	*	285
1021340VLF Ucense Fees	(\$1,795)	75	(\$1,795)	127	82
1021 ←Properly Managemen ((\$2,301)	\$1,077	(\$3,378)	(*)	185
1050 1-Beclions	\$ 195,566	\$166,556	@10,001)	123	88
1080 1-Piani Acquisi Ion	\$44,226	រ ភាភា9	\$6,647	(*)	25
10803-Criminal Justice Construction	\$1,003	\$1,129	(5 126)	(-)	32
10805-Solar Energy Project	\$1,854	\$1,454	\$ 400	150	63
10902-Economic Development	\$2,509	\$ 1,976	\$639		3/2
11001-Assessment Appeals Board	\$1,070	\$1,148	(\$79)		67
11003-informatio & General Services	१था, १८३	\$70,DSS	\$ 17 ДЗ6	()	352
11005-Risk Mgm I Adm	\$22,371	\$17,455	\$4,916	55	67
11006-Historical Landmarks	\$ 208	\$154	\$54		3/2
110008G IS Info Sys lem	\$8,796	\$17,824	(\$9,029)	ā	67
11009-Surueyor	\$2,533	\$3,622	(\$1,090)	()	3/2



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Exhibit A

Department	To fal Claim able Coeffe	Total Actual Coete	Roll Forward Amounts	Regular Ad ju etm ente	Vog in apuseu pa Ous-1 juus
1101 D-C able-Teleulaion	\$4,407	\$ 8,755	\$4,34 8)	(*)	25
11012-Transi i Self-Insurance	(\$28)	\$30	(\$69)	128	83
11015-Workers Compensation insurance	(\$452)	\$1,642	\$2,096)	(*)	25
11016-0 her Debi Finanding	\$2,707	\$2,386	\$321	· ·	83
2010 1-Courl Security	\$55,717	\$47 <i>,5</i> 91	\$8,126	(*)	25
20102-Grand Jury	\$6,914	\$21,406	(§14,492)	129	83
20103-0 is iriol Allomey	\$257,542	\$282,987	\$25,446)	(*)	25
20107-Public Defender	\$56,823	\$101,428	\$44,60S)	12	83
20109-CHIN Support Services	\$212,829	\$206,558	\$6,270	[*]	25
2011 1-C omitici indigeni Defense	\$8, 00 8	\$11,082	(1711,63)	129	83
20112-Dispule Resolution Program	\$2,005	\$1,162	\$843	(*)	25
2011 4-LC C PosiRelease	Ø14)	(\$16)	23	128	83
20115-Tital Couri Security	(\$10)	(\$10)	58	(*)	25
20116-0 A Subaccount	(§ 10)	(§ 1D)	t/s		37
20117-Public Defender Subaccount	(§ 10)	(3 10)	7.0		62
20118-Juvenile Jusilice YO BG	(5 9)	(19)	58		37
2020 1-Sheriff	\$496,893	\$702,144	(\$203,251)	1.5	6.9
20202-LLESS - CO PS	\$2,775	\$2,775	\$8	(4)	37
20203-LL ESS Juvenile Jusice	\$1 5)	(\$16)	100		62
2020 4-Sheriff Dispaich	\$67,609	\$78 ,0 66	(10, 457)	(4)	37
ZUSU1-Correctors	\$1,061,921	\$991,026	\$70,896		62
2030 2-imma le Medical Services	\$23,140	\$25,040	(\$1,900)	(4)	37

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Exhibit A

Cep artmen t	Total Claimable Coete	Total Actual Coete	Roll Forward Amounts	Ad ju etmente Regular	One-Time
2030 4-Truckee Operations	\$139,195	\$134,187	រ ទ្ធេ	(·	25
20310-Juvenile Hali	\$296,096	\$337,889	\$42,791)	123	0.2
20320-Probation	\$210,896	\$336,97 1	(\$125,076)		285
2050 1-Agriculture Commissioner	\$ 128 <i>j</i> 680	\$106,982	\$21,698	128	83
20502-Building Inspection	\$ 123,201	\$140,798	(\$17,597)	*	25
205034Weights & Measure	(\$982)	72	(§ 982)	121	83
2070 1-Recorder	\$100,995	\$115,334	(\$14,339)	(*)	25
20702-Emergency Serulces	\$74,966	\$71,117	\$3,848	128	83
2070 4-Animal Control	\$53,446	\$63,987	(\$10,540)	(*)	25
20705-Flah and Game	\$1,125	\$992	\$ 133	121	83
20707-C ommunity Development Agency	\$154,743	\$188,751	(\$34,008)	(*)	25
20708-Planning	\$105,420	\$ 160,17 4	(\$54,754)	12	83
20709-Code Enforcement	\$85,786	\$93,659	(37,873)	(*)	265
207 10-Public Safely	\$9,821	\$9,761	\$69		33
207 1 1-C ammabils Acilul lies	\$32,086	\$ 32,085	10		67
30100-0 PW Admin	\$38,96 7	\$ 37,9 4 5	\$1,013		352
30:10 1-R cads - Administration	\$113,479	\$107,992	\$5,486		65
301024/Higation funds	\$5,525	\$5,722	(5 197)		32
30103-C S-VPR 0s	\$25,861	\$21,486	\$4,375		67
3010 4-Roads - Engineering Roads	\$214,542	\$184,434	\$30,108	(2)	37
30:107-Ricads - Wain lenance	\$187 .967	\$175,397	\$12,569		65
30120-Building - Becirical Service Availability	\$311	94	\$311		372



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Depar ti nen t	To tal Claim able Coerte	Total Actual Coete	Roll Forward Amounts	Regular Ad ju etmente	One-Time One-Time
30.15 4-Road Capital Improvements	(\$956)	\$3,020	\$ 3,976)	(*)	265
4010 1-C ommunity. Health Services	\$310,896	\$305,643	\$5,251	127	83
40102-Health Education	\$86,729	\$73,185	¥13,543		285
40103-Behauloral Health Adm	\$537,389	\$504,360	\$33,029	Ų.	83
4010 4C hildren Behauloral Health	\$ 128 ,023	\$129,054	(\$1,031)	(*)	25
40105-Behauloral Health - Alc, Drug, Program	\$60,543	\$ 51,655	\$8,887	129	83
40107-Emergency & Preparedness	\$25,696	\$23,910	\$1,786	(*)	25
1123-40108-Enulronmental He al In	\$162,273	\$182,651	(20,378)	128	83
4011 D-Adul I Behauloral Health	\$250,765	\$241,327	\$19,438	(*)	25
4011 4-Wed F.Cal Admin Actually	\$ 138,581	\$125,97 ¢	\$ 12,607	12	83
40118-Social Services	(\$783)	\$869	(\$1,653)	(*)	25
40119-Behauloral Health Realignment	\$2,014	\$2,217	§ 213)	12	83
40120-Bruironmental Health - Other	\$758	\$1,047	(\$ 289)	(*)	25
40121-Health Realignment	\$1,062	\$1,225	(5 173)		32
40122-Juvenile Hall Relaignment	\$78	\$72	26		67
ID123-Vector Control	\$3,509	\$2,989	\$520	(-)	32
40129-Health CCS	\$ 207	\$ 152	\$55		63
40130-Behauloral Health Subaccount	((11)	(\$1f)	\$8	(4)	32
40140-S8163 Wraparound Prgm	\$2,196	з эдэs	(\$839)		63
4D4D1-Recycled OII Block Grant	(\$33)	92	(\$33)	(2)	377
40402-Solid Wasie Contract Adm	श्या eइ	\$5,723	\$3,366		65
50101-Human Seruices Agency Admin.	\$249,764	\$222,432	\$27,332	(4)	362

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Exhibit A

Department	To fail Claim ab le Conste	Total Actual Coete	Roll Forward Amounts	Regular Ad ju etm en te	One-Time Adjustments
50102-Social Services Admin	\$ 105,082	\$179, 2 58	\$74,176)	(*)	35 5
50103-Adul I Seruices Admin	\$61,858	\$131,234	\$ 69,376)	2	82
SD1D 4-C Hildrens' Seruices Admin	\$136,888	\$237 JULS	(\$101,117)		185
50105-Bigibility Services Admin	\$446,713	\$466,595	(§ 19,882)	128	83
5020 4-Adul I Seruices - Assi	6 68)	(689)	ta	*	185
SD2DS-Bligibility Services Admin	(\$304)	(\$306)	273	¥	(3)
SDZD6-in Home Supportue Seruloes	g44)	(349)	ts	(*)	285
50207-Social Services Subaccount	\$1 5)	(\$1 5)	23	v.	(3)
SDSD 1-Velle rams* Seruloe s	\$39,611	\$28,393	\$5,218	(*)	185
SDSD 1-Housing & Community Services	\$53,139	\$33,794	\$19,346	121	83
SDSD2-C ommunity Seruloes	(\$3,246)	2244	(\$3,790)	(*)	25
SDSD3-Energy Seruloes	<u> </u>	73	23	· ·	(3)
SDSD 4-H omebuyer Assistance	(\$8,484)	\$377	(\$8,861)	100	185
SDSD5-Housing Development/Rehab	(\$17,384)	\$399	(\$17,783)	(*)	3/2
SDSDS-Vicilm VVI iness Program	\$16,173	\$19,781	(\$3,608)		67
5020 1-Ubrary	\$525,211	\$449,560	\$75,651		352
6030 1-Farm Adulsor	\$11,586	\$10,603	\$1,284		67
60401-Foresi Reserves	\$ 417	\$387	\$30		3/2
70101-Recreation funding	\$877	\$931	(\$56)		67
4117-91001-Solid Was le-Wes lem Neu . Co	इत्य हत्य	\$61,169	\$11,838		372
4118-91002-Solid Was le-Eas lern Neu . Co	\$12,101	\$7,724	\$4,376		67
4281-91003-Transii	\$157,998	\$147,187	\$10,811	()	3/2

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Dep artment	To bai Claim abile Coste	Total Actual Coete	Roll Forward Amounts	Regular Ad ju etmente	One-Time Adjustments
4116-91004-Airpori	\$97 <i>,</i> 980	\$94,779	\$3,201	(*)	25
4700-910054Was kwaler Wanagemeni	\$265,982	\$244,436	\$21,546	121	0.1
91006-Sewer Assessment	(\$299)	83	(\$ 299)	(8)	285
4230-92001-Fiee i Management	\$ 57 , 63 5	\$41,146	\$ 16,289	¥	83
4356-92002-General Liability Self-Insurance	\$74,041	\$79,792	\$ 5,751)	(*)	25
4498-4498-92003-Dental Self-Insurance	\$14,902	\$11,365	\$3,537	12	83
4355-4365-92003-Unemployment Inaurance	\$5,8 0 8	\$4,391	\$1,417	(8)	25
4352-4352-92003-Vision Self-Insurance	រ ស្តេច	\$4,949	\$1,725	12	83
4332-92004-C entral Serulos s	\$23,680	\$21,996	\$1,684	(8)	25
4291-92006-Flee Seruices	\$59,388	\$77, 0 66	\$ 17,678)	12	83
92III6-Bhergy Seruices ISF	\$12,83 5	\$12,835	ts	(*)	25
3631-930 10-Finance Authority	\$8,311	\$5,764	\$2,547	128	83
IIII 4-Neuada County Courts	\$33,813	\$70,561	(\$36,747)	(*)	265
III06-0 is ricis	\$ 438,901	\$300,858	\$ 138,044	(*)	372
IIIII7-Supi of Schools	\$212,899	\$198,146	\$14,753		67
DDDS-0 her Trus is	(\$74,991)	\$15,DD8	(\$79,999)		37
IIIII94Niscelaneous - 0 her	\$407 ,51S	\$332,741	\$74,874		69
2nd Alloc Remains	20	82	\$20	(4)	36