



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Nevada
Nevada City, California

Date: September 14, 2018
Filing Ref: NEV19

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 | 7. Fleet Management (ISF) |
| 2. County Administration/CEO | 8. Vision Insurance (ISF) |
| 3. Auditor Controller | 9. Unemployment Insurance (ISF) |
| 4. County Counsel | 10. Liability Insurance (ISF) |
| 5. Facilities Management | 11. Central Services (ISF) |
| 6. Information Services | 12. Dental Insurance (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: The adjustments reflected on the After Rollforward Adj schedule in the amount of \$131,898 for the relocation of the Elections-Recorder Auditor-Controller office must not be included when calculating carry-forward in the 2020-21 Estimated Cost Allocation Plan. The remaining adjustments for the District Attorney Facilities, Salary Increase, IntelliTime, Dynamic Scheduler, and Energy Efficiencies Rental Rate in the total of \$1,124,273 must be included when calculating carry-forward in the 2020-21 Estimated 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

9-20-2018

10-15-2018

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

	Building Use	Equipment Use	County Audit	Admin 10103	Auditor 10202	Treasurer 10203	Purchasing 10204	County Counsel 10301	Human Resources 10401	Facilities Management 10702	Insurance 11004	Information Systems 11007	Total Actual Costs FY 2016-17
Consolidated													
10101	Board of Supervisors	7,811		10,086	10,223	35	503		17,506	57,194	672	43,441	147,472
10102	Annual Audit Services			267	72	240							579
10201	Assessor	8,756		23,097	16,439		403	9,893	40,765	63,151	663	50,916	214,082
10205	Collections	2,730		2,335	3,618	175	303	265	3,297	2,604	94	4,036	19,656
10206	Other Financing Uses (Sources)			12,383	2,168	465	1,409						16,426
10207	Trial Court Funding			11,967	2,928	318							15,213
10209	WWE Escrow Account				125	1							126
10210	Comm Fac Dist 1990-1 Wildwood				37	1							39
10213	MVLF License Fees				1,576	2							1,578
10214	Property Management			15	4,269	8	101						4,393
10501	Elections	5,422	1,431	10,602	10,139	48	1,007	19,891	15,462	42,928	383	39,633	146,945
10801	Plant Acquisition		116	163	3,841		21,041					2,524	27,685
10802	Juvenile Hall Facility												
10803	Criminal Justice Construction			8	999	88							1,094
10805	Energy Services				750	2	302						1,054
10902	Economic Development			1,109	55								1,164
11001	Assessment Appeals Board			66	794		201					24	1,085
11003	Info & General Services			235	5,980		302	9,258	12,149	122		20,232	48,278
11005	Risk Mgmt Adm			8,183	1,350							2,936	12,468
11006	Historical Landmarks			11	76								87
11008	GIS Info System			3,859	3,280	1	504		4,698	214		11,350	24,006
11009	Surveyor			1,000	1,512	84						1,521	4,116
11010	Cable-Television		2,502	1,080	905	14	1,409	2,328				1,598	9,836
11012	Transit Self-Insurance			(0)	75	3							77
11015	Workers Compensation Insurance			1,868	977	4		212					3,061
11016	Other Debt Financing			1,409	381	3							1,792
20101	Court Security			10,279	5,077	8	1,611		9,825	227		8,197	35,224
20102	Grand Jury	1,157		998	4,569	1	101	8,464		8,201	88	8,280	31,858
20103	District Attorney	2,233	2,165	34,561	25,991	338	4,732	3,968	45,134	26,413	1,703	62,279	209,515
20107	Public Defender	19,071		19,627	12,138	56	1,007	1,693	20,407	36,273	436	25,758	136,464
20109	Child Support Services	8,511		35,360	18,430	55	1,208	741	28,023	53,580	644	23,160	169,712
20111	Conflict Indigent Defense			4,144	8,149	8							12,301
20112	Dispute Resolution Program			104	151	12							267
20201	Sheriff	29,901	27,402	121,044	70,294	756	24,162	205,493	120,977	159,692	2,054	152,581	914,355
20204	Sheriff Dispatch		6,152	14,212	8,537	19	2,618		15,149	857		33,045	80,588
20301	Corrections	258,846	86,837	84,449	45,043	280	17,316	67,661	91,355	151,738	10,964	58,380	872,868
20302	Inmate Medical Services			21,273	2,664	45							23,982
20304	Truckee Operations	7,330		15,432	10,689	30	705		19,402	67,028	1,057	(5,580)	116,092
20310	Juvenile Hall	168,764	3,017	27,649	24,608	95	5,738	1,058	55,914	28,647	3,441	25,994	344,926
20320	Probation	58,354	2,403	47,460	30,955	323	5,940	10,263	51,414	119,183	1,109	105,476	432,880
20601	Agriculture Commissioner	1,089	3,850	7,154	7,520	154	2,114	5,660	10,517	8,335	82	28,297	74,772
20602	Building Inspection	4,902		13,969	12,076	1,162	1,208	20,420	18,133	35,940	371	34,596	142,777
20603	Weights & Measure			(0)		1							1
20701	Recorder	6,465		6,968	7,363	2,368	1,309	10,792	6,215	45,910	490	30,628	118,507
20702	Emergency Services	164		4,582	4,927	4	2,920	15,712	2,786	1,651	20	28,263	61,028

		Building Use	Equipment Use	County Audit	Admin 10103	Auditor 10202	Treasurer 10203	Purchasing 10204	County Counsel 10301	Human Resources 10401	Facilities Management 10702	Insurance 11004	Information Systems 11007	Total Actual Costs FY 2016-17
20704	Animal Control	14,814			7,095	5,207	224	1,611	13,807	5,835	9,244	363	5,116	63,317
20705	Fish and Game				27	710	3							739
20707	Community Development Agency	10,250			167	13,309	13	1,913	30,524	25,419	74,247	776	49,049	205,666
20708	Planning	5,004			16,847	12,795	488	906	74,816	14,209	36,130	379	23,226	184,800
20709	Code Enforcement	985			7,565	7,361	55	1,007	31,635	6,215	6,983	75	14,880	76,759
20710	Public Safety				6,591	1,956	10							8,556
30100	DPW Admin	2,184				5,483		101		4,368	15,845	165	6,029	34,176
30101	Roads - Administration				13,769	10,874	37	2,114	159		782	612	65,712	94,059
30102	Mitigation Funds				3,882	1,054	150							5,086
30103	CSA/PRDs				4,058	10,553	114							14,725
30104	Roads - Engineering Roads	2,747			4,837	5,435	186	604	90,831	6,660	19,464	208		130,972
30107	Roads - Maintenance				50,120	27,956	11	9,463		53,326		3,416		144,292
30120	Building - Electrical Service Availability				84	364	4		29					480
30154	Road Capital Improvements					3,450	32	2,819						6,301
40101	Community Health Services	37,987			6,229	10,822	303	1,409	7,704	9,956	64,838	864	114,854	254,967
40102	Health Education				12,046	18,068	17	2,114		20,770	94		569	53,679
40103	Behavioral Health Adm	60,454			14,288	17,761	126	1,812	(1,260)	27,611	82,634	1,478	199,816	404,719
40104	Children Behavioral Health				60,411	17,798	262	4,631	1,356	29,721	1,347		409	115,934
40105	Behavioral Health - Alc, Drug, Program	15,497			12,671	5,898	43	604		2,918	1,870	329		39,830
40107	Emergency & Preparedness				5,328	6,192	53	3,926		3,330	1,250			20,079
40108	Environmental Health	5,116			20,699	13,947	703	2,013	30,207	23,704	38,548	385	47,330	182,652
40110	Adult Behavioral Health				101,866	32,719	322	5,134	13,123	30,809	5,044		729	189,746
40114	Medi-Cal Admin Activity				29,652	32,116	255	2,618		37,386	429		280	102,735
40118	Social Services					2,045	42							2,087
40119	Behavioral Health Realignment					2,100	8							2,109
40120	Environmental Health - Other					1,188	1							1,190
40121	Health Realignment					1,238	1							1,240
40122	Juvenile Hall Realignment				(0)	49	8							56
40123	Vector Control				1,004	1,080	8							2,092
40129	Health CCS					88								88
40140	SB163 Wraparound Prgm				3,445	157								3,602
40401	Recycled Oil Block Grant													
40402	Solid Waste Contract Adm				1,572	345	1	101						2,019
50101	Human Services Agency Admin	1,697			936	18,775	20	5,235	2,576	41,276	14,956	809	87,578	173,859
50102	Social Services Admin	24,490			4	3,652	31	302		3,115	173,532	1,773	30,586	237,486
50103	Adult Services Admin	12,296			19,738	12,425	50	3,121	12,219	17,143	14,259	239	49,591	141,083
50104	Childrens' Services Admin				33,783	24,553	128	2,920	66,221	29,605	(420)		94,056	250,847
50105	Eligibility Services Admin	35			101,090	82,033	271	7,651	11,803	96,597	265		153,034	452,779
50501	Veterans' Services	1,657			2,898	4,637	4	201		5,011	122	452	6,154	21,137
50601	Housing & Community Services				28	1,515	3		1,270		9,906		204	12,925
50602	Community Services				1,690	1,546	17	503						3,756
50603	Energy Assistance													
50604	Homebuyer Assistance				7,500	1,028	11							8,539
50605	Housing Development/Rehab				13,064	2,118	37							15,220
50608	Victim Witness Program				3,286	4,341	145	403		4,945	1,858		6,117	21,095

	Building Use	Equipment Use	County Audit	Admin 10103	Auditor 10202	Treasurer 10203	Purchasing 10204	County Counsel 10301	Human Resources 10401	Facilities Management 10702	Insurance 11004	Information Systems 11007	Total Actual Costs FY 2016-17
Compass/AI													
60201 Library	58,450			23,264	40,562	279	12,282	6,983	50,343	44,237	8,493	70,191	315,084
60301 Farm Advisor	499			407	464		201			6,324	107	774	8,775
60401 Forest Reserves				193	116	3							312
70101 Recreation Funding				648	162	8							818
91001 Solid Waste-Western Nev. Co	1,201			10,202	10,940	4	2,416	4,020	3,610	8,501	499	3,342	44,737
91002 Solid Waste-Eastern Nev. Co				1,755	563	4		317					2,639
91003 Transit				33,048	25,528	2,055	2,517	1,164	39,315	415	827	17,176	122,046
91004 Airport				6,773	16,460	707	5,839	16,823	7,929	14,949	1,213	6,436	77,128
91005 Wastewater Management	1,715			40,290	64,381	96	19,833	27,138	28,221	11,936	130	8,382	202,123
91006 Sewer Assessment				10	239	1							250
92001 Fleet Management				11,455	2,756	7	4,027	1,799			2,813		22,856
92002 General Liability Self-Insurance				9,644	1,567	9		58,545					69,765
92003 Dental Self-Insurance				6,469	2,559	23			(2,049)				7,002
92003 Unemployment Insurance				1,751	1,162	3			(1,048)				1,868
92003 Vision Self-Insurance				1,476	2,514	23			(1,599)				2,414
92004 Central Services	483			4,290	5,939	9	805		1,648	3,482	37	1,494	18,188
92005 Fleet Services				21,464	26,255	5	6,946		13,319	7,074		9,047	84,110
93010 Finance Authority				2,211	528	3							2,741
Nevada County Courts Districts	82,702				2,873	1,303		6,983		(11,547)	5,135		87,450
Supt of Schools	1,439				125,637	2,981		(1,497)		(9,015)	347	11,845	131,738
Other Trusts					160,002	1,273							161,275
Miscellaneous - Other	85,914				85,374	5,947				253,047	7,215		91,320
													346,176
Subtotal	1,019,121	135,876		1,302,628	1,375,068	26,140	220,576	903,062	1,228,744	1,812,523	63,410	1,881,572	9,968,718
Direct Billed			50,146	18,088	26,338			335,090	11,471	1,011,175		2,363,119	4,015,426
Unallocated				175,646	244,543	854,843		281,233		10,613		83,289	1,630,168
Total	1,019,121	135,876	50,146	1,496,362	1,645,948	880,984	220,576	1,519,384	1,240,215	2,834,311	63,410	4,527,980	15,634,312
Balance Check				(0)	4	(0)	(0)		(0)	(0)	(0)	(0)	3

		Total Actual Costs FY 2016- 17 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2018-19	
10101	Board of Supervisors	24,240	171,712	12,842	184,554.22
10102	Annual Audit Services	155	734	54	787.77
10201	Assessor	4,057	218,138	23,234	241,372.42
10205	Collections	410	20,066	2,171	22,236.94
10206	Other Financing Uses (Sources)	(847)	15,579	3,340	18,919.54
10207	Trial Court Funding	117	15,330	2,277	17,607.09
10209	WWE Escrow Account	(2,010)	(1,885)	413	(1,471.85)
10210	Comm Fac Dist 1996-1 Wildwood	(327)	(289)	72	(217.22)
10213	MVLF License Fees	472	2,050	263	2,312.71
10214	Property Management	4,218	8,610	71	8,681.28
10501	Elections	(6,210)	140,734	102,294	243,027.83
10801	Plant Acquisition	15,032	42,716	4,265	46,981.33
10802	Juvenile Hall Facility			0	0.34
10803	Criminal Justice Construction	299	1,394	194	1,587.61
10805	Energy Services		1,054	1	1,054.44
10902	Economic Development	(1,202)	(39)	182	143.83
11001	Assessment Appeals Board	210	1,296	166	1,461.77
11003	Info & General Services	16,239	64,518	5,077	69,594.56
11005	Risk Mgmt Adm	1,010	13,478	177	13,655.68
11006	Historical Landmarks	(7)	80	15	95.70
11008	GIS Info System	3,589	27,595	2,958	30,553.19
11009	Surveyor	447	4,564	647	5,211.07
11010	Cable-Television	593	10,429	3,916	14,344.96
11012	Transit Self-Insurance	17	94	14	108.01
11015	Workers Compensation Insurance	1,000	4,061	701	4,761.86
11016	Other Debt Financing	(283)	1,509	284	1,792.34
20101	Court Security	(2,582)	32,641	4,599	37,240.42
20102	Grand Jury	3,154	35,012	4,724	39,735.78
20103	District Attorney	(87,162)	122,354	100,334	222,688.14
20107	Public Defender	51,376	187,841	9,977	197,817.37
20109	Child Support Services	(69,208)	100,505	31,139	131,643.60
20111	Conflict Indigent Defense	(2,330)	9,970	2,119	12,089.97
20112	Dispute Resolution Program	(40)	228	59	286.30
20201	Sheriff	(18,914)	895,441	21,975	917,416.06
20204	Sheriff Dispatch	24,342	104,930	8,723	113,653.21
20301	Corrections	67,732	940,620	56,187	996,807.34
20302	Inmate Medical Services	2,875	26,857	3,025	29,881.46
20304	Truckee Operations	(8,221)	107,871	11,942	119,812.96
20310	Juvenile Hall	89,759	434,686	37,314	472,000.09
20320	Probation	134,774	567,654	27,489	595,143.60
20601	Agriculture Commissioner	27,679	102,450	11,976	114,426.83
20602	Building Inspection	14,567	157,343	16,891	174,234.84
20603	Weights & Measure	(5,239)	(5,239)	122	(5,116.90)
20701	Recorder	3,940	122,446	34,385	156,831.15
20702	Emergency Services	29,023	90,052	6,639	96,690.49

	Total Actual Costs FY 2016- 17 plus Roll Forward	After Roll Forward Adjustments	Total Claimable Costs FY 2018-19	
<u>Contents\A1</u>				
20704 Animal Control	(17,534)	45,783	12,689	58,472.14
20705 Fish and Game	187	927	143	1,070.13
20707 Community Development Agency	13,819	219,485	19,512	238,996.93
20708 Planning	34,246	219,046	37,548	256,594.92
20709 Code Enforcement	(4,884)	71,875	31,401	103,275.40
20710 Public Safety	742	9,298	1,171	10,468.95
30100 DPW Admin	1,024	35,199	2,957	38,155.90
30101 Roads - Administration	31,240	125,299	8,833	134,131.47
30102 Mitigation Funds	(310)	4,775	887	5,662.60
30103 CSA/PRDs	3,013	17,738	2,750	20,488.57
30104 Roads - Engineering Roads	(8,253)	122,738	30,187	152,925.12
30107 Roads - Maintenance	(15,729)	128,564	19,567	148,131.17
30120 Building - Electrical Service Availability	369	850	(1,609)	(759.23)
30154 Road Capital Improvements	1,551	7,851	819	8,670.06
40101 Community Health Services	21,288	276,256	46,963	323,218.39
40102 Health Education	240	53,918	6,524	60,442.25
40103 Behavioral Health Adm	28,668	433,388	67,883	501,271.24
40104 Children Behavioral Health	(59,071)	56,863	14,871	71,734.25
40105 Behavioral Health - Alc, Drug, Program	19,055	58,885	3,127	62,011.89
40107 Emergency & Preparedness	(765)	19,314	2,238	21,551.32
40108 Environmental Health	40,280	222,932	23,436	246,367.87
40110 Adult Behavioral Health	(10,768)	178,977	36,307	215,284.03
40114 Medi-Cal Admin Activity	19,233	121,968	11,528	133,495.06
40118 Social Services	(865)	1,221	527	1,747.76
40119 Behavioral Health Realignment	25	2,133	376	2,509.53
40120 Environmental Health - Other	483	1,672	178	1,849.98
40121 Health Realignment	506	1,745	192	1,937.13
40122 Juvenile Hall Realignment	14	71	12	82.67
40123 Vector Control	(3,219)	(1,128)	420	(708.08)
40129 Health CCS	48	135	12	147.15
40140 SB163 Wraparound Prgm	1,850	5,452	275	5,726.61
40401 Recycled Oil Block Grant	(324)	(324)	40	(283.86)
40402 Solid Waste Contract Adm	(230)	1,788	357	2,145.15
50101 Human Services Agency Admin	34,818	208,677	24,105	232,781.87
50102 Social Services Admin	(77,932)	159,554	16,764	176,318.49
50103 Adult Services Admin	19,258	160,340	87,283	247,623.42
50104 Childrens' Services Admin	24,110	274,956	110,583	385,539.48
50105 Eligibility Services Admin	86,224	539,003	14,092	553,095.58
50501 Veterans' Services	(2,758)	18,379	2,173	20,552.67
50601 Housing & Community Services	4,417	17,342	1,875	19,216.88
50602 Community Services	381	4,136	626	4,761.87
50603 Energy Assistance			47	46.85
50604 Homebuyer Assistance	6,339	14,878	743	15,620.08
50605 Housing Development/Rehab	(7,691)	7,529	3,004	10,532.45
50608 Victim Witness Program	3,553	24,649	2,462	27,110.48

		Total Actual Costs FY 2016- 17 plus Roll	After Roll Forward	Total Claimable Costs FY 2018-19
		Roll Forward	Adjustments	
Consistal				
60201	Library	(13,945)	61,242	362,379.60
60301	Farm Advisor	(2,624)	567	6,718.94
60401	Forest Reserves	(19)	48	341.59
70101	Recreation Funding	(1,116)	177	(121.34)
91001	Solid Waste-Western Nev. Co	5,151	5,192	55,079.63
91002	Solid Waste-Eastern Nev. Co	94	844	3,577.49
91003	Transit	1,780	15,458	139,284.10
91004	Airport	22,952	17,801	117,881.60
91005	Wastewater Management	33,441	23,147	258,711.19
91006	Sewer Assessment	(19)	59	290.01
92001	Fleet Management	3,085	2,048	27,990.13
92002	General Liability Self-Insurance	(15,511)	15,840	70,093.43
92003	Dental Self-Insurance	(4,292)	901	3,610.66
92003	Unemployment Insurance	(1,369)	1,134	1,632.06
92003	Vision Self-Insurance	(3,231)	884	67.82
92004	Central Services	(1,871)	2,311	18,627.77
92005	Fleet Services	(3,608)	11,459	91,961.49
93010	Finance Authority	(1,127)	489	2,104.33
	Nevada County Courts	26,440	21,251	135,140.71
	Districts	(28,694)	36,012	139,055.89
	Supt of Schools	43,954	26,725	231,953.10
	Other Trusts	9,905	16,508	117,734.25
	Miscellaneous - Other	(172,010)	(203,052)	(30,885.67)
Subtotal		400,794	1,256,171	11,625,683.59
Direct Billed Unallocated				
Total		400,794	1,256,171	11,625,683.59

Balance Check