



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Nevada  
Nevada City, California

Date: August 26, 2024  
Filing Ref: NEV25

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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:** (\$613,131) in adjustments for the newly constructed County Operations Center are one-time adjustments and must not be included when calculating the carry-forward in the FY 2025-26 Cost Allocation Plan using FY 2023-24 Actuals.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF NEVADA****BY Original signed by**

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**Gina Will**

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**Name  
Auditor-Controller**

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**Title  
08-26-2024**

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**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER****BY Original signed by**

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**SANDEEP SINGH  
Manager  
Local Government Policy Section  
Local Govt Programs and Services Division****08-26-2024**

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**Date**

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



**Nevada County**  
**2 CFR Part 200 for Use in FY 2024-2025**

FY 2022-2023  
8/6/2024

**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	\$11,235	\$10,418	\$0	\$0	\$0	\$0	\$0	\$5,584	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	59,749	151,725	0
3 10102 Annual Audit Services	1	1	1	0	0	0	0	1	0	0
4 10103 Administration	23,218	5,807	139	2,720	2,230	0	6	3,403	(31)	2
5 10202 Auditor - Controller	15,412	20,086	3,490	6,011	923	34	697	14,789	1,996	843
6 10203 Treasurer Tax Collector	70	349	386	1,868	1,035	0	10	62	2	245
7 10204 Purchasing	2,627	4,596	438	657	0	0	0	2,189	5,910	0
8 10301 County Counsel	0	14,866	278	0	0	0	0	133,304	5,557	0
9 10401 Human Resources	33,230	66,562	0	0	0	0	0	27,811	0	0
10 10702 Facilities Management	65,432	79,748	55	0	0	0	0	35,614	78,992	0
11 11004 Insurance	1,472	1,739	0	0	0	0	0	983	0	0
12 11007 Information Systems	49,545	106,759	1,717	0	0	0	0	111,731	0	0
<b>Total Current Allocations</b>	<b>202,242</b>	<b>310,931</b>	<b>6,504</b>	<b>11,256</b>	<b>4,188</b>	<b>34</b>	<b>713</b>	<b>395,220</b>	<b>244,150</b>	<b>1,090</b>
Less: Prior Year Allocations	171,373	278,083	32,992	15,571	15,181	0	854	188,115	21,031	1,917
Carry-Forward	30,869	32,848	(26,488)	(4,315)	(10,993)	0	(141)	207,105	223,119	(828)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$233,110</b>	<b>\$343,779</b>	<b>\$(19,985)</b>	<b>\$6,940</b>	<b>\$(6,805)</b>	<b>\$34</b>	<b>\$572</b>	<b>\$602,325</b>	<b>\$467,269</b>	<b>\$262</b>



**Nevada County**  
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FY 2022-2023  
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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	13,229	0
3 10102 Annual Audit Services	0	0	0	0	0	0	0	0	0	0
4 10103 Administration	0	988	14	5	45,533	7	0	211	223	0
5 10202 Auditor - Controller	1	4,585	992	9,277	4,666	170	0	1,597	1,839	138
6 10203 Treasurer Tax Collector	13	0	0	2	2	0	0	230	43	6
7 10204 Purchasing	0	876	657	876	1,313	0	0	876	5,253	0
8 10301 County Counsel	0	0	0	28,759	0	0	0	0	0	0
9 10401 Human Resources	0	2,454	0	26,891	4,806	0	0	0	0	0
10 10702 Facilities Management	0	1,710	0	(6,260)	165	0	0	0	0	0
11 11004 Insurance	0	0	0	0	0	0	0	0	0	0
12 11007 Information Systems	0	(1,056)	0	37,557	6,931	(1,218)	0	6,505	2,835	0
<b>Total Current Allocations</b>	14	9,556	1,663	126,670	63,416	(1,042)	0	9,419	23,422	144
Less: Prior Year Allocations	6,213	1,812	1,394	93,375	19,896	(985)	0	5,456	12,626	194
Carry-Forward	(6,199)	7,744	268	33,296	43,520	(56)	0	3,963	10,796	(49)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$(6,186)</b>	<b>\$17,300</b>	<b>\$1,931</b>	<b>\$159,966</b>	<b>\$106,935</b>	<b>\$(1,098)</b>	<b>\$0</b>	<b>\$13,382</b>	<b>\$34,219</b>	<b>\$95</b>



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**Summary Schedule**

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	\$1,279	\$64,014	\$15,300	\$7,999	\$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	1	1	1	0	0	0
4 10103 Administration	24	158	2,556	189	9,161	5,294	5,730	850	29	6
5 10202 Auditor - Controller	1,504	1,830	9,057	6,172	28,044	16,261	35,918	6,364	405	484
6 10203 Treasurer Tax Collector	8	6	24	2	240	5	149	2	26	29
7 10204 Purchasing	876	0	1,313	0	2,189	1,532	1,751	0	657	0
8 10301 County Counsel	0	0	0	13,963	15,769	417	903	0	0	0
9 10401 Human Resources	0	0	24,743	0	72,390	40,694	44,375	0	0	0
10 10702 Facilities Management	0	0	276	10,140	30,282	22,142	61,795	0	0	0
11 11004 Insurance	0	0	0	225	3,973	68	1,409	0	0	0
12 11007 Information Systems	904	0	25,382	19,324	116,331	60,164	117,131	0	0	0
<b>Total Current Allocations</b>	<b>3,315</b>	<b>1,993</b>	<b>63,352</b>	<b>51,294</b>	<b>342,393</b>	<b>161,878</b>	<b>277,159</b>	<b>7,216</b>	<b>1,116</b>	<b>518</b>
Less: Prior Year Allocations	2,296	2,330	58,131	31,674	324,002	129,572	237,005	7,716	704	957
Carry-Forward	1,020	(336)	5,221	19,620	18,391	32,306	40,154	(500)	412	(439)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$4,335</b>	<b>\$1,657</b>	<b>\$68,573</b>	<b>\$70,914</b>	<b>\$360,784</b>	<b>\$194,184</b>	<b>\$317,313</b>	<b>\$6,715</b>	<b>\$1,528</b>	<b>\$79</b>



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**Summary Schedule**

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	\$218,677	\$0	\$0	\$18,402	\$278,407	\$0
2 Equipment Depreciation	0	0	0	0	116,333	0	0	89,866	131,515	0
3 10102 Annual Audit Services	0	0	0	0	2	0	0	0	1	0
4 10103 Administration	0	0	0	0	29,887	759	0	3,560	20,438	6,124
5 10202 Auditor - Controller	517	586	586	586	86,614	1,457	689	12,697	58,978	679
6 10203 Treasurer Tax Collector	21	21	21	21	958	80	24	59	309	22
7 10204 Purchasing	0	0	0	0	40,931	0	0	2,189	23,639	438
8 10301 County Counsel	0	0	0	0	465,071	0	0	0	26,744	0
9 10401 Human Resources	0	0	0	0	190,177	0	0	33,025	148,051	0
10 10702 Facilities Management	0	0	0	0	358,394	0	0	17,676	881,876	0
11 11004 Insurance	0	0	0	0	13,107	0	0	0	2,269	0
12 11007 Information Systems	0	0	0	0	279,301	0	0	73,268	176,670	0
<b>Total Current Allocations</b>	538	607	607	607	1,799,451	2,296	714	250,741	1,748,897	7,263
Less: Prior Year Allocations	882	1,150	1,149	1,016	1,044,988	4,734	1,488	92,976	1,404,172	19,908
Carry-Forward	(344)	(543)	(542)	(409)	754,463	(2,438)	(774)	157,765	344,725	(12,645)
Current Adjustments	0	0	0	0	(218,677)	0	0	(89,866)	0	0
<b>Proposed Costs</b>	<b>\$194</b>	<b>\$65</b>	<b>\$66</b>	<b>\$198</b>	<b>\$2,335,237</b>	<b>\$(141)</b>	<b>\$(60)</b>	<b>\$318,640</b>	<b>\$2,093,622</b>	<b>\$(5,381)</b>



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**Summary Schedule**

Department	20304 Truckee Operations	20320 Probation	20601 Agriculture Commissioner	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	\$47,898	\$1,204	\$5,419	\$7,146	\$2,120	\$19,572	\$0	\$11,329	\$4,970
2 Equipment Depreciation	4,016	0	7,490	0	7,125	69,859	6,851	0	1,573	0
3 10102 Annual Audit Services	0	1	1	1	1	1	1	0	0	1
4 10103 Administration	3,467	11,650	2,324	4,969	1,990	4,974	2,501	15	110	4,310
5 10202 Auditor - Controller	14,587	38,543	10,966	16,966	12,131	16,764	8,153	1,269	54,165	15,442
6 10203 Treasurer Tax Collector	24	93	1,168	1,251	5,248	32	277	26	430	1,305
7 10204 Purchasing	1,094	13,352	0	3,721	3,721	16,416	2,189	0	5,472	1,313
8 10301 County Counsel	695	4,376	2,709	695	3,571	0	7,155	0	85,443	107,950
9 10401 Human Resources	32,821	91,101	19,631	33,230	10,838	19,836	11,758	0	46,215	25,868
10 10702 Facilities Management	41,706	58,715	12,415	43,581	54,549	35,070	29,055	0	89,545	43,626
11 11004 Insurance	1	9,765	212	954	1,258	296	0	0	1,995	875
12 11007 Information Systems	(21,411)	124,562	33,381	54,218	55,519	26,501	17,655	0	70,740	1,645
<b>Total Current Allocations</b>	89,198	400,055	91,501	165,003	163,097	191,869	105,167	1,309	367,016	207,307
Less: Prior Year Allocations	151,386	360,674	91,917	160,782	130,912	174,728	99,759	1,243	199,896	170,764
Carry-Forward	(62,188)	39,381	(416)	4,221	32,184	17,142	5,408	66	167,120	36,542
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$27,010</b>	<b>\$439,436</b>	<b>\$91,086</b>	<b>\$169,224</b>	<b>\$195,281</b>	<b>\$209,011</b>	<b>\$110,575</b>	<b>\$1,375</b>	<b>\$534,136</b>	<b>\$243,849</b>



**Nevada County**  
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**Summary Schedule**

Department	20709 Code Enforcement	20710 Public Safety	20711 Cannabis Activities	30100-DPW Admin	30101-Roads - Administra tion	30102- Mitigation Funds	30103- CSA/PRDs	30104-Roads - Engineering Roads	30107-Roads - Maintenance	30154-Road Capital Improvement s
1 Building Depreciation	\$1,272	\$0	\$0	\$2,414	\$0	\$0	\$0	\$3,036	\$29,317	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10102 Annual Audit Services	1	0	1	0	9	0	0	0	0	0
4 10103 Administration	2,185	1,662	2,649	0	3,518	749	1,334	8,432	12,822	0
5 10202 Auditor - Controller	9,848	3,539	6,389	7,563	32,072	2,736	17,468	13,102	33,475	8,132
6 10203 Treasurer Tax Collector	219	26	478	0	106	378	283	773	21	30
7 10204 Purchasing	2,189	0	1,313	438	7,880	0	876	4,159	23,201	5,034
8 10301 County Counsel	209,508	0	0	0	8,961	0	0	60,435	0	0
9 10401 Human Resources	12,678	0	10,634	7,975	0	0	0	15,644	92,225	0
10 10702 Facilities Management	9,754	0	0	19,032	1,062	0	0	23,150	14,911	0
11 11004 Insurance	224	0	0	425	0	0	0	535	7,360	0
12 11007 Information Systems	16,953	0	15,310	(36,939)	106,920	0	0	0	0	0
<b>Total Current Allocations</b>	264,831	5,226	36,775	909	160,526	3,863	19,961	129,265	213,332	13,197
Less: Prior Year Allocations	156,005	9,688	16,862	11,612	102,499	5,931	32,020	153,427	207,070	(10)
Carry-Forward	108,826	(4,462)	19,913	(10,704)	58,027	(2,068)	(12,059)	(24,162)	6,262	13,207
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$373.657</b>	<b>\$765</b>	<b>\$56.687</b>	<b>\$(9,795)</b>	<b>\$218.553</b>	<b>\$1,795</b>	<b>\$7.902</b>	<b>\$105.103</b>	<b>\$219,594</b>	<b>\$26,404</b>



**Nevada County**  
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**Summary Schedule**

Department	40101-Community Health Services	40102-Health Education	40103-Behavioral Health Adm	40104-Children Behavioral Health	40105-Behavioral Health - Alc, Drug,	40107-Emergency & Preparedness	40108-Environmental Health	40110-Adult Behavioral Health	40114-Medical Admin Activity	40118-Social Services
1 Building Depreciation	\$55,491	\$0	\$195,644	\$0	\$0	\$0	\$5,621	\$0	\$0	\$0
2 Equipment Depreciation	0	1,352	0	0	0	9,577	1,601	0	1,395	0
3 10102 Annual Audit Services	8	0	1	0	0	0	1	0	0	0
4 10103 Administration	2,337	3,236	7,120	16,149	10,852	4,806	4,656	30,762	7,197	0
5 10202 Auditor - Controller	28,834	30,315	39,244	24,647	11,314	20,934	18,031	49,428	45,656	730
6 10203 Treasurer Tax Collector	1,881	75	226	99	258	118	1,336	1,081	678	102
7 10204 Purchasing	3,502	11,601	9,631	4,378	2,845	5,472	5,034	12,695	4,596	0
8 10301 County Counsel	7,039	0	7,513	916	0	0	21,326	14,401	0	0
9 10401 Human Resources	28,118	30,878	39,058	53,065	5,624	28,118	37,320	72,594	61,859	0
10 10702 Facilities Management	61,240	7,511	70,242	10,969	1,881	4,365	46,101	90,861	(4,519)	0
11 11004 Insurance	2,337	0	2,993	0	2,223	0	990	0	0	0
12 11007 Information Systems	242,815	103	353,459	(752)	(2,212)	67	51,999	55,070	137	0
<b>Total Current Allocations</b>	<b>433,603</b>	<b>85,070</b>	<b>725,131</b>	<b>109,471</b>	<b>32,785</b>	<b>73,458</b>	<b>194,015</b>	<b>326,893</b>	<b>117,000</b>	<b>832</b>
Less: Prior Year Allocations	446,342	51,852	676,474	78,195	52,606	42,563	278,449	226,098	69,917	1,583
Carry-Forward	(12,739)	33,218	48,657	31,276	(19,821)	30,894	(84,434)	100,794	47,083	(751)
Current Adjustments	0	0	(195,644)	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$420,864</b>	<b>\$118,288</b>	<b>\$578,144</b>	<b>\$140,746</b>	<b>\$12,964</b>	<b>\$104,352</b>	<b>\$109,581</b>	<b>\$427,687</b>	<b>\$164,084</b>	<b>\$80</b>



**Nevada County**  
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**Summary Schedule**

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	\$7,592
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	1	0	0	155	0	0	866	566	2,693
5 10202 Auditor - Controller	1,894	963	929	0	1,102	70	414	303	2,180	120,212
6 10203 Treasurer Tax Collector	32	6	6	0	0	19	21	0	5	32
7 10204 Purchasing	0	0	0	0	0	0	0	0	1,313	9,193
8 10301 County Counsel	0	0	0	0	0	0	0	0	0	3,804
9 10401 Human Resources	0	0	0	0	0	0	0	0	3,272	76,991
10 10702 Facilities Management	0	0	0	0	935	0	0	0	0	62,932
11 11004 Insurance	0	0	0	0	0	0	0	0	0	1,337
12 11007 Information Systems	0	0	0	0	0	0	0	0	0	98,230
<b>Total Current Allocations</b>	1,926	971	935	0	6,630	89	435	1,168	7,336	383,016
Less: Prior Year Allocations	3,438	1,853	1,847	409	6,132	145	783	3,052	10,969	275,850
Carry-Forward	(1,513)	(882)	(911)	(409)	499	(56)	(348)	(1,883)	(3,633)	107,166
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$413</b>	<b>\$89</b>	<b>\$24</b>	<b>\$(409)</b>	<b>\$7,129</b>	<b>\$33</b>	<b>\$87</b>	<b>\$(715)</b>	<b>\$3,702</b>	<b>\$490,182</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	\$26,686	\$0	\$0	\$0	\$0	\$1,645	\$0	\$0	\$84,192	\$693
2 Equipment Depreciation	0	0	0	0	0	977	0	0	11,290	0
3 10102 Annual Audit Services	19	0	0	0	0	0	14	0	1	0
4 10103 Administration	1	5,022	8,826	24,862	0	945	7,499	836	9,592	130
5 10202 Auditor - Controller	7,945	23,312	38,620	126,613	827	8,181	21,980	6,746	94,480	446
6 10203 Treasurer Tax Collector	6	136	720	211	30	34	128	368	464	0
7 10204 Purchasing	876	4,596	6,566	9,850	0	3,064	2,408	1,751	23,201	1,313
8 10301 County Counsel	2,833	10,786	97,773	0	0	0	27,771	0	14,240	0
9 10401 Human Resources	2,965	37,933	52,554	189,768	0	10,327	5,317	10,940	104,495	0
10 10702 Facilities Management	162,720	(532)	8,242	29,751	0	4,580	35,957	0	154,298	9,232
11 11004 Insurance	3,661	0	0	0	0	0	0	0	29,617	369
12 11007 Information Systems	3,119	64,561	68,835	276,949	0	19,389	(403)	15,295	176,634	0
<b>Total Current Allocations</b>	210,832	145,815	282,136	658,003	858	49,143	100,672	35,936	702,505	12,184
Less: Prior Year Allocations	807,785	70,647	178,435	244,062	1,619	44,353	140,575	31,442	660,750	9,766
Carry-Forward	(596,953)	75,167	103,701	413,941	(761)	4,790	(39,903)	4,495	41,755	2,418
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$(386,121)</b>	<b>\$220,982</b>	<b>\$385,838</b>	<b>\$1,071,944</b>	<b>\$97</b>	<b>\$53,933</b>	<b>\$60,769</b>	<b>\$40,431</b>	<b>\$744,259</b>	<b>\$14,602</b>



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Department	60401 Forest Reserves	70101 Recreation Funding	70102 Recreation	91001 Solid Waste- Western Nev. Co	91002 Solid Waste- Eastern Nev. Co	91003 Transit	91004 Airport	91005 Wastewater Management	92001 Fleet Management	92002 General Liability Self- Insurance
1 Building Depreciation	\$0	\$0	\$0	\$1,328	\$0	\$7,469	\$0	\$1,896	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10102 Annual Audit Services	0	0	(1,914)	1,918	(545)	1	(4,354)	4,909	0	0
4 10103 Administration	43	0	2,750	3,393	498	8,254	2,253	10,049	2,351	4,645
5 10202 Auditor - Controller	241	1,999	987	25,663	1,725	41,316	37,902	144,253	5,391	7,006
6 10203 Treasurer Tax Collector	8	61	0	139	6	5,524	1,500	181	14	14
7 10204 Purchasing	0	0	876	3,283	0	5,472	5,253	28,236	4,596	1,094
8 10301 County Counsel	0	0	0	24,091	3,960	3,473	20,701	7,224	2,084	87,757
9 10401 Human Resources	0	0	2,454	3,272	0	58,075	17,995	46,931	0	0
10 10702 Facilities Management	0	0	560	13,221	0	18,133	12,515	14,841	0	0
11 11004 Insurance	0	0	0	1,903	0	0	8,289	334	24,688	0
12 11007 Information Systems	0	0	(3,740)	7,164	0	32,792	8,759	23,132	0	0
<b>Total Current Allocations</b>	292	2,060	1,972	85,374	5,644	180,510	110,813	281,985	39,126	100,517
Less: Prior Year Allocations	282	377	0	58,730	3,544	193,096	95,037	246,302	26,262	78,576
Carry-Forward	10	1,682	0	26,644	2,100	(12,586)	15,776	35,684	12,863	21,941
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$302</b>	<b>\$3,742</b>	<b>\$1,972</b>	<b>\$112,018</b>	<b>\$7,744</b>	<b>\$167,923</b>	<b>\$126,588</b>	<b>\$317,669</b>	<b>\$51,989</b>	<b>\$122,458</b>



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Department	4498-92003 Dental Self- Insurance	4352-92003 Vision Self- Insurance	4355-92003 Unemploye nt Insurance	92004 Central Services	92005 Fleet Services	92006 Energy Services ISF	92007 Fleet Road Equip	93010 Finance Authority	Nevada County Courts	Districts
1 Building Depreciation	\$0	\$0	\$0	\$534	\$213,210	\$0	\$0	\$0	\$76,986	\$1,591
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10102 Annual Audit Services	0	0	(545)	1	546	0	(4,600)	4,609	0	0
4 10103 Administration	2,579	0	0	962	5,930	2,782	1,875	1,467	0	0
5 10202 Auditor - Controller	7,115	5,708	2,751	16,108	30,753	10,244	4,160	1,737	1,579	87,235
6 10203 Treasurer Tax Collector	0	75	0	8	8	13	10	6	0	0
7 10204 Purchasing	0	0	0	1,970	5,910	3,064	3,721	0	0	0
8 10301 County Counsel	0	0	0	0	0	556	0	0	0	5,349
9 10401 Human Resources	3,869	3,806	639	2,761	20,347	0	0	0	0	0
10 10702 Facilities Management	0	0	0	4,737	108,944	(576)	0	0	192,374	12,132
11 11004 Insurance	0	0	0	94	0	0	0	0	10,210	280
12 11007 Information Systems	0	0	0	4,833	37,902	0	0	0	0	10,665
<b>Total Current Allocations</b>	13,564	9,589	2,845	32,007	423,550	16,083	5,165	7,819	281,148	117,252
Less: Prior Year Allocations	7,646	12,852	8,812	34,602	304,426	19,813	13,124	7,955	289,778	65,622
Carry-Forward	5,918	(3,264)	(5,968)	(2,594)	119,124	(3,730)	(7,959)	(136)	(8,630)	51,630
Current Adjustments	0	0	0	0	(108,944)	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$19,481</b>	<b>\$6,325</b>	<b>\$(3,123)</b>	<b>\$29,413</b>	<b>\$433,731</b>	<b>\$12,353</b>	<b>\$(2,794)</b>	<b>\$7,683</b>	<b>\$272,518</b>	<b>\$168,881</b>



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Department	Supt of Schools	Other Trusts	Miscellaneous - Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$120,695	\$0	\$1,580,483
2 Equipment Depreciation	0	0	0	0	719,524
3 10102 Annual Audit Services	0	0	0	0	99
4 10103 Administration	0	0	0	0	437,846
5 10202 Auditor - Controller	0	457	41,174	0	1,882,136
6 10203 Treasurer Tax Collector	0	0	726	0	34,882
7 10204 Purchasing	0	0	0	0	381,508
8 10301 County Counsel	0	0	21,256	0	1,581,980
9 10401 Human Resources	0	0	0	0	2,157,002
10 10702 Facilities Management	0	0	24,773	0	3,272,627
11 11004 Insurance	0	0	15,018	0	153,489
12 11007 Information Systems	0	0	0	0	3,199,638
<b>Total Current Allocations</b>	0	457	223,643	0	15,401,214
Less: Prior Year Allocations	0	230	346,303	0	12,700,475
Carry-Forward	0	227	(122,661)	0	2,698,733
Current Adjustments	0	0	0	0	(613,131)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$684</b>	<b>\$100,982</b>	<b>\$0</b>	<b>\$17,486,816</b>