



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Nevada
Nevada City, California

Date:
Filing Ref:

June 27, 2025
NEV26

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 | 9. Fleet Management ISF |
| 2. Annual Audit Services | 10. Vision Insurance ISF |
| 3. Administration | 11. Unemployment Insurance ISF |
| 4. Auditor-Controller | 12. Liability Insurance ISF |
| 5. County Counsel | 13. Central Services ISF |
| 6. Human Resources | 14. Dental Insurance ISF |
| 7. Facilities Management | 15. Energy Services ISF |
| 8. Information Systems | |

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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF NEVADA**BY Original signed by**

Gina Will

**Name
Auditor-Controller**

**Title
06-27-2025**

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

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

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division****06-27-2025**

Date

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

Nevada County, California
Cost Allocation Plan - FY23-24 Actuals

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Summary Schedule

Dept#	Department Name	10203 Treasurer Tax Collector	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
1	Building Depreciation	\$5,157.71	\$11,212.23	\$10,395.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,571.77
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,748.62
3	10102 Annual Audit Services	\$45.71	\$22.85	\$22.85	\$22.85	\$0.00	\$0.00	\$0.00	\$0.00	\$22.85
4	10103 Administration	\$1,817.20	\$9,680.24	\$4,468.96	\$80.13	\$1,140.44	\$1,532.04	\$0.00	\$6.99	\$2,997.33
5	10202 Auditor - Controller	\$9,424.50	\$15,943.57	\$20,912.58	\$2,422.41	\$9,298.09	\$1,775.71	\$36.37	\$616.23	\$14,996.75
7	10204 Purchasing	\$5,410.34	\$2,404.60	\$1,803.45	\$0.00	\$1,803.45	\$0.00	\$0.00	\$0.00	\$4,608.81
8	10301 County Counsel	\$0.00	-\$725.00	\$11,524.34	\$929.38	\$0.00	\$0.00	\$0.00	\$0.00	\$75,341.92
9	10401 Human Resources	\$24,839.66	\$27,517.48	\$67,465.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,339.79
10	10702 Facilities Management	\$46,684.34	\$107,506.65	\$89,449.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,669.88
11	11004 Insurance	\$1,392.47	\$2,315.64	\$2,686.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,514.02
12	11007 Information Systems	\$15,942.91	\$1,201.15	\$104,880.66	-\$1,040.25	\$0.00	\$0.00	\$0.00	\$0.00	\$14,575.44
Total Current Allocations		\$110,714.84	\$177,079.42	\$313,609.59	\$2,414.53	\$12,241.98	\$3,307.75	\$36.37	\$623.23	\$261,387.18
Less: Prior Year Allocations		\$0.00	\$190,522.95	\$327,533.63	\$20,092.93	\$21,083.65	\$8,323.83	\$32.90	\$660.25	\$309,446.60
Carry-Forward		\$0.00	-\$13,443.53	-\$13,924.04	-\$17,678.40	-\$8,841.67	-\$5,016.08	\$3.47	-\$37.02	-\$48,059.42
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$110,714.84	\$163,635.90	\$299,685.55	-\$15,263.87	\$3,400.30	-\$1,708.33	\$39.85	\$586.20	\$213,327.75

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Summary Schedule

Dept#	Department Name	10801 Plant Acquisition	10803 Criminal Justice Construction	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
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$152,785.04	\$0.00	\$0.00	\$0.00	\$0.00	\$29,564.18	\$0.00	\$0.00	\$0.00
3	10102 Annual Audit Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	10103 Administration	\$225.36	\$0.95	\$0.00	\$517.85	\$10.01	\$3.59	\$77,314.70	\$3.05	\$0.00
5	10202 Auditor - Controller	\$3,933.20	\$514.55	\$18.81	\$5,468.96	\$1,170.17	\$12,523.76	\$4,544.04	\$174.56	\$0.00
7	10204 Purchasing	\$14,828.35	\$0.00	\$0.00	\$3,406.51	\$400.77	\$1,402.68	\$2,805.36	\$0.00	\$0.00
8	10301 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$13,259.19	\$26,022.70	\$0.00	\$0.00	\$0.00
9	10401 Human Resources	\$0.00	\$0.00	\$0.00	\$3,274.32	\$0.00	\$30,033.41	\$5,132.19	\$0.00	\$0.00
10	10702 Facilities Management	-\$23,137.31	\$0.00	\$0.00	\$0.00	\$0.00	\$33,465.06	\$3,420.14	\$0.00	\$0.00
11	11004 Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	11007 Information Systems	-\$254.00	\$0.00	\$0.00	\$3,996.65	\$0.00	\$33,993.72	\$6,838.48	\$0.00	\$0.00
Total Current Allocations		\$148,380.64	\$515.50	\$18.81	\$16,664.29	\$14,840.14	\$167,009.10	\$100,054.92	\$177.61	\$0.00
Less: Prior Year Allocations		\$139,014.50	\$933.33	\$261.07	\$12,186.79	\$1,180.44	\$114,133.11	\$38,897.55	-\$1,081.46	\$167.56
Carry-Forward		\$9,366.14	-\$417.83	-\$242.26	\$4,477.50	\$13,659.70	\$52,875.99	\$61,157.37	\$1,259.07	-\$167.56
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$157,746.78	\$97.67	-\$223.45	\$21,141.80	\$28,499.83	\$219,885.09	\$161,212.28	\$1,436.69	-\$167.56

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Summary Schedule

Dept#	Department Name	11009 Surveyor	11010 Cable- Television	11012 Transit Self-Insurance	11015 Workers Compensation Insurance	11016 Other Debt Financing	20101 Court Security	20102 Grand Jury	20103 District Attorney	20107 Public Defender
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,276.26	\$60,875.61	\$13,591.18
2	Equipment Depreciation	\$0.00	\$13,229.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	10102 Annual Audit Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.85	\$22.85
4	10103 Administration	\$150.89	\$179.57	\$0.28	\$128.47	\$95.09	\$2,119.44	\$195.98	\$6,479.56	\$4,050.13
5	10202 Auditor - Controller	\$2,424.87	\$2,126.90	\$227.66	\$914.83	\$2,072.79	\$9,293.96	\$5,173.55	\$28,381.00	\$19,709.91
7	10204 Purchasing	\$801.53	\$2,003.83	\$0.00	\$0.00	\$0.00	\$601.15	\$0.00	\$2,805.36	\$2,805.36
8	10301 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,283.82	\$17,720.22	\$1,053.30
9	10401 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,855.83	\$0.00	\$73,373.65	\$49,503.11
10	10702 Facilities Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,605.08	\$10,283.34	\$104,255.50	\$9,557.63
11	11004 Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$346.80	\$5,409.40	\$123.10
12	11007 Information Systems	\$4,957.15	-\$4,624.00	\$0.00	-\$20,125.00	\$0.00	\$30,273.93	\$86,649.86	\$106,385.16	\$91,941.21
Total Current Allocations		\$8,334.44	\$12,915.61	\$227.93	-\$19,081.70	\$2,167.88	\$70,749.39	\$107,209.61	\$405,708.32	\$192,357.77
Less: Prior Year Allocations		\$5,293.07	\$14,055.35	\$156.08	\$5,218.52	\$1,878.44	\$54,605.77	\$43,210.47	\$377,135.12	\$142,124.85
Carry-Forward		\$3,041.37	-\$1,139.74	\$71.85	-\$24,300.22	\$289.44	\$16,143.62	\$63,999.14	\$28,573.20	\$50,232.92
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$11,375.82	\$11,775.86	\$299.79	-\$43,381.91	\$2,457.32	\$86,893.01	\$171,208.74	\$434,281.52	\$242,590.70

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Dept#	Department Name	20109 Child Support Services	20111 Conflict Indigent Defense	20112 Dispute Resolution Program	20114 LCC Post Release	20115 Trial Court Security	20116 DA Subaccount	20117 Public Defender Subaccount	20118 Juvenile Justice YOBG	20201 Sheriff
1	Building Depreciation	\$7,980.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218,191.73
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$282,447.62
3	10102 Annual Audit Services	\$22.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45.71
4	10103 Administration	\$3,947.82	\$553.84	\$15.99	\$1.31	\$0.00	\$1.64	\$1.64	\$1.82	\$24,284.32
5	10202 Auditor - Controller	\$33,301.32	\$7,851.56	\$589.39	\$515.23	\$576.17	\$648.98	\$721.73	\$648.98	\$100,125.07
7	10204 Purchasing	\$2,404.60	\$0.00	\$200.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,288.50
8	10301 County Counsel	\$681.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$357,033.67
9	10401 Human Resources	\$39,839.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$197,519.80
10	10702 Facilities Management	\$76,216.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$293,560.57
11	11004 Insurance	\$2,168.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,805.65
12	11007 Information Systems	\$31,755.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,881.77
Total Current Allocations		\$198,319.96	\$8,405.40	\$805.77	\$516.54	\$576.17	\$650.62	\$723.37	\$650.81	\$1,652,184.39
Less: Prior Year Allocations		\$259,034.18	\$6,275.11	\$568.37	\$844.85	\$958.39	\$1,094.84	\$1,094.84	\$1,161.79	\$1,280,647.32
Carry-Forward		-\$60,714.22	\$2,130.29	\$237.40	-\$328.31	-\$382.22	-\$444.22	-\$371.47	-\$510.98	\$371,537.07
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$137,605.74	\$10,535.70	\$1,043.16	\$188.23	\$193.96	\$206.40	\$351.89	\$139.83	\$2,023,721.46

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Summary Schedule

Dept#	Department Name	20202 LLESS - COPS	20203 LLESS Juvenile Justice	20204 Sheriff Dispatch	20301 Corrections	20302 Inmate Medical Services	20304 Truckee Operations	20320 Probation	20601 Agriculture Commissioner	20602 Building Inspection
1	Building Depreciation	\$0.00	\$0.00	\$18,361.72	\$278,194.37	\$0.00	\$12,180.45	\$42,821.11	\$1,200.90	\$5,406.47
2	Equipment Depreciation	\$0.00	\$0.00	\$88,382.02	\$140,542.08	\$0.00	\$4,015.78	\$1,390.51	\$7,490.28	\$0.00
3	10102 Annual Audit Services	\$0.00	\$0.00	\$0.00	\$22.85	\$0.00	\$0.00	\$22.85	\$22.85	\$22.85
4	10103 Administration	\$524.06	\$3.20	\$2,824.45	\$15,488.76	\$4,586.28	\$2,751.63	\$8,467.11	\$1,551.45	\$3,033.56
5	10202 Auditor - Controller	\$1,711.59	\$769.91	\$14,193.95	\$64,209.42	\$555.55	\$14,064.49	\$39,400.80	\$13,104.22	\$18,500.53
7	10204 Purchasing	\$0.00	\$0.00	\$3,005.75	\$27,652.87	\$0.00	\$0.00	\$16,431.42	\$1,803.45	\$801.53
8	10301 County Counsel	\$0.00	\$0.00	\$0.00	\$24,597.65	\$0.00	\$0.00	\$4,151.24	\$1,548.97	\$371.75
9	10401 Human Resources	\$0.00	\$0.00	\$39,178.92	\$142,408.69	\$0.00	\$34,549.71	\$76,038.40	\$22,129.88	\$37,372.40
10	10702 Facilities Management	\$0.00	\$0.00	\$14,665.37	\$872,732.55	\$0.00	\$60,423.19	\$39,651.92	\$14,508.91	\$45,428.01
11	11004 Insurance	\$0.00	\$0.00	\$0.00	\$3,025.77	\$0.00	\$0.00	\$11,557.47	\$326.32	\$1,469.10
12	11007 Information Systems	\$0.00	\$0.00	\$113,103.51	\$367,137.38	\$0.00	-\$11,734.04	\$109,374.65	\$30,381.76	\$39,498.08
Total Current Allocations		\$2,235.65	\$773.11	\$293,715.69	\$1,936,012.40	\$5,141.83	\$116,251.21	\$349,307.47	\$94,068.98	\$151,904.28
Less: Prior Year Allocations		\$4,003.65	\$1,846.34	\$243,867.06	\$1,504,532.05	\$18,250.37	\$142,201.31	\$393,894.42	\$93,958.23	\$148,986.69
Carry-Forward		-\$1,768.00	-\$1,073.23	\$49,848.63	\$431,480.35	-\$13,108.54	-\$25,950.10	-\$44,586.95	\$110.75	\$2,917.59
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$467.65	-\$300.12	\$343,564.32	\$2,367,492.74	-\$7,966.70	\$90,301.11	\$304,720.51	\$94,179.73	\$154,821.87

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Summary Schedule

Dept#	Department Name	20701 Recorder	20702 Emergency Services	20704 Animal Control	20705 Fish and Game	20707 Community Development Agency	20708 Planning	20709 Code Enforcement	20710 Public Safety	20711 Cannabis Activities
1	Building Depreciation	\$7,130.02	\$2,115.99	\$19,529.12	\$0.00	\$11,303.99	\$4,959.17	\$1,268.96	\$0.00	\$0.00
2	Equipment Depreciation	\$7,125.19	\$72,430.05	\$15,713.43	\$0.00	\$1,572.53	\$0.00	\$0.00	\$0.00	\$0.00
3	10102 Annual Audit Services	\$22.85	\$22.85	\$22.85	\$0.00	\$0.00	\$22.85	\$22.85	\$0.00	\$22.85
4	10103 Administration	\$1,271.55	\$3,810.83	\$2,134.08	\$8.93	\$77.88	\$2,721.69	\$1,712.01	\$1,204.50	\$2,930.50
5	10202 Auditor - Controller	\$23,480.63	\$20,095.90	\$10,445.48	\$631.14	\$54,718.02	\$16,889.53	\$11,864.40	\$10,238.72	\$7,732.60
7	10204 Purchasing	\$1,402.68	\$31,660.53	\$3,206.13	\$0.00	\$10,219.54	\$1,402.68	\$2,404.60	\$0.00	\$1,402.68
8	10301 County Counsel	\$5,514.33	\$0.00	\$8,364.44	\$0.00	\$69,146.04	\$214,183.14	\$84,759.66	\$0.00	\$0.00
9	10401 Human Resources	\$11,742.38	\$19,602.61	\$13,774.72	\$0.00	\$6,562.79	\$27,775.26	\$14,113.44	\$0.00	\$11,516.57
10	10702 Facilities Management	\$58,686.50	\$56,176.55	\$6,491.88	\$0.00	\$115,123.26	\$40,088.45	\$12,034.76	\$0.00	\$410.18
11	11004 Insurance	\$1,937.44	\$462.78	\$0.00	\$0.00	\$3,071.63	\$1,347.55	\$344.82	\$0.00	\$0.00
12	11007 Information Systems	\$9,328.18	\$58,407.57	\$24,977.01	\$0.00	-\$16,954.68	\$32,654.45	\$13,825.22	\$0.00	\$14,451.61
Total Current Allocations		\$127,641.77	\$264,785.67	\$104,659.16	\$640.07	\$254,841.00	\$342,044.77	\$142,350.73	\$11,443.22	\$38,467.00
Less: Prior Year Allocations		\$130,527.49	\$185,487.90	\$84,793.81	\$650.40	\$332,285.12	\$105,563.49	\$198,452.10	\$7,459.61	\$30,624.32
Carry-Forward		-\$2,885.72	\$79,297.77	\$19,865.35	-\$10.33	-\$77,444.12	\$236,481.28	-\$56,101.37	\$3,983.61	\$7,842.68
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$124,756.04	\$344,083.43	\$124,524.51	\$629.74	\$177,396.88	\$578,526.06	\$86,249.35	\$15,426.83	\$46,309.67

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Summary Schedule

Dept#	Department Name	30100-DPW Admin	30101-Roads - Administration	30102-Mitigation Funds	30103-CSA/PRDs	30104-Roads - Engineering Roads	30107-Roads - Maintenance	30154-Road Capital Improvements	40101-Community Health Services	40102-Health Education
1	Building Depreciation	\$2,409.09	\$0.00	\$0.00	\$0.00	\$3,028.98	\$29,249.47	\$0.00	\$51,650.81	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,852.50	\$1,351.60
3	10102 Annual Audit Services	\$0.00	\$175.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$179.49	\$0.00
4	10103 Administration	\$0.00	\$2,257.47	\$555.42	\$700.25	\$5,525.66	\$9,203.18	\$0.00	\$2,511.38	\$2,350.74
5	10202 Auditor - Controller	\$7,860.39	\$34,099.54	\$3,665.99	\$19,799.09	\$12,494.95	\$36,760.38	\$1,270.97	\$40,344.14	\$32,349.07
7	10204 Purchasing	\$801.53	\$4,608.81	\$0.00	\$400.77	\$5,811.11	\$23,244.44	\$3,005.75	\$12,022.99	\$7,614.56
8	10301 County Counsel	\$0.00	\$69,084.08	\$0.00	\$0.00	\$75,527.80	\$0.00	\$0.00	\$2,446.12	\$0.00
9	10401 Human Resources	\$7,338.99	\$0.00	\$0.00	\$0.00	\$17,613.58	\$101,842.61	\$0.00	\$5,643.33	\$6,352.84
10	10702 Facilities Management	\$23,358.49	\$0.00	\$0.00	\$0.00	\$24,059.94	\$5,470.64	\$0.00	\$45,507.17	\$546.90
11	11004 Insurance	\$654.62	\$0.00	\$0.00	\$0.00	\$823.07	\$8,555.54	\$0.00	\$3,294.55	\$0.00
12	11007 Information Systems	\$13,142.59	\$217,849.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$247,982.46	-\$3,206.75
Total Current Allocations		\$55,565.70	\$328,074.71	\$4,221.41	\$20,900.10	\$144,885.09	\$214,326.26	\$4,276.72	\$417,434.95	\$47,358.96
Less: Prior Year Allocations		-\$4,083.00	\$132,507.26	\$4,431.14	\$25,107.42	\$186,902.17	\$230,247.79	\$2,485.67	\$375,843.41	\$88,541.90
Carry-Forward		\$59,648.70	\$195,567.45	-\$209.73	-\$4,207.32	-\$42,017.08	-\$15,921.53	\$1,791.05	\$41,591.54	-\$41,182.94
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$115,214.40	\$523,642.16	\$4,011.67	\$16,692.79	\$102,868.00	\$198,404.73	\$6,067.76	\$459,026.48	\$6,176.03

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Summary Schedule

Dept#	Department Name	40103- Behavioral Health Adm	40104- Children Behavioral Health	40105- Behavioral Health - Alc, Drug, Program	40107- Emergency & Preparedness	40108- Environmental Health	40110-Adult Behavioral Health	40114-Medi- Cal Admin Activity	40118-Social Services	40119- Behavioral Health Realignment
1	Building Depreciation	\$190,249.59	\$0.00	\$0.00	\$0.00	\$5,608.24	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$1,436.39	\$27,713.57	\$1,600.85	\$0.00	\$1,394.94	\$0.00	\$0.00
3	10102 Annual Audit Services	\$22.85	\$0.00	\$0.00	\$0.00	\$22.85	\$0.00	\$0.00	\$0.00	\$0.00
4	10103 Administration	\$3,949.93	\$14,822.57	\$8,606.78	\$2,085.85	\$3,403.94	\$27,717.55	\$5,708.42	\$0.00	\$0.00
5	10202 Auditor - Controller	\$53,609.07	\$25,434.56	\$15,455.34	\$17,849.59	\$19,656.58	\$59,989.66	\$47,747.76	\$741.88	\$1,887.98
7	10204 Purchasing	\$10,620.31	\$8,215.71	\$7,013.41	\$2,805.36	\$4,608.81	\$16,030.65	\$5,009.58	\$0.00	\$0.00
8	10301 County Counsel	\$9,675.20	\$377.41	\$0.00	\$0.00	\$27,261.88	\$21,793.58	\$0.00	\$0.00	\$0.00
9	10401 Human Resources	\$38,814.72	\$50,695.49	\$11,742.38	\$10,613.31	\$39,066.01	\$72,147.92	\$59,389.37	\$0.00	\$0.00
10	10702 Facilities Management	\$85,159.09	\$17,078.47	\$1,850.72	\$4,627.65	\$58,813.99	\$157,635.40	\$9,161.48	\$0.00	\$0.00
11	11004 Insurance	\$4,169.05	\$0.00	\$2,583.79	\$0.00	\$1,523.93	\$0.00	\$0.00	\$0.00	\$0.00
12	11007 Information Systems	\$355,694.12	-\$8,367.99	-\$563.54	-\$1,401.00	\$48,291.33	\$479,840.40	-\$8,319.25	\$0.00	\$0.00
Total Current Allocations		\$751,963.94	\$108,256.22	\$48,125.27	\$64,294.34	\$209,858.40	\$835,155.15	\$120,092.30	\$741.88	\$1,887.98
Less: Prior Year Allocations		\$613,311.41	\$115,810.05	\$83,780.20	\$74,869.32	\$208,154.31	\$320,747.52	\$147,382.63	\$1,531.53	\$3,483.82
Carry-Forward		\$138,652.53	-\$7,553.83	-\$35,654.93	-\$10,574.98	\$1,704.09	\$514,407.63	-\$27,290.33	-\$789.65	-\$1,595.84
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$890,616.46	\$100,702.38	\$12,470.34	\$53,719.35	\$211,562.50	\$1,349,562.79	\$92,801.96	-\$47.78	\$292.14

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Dept#	Department Name	40120- Environmental 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 Admin.
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,574.89
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$4,437.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	10102 Annual Audit Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	10103 Administration	\$2.61	\$0.00	\$0.00	\$83.50	\$0.00	\$0.00	\$600.80	\$457.82	\$1,601.15
5	10202 Auditor - Controller	\$996.29	\$1,032.57	\$0.00	\$1,635.79	\$64.59	\$685.30	\$338.95	\$2,891.19	\$127,273.40
7	10204 Purchasing	\$0.00	\$0.00	\$0.00	\$400.77	\$0.00	\$0.00	\$0.00	\$2,404.60	\$4,809.19
8	10301 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,417.55
9	10401 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,871.19	\$83,137.21
10	10702 Facilities Management	\$0.00	\$0.00	\$0.00	\$6,675.74	\$0.00	\$0.00	\$0.00	\$0.00	\$94,970.69
11	11004 Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,058.32
12	11007 Information Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,705.58
Total Current Allocations		\$998.90	\$1,032.57	\$0.00	\$13,233.58	\$64.59	\$685.30	\$939.75	\$11,624.80	\$402,547.99
Less: Prior Year Allocations		\$1,741.95	\$1,802.57	\$0.00	\$5,864.27	\$201.65	\$855.35	\$2,540.60	\$18,983.78	\$237,337.82
Carry-Forward		-\$743.05	-\$770.00	\$0.00	\$7,369.31	-\$137.06	-\$170.05	-\$1,600.85	-\$7,358.98	\$165,210.17
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$255.85	\$262.58	\$0.00	\$20,602.90	-\$72.47	\$515.24	-\$661.09	\$4,265.81	\$567,758.16

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Dept#	Department Name	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
1	Building Depreciation	\$26,632.04	\$0.00	\$0.00	\$0.00	\$0.00	\$1,641.65	\$0.00	\$0.00	\$84,068.23
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$10,654.60	\$0.00	\$977.12	\$0.00	\$0.00	\$25,498.60
3	10102 Annual Audit Services	\$425.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$177.93	\$0.00	\$22.85
4	10103 Administration	\$0.53	\$3,917.62	\$6,327.86	\$19,833.95	\$0.00	\$739.85	\$6,141.20	\$638.51	\$7,902.01
5	10202 Auditor - Controller	\$8,913.07	\$22,325.03	\$39,884.12	\$132,019.86	\$878.92	\$9,536.62	\$20,856.64	\$6,656.39	\$108,673.68
7	10204 Purchasing	\$2,003.83	\$4,809.19	\$5,410.34	\$10,219.54	\$0.00	\$1,803.45	\$3,807.28	\$2,805.36	\$45,887.73
8	10301 County Counsel	\$3,128.24	\$24,700.21	\$98,175.72	\$0.00	\$0.00	\$0.00	\$57,483.51	\$0.00	\$12,515.68
9	10401 Human Resources	-\$24,771.41	\$42,791.96	\$59,276.46	\$220,734.25	\$0.00	-\$8,644.79	\$5,871.19	\$11,629.48	\$95,804.96
10	10702 Facilities Management	\$174,371.40	\$821.62	\$6,153.98	\$17,454.70	\$0.00	\$6,235.70	\$101,425.27	\$0.00	\$411,527.91
11	11004 Insurance	\$5,739.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,508.19
12	11007 Information Systems	-\$138,560.85	\$85,456.50	\$91,351.44	\$471,976.90	\$0.00	\$16,604.62	\$11,236.31	\$22,633.53	\$170,945.98
Total Current Allocations		\$57,881.80	\$184,822.13	\$306,579.92	\$882,893.80	\$878.92	\$28,894.22	\$206,999.34	\$44,363.27	\$995,355.84
Less: Prior Year Allocations		\$482,047.95	\$88,343.21	\$234,240.87	\$491,956.29	\$1,322.57	\$41,342.71	\$138,770.50	\$22,181.65	\$684,452.49
Carry-Forward		-\$424,166.15	\$96,478.92	\$72,339.05	\$390,937.51	-\$443.65	-\$12,448.49	\$68,228.84	\$22,181.62	\$310,903.35
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		-\$366,284.34	\$281,301.06	\$378,918.97	\$1,273,831.31	\$435.27	\$16,445.73	\$275,228.17	\$66,544.89	\$1,306,259.18

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Dept#	Department Name	60301 Farm Advisor	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
1	Building Depreciation	\$856.50	\$0.00	\$0.00	\$0.00	\$1,324.88	\$0.00	\$7,452.18	\$0.00	\$1,891.29
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$2,566.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	10102 Annual Audit Services	\$0.00	\$0.00	\$0.00	\$0.00	\$80.22	\$0.00	\$22.85	\$22.85	\$177.46
4	10103 Administration	\$90.83	\$72.11	\$0.75	\$1,192.99	\$1,683.57	\$307.79	\$6,176.32	\$1,604.92	\$6,829.13
5	10202 Auditor - Controller	\$652.48	\$274.46	\$730.00	\$4,288.73	\$25,787.27	\$1,138.52	\$49,667.08	\$38,051.90	\$136,950.42
7	10204 Purchasing	\$1,202.30	\$0.00	\$0.00	\$5,209.96	\$4,608.81	\$0.00	\$8,616.47	\$2,204.21	\$47,290.42
8	10301 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$13,630.94	\$2,230.52	\$7,868.77	\$17,658.26	\$21,933.42
9	10401 Human Resources	\$0.00	\$0.00	\$0.00	\$3,048.50	\$1,693.61	\$0.00	\$63,566.95	\$18,178.12	\$50,243.86
10	10702 Facilities Management	\$5,405.40	\$0.00	\$0.00	\$820.36	\$24,148.56	\$0.00	\$29,653.70	\$110,311.11	\$20,035.56
11	11004 Insurance	\$492.35	\$0.00	\$0.00	\$0.00	\$2,299.90	\$0.00	\$0.00	\$9,635.20	\$513.92
12	11007 Information Systems	\$0.00	\$0.00	\$0.00	\$2,869.15	\$14,128.42	-\$4,080.00	\$128,000.30	\$44,966.57	\$95,463.87
Total Current Allocations		\$8,699.86	\$346.58	\$730.75	\$19,995.86	\$89,386.18	-\$403.16	\$301,024.63	\$242,633.14	\$381,329.34
Less: Prior Year Allocations		\$7,931.66	\$287.45	\$484.38	\$0.00	\$79,701.76	\$4,461.95	\$168,957.19	\$108,936.57	\$258,254.67
Carry-Forward		\$768.20	\$59.13	\$246.37	\$0.00	\$9,684.42	-\$4,865.11	\$132,067.44	\$133,696.57	\$123,074.67
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$9,468.07	\$405.71	\$977.11	\$19,995.86	\$99,070.61	-\$5,268.28	\$433,092.06	\$376,329.71	\$504,404.01

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Dept#	Department Name	92001 Fleet Management	92002 General Liability Self-Insurance	4498-92003 Dental Self-Insurance	4352-92003 Vision Self-Insurance	4355-92003 Unemployment Insurance	92004 Central Services	92005 Fleet Services	92006 Energy Services ISF	92007 Fleet Road Equip
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$532.38	\$212,718.69	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	10102 Annual Audit Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.85	\$22.85	\$0.00	\$0.00
4	10103 Administration	\$2,020.68	\$3,554.52	\$1,974.75	\$0.00	\$0.00	\$691.74	\$4,905.89	\$2,094.03	\$1,446.38
5	10202 Auditor - Controller	\$3,816.38	\$6,351.07	\$8,287.77	\$6,983.76	\$2,618.91	\$14,535.96	\$30,480.60	\$10,180.26	\$3,642.54
7	10204 Purchasing	\$9,618.39	\$2,604.98	\$0.00	\$0.00	\$0.00	\$1,603.06	\$6,813.03	\$1,603.06	\$5,610.73
8	10301 County Counsel	\$0.00	\$62,485.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	10401 Human Resources	\$0.00	\$0.00	\$408.91	\$1,400.41	\$0.00	\$2,935.60	\$23,033.14	\$0.00	\$0.00
10	10702 Facilities Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,947.86	\$40,889.42	-\$9,732.36	\$0.00
11	11004 Insurance	\$28,699.48	\$0.00	\$0.00	\$0.00	\$0.00	\$144.66	\$0.00	\$0.00	\$0.00
12	11007 Information Systems	\$0.00	\$0.00	\$0.00	\$0.00	-\$816.00	\$4,082.98	\$34,664.14	\$0.00	\$0.00
Total Current Allocations		\$44,154.93	\$74,996.00	\$10,671.43	\$8,384.17	\$1,802.91	\$30,497.09	\$353,527.77	\$4,145.01	\$10,699.65
Less: Prior Year Allocations		\$36,578.38	\$69,854.12	\$9,162.64	\$3,851.18	\$1,217.94	\$30,876.49	\$396,117.27	\$15,626.19	\$9,635.10
Carry-Forward		\$7,576.55	\$5,141.88	\$1,508.79	\$4,532.99	\$584.97	-\$379.40	-\$42,589.50	-\$11,481.18	\$1,064.55
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$51,731.49	\$80,137.89	\$12,180.22	\$12,917.17	\$2,387.88	\$30,117.70	\$310,938.26	-\$7,336.18	\$11,764.19

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Summary Schedule

Dept#	Department Name	93010 Finance Authority	Nevada County Courts	Districts	Supt of Schools	Other Trusts	Miscellaneous - Other	General Gov / Unallowable	Residual Costs	Total
1	Building Depreciation	\$0.00	\$78,387.67	\$1,587.42	\$0.00	\$0.00	\$122,323.58	\$0.00	-\$0.00	\$1,567,912.57
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$959,920.78
3	10102 Annual Audit Services	\$166.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,023.28
4	10103 Administration	\$954.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,722,689.36	\$0.00	\$3,093,046.35
5	10202 Auditor - Controller	\$1,509.09	\$0.00	\$2,946.27	\$0.00	\$0.00	\$10,433.45	\$433,590.45	-\$0.00	\$2,350,281.79
7	10204 Purchasing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$491,339.40
8	10301 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,939.39	\$535,611.10	\$0.00	\$1,992,707.12
9	10401 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,106,930.63
10	10702 Facilities Management	\$0.00	\$197,506.63	\$12,609.26	\$0.00	\$0.00	-\$202,880.65	\$0.00	-\$0.00	\$3,631,580.43
11	11004 Insurance	\$0.00	\$17,457.40	\$431.35	\$0.00	\$0.00	\$24,388.02	\$0.00	\$0.00	\$202,277.25
12	11007 Information Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,877,252.12
Total Current Allocations		\$2,630.62	\$293,351.69	\$17,574.31	\$0.00	\$0.00	-\$38,796.20	\$3,691,890.91	-\$0.00	\$20,275,271.72
Less: Prior Year Allocations		\$6,144.66	\$347,480.11	\$74,225.03	\$0.00	\$310.76	\$49,534.28	\$0.00	\$0.00	\$13,750,801.91
Carry-Forward		-\$3,514.04	-\$54,128.42	-\$56,650.72	\$0.00	-\$310.76	-\$88,330.48	\$0.00	\$0.00	\$2,701,868.21
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		-\$883.42	\$239,223.28	-\$39,076.41	\$0.00	-\$310.76	-\$127,126.69	\$3,691,890.91	-\$0.00	\$22,977,139.92