RESOLUTION No. 24-389

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION TO ADOPT THE NEVADA COUNTY ALLOWABLE COST POLICY FOR FEDERAL ASSISTANCE SUBJECT TO 2 CFR PART 200

WHEREAS, The County of Nevada is committed to ensuring that all cost allocations are appropriate and are conducted in accordance with sponsor terms and conditions as well as regulations; and

WHEREAS, the Allowable Cost Policy explains allowable, reasonable, and allocable costs as well as defines direct and indirect costs and standards for allocating personnel expenses; and

WHEREAS, according to § 200.403 factors affecting allowability of costs of 2 CFR part 200, allocated costs must be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the nonfederal entity in order to be allowable under federal awards; and

WHEREAS, according to § 200.430 of 2 CFR 200 costs of employee compensation are allowable to the extent that they satisfy specific requirements including that they are reasonable to the services rendered, conform to the written policy of the nonfederal entity, and allocation is consistently applied to both federal and nonfederal activities; and

WHEREAS, the Auditor-Controller has reviewed the policy and recommends approving the policy in order to meet the 2 CFR part 200 requirements.

NOW, THEREFORE, BE IT HEREBY RESOLVED the Board of Supervisors adopts the Nevada County Allowable Cost Policy for Federal Assistance Subject to 2 CFR Part 200 as provided in Exhibit A, which is attached hereto and incorporated by this reference.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 9th day of July 2024, by the following vote of said Board:

Ayes:	Supervisors Heidi Hall, Edward C. Scofield, Lisa Swarthout, Susan Hoek and Hardy Bullock.
Noes:	None.
Absent:	None.
Abstain:	None.
Recuse:	None.

ATTEST:

TINE MATHIASEN
Chief Deputy Clerk of the Board of Supervisors

By:_____

_____
Hardy Bullock, Chair