



**JOHN CHIANG**  
*California State Controller*

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Amador  
Jackson, California**

**Date: September 29, 2014  
Filing Ref: AMA15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 **Schedule A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, 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
2. County Counsel
3. Facilities Maintenance
4. Information Technology
5. General Services Support (ISF)
6. General Services Motor Pool (ISF)
7. Self-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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular A-87, 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:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF AMADOR**

**JOHN CHIANG  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Eugene J. Lowe

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**

Name  
Auditor-Controller

Title

10-6-2014

10-10-2014

Date

Date

**Negotiated by Eric Perez  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

**AMADOR COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2014/2015**

2013  
5/5/2014

**Summary Schedule**

Department	7964 PROPERTY	1100 BOARD OF SUPERVISORS	1105 ADMIN OFFICER	1220 COUNTY ASSESSOR	1230 TAX COLLECTOR	1510 ELECTIONS	1800/10 ACO COUNTY IMPROVEMENT	1910 PROMOTION	1920 PUBLIC SERVICES	1940 SURVEYING & ENGINEERING
1 BUILDING USE BUILDING USE	\$0	\$45,006	\$0	\$20,188	\$8,952	\$24,702	\$0	\$0	\$0	\$13,448
2 EQUIP USE EQUIPMENT USE	0	553	0	475	3,095	325	0	0	0	4,118
3 EXTERNAL AUDIT	0	948	257	1,111	324	340	59	5	0	274
4 1900 GF CONTRIBUTIONS	0	39,571	996	20,269	8,554	21,618	0	0	0	11,855
5 1200 AUDITOR-CONTROLLER	141	10,854	2,928	13,443	5,803	7,274	2,103	196	0	4,229
6 1300 COUNTY COUNSEL	0	207,794	0	317	91	4,786	68	0	0	272
7 1400 HR/PERSONNEL	0	10,704	2,676	16,821	4,588	1,529	0	0	0	4,588
8 1700 FACILITIES	0	59,075	0	26,498	11,751	32,424	0	0	0	17,651
9 1970 INFORMATION TECH	0	7,748	9,161	14,182	4,239	8,032	0	0	0	4,753
<b>Total Current Allocations</b>	141	382,254	16,019	113,304	47,397	101,031	2,231	201	0	61,187
Less: Fixed Costs (& Adjustments)	0	409,990	8,927	124,235	49,485	107,442	2,348	218	4,444	66,378
Carry-Forward	0	(27,736)	7,092	(10,931)	(2,088)	(6,411)	(117)	(17)	(4,444)	(5,191)
<b>Proposed Costs</b>	<b>\$141</b>	<b>\$354,518</b>	<b>\$23,110</b>	<b>\$102,373</b>	<b>\$45,309</b>	<b>\$94,621</b>	<b>\$2,113</b>	<b>\$185</b>	<b>\$(4,444)</b>	<b>\$55,997</b>

**AMADOR COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2014/2015**

2013  
5/5/2014

**Summary Schedule**

Department	1980/90 GOVERNME NT GRANTS	8270 CONSOLIDA TED COURTS	2050 LOCAL REVENUE	2120 DISTRICT ATTORNEY	2150 GRAND JURY	2180 PUBLIC DEFENDER	2190 VICTIM WITNESS	2210 COUNTY SHERIFF	2211 SHERIFF (COURT BAILIFFS)	2212 SHERIFF- DISPATCH
1 BUILDING USE BUILDING USE	\$0	\$20,952	\$0	\$19,235	\$0	\$0	\$2,074	\$45,177	\$0	\$0
2 EQUIP USE EQUIPMENT USE	0	0	0	9,020	0	0	0	63,606	0	0
3 EXTERNAL AUDIT	130	0	3,058	3,109	71	1,003	112	6,580	603	1,076
4 1900 GF CONTRIBUTIONS	0	0	3,020	14,311	203	2,697	409	48,848	1,723	3,971
5 1200 AUDITOR-CONTROLLER	2,752	0	13,528	32,397	12,719	7,142	2,374	55,589	5,507	12,303
6 1300 COUNTY COUNSEL	0	0	0	721	2,062	0	0	9,487	0	0
7 1400 HR/PERSONNEL	0	0	0	34,101	0	0	1,529	63,767	9,588	14,619
8 1700 FACILITIES	0	32,611	0	78,119	3,080	0	8,425	78,456	0	0
9 1970 INFORMATION TECH	0	0	0	16,779	193	0	1,056	35,706	90	(5,427)
<b>Total Current Allocations</b>	<b>2,882</b>	<b>53,563</b>	<b>19,606</b>	<b>207,790</b>	<b>18,327</b>	<b>10,843</b>	<b>15,979</b>	<b>407,218</b>	<b>17,510</b>	<b>26,543</b>
Less: Fixed Costs (& Adjustments)	2,771	69,592	0	214,469	18,659	7,019	17,686	427,785	16,142	31,668
Carry-Forward	111	(16,029)	0	(6,679)	(332)	3,824	(1,707)	(20,567)	1,368	(5,125)
<b>Proposed Costs</b>	<b>\$2,993</b>	<b>\$37,535</b>	<b>\$19,606</b>	<b>\$201,112</b>	<b>\$17,995</b>	<b>\$14,666</b>	<b>\$14,273</b>	<b>\$386,650</b>	<b>\$18,879</b>	<b>\$21,418</b>

**AMADOR COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2014/2015**

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**Summary Schedule**

Department	2213 NARCOTICS TASK FORCE	2310 COUNTY JAIL	2311 JAIL HEALTH	2350 PROBATION	2390 LOCAL COMMUNIT Y	2440 FIRE PROTECTIO N	2520 WATER DEVELOPM ENT	2550 GRADING DEPARTME NT	2610 AGRICULTU RE COMMISSIO	2620 BUILDING DEPARTME NT
1 BUILDING USE BUILDING USE	\$4,063	\$61,192	\$0	\$12,827	\$0	\$0	\$0	\$0	\$2,322	\$15,615
2 EQUIP USE EQUIPMENT USE	669	8,609	0	20,551	3,255	0	0	0	7,298	11,768
3 EXTERNAL AUDIT	224	3,815	518	2,123	454	497	39	26	613	382
4 1900 GF CONTRIBUTIONS	971	13,592	0	7,964	2,715	0	0	33	2,152	13,990
5 1200 AUDITOR-CONTROLLER	3,148	34,202	2,154	24,468	6,680	2,380	317	973	9,956	5,717
6 1300 COUNTY COUNSEL	0	0	0	335	227	0	0	0	0	0
7 1400 HR/PERSONNEL	1,116	34,789	0	23,366	6,056	0	0	0	7,646	4,588
8 1700 FACILITIES	11,035	0	0	34,833	0	0	0	0	6,047	20,496
9 1970 INFORMATION TECH	428	1,516	0	13,897	(741)	0	0	0	6,050	5,846
<b>Total Current Allocations</b>	<b>21,655</b>	<b>157,715</b>	<b>2,672</b>	<b>140,364</b>	<b>18,645</b>	<b>2,877</b>	<b>356</b>	<b>1,032</b>	<b>42,083</b>	<b>78,402</b>
Less: Fixed Costs (& Adjustments)	23,670	159,249	3,051	149,686	0	3,722	0	1,011	41,806	84,250
Carry-Forward	(2,015)	(1,534)	(379)	(9,322)	0	(845)	0	21	277	(5,848)
<b>Proposed Costs</b>	<b>\$19,640</b>	<b>\$156,181</b>	<b>\$2,293</b>	<b>\$131,043</b>	<b>\$18,645</b>	<b>\$2,031</b>	<b>\$356</b>	<b>\$1,053</b>	<b>\$42,361</b>	<b>\$72,555</b>

**AMADOR COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2014/2015**

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**Summary Schedule**

Department	2700 SPECIAL SOCIAL SVCS	2710 COUNTY RECORDER	2720 COUNTY CORONER	2730 PUBLIC GUARDIAN/ CONSERVA	2740 CODE ENFORCEM ENT	2750 EMERGENC Y SERVICES	2760 FISH & GAME	2770 AIRPORT LAND USE COMM	2780 PLANNING DEPT	2790 ANIMAL CONTROL
1 BUILDING USE BUILDING USE	\$0	\$17,337	\$0	\$0	\$4,173	\$0	\$0	\$0	\$12,467	\$62,652
2 EQUIP USE EQUIPMENT USE	0	10,601	0	2,400	0	235	476	0	124	814
3 EXTERNAL AUDIT	73	525	243	299	167	289	1	30	396	730
4 1900 GF CONTRIBUTIONS	0	15,913	1,015	1,257	4,019	578	0	0	12,257	3,332
5 1200 AUDITOR-CONTROLLER	688	7,545	2,361	8,097	3,694	4,254	81	272	7,570	13,017
6 1300 COUNTY COUNSEL	0	335	0	88,708	3,934	0	0	0	3,857	925
7 1400 HR/PERSONNEL	0	8,395	1,529	3,058	3,058	1,529	0	0	4,404	9,955
8 1700 FACILITIES	0	22,756	0	8,958	5,477	0	0	0	16,364	49,192
9 1970 INFORMATION TECH	0	16,203	0	4,349	1,902	0	0	0	4,069	4,584
<b>Total Current Allocations</b>	761	99,611	5,149	117,126	26,425	6,886	558	302	61,510	145,201
Less: Fixed Costs (& Adjustments)	1,120	107,136	4,790	67,776	24,272	9,381	189	37	108,352	147,978
Carry-Forward	(359)	(7,525)	359	49,350	2,153	(2,495)	369	265	(46,842)	(2,777)
<b>Proposed Costs</b>	<b>\$402</b>	<b>\$92,086</b>	<b>\$5,507</b>	<b>\$166,477</b>	<b>\$28,578</b>	<b>\$4,390</b>	<b>\$928</b>	<b>\$566</b>	<b>\$14,667</b>	<b>\$142,423</b>

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**Summary Schedule**

Department	8390 LAFCO	3000 PUBLIC WORKS	4000 HEALTH DEPT	4001 CMSP HEALTH	4101 TOBACCO PROGRAM	4002 HEALTH EDUCATION AIDS	4112 MENTAL HEALTH	4113 DRUG/ALCO HOL	4030 ENVIRONME NTAL HEALTH	4031 LOCAL ENFORCEM ENT
1 BUILDING USE BUILDING USE	\$0	\$30,810	\$0	\$0	\$0	\$0	\$0	\$0	\$18,117	\$0
2 EQUIP USE EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	0	3,910	1,828	640	0	0	3,506	584	783	97
4 1900 GF CONTRIBUTIONS	0	24,969	13,086	0	0	0	21,619	1,814	17,973	66
5 1200 AUDITOR-CONTROLLER	1,723	49,070	24,682	2,747	0	0	36,010	8,643	10,954	1,795
6 1300 COUNTY COUNSEL	526	6,382	476	0	0	0	4,202	0	1,133	0
7 1400 HR/PERSONNEL	0	42,940	17,463	0	0	0	28,214	4,588	12,234	0
8 1700 FACILITIES	0	39,469	38,793	0	0	0	33,684	33,691	23,781	0
9 1970 INFORMATION TECH	(117)	15,818	6,205	0	0	0	12,836	6,565	7,502	0
<b>Total Current Allocations</b>	<b>2,132</b>	<b>213,369</b>	<b>102,532</b>	<b>3,387</b>	<b>0</b>	<b>0</b>	<b>140,071</b>	<b>55,883</b>	<b>92,477</b>	<b>1,958</b>
Less: Fixed Costs (& Adjustments)	1,521	237,001	94,431	0	0	0	132,421	59,041	95,467	1,382
Carry-Forward	611	(23,632)	8,101	0	0	0	7,650	(3,158)	(2,990)	576
<b>Proposed Costs</b>	<b>\$2,742</b>	<b>\$189,738</b>	<b>\$110,634</b>	<b>\$3,387</b>	<b>\$0</b>	<b>\$0</b>	<b>\$147,722</b>	<b>\$52,726</b>	<b>\$89,487</b>	<b>\$2,534</b>

**AMADOR COUNTY, CALIFORNIA**  
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**Summary Schedule**

Department	8350 AIR POLLUTION	4410 WATER RESOURCE S	5106 SOCIAL SERVICES	5401 GENERAL RELIEF	5500 VETERANS SVCS OFFICE	6200 COUNTY LIBRARY	6310 COOPERATI VE EXTENSION	7100 PARKS & REC	7200 MUSEUM	7210 ARCHIVES
1 BUILDING USE BUILDING USE	\$285	\$0	\$0	\$0	\$0	\$3,172	\$1,985	\$0	\$612	\$8,029
2 EQUIP USE EQUIPMENT USE	0	0	0	0	0	3,675	0	0	1,753	0
3 EXTERNAL AUDIT	203	0	4,294	0	111	692	83	122	10	9
4 1900 GF CONTRIBUTIONS	0	0	18,019	0	418	2,526	462	0	38	36
5 1200 AUDITOR-CONTROLLER	5,312	0	51,694	8,323	2,456	13,312	634	3,877	1,430	2,542
6 1300 COUNTY COUNSEL	0	0	126,443	0	2,339	0	0	0	0	0
7 1400 HR/PERSONNEL	1,529	0	60,709	0	1,330	11,301	0	0	0	0
8 1700 FACILITIES	742	0	95,843	0	0	60,772	5,172	0	0	13,362
9 1970 INFORMATION TECH	(101)	0	10,666	0	1,531	33,323	(270)	0	0	2,706
<b>Total Current Allocations</b>	<b>7,970</b>	<b>0</b>	<b>367,668</b>	<b>8,323</b>	<b>8,185</b>	<b>128,772</b>	<b>8,066</b>	<b>3,999</b>	<b>3,844</b>	<b>26,683</b>
Less: Fixed Costs (& Adjustments)	12,355	0	320,249	629	4,840	130,205	12,910	3,803	4,393	26,175
Carry-Forward	(4,385)	0	47,419	7,694	3,345	(1,433)	(4,844)	196	(549)	508
<b>Proposed Costs</b>	<b>\$3,585</b>	<b>\$0</b>	<b>\$415,086</b>	<b>\$16,017</b>	<b>\$11,530</b>	<b>\$127,339</b>	<b>\$3,221</b>	<b>\$4,195</b>	<b>\$3,295</b>	<b>\$27,191</b>

**AMADOR COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2014/2015**

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**Summary Schedule**

Department	7900 AIRPORT ENTERPRIS E	80100 AMADOR TRANSP COMMISSIO	80800 REGIONAL SANITATION	80900 AMADOR RAPID TRANSIT	81200 CENTRAL SIERRA PLANNING	82000 JACKSON VALLEY FIRE	82500 SUTTER CREEK FIRE	83000 IONE MEM DISTRICT	84000 PUBLIC CEMETERY	45500 AMADOR FIRE DISTRICT
1 BUILDING USE BUILDING USE	\$12,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,772
2 EQUIP USE EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	416	0	0	0	0	0	0	0	0	2,238
4 1900 GF CONTRIBUTIONS	0	0	0	0	0	0	0	0	0	5,488
5 1200 AUDITOR-CONTROLLER	7,491	6,119	72	0	98	4,228	5,667	2,873	2,744	28,306
6 1300 COUNTY COUNSEL	3,023	0	0	0	0	0	0	0	154	589
7 1400 HR/PERSONNEL	1,529	0	0	0	0	0	0	0	0	3,655
8 1700 FACILITIES	6,314	0	0	0	0	0	0	0	0	8,889
9 1970 INFORMATION TECH	1,358	176	0	0	0	0	0	0	0	1,288
<b>Total Current Allocations</b>	<b>32,289</b>	<b>6,294</b>	<b>72</b>	<b>0</b>	<b>98</b>	<b>4,228</b>	<b>5,667</b>	<b>2,873</b>	<b>2,898</b>	<b>57,226</b>
Less: Fixed Costs (& Adjustments)	26,715	6,358	96	9,311	4,175	5,006	4,314	2,868	1,698	48,731
Carry-Forward	5,574	(64)	(24)	(9,311)	(4,077)	(778)	1,353	5	1,200	8,495
<b>Proposed Costs</b>	<b>\$37,863</b>	<b>\$6,231</b>	<b>\$47</b>	<b>\$(9,311)</b>	<b>\$(3,979)</b>	<b>\$3,450</b>	<b>\$7,019</b>	<b>\$2,878</b>	<b>\$4,098</b>	<b>\$65,721</b>

**AMADOR COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2014/2015**

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**Summary Schedule**

Department	480/8100 CSA #3	49000 CSA #4	45800 CSA #5	45900 CSA #6	86800 LOCKWOOD FIRE	87500 PINE ACRES CSD	89600 FIRST FIVE (4008)	89800 IHSS AUTHORITY	84500 AMADOR CO REC AGENCY	ABANDONE D VEH ABATE
1 BUILDING USE BUILDING USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIP USE EQUIPMENT USE	0	0	0	0	0	0	0	210	0	0
3 EXTERNAL AUDIT	0	0	27	22	0	0	0	99	0	0
4 1900 GF CONTRIBUTIONS	0	0	0	0	0	0	0	0	0	0
5 1200 AUDITOR-CONTROLLER	43	0	1,092	224	3,153	863	9,003	4,393	9,205	850
6 1300 COUNTY COUNSEL	(2,260)	0	0	0	0	0	0	0	0	1,949
7 1400 HR/PERSONNEL	0	0	0	0	0	0	0	0	0	0
8 1700 FACILITIES	0	0	0	0	0	0	0	0	3,978	0
9 1970 INFORMATION TECH	0	0	0	0	0	0	(378)	1,945	1,355	0
<b>Total Current Allocations</b>	<b>(2,217)</b>	<b>0</b>	<b>1,119</b>	<b>246</b>	<b>3,153</b>	<b>863</b>	<b>8,625</b>	<b>6,647</b>	<b>14,538</b>	<b>2,799</b>
Less: Fixed Costs (& Adjustments)	48	0	943	37	3,042	373	8,870	8,106	15,519	0
Carry-Forward	(2,265)	0	176	209	111	490	(245)	(1,459)	(981)	0
<b>Proposed Costs</b>	<b>\$(4,482)</b>	<b>\$0</b>	<b>\$1,294</b>	<b>\$455</b>	<b>\$3,264</b>	<b>\$1,353</b>	<b>\$8,380</b>	<b>\$5,188</b>	<b>\$13,557</b>	<b>\$2,799</b>

**AMADOR COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2014/2015**

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**Summary Schedule**

Department	REMODEL OF 500 ARGONAUT	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING USE BUILDING USE	\$0	\$79,129	\$0	\$584,083
2 EQUIP USE EQUIPMENT USE	0	0	0	154,923
3 EXTERNAL AUDIT	0	0	0	54,550
4 1900 GF CONTRIBUTIONS	0	81,072	0	451,120
5 1200 AUDITOR-CONTROLLER	0	6,852	0	703,015
6 1300 COUNTY COUNSEL	0	589	0	485,205
7 1400 HR/PERSONNEL	0	0	0	480,672
8 1700 FACILITIES	0	247,054	0	1,192,806
9 1970 INFORMATION TECH	0	(31)	0	280,470
<b>Total Current Allocations</b>	<b>0</b>	<b>414,664</b>	<b>0</b>	<b>4,386,844</b>
Less: Fixed Costs (& Adjustments)	0	396,334	0	4,408,304
Carry-Forward	0	18,330	0	(72,991)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$432,995</b>	<b>\$0</b>	<b>\$4,313,853</b>