



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Amador
Jackson, California**

**Date: September 28, 2015
Filing Ref: AMA16**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** 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.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in the **Schedule A** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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 | 6. General Services Support (ISF) |
| 2. Auditor Controller | 7. General Services Motor Pool (ISF) |
| 3. County Counsel | 8. Communications (ISF) |
| 4. Facilities Maintenance | 9. Self-Insurance (ISF) |
| 5. Information Technology | |

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.

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 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 2 CFR part 225, 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.

SECTION IV: ACCEPTANCE

COUNTY OF AMADOR

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original Signed By

ORIGINAL SIGNED BY
Anita Dagan

Tacy Oneto Rouen

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

Name
Auditor-Controller

Title
09/28/15

09/29/15
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 2015/2016

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Summary Schedule

Department	1210 TREASURE R	1710 RECORDS MGMT	7800 ISF MOTOR POOL	7820 ISF SUPP SVCS	7850 ISF WASTE MGMT	7890 ISF COMMO	7960 ISF INSURANCE	7961 WORKERS COMP	7962 LIABILITY	7963 UNEMPLOY MENT
1 BUILDING USE BUILDING USE	\$5,966	\$14,740	\$1,068	\$3,859	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIP USE EQUIPMENT USE	0	1,290	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	220	100	888	901	409	125	1,477	0	0	0
4 1900 GF CONTRIBUTIONS	5,056	184	0	0	0	0	0	0	0	0
5 1200 AUDITOR-CONTROLLER	4,433	2,786	10,888	10,849	5,067	1,510	5,059	2,521	124	46
6 1300 COUNTY COUNSEL	0	0	0	1,402	0	0	0	0	0	0
7 1400 HR/PERSONNEL	4,050	1,350	5,117	6,913	1,350	0	0	1,350	0	0
8 1700 FACILITIES	5,550	20,548	2,289	20,085	0	0	0	0	0	0
9 1970 INFORMATION TECH	2,465	760	0	15,669	479	0	0	4,415	0	0
Total Current Allocations	27,741	41,757	20,230	64,678	7,305	1,635	6,535	8,286	124	46
Less: Prior Year Allocations	27,374	45,127	24,991	81,387	10,554	1,250	13,447	0	0	0
Carry-Forward	367	(3,370)	(4,761)	(16,709)	(3,249)	385	(6,912)	0	0	0
Proposed Costs	\$28,108	\$38,358	\$15,469	\$47,970	\$4,056	\$2,019	\$(376)	\$8,286	\$124	\$46

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Department	7964 PROPERTY	1100 BOARD OF SUPERVISORS	1105 ADMIN OFFICER	1220 COUNTY ASSESSOR	1230 TAX COLLECTOR	1510 ELECTIONS	1800/10 ACO COUNTY IMPROVEM ENT	1910 PROMOTIO N	1920 PUBLIC SERVICES	1940 SURVEYING & ENGINEER!
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	2,100	1,406	0	0	0	4,118
3 EXTERNAL AUDIT	0	926	308	1,140	348	394	(0)	9	0	270
4 1900 GF CONTRIBUTIONS	0	36,336	591	17,926	7,630	19,853	0	0	0	10,857
5 1200 AUDITOR-CONTROLLER	111	10,861	3,198	14,548	3,696	5,588	1,568	129	0	4,041
6 1300 COUNTY COUNSEL	0	209,158	0	0	0	830	0	0	0	0
7 1400 HR/PERSONNEL	0	9,438	2,997	14,865	1,350	2,552	0	0	0	4,050
8 1700 FACILITIES	0	41,871	0	18,782	8,329	22,982	0	0	0	12,511
9 1970 INFORMATION TECH	0	5,194	5,779	13,235	4,911	8,352	0	0	0	2,303
Total Current Allocations	111	359,344	12,873	101,158	37,316	86,659	1,567	138	0	51,628
Less: Prior Year Allocations	0	319,943	5,036	109,977	45,105	96,236	2,152	123	30	68,906
Carry-Forward	0	39,401	7,837	(8,819)	(7,789)	(9,577)	(585)	15	(30)	(17,278)
Proposed Costs	\$111	\$398,746	\$20,711	\$92,339	\$29,527	\$77,082	\$983	\$154	\$(30)	\$34,351

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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	9,021	0	0	0	39,652	0	0
3 EXTERNAL AUDIT	48	0	3,603	3,131	71	870	114	6,512	572	1,086
4 1900 GF CONTRIBUTIONS	0	0	6,576	6,765	118	1,781	246	25,753	1,144	2,402
5 1200 AUDITOR-CONTROLLER	2,376	0	14,756	34,178	3,767	4,461	2,097	60,143	7,853	13,229
6 1300 COUNTY COUNSEL	0	0	0	1,483	454	8,485	0	3,249	0	0
7 1400 HR/PERSONNEL	365	0	0	30,851	0	0	1,350	57,422	10,437	13,582
8 1700 FACILITIES	0	27,373	0	67,716	2,673	0	7,303	65,319	0	0
9 1970 INFORMATION TECH	0	0	0	13,406	89	0	825	30,192	27	(5,868)
Total Current Allocations	2,788	48,325	24,934	185,786	7,162	15,597	14,010	333,419	20,032	24,432
Less: Prior Year Allocations	2,860	52,803	1,435	203,934	21,025	6,912	14,826	361,459	13,266	30,265
Carry-Forward	(72)	(4,478)	23,499	(18,148)	(13,863)	8,685	(816)	(28,040)	6,766	(5,833)
Proposed Costs	\$2,717	\$43,847	\$48,433	\$167,639	\$(6,702)	\$24,282	\$13,193	\$305,380	\$26,798	\$18,599

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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	516	7,946	0	18,054	3,255	0	0	0	7,298	11,769
3 EXTERNAL AUDIT	578	3,636	577	2,129	535	572	132	25	576	414
4 1900 GF CONTRIBUTIONS	517	8,082	0	4,612	1,238	0	0	44	2,610	12,817
5 1200 AUDITOR-CONTROLLER	4,119	38,564	2,139	24,054	6,396	2,605	584	769	8,837	6,395
6 1300 COUNTY COUNSEL	0	0	0	90	0	0	0	0	0	0
7 1400 HR/PERSONNEL	837	37,926	0	21,251	5,401	0	0	0	6,751	4,645
8 1700 FACILITIES	9,244	0	0	29,179	0	0	0	0	5,264	14,527
9 1970 INFORMATION TECH	688	280	0	10,371	0	0	0	0	6,382	5,302
Total Current Allocations	20,562	157,626	2,716	122,567	16,824	3,178	716	838	40,038	71,485
Less: Prior Year Allocations	22,584	151,709	3,242	127,889	5,114	2,567	0	671	42,622	80,749
Carry-Forward	(2,022)	5,917	(526)	(5,322)	11,710	611	0	167	(2,584)	(9,264)
Proposed Costs	\$18,540	\$163,542	\$2,190	\$117,245	\$28,535	\$3,788	\$716	\$1,005	\$37,455	\$52,220

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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	10,471	0	2,400	0	235	476	0	124	814
3 EXTERNAL AUDIT	69	495	280	311	196	171	1	0	407	723
4 1900 GF CONTRIBUTIONS	0	16,975	575	650	4,372	354	0	0	10,780	1,577
5 1200 AUDITOR-CONTROLLER	595	7,232	2,263	7,477	3,619	3,076	56	46	6,426	11,834
6 1300 COUNTY COUNSEL	0	216	0	27,753	3,326	0	0	0	0	360
7 1400 HR/PERSONNEL	0	6,953	1,350	4,064	2,754	1,350	0	0	4,077	8,803
8 1700 FACILITIES	0	16,129	0	7,774	3,882	0	0	0	11,599	41,208
9 1970 INFORMATION TECH	0	12,129	381	3,764	1,432	(883)	0	0	2,967	3,910
Total Current Allocations	664	87,938	4,849	54,194	23,754	4,302	533	46	48,848	131,879
Less: Prior Year Allocations	1,104	99,993	4,228	72,411	23,383	4,563	182	303	64,893	143,516
Carry-Forward	(440)	(12,055)	621	(18,217)	371	(261)	351	(257)	(16,045)	(11,637)
Proposed Costs	\$225	\$75,883	\$5,470	\$35,976	\$24,126	\$4,042	\$883	\$(212)	\$32,803	\$120,243

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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	95	3,409	1,700	250	0	0	3,608	471	769	63
4 1900 GF CONTRIBUTIONS	0	23,612	8,163	0	0	0	14,762	1,070	15,916	38
5 1200 AUDITOR-CONTROLLER	1,099	42,433	21,945	1,086	0	0	35,078	7,900	11,494	1,754
6 1300 COUNTY COUNSEL	0	0	0	0	0	0	117	0	1,263	0
7 1400 HR/PERSONNEL	0	34,901	15,446	0	0	0	24,384	5,414	9,424	0
8 1700 FACILITIES	0	28,084	32,247	0	0	0	29,229	29,235	16,855	0
9 1970 INFORMATION TECH	(135)	10,549	3,679	0	0	0	9,477	5,293	4,723	0
Total Current Allocations	1,059	173,799	83,179	1,336	0	0	116,655	49,384	78,562	1,854
Less: Prior Year Allocations	(28)	211,466	80,949	3,196	0	0	111,978	54,364	89,211	1,159
Carry-Forward	1,087	(37,667)	2,230	(1,850)	0	0	4,677	(4,980)	(10,649)	695
Proposed Costs	\$2,146	\$136,132	\$85,409	\$(523)	\$0	\$0	\$121,332	\$44,403	\$67,913	\$2,550

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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	265	0	4,744	0	101	673	187	119	11	9
4 1900 GF CONTRIBUTIONS	0	0	10,939	0	186	1,495	269	0	26	62
5 1200 AUDITOR-CONTROLLER	5,368	0	51,263	8,210	2,191	11,451	777	1,985	737	1,562
6 1300 COUNTY COUNSEL	746	0	58,477	0	369	0	0	0	0	0
7 1400 HR/PERSONNEL	2,741	0	60,338	0	1,269	10,059	0	0	0	0
8 1700 FACILITIES	646	0	52,989	0	0	50,908	4,501	0	1,201	11,193
9 1970 INFORMATION TECH	17	0	2,484	0	1,154	26,631	(859)	0	0	6,431
Total Current Allocations	10,068	0	281,233	8,210	5,271	108,063	6,860	2,104	4,341	27,285
Less: Prior Year Allocations	7,738	0	264,386	408	3,623	127,577	9,090	4,074	3,822	26,524
Carry-Forward	2,330	0	16,847	7,802	1,648	(19,514)	(2,230)	(1,970)	519	761
Proposed Costs	\$12,399	\$0	\$298,080	\$16,012	\$6,918	\$88,550	\$4,630	\$135	\$4,860	\$28,046

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Department	7900 AIRPORT ENTERPRISE	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	476	0	0	0	0	0	0	0	0	2,530
4 1900 GF CONTRIBUTIONS	0	0	0	0	0	0	0	0	0	5,190
5 1200 AUDITOR-CONTROLLER	6,056	(2,080)	26	0	0	1,640	(4,347)	(2,449)	(1,010)	18,827
6 1300 COUNTY COUNSEL	(1,900)	0	0	0	0	0	0	0	0	225
7 1400 HR/PERSONNEL	1,350	0	0	0	0	0	0	0	0	4,050
8 1700 FACILITIES	5,428	0	0	0	0	0	0	0	0	6,301
9 1970 INFORMATION TECH	560	0	0	0	(363)	0	0	0	0	515
Total Current Allocations	24,127	(2,080)	26	0	(363)	1,640	(4,347)	(2,449)	(1,010)	44,710
Less: Prior Year Allocations	20,891	6,559	81	2,906	0	5,309	6,339	3,936	2,865	51,646
Carry-Forward	3,236	(8,639)	(55)	(2,906)	0	(3,669)	(10,686)	(6,385)	(3,875)	(6,936)
Proposed Costs	\$27,363	\$(10,718)	\$(28)	\$(2,906)	\$(363)	\$(2,028)	\$(15,034)	\$(8,835)	\$(4,884)	\$37,775

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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	5	15	0	0	0	113	0	0
4 1900 GF CONTRIBUTIONS	0	0	0	0	0	0	0	0	0	0
5 1200 AUDITOR-CONTROLLER	13	0	350	97	761	197	(9,989)	2,695	6,158	229
6 1300 COUNTY COUNSEL	(6,130)	0	0	0	0	0	0	0	449	0
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	3,453	0
9 1970 INFORMATION TECH	0	0	0	0	0	0	0	83	(162)	0
Total Current Allocations	(6,117)	0	355	112	761	197	(9,989)	3,101	9,899	229
Less: Prior Year Allocations	67	0	1,718	123	5,266	596	8,846	5,072	15,285	103
Carry-Forward	(6,184)	0	(1,363)	(11)	(4,505)	(399)	(18,835)	(1,971)	(5,386)	126
Proposed Costs	\$(12,300)	\$0	\$(1,008)	\$100	\$(3,744)	\$(203)	\$(28,824)	\$1,130	\$4,512	\$355

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Department	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING USE BUILDING USE	\$79,129	\$0	\$584,083
2 EQUIP USE EQUIPMENT USE	0	0	127,612
3 EXTERNAL AUDIT	0	0	54,966
4 1900 GF CONTRIBUTIONS	73,833	0	364,011
5 1200 AUDITOR-CONTROLLER	5,581	0	606,026
6 1300 COUNTY COUNSEL	0	0	310,420
7 1400 HR/PERSONNEL	0	0	444,928
8 1700 FACILITIES	196,340	0	960,748
9 1970 INFORMATION TECH	(3,523)	0	215,809
Total Current Allocations	351,359	0	3,668,603
Less: Prior Year Allocations	361,829	0	3,911,120
Carry-Forward	(10,470)	0	(251,438)
Proposed Costs	\$340,889	\$0	\$3,417,165