



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Amador
Jackson, California**

**Date: June 30, 2016
Filing Ref: AMA17**

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 **2016-17** 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 **Summary Schedule** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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: There are no adjustments in Amador County's 2016-17 FY Countywide Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF AMADOR

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

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

7-6-2016

7-11-2016

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 2016/2017

2015
 1/8/2016

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 | \$1,061 | \$8,796 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 EQUIP USE EQUIPMENT USE | 0 | 772 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 EXTERNAL AUDIT | 256 | 99 | 838 | 800 | 622 | 121 | 0 | 935 | 583 | 20 |
| 4 1900 GF CONTRIBUTIONS | 4,523 | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 1200 AUDITOR-CONTROLLER | 5,494 | 4,986 | 13,464 | 11,381 | 8,027 | 2,896 | 0 | 4,469 | 325 | 132 |
| 6 1300 COUNTY COUNSEL | 0 | 0 | 0 | 6,927 | 883 | 0 | 0 | 116 | 0 | 0 |
| 7 1400 HR/PERSONNEL | 3,563 | 1,188 | 4,751 | 4,850 | 1,188 | 0 | 0 | 1,188 | 0 | 0 |
| 8 1700 FACILITIES | 7,937 | 22,006 | 2,354 | 21,595 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 1970 INFORMATION TECH | 2,110 | 676 | 925 | 8,730 | 556 | 0 | 0 | 980 | 0 | 0 |
| Total Current Allocations | 29,848 | 44,547 | 23,392 | 63,080 | 11,276 | 3,018 | 0 | 7,688 | 908 | 151 |
| Less: Prior Year Allocations | 29,427 | 45,977 | 24,688 | 87,185 | 11,424 | 5,037 | 5,753 | 6,133 | 302 | 163 |
| Carry-Forward | 421 | (1,430) | (1,296) | (24,105) | (148) | (2,019) | (5,753) | 1,555 | 606 | (12) |
| Proposed Costs | \$30,270 | \$43,116 | \$22,096 | \$38,975 | \$11,127 | \$999 | \$(5,753) | \$9,243 | \$1,514 | \$139 |

AMADOR COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2016/2017

2015
1/8/2016

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 | \$1,061 | \$8,796 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 EQUIP USE EQUIPMENT USE | 0 | 772 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 EXTERNAL AUDIT | 256 | 99 | 838 | 800 | 622 | 121 | 0 | 935 | 583 | 20 |
| 4 1900 GF CONTRIBUTIONS | 4,523 | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 1200 AUDITOR-CONTROLLER | 5,494 | 4,986 | 13,464 | 11,381 | 8,027 | 2,896 | 0 | 4,469 | 325 | 132 |
| 6 1300 COUNTY COUNSEL | 0 | 0 | 0 | 6,927 | 883 | 0 | 0 | 116 | 0 | 0 |
| 7 1400 HR/PERSONNEL | 3,563 | 1,188 | 4,751 | 4,850 | 1,188 | 0 | 0 | 1,188 | 0 | 0 |
| 8 1700 FACILITIES | 7,937 | 22,006 | 2,354 | 21,595 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 1970 INFORMATION TECH | 2,110 | 676 | 925 | 8,730 | 556 | 0 | 0 | 980 | 0 | 0 |
| Total Current Allocations | 29,848 | 44,547 | 23,392 | 63,080 | 11,276 | 3,018 | 0 | 7,688 | 908 | 151 |
| Less: Prior Year Allocations | 29,427 | 45,977 | 24,688 | 87,185 | 11,424 | 5,037 | 5,753 | 6,133 | 302 | 163 |
| Carry-Forward | 421 | (1,430) | (1,296) | (24,105) | (148) | (2,019) | (5,753) | 1,555 | 606 | (12) |
| Proposed Costs | \$30,270 | \$43,116 | \$22,096 | \$38,975 | \$11,127 | \$999 | \$(5,753) | \$9,243 | \$1,514 | \$139 |

AMADOR COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2016/2017

2015
 1/8/2016

Summary Schedule

| Department | 7964 PROPERTY | 1100 BOARD OF SUPERVISORS | 1105 ADMIN OFFICER | 1220 COUNTY ASSESSOR | 1230 TAX COLLECTOR | 1510 ELECTIONS | 1800/10 ACO COUNTY IMPROVEM ENT | 1815 CO IMPROVEM ENT-JAIL | 1910 PROMOTIO N | 1920 PUBLIC SERVICES |
|----------------------------------|------------------|---------------------------------|-----------------------|----------------------------|-----------------------|-------------------|--|---------------------------------|-----------------------|----------------------------|
| 1 BUILDING USE BUILDING USE | \$0 | \$45,006 | \$0 | \$20,188 | \$8,952 | \$24,702 | \$0 | \$0 | \$0 | \$0 |
| 2 EQUIP USE EQUIPMENT USE | 0 | 553 | 0 | 1,044 | 2,105 | 1,406 | 0 | 0 | 0 | 0 |
| 3 EXTERNAL AUDIT | 165 | 1,130 | 416 | 1,412 | 445 | 542 | 79 | 44 | 8 | (0) |
| 4 1900 GF CONTRIBUTIONS | 0 | 33,402 | 327 | 15,653 | 6,828 | 18,339 | 0 | 0 | 0 | 0 |
| 5 1200 AUDITOR-CONTROLLER | 774 | 10,849 | 3,119 | 13,760 | 6,220 | 9,219 | 3,214 | 535 | 239 | 144 |
| 6 1300 COUNTY COUNSEL | 0 | 313,852 | 744 | 1,906 | 0 | 5,258 | 0 | 0 | 0 | 0 |
| 7 1400 HR/PERSONNEL | 0 | 8,412 | 2,375 | 13,064 | 1,880 | 2,573 | 0 | 0 | 0 | 0 |
| 8 1700 FACILITIES | 0 | 59,874 | 0 | 26,857 | 11,910 | 32,863 | 0 | 0 | 0 | 0 |
| 9 1970 INFORMATION TECH | 0 | 6,338 | 2,978 | 9,078 | 4,219 | 5,775 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 939 | 479,416 | 9,958 | 102,960 | 42,559 | 100,677 | 3,293 | 579 | 247 | 144 |
| Less: Prior Year Allocations | 141 | 382,254 | 16,019 | 113,304 | 47,397 | 101,031 | 2,231 | 0 | 201 | 0 |
| Carry-Forward | 798 | 97,162 | (6,061) | (10,344) | (4,838) | (354) | 1,062 | 0 | 46 | 0 |
| Proposed Costs | \$1,737 | \$576,578 | \$3,897 | \$92,617 | \$37,722 | \$100,323 | \$4,354 | \$579 | \$294 | \$144 |

AMADOR COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2016/2017

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Summary Schedule

| Department | 1940 SURVEYING & ENGINEERI | 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) |
|----------------------------------|-------------------------------------|----------------------------------|------------------------------------|-----------------------|------------------------------|--------------------|----------------------------|------------------------|---------------------------|--|
| 1 BUILDING USE BUILDING USE | \$13,448 | \$0 | \$8,188 | \$0 | \$19,235 | \$0 | \$0 | \$2,074 | \$34,202 | \$0 |
| 2 EQUIP USE EQUIPMENT USE | 4,118 | 0 | 0 | 0 | 9,021 | 0 | 0 | 0 | 39,080 | 0 |
| 3 EXTERNAL AUDIT | 324 | 37 | 0 | 0 | 3,859 | 78 | 1,030 | 143 | 7,765 | 707 |
| 4 1900 GF CONTRIBUTIONS | 9,989 | 0 | 0 | 3,615 | 3,184 | 51 | 849 | 111 | 54,232 | 498 |
| 5 1200 AUDITOR-CONTROLLER | 4,916 | 1,872 | 0 | 4,886 | 33,287 | 8,208 | 3,799 | 3,563 | 48,160 | 8,749 |
| 6 1300 COUNTY COUNSEL | 0 | 0 | 0 | 0 | 4,003 | 8,485 | 0 | 0 | 5,788 | 0 |
| 7 1400 HR/PERSONNEL | 3,563 | 0 | 0 | 0 | 31,670 | 0 | 0 | 1,485 | 51,959 | 13,064 |
| 8 1700 FACILITIES | 17,890 | 0 | 28,920 | 0 | 75,379 | 2,863 | 0 | 8,130 | 67,568 | 0 |
| 9 1970 INFORMATION TECH | 4,021 | 0 | 0 | 0 | 17,354 | 500 | 0 | 1,660 | 75,454 | 31 |
| Total Current Allocations | 58,270 | 1,909 | 37,108 | 8,501 | 196,992 | 20,185 | 5,678 | 17,166 | 384,209 | 23,050 |
| Less: Prior Year Allocations | 61,187 | 2,882 | 53,563 | 19,606 | 207,790 | 18,327 | 10,843 | 15,979 | 407,218 | 17,510 |
| Carry-Forward | (2,917) | (973) | (16,455) | (11,105) | (10,798) | 1,858 | (5,165) | 1,187 | (23,009) | 5,540 |
| Proposed Costs | \$55,352 | \$936 | \$20,654 | \$(2,604) | \$186,195 | \$22,042 | \$512 | \$18,353 | \$361,200 | \$28,590 |

AMADOR COUNTY, CALIFORNIA
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Summary Schedule

| Department | 2212 SHERIFF- DISPATCH | 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 |
|----------------------------------|------------------------------|------------------------------------|------------------------|---------------------|-------------------|-----------------------------|-----------------------------|----------------------------------|-----------------------------------|--------------------------------------|
| 1 BUILDING USE BUILDING USE | \$0 | \$4,063 | \$72,167 | \$0 | \$12,827 | \$0 | \$0 | \$0 | \$0 | \$2,192 |
| 2 EQUIP USE EQUIPMENT USE | 0 | 516 | 7,946 | 0 | 3,543 | 0 | 0 | 0 | 0 | 7,298 |
| 3 EXTERNAL AUDIT | 1,205 | 33 | 4,244 | 700 | 2,542 | 922 | 603 | 429 | 13 | 712 |
| 4 1900 GF CONTRIBUTIONS | 1,102 | 247 | 3,776 | 0 | 2,088 | 911 | 0 | 0 | 22 | 34,395 |
| 5 1200 AUDITOR-CONTROLLER | 11,920 | 3,674 | 32,373 | 451 | 25,221 | 6,650 | 1,025 | 301 | 794 | 10,713 |
| 6 1300 COUNTY COUNSEL | 0 | 0 | 0 | 0 | 2,376 | 0 | 0 | 0 | 0 | 372 |
| 7 1400 HR/PERSONNEL | 11,480 | 1,188 | 32,858 | 0 | 19,002 | 4,751 | 0 | 0 | 0 | 5,641 |
| 8 1700 FACILITIES | 0 | 9,900 | 0 | 0 | 31,250 | 0 | 0 | 0 | 0 | 5,659 |
| 9 1970 INFORMATION TECH | (5,209) | 8,987 | 5,160 | 0 | 11,403 | 1,797 | 0 | 0 | 0 | 7,647 |
| Total Current Allocations | 20,499 | 28,608 | 158,524 | 1,151 | 110,252 | 15,030 | 1,628 | 730 | 829 | 74,630 |
| Less: Prior Year Allocations | 26,543 | 21,655 | 157,715 | 2,672 | 140,364 | 18,645 | 2,877 | 356 | 1,032 | 42,083 |
| Carry-Forward | (6,044) | 6,953 | 809 | (1,521) | (30,112) | (3,615) | (1,249) | 374 | (203) | 32,547 |
| Proposed Costs | \$14,456 | \$35,561 | \$159,334 | \$(369) | \$80,139 | \$11,416 | \$378 | \$1,105 | \$626 | \$107,176 |

**AMADOR COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2016/2017**

2015
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Summary Schedule

| Department | 2620 BUILDING DEPARTME NT | 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 |
|----------------------------------|------------------------------------|-----------------------------------|----------------------------|---------------------------|---|------------------------------|--------------------------------|---------------------|-------------------------------------|--------------------------|
| 1 BUILDING USE BUILDING USE | \$15,615 | \$0 | \$17,337 | \$0 | \$0 | \$4,173 | \$0 | \$0 | \$0 | \$12,467 |
| 2 EQUIP USE EQUIPMENT USE | 11,769 | 0 | 10,471 | 0 | 2,400 | 0 | 235 | 476 | 0 | 124 |
| 3 EXTERNAL AUDIT | 550 | 0 | 599 | 348 | 378 | 207 | 200 | 0 | 0 | 650 |
| 4 1900 GF CONTRIBUTIONS | 11,696 | 0 | 13,037 | 258 | 318 | 13,336 | 160 | 0 | 0 | 9,560 |
| 5 1200 AUDITOR-CONTROLLER | 8,582 | 581 | 8,506 | 1,671 | 9,872 | 4,741 | 4,972 | 72 | 90 | 9,173 |
| 6 1300 COUNTY COUNSEL | 558 | 0 | 139 | 0 | 28,397 | 7,959 | 0 | 0 | 0 | 4,342 |
| 7 1400 HR/PERSONNEL | 5,146 | 0 | 7,126 | 1,188 | 2,474 | 2,375 | 1,188 | 0 | 0 | 3,563 |
| 8 1700 FACILITIES | 20,773 | 0 | 23,064 | 0 | 6,805 | 5,552 | 0 | 0 | 0 | 16,586 |
| 9 1970 INFORMATION TECH | 3,206 | 0 | 8,240 | 445 | 1,852 | 969 | 913 | 0 | 0 | 3,018 |
| Total Current Allocations | 77,896 | 581 | 88,519 | 3,909 | 52,497 | 39,311 | 7,666 | 548 | 91 | 59,484 |
| Less: Prior Year Allocations | 78,402 | 761 | 99,611 | 5,149 | 117,126 | 26,425 | 6,886 | 558 | 302 | 61,510 |
| Carry-Forward | (506) | (180) | (11,092) | (1,240) | (64,629) | 12,886 | 780 | (10) | (211) | (2,026) |
| Proposed Costs | \$77,390 | \$401 | \$77,427 | \$2,669 | \$(12,132) | \$52,197 | \$8,447 | \$538 | \$(121) | \$57,457 |

AMADOR COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2016/2017

2015
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Summary Schedule

| Department | 2790 ANIMAL CONTROL | 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 |
|----------------------------------|---------------------------|----------------|-------------------------|------------------------|---------------------|----------------------------|-------------------------------------|--------------------------|--------------------------|-------------------------------------|
| 1 BUILDING USE BUILDING USE | \$62,652 | \$0 | \$29,159 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$18,117 |
| 2 EQUIP USE EQUIPMENT USE | 814 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 EXTERNAL AUDIT | 844 | 72 | 3,775 | 1,820 | 0 | 0 | 0 | 4,863 | 598 | 872 |
| 4 1900 GF CONTRIBUTIONS | 699 | 0 | 21,090 | 2,763 | 0 | 0 | 0 | 6,515 | 524 | 16,357 |
| 5 1200 AUDITOR-CONTROLLER | 14,865 | 1,080 | 43,056 | 25,777 | 72 | 0 | 0 | 40,582 | 8,357 | 11,356 |
| 6 1300 COUNTY COUNSEL | 883 | 0 | 4,138 | 163 | 0 | 0 | 0 | 3,938 | 0 | 511 |
| 7 1400 HR/PERSONNEL | 8,412 | 0 | 29,097 | 16,231 | 0 | 0 | 0 | 27,316 | 3,167 | 8,313 |
| 8 1700 FACILITIES | 44,132 | 0 | 38,650 | 36,051 | 0 | 0 | 0 | 50,740 | 11,099 | 24,102 |
| 9 1970 INFORMATION TECH | 4,116 | (377) | 7,898 | 13,532 | 0 | 846 | 0 | 17,755 | 1,307 | 5,971 |
| Total Current Allocations | 137,417 | 774 | 176,862 | 96,336 | 72 | 846 | 0 | 151,709 | 25,052 | 85,600 |
| Less: Prior Year Allocations | 145,201 | 2,132 | 213,369 | 102,532 | 3,387 | 0 | 0 | 140,071 | 55,883 | 92,477 |
| Carry-Forward | (7,784) | (1,358) | (36,507) | (6,196) | (3,315) | 0 | 0 | 11,638 | (30,831) | (6,877) |
| Proposed Costs | \$129,633 | \$(584) | \$140,354 | \$90,140 | \$(3,243) | \$846 | \$0 | \$163,348 | \$(5,780) | \$78,723 |

AMADOR COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2016/2017

2015
 1/8/2016

Summary Schedule

| Department | 4031 LOCAL ENFORCEMENT | 8350 AIR POLLUTION | 4410 WATER RESOURCES | 5106 SOCIAL SERVICES | 5401 GENERAL RELIEF | 5500 VETERANS SVCS OFFICE | 6200 COUNTY LIBRARY | 6310 COOPERATIVE EXTENSION | 7100 PARKS & REC | 7200 MUSEUM |
|----------------------------------|---------------------------|-----------------------|----------------------------|----------------------------|---------------------------|------------------------------------|---------------------------|----------------------------------|---------------------|----------------|
| 1 BUILDING USE BUILDING USE | \$0 | \$1,651 | \$0 | \$0 | \$0 | \$0 | \$3,172 | \$1,431 | \$0 | \$612 |
| 2 EQUIP USE EQUIPMENT USE | 0 | 0 | 0 | 0 | 0 | 0 | 3,675 | 0 | 0 | 1,753 |
| 3 EXTERNAL AUDIT | 1 | 358 | 0 | 5,661 | 0 | 125 | 752 | 150 | 145 | 18 |
| 4 1900 GF CONTRIBUTIONS | 17 | 1,194 | 0 | 5,137 | 0 | 101 | 640 | 120 | 0 | 26 |
| 5 1200 AUDITOR-CONTROLLER | 2,396 | 7,871 | 0 | 60,413 | 13,897 | 2,985 | 16,085 | 673 | 3,239 | 2,184 |
| 6 1300 COUNTY COUNSEL | 0 | 893 | 0 | 184,653 | 0 | 0 | 93 | 0 | 0 | 0 |
| 7 1400 HR/PERSONNEL | 0 | 2,375 | 0 | 55,324 | 0 | 1,188 | 9,600 | 0 | 0 | 0 |
| 8 1700 FACILITIES | 0 | 907 | 0 | 83,511 | 0 | 0 | 60,080 | 4,840 | 0 | 0 |
| 9 1970 INFORMATION TECH | 0 | 1,298 | 0 | 5,573 | 0 | 528 | 32,341 | 0 | 0 | 0 |
| Total Current Allocations | 2,414 | 16,548 | 0 | 400,272 | 13,897 | 4,927 | 126,438 | 7,214 | 3,384 | 4,594 |
| Less: Prior Year Allocations | 1,958 | 7,970 | 0 | 367,668 | 8,323 | 8,185 | 128,772 | 8,066 | 3,999 | 3,844 |
| Carry-Forward | 456 | 8,578 | 0 | 32,604 | 5,574 | (3,258) | (2,334) | (852) | (615) | 750 |
| Proposed Costs | \$2,870 | \$25,125 | \$0 | \$432,876 | \$19,471 | \$1,669 | \$124,104 | \$6,362 | \$2,769 | \$5,344 |

AMADOR COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2016/2017

2015
1/8/2016

Summary Schedule

| Department | 7210 ARCHIVES | 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 |
|----------------------------------|------------------|-----------------------------------|--|---------------------------------|-------------------------------------|--|------------------------------------|-------------------------------|-------------------------------|-----------------------------|
| 1 BUILDING USE BUILDING USE | \$8,029 | \$12,157 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 EQUIP USE EQUIPMENT USE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 EXTERNAL AUDIT | 37 | 588 | 0 | 0 | 0 | 0 | 129 | 550 | 54 | 78 |
| 4 1900 GF CONTRIBUTIONS | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 1200 AUDITOR-CONTROLLER | 3,817 | 7,935 | (3,296) | 0 | 0 | 0 | 4,031 | 3,801 | 1,703 | 1,674 |
| 6 1300 COUNTY COUNSEL | 0 | 744 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 1400 HR/PERSONNEL | 0 | 1,188 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 1700 FACILITIES | 11,987 | (74) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 1970 INFORMATION TECH | 3,192 | 1,777 | 0 | 0 | 0 | 187 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 27,094 | 24,315 | (3,296) | 0 | 0 | 187 | 4,159 | 4,351 | 1,757 | 1,752 |
| Less: Prior Year Allocations | 26,683 | 32,289 | 6,294 | 72 | 0 | 98 | 4,228 | 5,667 | 2,873 | 2,898 |
| Carry-Forward | 411 | (7,974) | (9,590) | (72) | 0 | 89 | (69) | (1,316) | (1,116) | (1,146) |
| Proposed Costs | \$27,505 | \$16,340 | \$(12,886) | \$(72) | \$0 | \$276 | \$4,090 | \$3,034 | \$641 | \$607 |

AMADOR COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2016/2017

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Summary Schedule

| Department | 45500 AMADOR FIRE DISTRICT | 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 |
|----------------------------------|-------------------------------------|--------------------|-----------------|-----------------|-----------------|---------------------------|-------------------------|----------------------------|-------------------------|-------------------------------------|
| 1 BUILDING USE BUILDING USE | \$6,772 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 EQUIP USE EQUIPMENT USE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 210 | 0 |
| 3 EXTERNAL AUDIT | 988 | 0 | 0 | 8 | 15 | 187 | 60 | 545 | 138 | 395 |
| 4 1900 GF CONTRIBUTIONS | 4,898 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 1200 AUDITOR-CONTROLLER | 22,490 | 37 | 0 | 880 | 146 | 3,165 | 431 | 4,811 | 6,235 | 11,163 |
| 6 1300 COUNTY COUNSEL | 3,580 | (2,529) | 0 | 0 | 0 | 0 | 0 | 139 | 674 | 3,147 |
| 7 1400 HR/PERSONNEL | 5,146 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 1700 FACILITIES | 9,009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,521 | 3,698 |
| 9 1970 INFORMATION TECH | 1,893 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,505) | 7,813 |
| Total Current Allocations | 54,777 | (2,492) | 0 | 887 | 161 | 3,352 | 491 | 5,496 | 7,273 | 26,216 |
| Less: Prior Year Allocations | 57,226 | (2,217) | 0 | 1,119 | 246 | 3,153 | 863 | 8,625 | 6,647 | 14,538 |
| Carry-Forward | (2,449) | (275) | 0 | (232) | (85) | 199 | (372) | (3,129) | 626 | 11,678 |
| Proposed Costs | \$52,328 | \$(2,767) | \$0 | \$656 | \$77 | \$3,550 | \$118 | \$2,366 | \$7,900 | \$37,895 |

**AMADOR COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2016/2017**

2015
1/8/2016

Summary Schedule

| Department | ABANDONE D VEH ABATE | ALL OTHER | 2nd Allocation Orphans | Total |
|-------------------------------------|-------------------------------------|------------------|---------------------------------------|--------------------|
| 1 BUILDING USE BUILDING USE | \$0 | \$79,553 | \$0 | \$570,705 |
| 2 EQUIP USE EQUIPMENT USE | 0 | 0 | 0 | 109,331 |
| 3 EXTERNAL AUDIT | 58 | 0 | 0 | 60,679 |
| 4 1900 GF CONTRIBUTIONS | 0 | 55,700 | 0 | 358,401 |
| 5 1200 AUDITOR-CONTROLLER | 465 | 6,918 | 0 | 689,366 |
| 6 1300 COUNTY COUNSEL | 0 | 0 | 0 | 593,134 |
| 7 1400 HR/PERSONNEL | 0 | 0 | 0 | 412,109 |
| 8 1700 FACILITIES | 0 | 232,916 | 0 | 1,118,901 |
| 9 1970 INFORMATION TECH | 0 | (344) | 0 | 293,610 |
| Total Current Allocations | 524 | 374,744 | 0 | 4,206,236 |
| Less: Prior Year Allocations | 2,799 | 414,664 | 0 | 4,386,846 |
| Carry-Forward | (2,275) | (39,920) | 0 | (182,180) |
| Proposed Costs | \$(1,752) | \$334,824 | \$0 | \$4,024,056 |