



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Amador
Jackson, CA**

**Date: July 27, 2017
Filing Ref: AMA18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **Summary Schedule** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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 01, 2017**, 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 200, 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

BY Original signed by

Tacy Oneto Rouen
Name
Auditor-Controller
Title

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Program and Services Division**

8-4-2017
Date

8-8-2017
Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

AMADOR COUNTY, CALIFORNIA

2015-2016

2 CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2017/2018

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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 POOL	7961 WORKERS COMP	7962 LIABILITY	7963 UNEMPLOY MENT
1 BUILDING DEPRECIATION	\$9,311	\$18,425	\$1,497	\$12,412	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	200	75	812	756	489	193	0	910	456	62
4 1900 GF CONTRIBUTIONS	2,797	144	0	0	0	0	0	0	0	0
5 1200 AUDITOR-CONTROLLER	5,788	6,503	14,546	11,805	9,121	2,280	0	5,160	245	124
6 1300 COUNTY COUNSEL	0	0	0	7,128	537	0	0	73	0	0
7 1400 HR/PERSONNEL	2,615	1,308	5,884	4,576	1,308	0	0	1,308	0	0
8 1700 FACILITIES	8,310	25,317	2,754	23,138	0	0	0	0	0	0
9 1970 INFORMATION TECH	5,893	1,747	789	8,354	806	0	0	2,271	0	0
Total Current Allocations	34,914	53,518	26,281	68,169	12,259	2,472	0	9,722	701	185
Less: Prior Year Allocations	27,741	41,757	20,230	64,678	7,305	1,635	6,535	8,286	124	46
Carry-Forward	7,173	11,761	6,051	3,491	4,954	837	(6,535)	1,436	577	139
Proposed Costs	\$42,088	\$65,280	\$32,332	\$71,660	\$17,213	\$3,310	\$(6,535)	\$11,159	\$1,278	\$324

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Department	7964 PROPERTY	1100 BOARD OF SUPERVISOR S	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 DEPRECIATION	\$0	\$70,242	\$0	\$31,507	\$13,972	\$38,554	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	975	1,000	1,179	0	0	0	0
3 EXTERNAL AUDIT	43	1,056	474	1,453	455	524	83	0	8	0
4 1900 GF CONTRIBUTIONS	0	19,891	753	10,488	4,402	10,813	0	0	0	0
5 1200 AUDITOR-CONTROLLER	130	11,377	3,713	14,507	6,975	9,153	2,423	241	141	168
6 1300 COUNTY COUNSEL	0	320,394	907	966	342	6,020	0	0	0	0
7 1400 HR/PERSONNEL	0	9,806	2,615	14,383	3,378	3,487	0	0	0	0
8 1700 FACILITIES	0	62,691	0	28,120	12,470	34,409	0	0	0	0
9 1970 INFORMATION TECH	0	4,853	2,112	16,467	11,786	7,605	0	0	0	0
Total Current Allocations	174	500,311	10,574	118,865	54,779	111,744	2,506	241	149	168
Less: Prior Year Allocations	111	359,344	12,873	101,158	37,316	86,659	1,567	0	138	0
Carry-Forward	63	140,967	(2,299)	17,707	17,463	25,085	939	0	11	0
Proposed Costs	\$236	\$641,278	\$8,276	\$136,572	\$72,243	\$136,829	\$3,445	\$241	\$160	\$168

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Department	1940 SURVEYING & ENGINEERI	1980/90 GOVERNME NT GRANTS	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 DEPRECIATION	\$20,988	\$0	\$0	\$0	\$0	\$0	\$0	\$47,895	\$0	\$0
2 EQUIPMENT DEPRECIATION	3,604	0	0	13,687	0	0	0	16,991	0	0
3 EXTERNAL AUDIT	298	(0)	0	3,948	86	1,241	184	7,869	744	1,363
4 1900 GF CONTRIBUTIONS	5,859	0	10,033	7,387	117	1,848	283	63,290	1,224	2,481
5 1200 AUDITOR-CONTROLLER	4,817	1,246	4,747	33,758	5,613	3,145	4,593	49,694	8,851	13,881
6 1300 COUNTY COUNSEL	1,098	0	0	5,947	3,415	0	0	7,308	0	0
7 1400 HR/PERSONNEL	2,615	0	0	35,739	0	0	2,615	59,056	14,383	13,838
8 1700 FACILITIES	18,732	0	0	82,936	3,293	0	8,945	80,480	0	0
9 1970 INFORMATION TECH	3,572	0	0	15,873	0	0	1,522	74,570	45	(7,023)
Total Current Allocations	61,582	1,246	14,780	199,276	12,524	6,233	18,141	407,153	25,246	24,540
Less: Prior Year Allocations	51,628	2,788	24,934	185,786	7,162	15,597	14,010	333,419	20,032	24,432
Carry-Forward	9,954	(1,542)	(10,154)	13,490	5,362	(9,364)	4,131	73,734	5,214	108
Proposed Costs	\$71,537	\$(296)	\$4,625	\$212,765	\$17,886	\$(3,130)	\$22,273	\$480,886	\$30,459	\$24,648

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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 DEPRECIATION	\$5,079	\$101,059	\$0	\$16,033	\$0	\$0	\$0	\$0	\$3,093	\$24,370
2 EQUIPMENT DEPRECIATION	11,489	0	0	1,430	9,765	0	0	0	0	0
3 EXTERNAL AUDIT	31	4,242	665	2,420	791	598	1,928	18	660	750
4 1900 GF CONTRIBUTIONS	324	34,384	0	4,615	2,068	0	0	34	47,547	7,383
5 1200 AUDITOR-CONTROLLER	4,666	31,913	432	23,186	6,779	1,228	586	1,433	11,381	10,050
6 1300 COUNTY COUNSEL	0	0	0	176	0	0	0	0	98	263
7 1400 HR/PERSONNEL	1,308	35,412	0	19,504	5,230	0	0	0	6,320	6,211
8 1700 FACILITIES	11,389	0	0	35,952	0	0	0	0	5,766	21,750
9 1970 INFORMATION TECH	4,568	3,425	0	9,532	1,514	0	0	0	5,621	3,994
Total Current Allocations	38,854	210,434	1,097	112,847	26,147	1,825	2,514	1,485	80,485	74,772
Less: Prior Year Allocations	20,562	157,626	2,716	122,567	16,824	3,178	716	838	40,038	71,485
Carry-Forward	18,292	52,808	(1,619)	(9,720)	9,323	(1,353)	1,798	647	40,447	3,287
Proposed Costs	\$57,145	\$263,242	\$(523)	\$103,127	\$35,470	\$473	\$4,312	\$2,131	\$120,931	\$78,059

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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 DEPRECIATION	\$0	\$27,058	\$0	\$0	\$6,513	\$0	\$0	\$0	\$19,458	\$78,395
2 EQUIPMENT DEPRECIATION	0	13,344	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	0	682	384	381	218	205	9	11	607	846
4 1900 GF CONTRIBUTIONS	0	8,215	745	681	43,051	386	0	0	6,024	1,527
5 1200 AUDITOR-CONTROLLER	332	9,498	2,008	11,202	5,767	5,713	97	109	10,012	15,665
6 1300 COUNTY COUNSEL	0	507	0	27,257	8,465	0	0	0	(9,610)	449
7 1400 HR/PERSONNEL	0	7,845	1,308	2,942	2,615	1,308	0	0	3,923	9,153
8 1700 FACILITIES	0	24,149	0	7,828	5,813	0	0	0	17,366	50,771
9 1970 INFORMATION TECH	0	8,204	381	1,735	902	1,246	0	0	1,448	4,560
Total Current Allocations	332	99,502	4,826	52,027	73,344	8,858	106	120	49,228	161,366
Less: Prior Year Allocations	664	87,938	4,849	54,194	23,754	4,302	533	46	48,848	131,879
Carry-Forward	(332)	11,564	(23)	(2,167)	49,590	4,556	(427)	74	380	29,487
Proposed Costs	\$1	\$111,067	\$4,803	\$49,859	\$122,934	\$13,414	\$(321)	\$194	\$49,608	\$190,852

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Department	8390 LAFCO	3000 PUBLIC WORKS	4000 HEALTH DEPT	4001 CMSP HEALTH	4112 MENTAL HEALTH	4113 DRUG/ALCO HOL	4030 ENVIRONME NTAL HEALTH	4031 LOCAL ENFORCEM ENT	8350 AIR POLLUTION	5106 SOCIAL SERVICES
1 BUILDING DEPRECIATION	\$0	\$45,509	\$0	\$0	\$0	\$0	\$28,276	\$0	\$2,577	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	0	3,579	1,670	0	4,885	560	868	0	322	5,988
4 1900 GF CONTRIBUTIONS	0	11,643	9,712	0	19,653	1,139	28,565	36	659	11,793
5 1200 AUDITOR-CONTROLLER	1,414	41,606	24,226	84	40,664	9,991	12,273	3,070	8,436	58,031
6 1300 COUNTY COUNSEL	0	3,103	898	0	1,893	0	293	0	488	206,780
7 1400 HR/PERSONNEL	0	30,400	17,869	0	33,995	3,923	9,153	0	2,615	60,363
8 1700 FACILITIES	0	40,542	41,475	0	58,373	12,768	25,236	0	2,300	96,075
9 1970 INFORMATION TECH	0	6,664	12,428	0	18,109	(104)	5,978	0	1,188	6,453
Total Current Allocations	1,414	183,045	108,278	84	177,573	28,277	110,642	3,106	18,586	445,482
Less: Prior Year Allocations	1,059	173,799	83,179	1,336	116,655	49,384	78,562	1,854	10,068	281,233
Carry-Forward	355	9,246	25,099	(1,252)	60,918	(21,107)	32,080	1,252	8,518	164,249
Proposed Costs	\$1,769	\$192,291	\$133,377	\$(1,168)	\$238,492	\$7,170	\$142,722	\$4,357	\$27,103	\$609,732

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Department	5401 GENERAL RELIEF	5500 VETERANS SVCS OFFICE	6200 COUNTY LIBRARY	6310 COOPERATI VE EXTENSION	7100 PARKS & REC	7200 MUSEUM	7210 ARCHIVES	7900 AIRPORT ENTERPRIS E	80100 AMADOR TRANSP COMMISSIO	82000 JACKSON VALLEY FIRE
1 BUILDING DEPRECIATION	\$0	\$0	\$4,158	\$2,019	\$0	\$250	\$10,036	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	0	127	737	144	150	15	57	503	0	0
4 1900 GF CONTRIBUTIONS	0	277	1,308	262	0	28	103	0	0	0
5 1200 AUDITOR-CONTROLLER	18,681	3,160	16,310	1,220	2,248	2,287	4,950	8,864	4,609	2,379
6 1300 COUNTY COUNSEL	0	0	49	0	0	0	0	244	0	0
7 1400 HR/PERSONNEL	0	1,308	10,678	0	0	0	0	1,308	0	0
8 1700 FACILITIES	0	0	71,560	3,765	0	0	13,791	9,836	0	0
9 1970 INFORMATION TECH	0	783	34,089	0	0	122	2,117	1,761	0	0
Total Current Allocations	18,681	5,654	138,890	7,410	2,398	2,702	31,054	22,517	4,609	2,379
Less: Prior Year Allocations	8,210	5,271	108,063	6,860	2,104	4,341	27,285	24,127	(2,080)	1,640
Carry-Forward	10,471	383	30,827	550	294	(1,639)	3,769	(1,610)	6,689	739
Proposed Costs	\$29,152	\$6,038	\$169,716	\$7,961	\$2,693	\$1,064	\$34,823	\$20,906	\$11,298	\$3,118

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Department	82500 SUTTER CREEK FIRE	83000 IONE MEM DISTRICT	84000 PUBLIC CEMETERY	45500 AMADOR FIRE DISTRICT	480/8100 CSA #3	49000 CSA #4	45800 CSA #5	45900 CSA #6	86800 LOCKWOOD FIRE	87500 PINE ACRES CSD
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$10,570	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	0	0	0	1,113	0	0	6	13	0	0
4 1900 GF CONTRIBUTIONS	0	0	0	2,704	0	0	0	0	0	0
5 1200 AUDITOR-CONTROLLER	2,235	3,881	1,537	23,346	22	0	743	87	2,192	(275)
6 1300 COUNTY COUNSEL	0	0	0	1,586	(6,468)	0	0	0	0	0
7 1400 HR/PERSONNEL	0	0	0	6,211	0	0	0	0	0	0
8 1700 FACILITIES	0	0	0	9,433	0	0	0	0	0	0
9 1970 INFORMATION TECH	0	0	0	2,235	0	0	0	0	0	0
Total Current Allocations	2,235	3,881	1,537	57,197	(6,446)	0	749	100	2,192	(275)
Less: Prior Year Allocations	(4,347)	(2,449)	(1,010)	44,710	(6,117)	0	355	112	761	197
Carry-Forward	6,582	6,330	2,547	12,487	(329)	0	394	(12)	1,431	(472)
Proposed Costs	\$8,817	\$10,211	\$4,085	\$69,685	\$(6,775)	\$0	\$1,143	\$88	\$3,623	\$(746)

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Department	89600 FIRST FIVE (4008)	89800 IHSS AUTHORITY	84500 AMADOR CO REC AGENCY	ABANDONE D VEH ABATE	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$120,104	\$0	\$769,361
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	73,464
3 EXTERNAL AUDIT	0	145	0	0	0	0	60,111
4 1900 GF CONTRIBUTIONS	0	0	0	0	44,984	0	431,661
5 1200 AUDITOR-CONTROLLER	6,930	6,738	6,996	764	7,895	0	714,395
6 1300 COUNTY COUNSEL	195	1,464	2,927	0	0	0	595,191
7 1400 HR/PERSONNEL	6,320	1,308	0	0	0	0	467,434
8 1700 FACILITIES	0	1,750	4,254	0	236,526	0	1,200,063
9 1970 INFORMATION TECH	0	345	2,291	0	844	0	293,674
Total Current Allocations	13,445	11,749	16,467	764	410,353	0	4,605,353
Less: Prior Year Allocations	(9,989)	3,101	9,899	229	399,347	0	3,668,597
Carry-Forward	23,434	8,648	6,568	535	11,006	0	936,347
Proposed Costs	\$36,879	\$20,396	\$23,036	\$1,298	\$421,360	\$0	\$5,541,700