



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Amador
Jackson, California**

**Date: May 21, 2019
Filing Ref: AMA20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. General Fund Contribution | 7. General Services – Motor Pool (ISF) |
| 3. Auditor-Controller | 8. Communication (ISF) |
| 4. County Counsel | 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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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 the fiscal year 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF AMADOR

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Tacy Oneto Rouen

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

6-3-2019

6-5-2019

Date

Date

**Negotiated by Kirsten Ford
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Summary Schedule

AMADOR COUNTY, CALIFORNIA
2 CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2019-2020

2017-18
 4/30/2019

Summary Schedule

Department	1210 TREASURER	1710 RECORDS MGMT	7800 ISF MOTOR POOL	7820 ISF SUPP SVCS	4400 WASTE MGMT	7890 ISF COMMO	7960 ISF INSURANCE	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	3,453	0	0	0	0	0
3 EXTERNAL AUDIT	220	79	746	722	527	133	0	871	507	49
4 1900 GF CONTRIBUTIONS	2,506	136	11	977	8	0	0	0	0	0
5 1200 AUDITOR-CONTROLLER	5,653	6,977	11,268	11,196	8,085	1,871	0	5,405	289	84
6 1300 COUNTY COUNSEL	0	0	962	5,014	321	0	0	353	0	0
7 1400 HR/PERSONNEL	2,856	1,428	5,711	5,830	1,428	0	0	1,428	0	0
8 1700 FACILITIES	8,477	25,829	3,009	24,955	0	0	0	0	0	0
9 1970 INFORMATION TECH	2,577	1,573	1,027	6,504	1,157	0	0	3,120	0	0
Total Current Allocations	31,600	54,446	24,231	67,610	14,979	2,004	0	11,177	796	133
Less: Prior Year Allocations	34,914	53,518	26,281	68,169	12,259	2,472	0	9,722	701	185
Carry-Forward	(3,314)	928	(2,050)	(559)	2,720	(468)	0	1,455	95	(52)
Proposed Costs	\$28,287	\$55,373	\$22,181	\$67,051	\$17,699	\$1,535	\$0	\$12,631	\$891	\$80

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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 IMPROVEMENT	1815 CO IMPROVEMENT-JAIL	1910 PROMOTION	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	3,332	6,169	0	0	0
3 EXTERNAL AUDIT	58	923	461	1,410	460	436	57	71	8	0
4 1900 GF CONTRIBUTIONS	0	17,731	779	9,489	4,006	9,635	0	0	0	0
5 1200 AUDITOR-CONTROLLER	51	11,530	4,038	15,472	7,144	7,268	9,556	1,503	121	0
6 1300 COUNTY COUNSEL	0	461,467	214	53	887	7,018	0	0	0	0
7 1400 HR/PERSONNEL	0	9,995	2,856	15,706	4,283	3,213	0	0	0	0
8 1700 FACILITIES	0	63,951	0	28,685	12,720	35,100	0	0	0	0
9 1970 INFORMATION TECH	0	7,814	3,042	11,529	5,154	8,329	0	103	0	0
Total Current Allocations	109	643,653	11,389	114,828	49,627	112,884	15,782	1,677	128	0
Less: Prior Year Allocations	174	500,311	10,574	118,865	54,779	111,744	2,506	241	149	168
Carry-Forward	(65)	143,342	815	(4,037)	(5,152)	1,140	13,276	1,436	(21)	(168)
Proposed Costs	\$43	\$786,995	\$12,204	\$110,790	\$44,475	\$114,025	\$29,058	\$3,113	\$108	\$(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	3,931	0	0	17,321	0	0	0	18,684	0	0
3 EXTERNAL AUDIT	258	0	0	4,106	53	1,207	254	8,101	737	1,260
4 1900 GF CONTRIBUTIONS	5,232	0	8,496	7,322	65	1,918	444	30,008	1,166	2,360
5 1200 AUDITOR-CONTROLLER	5,136	1,131	4,096	36,989	3,990	4,612	5,705	53,372	10,672	13,834
6 1300 COUNTY COUNSEL	535	0	0	5,025	4,832	0	0	6,714	0	0
7 1400 HR/PERSONNEL	2,856	0	0	40,454	0	0	3,807	67,344	15,706	13,683
8 1700 FACILITIES	19,108	0	0	91,648	3,360	0	6,982	60,134	0	0
9 1970 INFORMATION TECH	3,460	0	0	21,090	0	0	2,509	70,009	727	(6,528)
Total Current Allocations	61,504	1,131	12,592	223,954	12,301	7,737	19,702	362,261	29,007	24,610
Less: Prior Year Allocations	61,582	1,246	14,780	199,276	12,524	6,233	18,141	407,153	25,246	24,540
Carry-Forward	(78)	(115)	(2,188)	24,678	(223)	1,504	1,561	(44,892)	3,761	70
Proposed Costs	\$61,425	\$1,017	\$10,404	\$248,633	\$12,077	\$9,241	\$21,264	\$317,369	\$32,768	\$24,679

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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	\$101,058	\$0	\$16,033	\$0	\$0	\$0	\$0	\$3,093	\$24,370
2 EQUIPMENT DEPRECIATION	0	0	0	26,997	6,209	0	0	0	0	0
3 EXTERNAL AUDIT	88	3,935	573	2,457	887	555	1,172	49	653	541
4 1900 GF CONTRIBUTIONS	134	70,992	0	4,446	2,816	0	0	43	34,023	6,529
5 1200 AUDITOR-CONTROLLER	5,050	31,765	347	23,791	8,205	1,124	694	835	10,700	9,914
6 1300 COUNTY COUNSEL	0	0	0	2,459	0	0	0	0	0	53
7 1400 HR/PERSONNEL	1,428	34,862	0	20,346	4,997	0	0	0	5,711	7,496
8 1700 FACILITIES	11,619	0	0	36,678	0	0	0	0	6,219	22,188
9 1970 INFORMATION TECH	4,411	10,066	0	12,026	1,823	0	0	0	7,475	5,293
Total Current Allocations	27,810	252,678	921	145,232	24,938	1,679	1,865	928	67,874	76,385
Less: Prior Year Allocations	38,854	210,434	1,097	112,847	26,147	1,825	2,514	1,485	80,485	74,772
Carry-Forward	(11,044)	42,244	(176)	32,385	(1,209)	(146)	(649)	(557)	(12,611)	1,613
Proposed Costs	\$16,766	\$294,922	\$744	\$177,617	\$23,729	\$1,533	\$1,217	\$370	\$55,264	\$77,998

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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	\$21,159	\$78,395
2 EQUIPMENT DEPRECIATION	0	1,342	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	0	479	430	393	113	204	5	59	401	884
4 1900 GF CONTRIBUTIONS	0	7,045	744	747	30,882	371	0	0	6,127	1,486
5 1200 AUDITOR-CONTROLLER	171	8,965	2,861	11,272	4,900	4,358	85	170	8,358	15,334
6 1300 COUNTY COUNSEL	0	2,491	0	21,988	2,234	0	0	0	5,057	9,322
7 1400 HR/PERSONNEL	0	7,496	1,428	3,926	1,428	1,428	0	0	3,688	10,114
8 1700 FACILITIES	0	24,634	0	7,987	5,930	0	0	0	17,423	51,797
9 1970 INFORMATION TECH	0	14,813	433	3,220	899	2,013	0	0	4,169	4,870
Total Current Allocations	171	94,324	5,896	49,532	52,899	8,374	90	229	66,384	172,202
Less: Prior Year Allocations	332	99,502	4,828	52,027	73,344	8,858	106	120	49,228	161,366
Carry-Forward	(161)	(5,178)	1,068	(2,495)	(20,445)	(484)	(16)	109	17,156	10,836
Proposed Costs	\$10	\$89,146	\$6,964	\$47,037	\$32,454	\$7,890	\$74	\$339	\$83,539	\$183,038

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Department	8390 LAFCO	3000 PUBLIC WORKS	4000 HEALTH DEPT	4112 MENTAL HEALTH	4113 DRUG/ALCO HOL	4030 ENVIRONME NTAL HEALTH	4031 LOCAL ENFORCEM ENT	8350 AIR POLLUTION	5106 SOCIAL SERVICES	5201 ASSISTANC E GRANTS
1 BUILDING DEPRECIATION	\$0	\$43,808	\$0	\$0	\$0	\$28,276	\$0	\$2,577	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	0	3,372	1,882	5,344	580	745	0	270	6,046	0
4 1900 GF CONTRIBUTIONS	0	10,349	9,651	19,743	1,083	21,924	31	589	11,432	0
5 1200 AUDITOR-CONTROLLER	1,140	38,610	25,520	40,973	10,053	12,905	1,717	7,624	58,834	14,498
6 1300 COUNTY COUNSEL	0	1,903	0	3,549	0	748	0	0	222,665	0
7 1400 HR/PERSONNEL	0	30,579	23,321	34,624	4,283	9,995	0	2,856	64,965	0
8 1700 FACILITIES	0	39,884	42,313	59,553	13,026	25,743	0	2,346	98,015	0
9 1970 INFORMATION TECH	0	9,635	13,503	24,451	1,141	6,682	0	1,653	15,979	0
Total Current Allocations	1,140	178,140	116,191	188,237	30,167	107,019	1,749	17,915	477,936	14,498
Less: Prior Year Allocations	1,414	183,045	108,362	177,573	28,277	110,642	3,106	18,586	445,482	17,230
Carry-Forward	(274)	(4,905)	7,829	10,664	1,890	(3,623)	(1,357)	(671)	32,454	(2,732)
Proposed Costs	\$866	\$173,235	\$124,019	\$198,901	\$32,056	\$103,396	\$391	\$17,244	\$510,390	\$11,766

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Department	5300 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	129	701	135	161	14	56	492	0	0
4 1900 GF CONTRIBUTIONS	0	220	1,190	234	0	26	94	0	0	0
5 1200 AUDITOR-CONTROLLER	997	4,175	15,542	1,026	957	1,579	4,029	9,152	35	9,132
6 1300 COUNTY COUNSEL	0	0	0	0	0	0	0	107	0	0
7 1400 HR/PERSONNEL	0	1,428	11,422	0	0	0	0	1,428	0	0
8 1700 FACILITIES	0	0	73,006	4,060	0	0	14,069	10,149	0	0
9 1970 INFORMATION TECH	0	1,097	24,593	0	0	0	1,775	3,769	0	0
Total Current Allocations	997	7,050	130,613	7,474	1,118	1,870	30,059	25,097	35	9,132
Less: Prior Year Allocations	1,451	5,654	138,890	7,410	2,398	2,702	31,054	22,517	4,609	2,379
Carry-Forward	(454)	1,396	(8,277)	64	(1,280)	(832)	(995)	2,580	(4,574)	6,753
Proposed Costs	\$543	\$8,445	\$122,337	\$7,538	\$(163)	\$1,038	\$29,064	\$27,677	\$(4,539)	\$15,886

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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	1,199	0	0	5	10	0	0
4 1900 GF CONTRIBUTIONS	0	0	0	2,416	0	19	0	0	0	0
5 1200 AUDITOR-CONTROLLER	7,319	2,513	4,241	21,091	0	0	325	77	4,287	272
6 1300 COUNTY COUNSEL	0	0	0	1,625	(456)	0	0	0	0	0
7 1400 HR/PERSONNEL	0	0	0	1,428	0	0	0	0	0	0
8 1700 FACILITIES	0	0	0	9,623	0	0	0	0	0	0
9 1970 INFORMATION TECH	0	0	0	3,807	0	0	0	0	0	0
Total Current Allocations	7,319	2,513	4,241	51,757	(456)	19	331	87	4,287	272
Less: Prior Year Allocations	2,235	3,881	1,537	57,197	(6,446)	0	749	100	2,192	(275)
Carry-Forward	5,084	(1,368)	2,704	(5,440)	5,990	0	(418)	(13)	2,095	547
Proposed Costs	\$12,403	\$1,145	\$6,944	\$46,318	\$5,534	\$19	\$(87)	\$75	\$6,381	\$819

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Department	89600 FIRST 5	89800 IHSS AUTHORITY	84500 AMADOR CO REC AGENCY	80600 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	89,414
3 EXTERNAL AUDIT	0	204	0	0	0	0	58,939
4 1900 GF CONTRIBUTIONS	0	0	0	0	49,067	0	396,742
5 1200 AUDITOR-CONTROLLER	6,599	7,369	3,982	565	59,260	0	772,350
6 1300 COUNTY COUNSEL	214	53	615	0	0	0	768,023
7 1400 HR/PERSONNEL	0	2,380	0	0	0	0	491,638
8 1700 FACILITIES	0	1,785	4,340	0	240,710	0	1,207,057
9 1970 INFORMATION TECH	0	1,259	1,923	0	0	0	325,974
Total Current Allocations	6,813	13,050	10,859	565	469,142	0	4,879,497
Less: Prior Year Allocations	13,445	11,749	16,467	764	410,353	0	4,605,353
Carry-Forward	(6,632)	1,301	(5,608)	(199)	58,789	0	274,124
Proposed Costs	\$181	\$14,351	\$5,252	\$367	\$527,930	\$0	\$5,153,621