



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Amador
Jackson, California**

**Date: June 22, 2020
Filing Ref: AMA21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. County Counsel | 8. Communication (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 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 2020-21 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

6-23-2020

6-23-2020

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 2020-2021

2018-19
 1/17/2020

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	\$7,762	\$2,489	\$25,565	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	3,453	0	0	0	0	0
3 EXTERNAL AUDIT	238	82	803	758	868	123	0	826	472	28
4 1900 GF CONTRIBUTIONS	2,260	125	11	1,020	1,124	189	0	0	0	0
5 1200 AUDITOR-CONTROLLER	5,588	6,545	11,191	11,226	7,429	1,881	0	5,007	239	78
6 1300 COUNTY COUNSEL	0	0	0	976	1,030	0	0	22	0	0
7 1400 HR/PERSONNEL	2,872	1,436	5,744	5,625	1,436	0	0	1,436	0	0
8 1700 FACILITIES	8,869	33,370	5,273	14,695	0	0	0	0	0	0
9 1970 INFORMATION TECH	1,367	374	603	8,547	511	0	0	1,266	0	0
Total Current Allocations	30,505	49,695	26,115	68,411	15,852	2,192	0	8,557	711	106
Less: Prior Year Allocations	31,261	52,703	24,620	71,135	19,884	2,316	0	13,342	591	120
Carry-Forward	(756)	(3,008)	1,495	(2,724)	(4,032)	(124)	0	(4,785)	120	(14)
Proposed Costs	\$29,749	\$46,687	\$27,610	\$65,687	\$11,819	\$2,069	\$0	\$3,772	\$830	\$91

AMADOR COUNTY, CALIFORNIA
2 CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

2018-19
 1/17/2020

Summary Schedule

Department	7964 PROPERTY	1100 BOARD OF SUPERVISORS	1105 ADMIN OFFICER	1120 ECONOMIC DEV	1220 COUNTY ASSESSOR	1230 TAX COLLECTOR	1510 ELECTIONS	1800/10 ACO COUNTY IMPROVEM ENT	1815 CO IMPROVEM ENT-JAIL	1910 PROMOTIO N
1 BUILDING DEPRECIATION	\$0	\$70,242	\$0	\$0	\$31,507	\$13,972	\$38,554	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	975	1,000	2,251	0	0	0
3 EXTERNAL AUDIT	56	1,050	471	6	1,520	488	616	66	77	8
4 1900 GF CONTRIBUTIONS	0	15,923	711	0	8,971	3,602	8,710	0	0	0
5 1200 AUDITOR-CONTROLLER	36	12,448	3,766	2	15,058	6,921	8,981	4,504	975	370
6 1300 COUNTY COUNSEL	0	372,268	54	0	379	1,528	16,173	0	0	0
7 1400 HR/PERSONNEL	0	11,369	2,872	0	14,601	4,308	4,069	0	0	0
8 1700 FACILITIES	0	66,909	0	0	30,012	13,309	36,724	0	0	0
9 1970 INFORMATION TECH	0	6,082	1,392	0	7,432	2,733	6,954	0	0	0
Total Current Allocations	92	556,291	9,266	9	110,455	47,862	123,031	4,570	1,052	378
Less: Prior Year Allocations	182	600,765	9,404	0	117,511	48,249	103,849	3,102	887	190
Carry-Forward	(90)	(44,474)	(138)	0	(7,056)	(387)	19,182	1,468	165	188
Proposed Costs	\$2	\$511,817	\$9,128	\$9	\$103,399	\$47,475	\$142,213	\$6,038	\$1,216	\$567

AMADOR COUNTY, CALIFORNIA
2 CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

2018-19
 1/17/2020

Summary Schedule

Department	1940 SURVEYING & ENGINEERI	1980/90 GOVERNME NT GRANTS	2050 LOCAL REVENUE	2120 DISTRICT ATTORNEY	2125 BV CASINO DISTRICT ATTNY	2150 GRAND JURY	2180 PUBLIC DEFENDER	2190 VICTIM WITNESS	2210 COUNTY SHERIFF	2211 SHERIFF (COURT BAILIFFS)
1 BUILDING DEPRECIATION	\$20,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,895	\$0
2 EQUIPMENT DEPRECIATION	3,931	0	0	17,868	0	0	0	0	26,229	0
3 EXTERNAL AUDIT	291	0	0	4,396	105	49	1,229	281	8,694	732
4 1900 GF CONTRIBUTIONS	4,692	0	7,953	6,674	0	57	1,939	404	30,797	1,063
5 1200 AUDITOR-CONTROLLER	4,837	1,397	4,120	36,824	3,994	4,340	3,865	5,408	55,194	12,057
6 1300 COUNTY COUNSEL	0	0	0	3,848	0	2,461	0	0	12,542	0
7 1400 HR/PERSONNEL	2,872	0	0	38,655	5,146	0	0	3,112	62,351	15,797
8 1700 FACILITIES	19,992	0	0	97,005	0	3,559	0	7,391	63,708	0
9 1970 INFORMATION TECH	3,134	0	0	15,766	851	4	0	2,468	60,991	480
Total Current Allocations	60,737	1,397	12,073	221,037	10,096	10,471	7,033	19,063	368,401	30,130
Less: Prior Year Allocations	60,122	860	15,712	209,678	0	9,704	7,821	21,079	369,165	28,234
Carry-Forward	615	537	(3,639)	11,359	0	767	(788)	(2,016)	(764)	1,896
Proposed Costs	\$61,352	\$1,933	\$8,434	\$232,396	\$10,096	\$11,237	\$6,245	\$17,046	\$367,637	\$32,025

AMADOR COUNTY, CALIFORNIA
2 CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

2018-19
 1/17/2020

Summary Schedule

Department	2212 SHERIFF- DISPATCH	2213 NARCOTICS TASK FORCE	2215 BV CASINO- SHERIFF	2310 COUNTY JAIL	2311 JAIL HEALTH	2350 PROBATION	2355 BV CASINO- PROBATION	2390 LOCAL COMMUNIT Y	2440 FIRE PROTECTIO N	2520 WATER DEVELOPM ENT
1 BUILDING DEPRECIATION	\$0	\$4,571	\$0	\$101,058	\$0	\$16,541	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	38,080	0	71,987	0	0	0	0
3 EXTERNAL AUDIT	1,376	122	269	4,408	852	2,586	1	1,083	565	0
4 1900 GF CONTRIBUTIONS	2,083	130	0	67,453	0	3,862	0	2,568	0	0
5 1200 AUDITOR-CONTROLLER	17,296	4,769	5,917	34,445	721	24,688	146	9,039	1,565	307
6 1300 COUNTY COUNSEL	0	0	0	0	0	867	0	0	0	0
7 1400 HR/PERSONNEL	16,037	1,436	6,463	35,664	0	21,542	0	5,744	0	0
8 1700 FACILITIES	0	11,079	0	0	0	40,089	0	0	0	0
9 1970 INFORMATION TECH	(3,975)	2,598	854	10,738	0	7,745	80	1,557	0	0
Total Current Allocations	32,817	24,705	13,502	291,844	1,572	189,906	227	19,991	2,130	307
Less: Prior Year Allocations	24,328	26,918	0	225,370	1,082	116,246	0	27,835	2,267	1,657
Carry-Forward	8,489	(2,213)	0	66,474	490	73,660	0	(7,844)	(137)	(1,350)
Proposed Costs	\$41,305	\$22,492	\$13,502	\$358,318	\$2,063	\$263,567	\$227	\$12,148	\$1,993	\$(1,042)

AMADOR COUNTY, CALIFORNIA
2 CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

2018-19
 1/17/2020

Summary Schedule

Department	2550 GRADING DEPARTME NT	2610 AGRICULTU RE COMMISSIO	2620 BUILDING DEPARTME NT	2700 SPECIAL SOCIAL SVCS	2705 BV CASINO- COMMUNIT Y	2710 COUNTY RECORDER	2720 COUNTY CORONER	2730 PUBLIC GUARDIAN/ CONSERVA	2740 CODE ENFORCEM ENT	2750 EMERGENC Y SERVICES
1 BUILDING DEPRECIATION	\$0	\$3,240	\$24,370	\$0	\$0	\$27,058	\$0	\$0	\$6,513	\$0
2 EQUIPMENT DEPRECIATION	0	2,115	0	0	0	1,092	0	0	0	0
3 EXTERNAL AUDIT	24	675	581	0	0	447	440	406	132	212
4 1900 GF CONTRIBUTIONS	57	30,862	5,939	0	0	6,335	661	631	10,595	331
5 1200 AUDITOR-CONTROLLER	776	11,024	10,086	505	307	7,769	2,965	11,184	4,680	4,844
6 1300 COUNTY COUNSEL	0	163	813	0	0	921	0	39,318	6,471	0
7 1400 HR/PERSONNEL	0	5,744	7,779	0	0	5,385	1,436	4,189	1,436	1,436
8 1700 FACILITIES	0	6,864	23,214	0	0	25,774	0	8,461	6,204	0
9 1970 INFORMATION TECH	0	4,558	6,314	0	0	7,837	480	2,625	1,044	1,516
Total Current Allocations	857	65,244	79,096	505	307	82,619	5,982	66,814	37,076	8,339
Less: Prior Year Allocations	1,470	84,985	78,692	319	0	87,374	5,719	47,115	70,242	9,153
Carry-Forward	(613)	(19,741)	404	186	0	(4,755)	263	19,699	(33,166)	(814)
Proposed Costs	\$244	\$45,503	\$79,501	\$691	\$307	\$77,864	\$6,245	\$86,513	\$3,909	\$7,524

AMADOR COUNTY, CALIFORNIA
2 CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

2018-19
 1/17/2020

Summary Schedule

Department	2760 FISH & GAME	2770 AIRPORT LAND USE COMM	2780 PLANNING DEPT	2790 ANIMAL CONTROL	8390 LAFCO	3000 PUBLIC WORKS	4000 HEALTH DEPT	4112 MENTAL HEALTH	4113 DRUG/ALCO HOL	4030 ENVIRONME NTAL HEALTH
1 BUILDING DEPRECIATION	\$0	\$0	\$21,159	\$78,368	\$0	\$43,808	\$0	\$0	\$0	\$28,276
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	0	0	487	914	0	3,231	1,963	5,321	776	847
4 1900 GF CONTRIBUTIONS	0	0	5,342	1,363	0	9,300	10,710	21,491	1,322	19,772
5 1200 AUDITOR-CONTROLLER	307	316	8,833	15,166	1,680	35,890	23,538	43,343	9,890	11,333
6 1300 COUNTY COUNSEL	0	0	24,932	2,222	0	1,463	119	4,249	0	8,206
7 1400 HR/PERSONNEL	0	0	5,266	10,532	0	30,278	21,183	41,408	4,308	8,617
8 1700 FACILITIES	0	0	18,334	54,876	0	41,729	44,827	63,092	13,800	26,934
9 1970 INFORMATION TECH	0	0	5,293	4,334	2	6,107	9,001	16,216	721	3,844
Total Current Allocations	307	316	89,647	167,775	1,681	171,807	111,341	195,121	30,819	107,829
Less: Prior Year Allocations	122	206	66,894	163,790	2,315	187,284	108,646	188,282	30,918	112,481
Carry-Forward	185	110	22,753	3,985	(634)	(15,477)	2,695	6,839	(99)	(4,652)
Proposed Costs	\$493	\$427	\$112,400	\$171,759	\$1,048	\$156,329	\$114,036	\$201,961	\$30,719	\$103,178

AMADOR COUNTY, CALIFORNIA
2 CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

2018-19
 1/17/2020

Summary Schedule

Department	4031 LOCAL ENFORCEMENT	8350 AIR POLLUTION	5106 SOCIAL SERVICES	5201 ASSISTANCE GRANTS	5300 GENERAL RELIEF	5500 VETERANS SVCS OFFICE	6200 COUNTY LIBRARY	6310 COOPERATIVE EXTENSION	7100 PARKS & REC	7200 MUSEUM
1 BUILDING DEPRECIATION	\$0	\$2,577	\$0	\$0	\$0	\$0	\$4,158	\$3,379	\$0	\$250
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	0	417	6,121	0	0	134	754	74	162	17
4 1900 GF CONTRIBUTIONS	27	527	21,000	0	0	200	1,104	207	0	26
5 1200 AUDITOR-CONTROLLER	845	7,068	58,015	14,367	641	3,880	15,069	1,262	807	1,684
6 1300 COUNTY COUNSEL	0	325	228,003	0	0	0	0	0	0	0
7 1400 HR/PERSONNEL	0	2,872	65,343	0	0	1,436	12,327	0	0	0
8 1700 FACILITIES	0	2,455	103,841	0	0	0	77,345	7,159	0	0
9 1970 INFORMATION TECH	0	1,475	10,202	0	0	381	17,508	0	0	0
Total Current Allocations	872	17,716	492,524	14,367	641	6,031	128,266	12,080	969	1,978
Less: Prior Year Allocations	1,654	18,711	460,497	21,808	1,545	7,070	121,954	7,605	2,126	2,269
Carry-Forward	(782)	(995)	32,027	(7,441)	(904)	(1,039)	6,312	4,475	(1,157)	(291)
Proposed Costs	\$91	\$16,722	\$524,551	\$6,927	\$(264)	\$4,992	\$134,577	\$16,556	\$(187)	\$1,687

AMADOR COUNTY, CALIFORNIA
2 CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

2018-19
 1/17/2020

Summary Schedule

Department	7210 ARCHIVES	7900 AIRPORT ENTERPRIS E	80100 AMADOR TRANSP COMMISSIO	82000 JACKSON VALLEY FIRE	82500 SUTTER CREEK FIRE	83000 IONE MEM DISTRICT	84000 PUBLIC CEMETERY	45500 AMADOR FIRE DISTRICT	480/8100 CSA #3	49000 CSA #4
1 BUILDING DEPRECIATION	\$2,070	\$0	\$0	\$0	\$0	\$0	\$0	\$10,570	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	56	698	0	0	0	0	0	1,009	0	0
4 1900 GF CONTRIBUTIONS	85	0	0	0	0	0	0	2,160	0	17
5 1200 AUDITOR-CONTROLLER	3,827	7,687	35	6,012	7,422	2,907	3,850	20,201	0	0
6 1300 COUNTY COUNSEL	0	108	0	0	0	0	0	3,902	0	0
7 1400 HR/PERSONNEL	0	1,436	0	0	0	0	0	1,436	0	0
8 1700 FACILITIES	8,899	10,753	0	0	0	0	0	10,068	0	0
9 1970 INFORMATION TECH	603	980	0	0	0	0	0	2,427	0	0
Total Current Allocations	15,540	21,663	35	6,012	7,422	2,907	3,850	51,773	0	17
Less: Prior Year Allocations	30,144	33,002	1,999	7,951	3,966	(883)	524	57,151	(4,836)	21
Carry-Forward	(14,604)	(11,339)	(1,964)	(1,939)	3,456	3,790	3,326	(5,378)	4,836	(4)
Proposed Costs	\$936	\$10,323	\$(1,930)	\$4,073	\$10,877	\$6,698	\$7,176	\$46,395	\$4,836	\$13

AMADOR COUNTY, CALIFORNIA
2 CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

2018-19
 1/17/2020

Summary Schedule

Department	45800 CSA #5	45900 CSA #6	86800 LOCKWOOD FIRE	87500 PINE ACRES CSD	89600 FIRST 5	89800 IHSS AUTHORITY	84500 AMADOR CO REC AGENCY	80600 ABANDONE D VEH ABATE	ALL OTHER
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121,176
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	136	12	0	0	0	221	0	0	0
4 1900 GF CONTRIBUTIONS	0	0	0	0	0	0	0	0	44,905
5 1200 AUDITOR-CONTROLLER	603	81	4,090	250	7,405	7,174	0	541	62,124
6 1300 COUNTY COUNSEL	0	0	0	0	108	0	1,843	0	0
7 1400 HR/PERSONNEL	0	0	0	0	0	2,274	0	0	0
8 1700 FACILITIES	0	0	0	0	0	1,891	4,598	0	255,857
9 1970 INFORMATION TECH	0	0	0	0	0	822	396	0	29
Total Current Allocations	740	93	4,090	250	7,514	12,382	6,836	541	484,091
Less: Prior Year Allocations	382	119	4,661	(96)	(157)	13,102	16,669	899	415,413
Carry-Forward	358	(26)	(571)	346	7,671	(720)	(9,833)	(358)	68,678
Proposed Costs	\$1,097	\$68	\$3,519	\$596	\$15,184	\$11,662	\$(2,997)	\$183	\$552,770

AMADOR COUNTY, CALIFORNIA
2 CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

2018-19
 1/17/2020

Summary Schedule

Department	Total
1 BUILDING DEPRECIATION	\$767,428
2 EQUIPMENT DEPRECIATION	168,981
3 EXTERNAL AUDIT	61,865
4 1900 GF CONTRIBUTIONS	367,288
5 1200 AUDITOR-CONTROLLER	775,458
6 1300 COUNTY COUNSEL	735,317
7 1400 HR/PERSONNEL	506,710
8 1700 FACILITIES	1,268,957
9 1970 INFORMATION TECH	245,266
Total Current Allocations	<u>4,897,269</u>
Less: Prior Year Allocations	<u>4,719,466</u>
Carry-Forward	<u>153,662</u>
Proposed Costs	<u><u>\$5,050,931</u></u>