



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Amador
Jackson, California**

**Date: July 23, 2021
Filing Ref: AMA22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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
2. General Fund Contribution
3. County Counsel
4. Facilities Maintenance
5. Information Technology
6. General Services – Support (ISF)
7. General Services – Motor Pool (ISF)
8. Communication (ISF)
9. Self-Insurance (ISF)

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 2021-22 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

7-27-2021

7-28-2021

Date

Date

**Negotiated by Kirsten Pangilinan
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 2021-2022

2019-20
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Summary Schedule

Department	1210 TREASURE R	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	251	88	872	796	824	146	0	836	747	17
4 1900 GF CONTRIBUTIONS	2,172	179	11	995	3,900	284	0	0	0	0
5 1200 AUDITOR-CONTROLLER	4,910	5,361	10,488	10,356	7,297	1,803	0	4,621	239	65
6 1300 COUNTY COUNSEL	0	421	0	15,000	211	0	0	6,895	0	0
7 1400 HR/PERSONNEL	2,776	1,388	5,552	4,224	1,509	0	0	1,690	0	0
8 1700 FACILITIES	9,328	33,967	5,462	15,221	0	0	0	0	0	0
9 1970 INFORMATION TECH	1,701	2,523	961	10,290	6,413	0	0	2,070	0	0
Total Current Allocations	30,448	51,689	25,834	82,448	23,606	2,233	0	16,111	986	83
Less: Prior Year Allocations	31,600	54,446	24,231	67,610	14,979	2,004	0	11,177	796	133
Carry-Forward	(1,152)	(2,756)	1,603	14,838	8,627	230	0	4,934	190	(50)
Proposed Costs	\$29,296	\$48,933	\$27,438	\$97,285	\$32,232	\$2,463	\$0	\$21,045	\$1,176	\$33

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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 IMPROVEMENT	1815 CO IMPROVEMENT-JAIL	1910 PROMOTION
1 BUILDING DEPRECIATION	\$0	\$70,242	\$0	\$0	\$31,507	\$13,972	\$38,554	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	406	833	2,081	0	0	0
3 EXTERNAL AUDIT	65	1,017	523	47	1,497	526	633	108	88	0
4 1900 GF CONTRIBUTIONS	0	14,717	1,035	141	8,737	3,559	8,129	0	0	0
5 1200 AUDITOR-CONTROLLER	32	11,022	3,661	829	14,667	6,193	7,862	4,324	585	314
6 1300 COUNTY COUNSEL	0	198,017	0	0	3,579	421	1,632	0	0	0
7 1400 HR/PERSONNEL	0	9,716	2,776	0	14,242	4,164	4,345	0	0	0
8 1700 FACILITIES	0	70,367	0	0	31,563	13,997	38,622	0	0	0
9 1970 INFORMATION TECH	0	14,705	1,838	0	21,979	3,403	16,286	0	182	0
Total Current Allocations	96	389,804	9,834	1,016	128,177	47,068	118,143	4,431	854	314
Less: Prior Year Allocations	109	643,653	11,389	0	114,828	49,627	112,884	15,782	1,677	128
Carry-Forward	(12)	(253,849)	(1,555)	0	13,349	(2,559)	5,258	(11,351)	(823)	185
Proposed Costs	\$84	\$135,955	\$8,278	\$1,016	\$141,526	\$44,509	\$123,401	\$(6,919)	\$32	\$499

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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	27,950	0
3 EXTERNAL AUDIT	201	0	0	4,653	578	36	1,289	360	9,053	767
4 1900 GF CONTRIBUTIONS	4,128	0	11,885	9,456	987	82	2,777	765	79,605	1,406
5 1200 AUDITOR-CONTROLLER	4,860	1,451	3,922	37,957	7,684	3,250	2,431	6,785	54,340	10,239
6 1300 COUNTY COUNSEL	316	0	0	9,553	0	0	0	0	30,000	0
7 1400 HR/PERSONNEL	2,836	0	0	38,502	4,164	0	0	4,164	59,322	13,639
8 1700 FACILITIES	21,025	0	0	102,631	0	3,623	0	7,819	64,846	0
9 1970 INFORMATION TECH	2,805	0	0	19,639	1,278	4	0	3,391	69,813	762
Total Current Allocations	61,091	1,451	15,808	240,258	14,690	6,996	6,496	23,284	442,824	26,812
Less: Prior Year Allocations	61,504	1,131	12,592	223,954	0	12,301	7,737	19,702	362,261	29,007
Carry-Forward	(412)	319	3,215	16,304	0	(5,305)	(1,241)	3,582	80,563	(2,195)
Proposed Costs	\$60,679	\$1,770	\$19,023	\$256,562	\$14,690	\$1,691	\$5,255	\$26,866	\$523,387	\$24,618

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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	0	0	79,621	0	0	0	0
3 EXTERNAL AUDIT	1,346	208	1,198	4,631	895	2,722	63	1,134	288	429
4 1900 GF CONTRIBUTIONS	2,886	330	4,431	98,436	0	5,652	413	3,708	0	0
5 1200 AUDITOR-CONTROLLER	15,045	5,834	13,779	33,955	725	23,109	2,445	8,741	1,220	867
6 1300 COUNTY COUNSEL	0	0	0	0	0	1,211	0	0	0	0
7 1400 HR/PERSONNEL	13,397	1,388	13,639	35,303	0	20,156	1,388	5,552	0	0
8 1700 FACILITIES	0	11,277	0	0	0	40,805	0	0	0	0
9 1970 INFORMATION TECH	(5,816)	4,301	2,081	8,974	0	9,329	0	1,629	0	0
Total Current Allocations	26,859	27,909	35,128	282,357	1,621	199,146	4,309	20,764	1,508	1,296
Less: Prior Year Allocations	24,610	27,810	0	252,678	921	145,232	0	24,938	1,679	1,865
Carry-Forward	2,249	99	0	29,678	700	53,914	0	(4,174)	(171)	(569)
Proposed Costs	\$29,108	\$28,008	\$35,128	\$312,035	\$2,321	\$253,059	\$4,309	\$16,590	\$1,338	\$727

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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	12,291	355	0	0	1,092	0	0	0	0
3 EXTERNAL AUDIT	8	736	672	0	0	605	564	438	157	302
4 1900 GF CONTRIBUTIONS	69	1,488	5,690	0	3,299	5,932	933	913	14,662	457
5 1200 AUDITOR-CONTROLLER	768	10,677	9,793	889	1,463	8,016	2,931	9,493	4,468	9,287
6 1300 COUNTY COUNSEL	0	211	263	0	0	1,368	0	49,366	8,789	0
7 1400 HR/PERSONNEL	0	6,095	8,026	0	0	6,940	1,388	4,043	1,388	2,112
8 1700 FACILITIES	0	7,109	24,414	0	0	27,106	0	8,612	6,524	0
9 1970 INFORMATION TECH	0	6,236	5,517	(232)	0	12,287	515	1,923	1,634	10,181
Total Current Allocations	845	48,083	79,100	656	4,761	90,404	6,332	74,790	44,137	22,338
Less: Prior Year Allocations	928	67,874	76,385	171	0	94,324	5,896	49,532	52,899	8,374
Carry-Forward	(83)	(19,792)	2,715	485	0	(3,920)	436	25,258	(8,762)	13,965
Proposed Costs	\$762	\$28,291	\$81,815	\$1,142	\$4,761	\$86,485	\$6,768	\$100,047	\$35,375	\$36,303

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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	4115 BV CASINO- GAMBLING ABUSE
1 BUILDING DEPRECIATION	\$0	\$0	\$21,159	\$78,315	\$0	\$43,808	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	355	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	0	0	520	982	0	3,710	2,325	4,239	803	118
4 1900 GF CONTRIBUTIONS	0	0	5,177	1,920	0	8,180	16,493	32,147	1,719	424
5 1200 AUDITOR-CONTROLLER	279	279	8,068	15,192	1,067	36,435	23,874	42,464	9,613	4,388
6 1300 COUNTY COUNSEL	0	0	105,474	3,000	0	2,895	30,737	13,658	0	0
7 1400 HR/PERSONNEL	0	0	5,552	10,923	0	30,958	22,148	39,105	4,164	1,388
8 1700 FACILITIES	0	0	19,268	55,856	0	43,886	45,628	64,219	14,047	0
9 1970 INFORMATION TECH	0	0	4,453	5,770	63	6,538	12,592	18,406	928	462
Total Current Allocations	279	279	170,026	171,958	1,130	176,411	153,797	214,238	31,274	6,780
Less: Prior Year Allocations	90	229	66,384	172,202	1,140	178,140	116,191	188,237	30,167	0
Carry-Forward	189	49	103,642	(244)	(10)	(1,729)	37,606	26,001	1,107	0
Proposed Costs	\$467	\$328	\$273,668	\$171,714	\$1,120	\$174,682	\$191,403	\$240,239	\$32,381	\$6,780

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Department	4030 ENVIRONME NTAL HEALTH	4031 LOCAL ENFORCEM ENT	8350 AIR POLLUTION	5106 SOCIAL SERVICES	5201 ASSISTANC E GRANTS	5300 GENERAL RELIEF	5500 VETERANS SVCS OFFICE	6200 COUNTY LIBRARY	6310 COOPERATI VE EXTENSION	7100 PARKS & REC
1 BUILDING DEPRECIATION	\$28,276	\$0	\$2,577	\$0	\$0	\$0	\$0	\$2,604	\$3,379	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	848	0	314	6,348	0	0	141	805	258	172
4 1900 GF CONTRIBUTIONS	6,961	38	460	46,775	0	0	283	1,558	488	0
5 1200 AUDITOR-CONTROLLER	10,558	348	6,302	55,948	13,286	810	3,525	14,459	1,117	1,416
6 1300 COUNTY COUNSEL	684	0	0	184,684	0	0	0	53	0	0
7 1400 HR/PERSONNEL	8,630	0	2,776	60,770	0	0	1,388	12,492	0	0
8 1700 FACILITIES	28,326	0	2,582	105,696	0	0	1,087	78,727	7,415	0
9 1970 INFORMATION TECH	4,343	0	1,940	13,524	0	0	1,977	18,154	0	0
Total Current Allocations	88,627	386	16,951	473,746	13,286	810	8,401	128,851	12,656	1,588
Less: Prior Year Allocations	107,019	1,749	17,915	477,936	14,498	997	7,050	130,613	7,474	1,118
Carry-Forward	(18,392)	(1,362)	(964)	(4,190)	(1,212)	(187)	1,351	(1,762)	5,182	470
Proposed Costs	\$70,235	\$(976)	\$15,988	\$469,557	\$12,075	\$623	\$9,752	\$127,089	\$17,838	\$2,059

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Department	7200 MUSEUM	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
1 BUILDING DEPRECIATION	\$250	\$2,070	\$0	\$0	\$0	\$0	\$0	\$0	\$10,570	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	20	64	471	0	0	0	0	0	1,062	0
4 1900 GF CONTRIBUTIONS	39	128	894	0	0	0	0	0	1,889	0
5 1200 AUDITOR-CONTROLLER	1,628	3,262	6,880	18	5,768	5,612	2,960	3,686	24,473	0
6 1300 COUNTY COUNSEL	0	0	895	0	0	0	0	0	5,632	0
7 1400 HR/PERSONNEL	0	0	1,388	0	0	0	0	0	0	0
8 1700 FACILITIES	0	9,058	10,945	0	0	0	0	0	10,588	0
9 1970 INFORMATION TECH	0	974	1,282	0	0	0	2	0	2,732	0
Total Current Allocations	1,937	15,556	22,754	18	5,768	5,612	2,962	3,686	56,945	0
Less: Prior Year Allocations	1,870	30,059	25,097	35	9,132	7,319	2,513	4,241	51,757	(456)
Carry-Forward	67	(14,503)	(2,343)	(17)	(3,364)	(1,707)	449	(554)	5,188	456
Proposed Costs	\$2,004	\$1,053	\$20,411	\$0	\$2,404	\$3,906	\$3,411	\$3,132	\$62,133	\$456

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Department	49000 CSA #4	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	\$0	\$121,176
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	0	7	14	0	0	0	218	0	0	0
4 1900 GF CONTRIBUTIONS	0	0	0	0	0	0	0	0	0	43,584
5 1200 AUDITOR-CONTROLLER	0	441	73	3,809	559	9,578	7,276	139	534	57,981
6 1300 COUNTY COUNSEL	0	0	0	0	0	0	368	8,526	0	0
7 1400 HR/PERSONNEL	0	0	0	0	0	0	2,595	0	0	0
8 1700 FACILITIES	0	0	0	0	0	0	13,451	4,680	0	251,818
9 1970 INFORMATION TECH	0	0	0	0	35	0	1,979	0	0	7,642
Total Current Allocations	0	448	86	3,809	594	9,578	25,887	13,345	534	482,201
Less: Prior Year Allocations	19	331	87	4,287	272	6,813	13,050	10,859	565	469,142
Carry-Forward	(19)	117	(1)	(477)	322	2,765	12,837	2,486	(31)	13,060
Proposed Costs	\$(19)	\$565	\$85	\$3,332	\$916	\$12,342	\$38,723	\$15,832	\$503	\$495,261

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Department	Total
1 BUILDING DEPRECIATION	\$765,821
2 EQUIPMENT DEPRECIATION	150,237
3 EXTERNAL AUDIT	65,850
4 1900 GF CONTRIBUTIONS	473,407
5 1200 AUDITOR-CONTROLLER	775,156
6 1300 COUNTY COUNSEL	683,857
7 1400 HR/PERSONNEL	500,103
8 1700 FACILITIES	1,311,595
9 1970 INFORMATION TECH	342,401
Total Current Allocations	5,068,426
Less: Prior Year Allocations	4,879,497
Carry-Forward	122,244
Proposed Costs	\$5,190,670