



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Amador
Jackson, California

Date: August 2, 2023
Filing Ref: AMA24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 Contributions | 7. General Services – Motorpool (ISF) |
| 3. County Counsel | 8. Communications (ISF) |
| 4. Facilities | 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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF AMADOR

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Tacy Oneto Rouen

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

Name

Auditor-Controller

Title

8-3-2023

Date

8-7-2023

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

AMADOR COUNTY, CALIFORNIA
2 CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024

2021-2022
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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	1,151	0	0	0	0	0
3 EXTERNAL AUDIT	201	86	1,182	690	441	126	0	1,042	1,034	28
4 1900 GF CONTRIBUTIONS	1,727	256	12	9	1,578	363	0	0	0	0
5 1200 AUDITOR-CONTROLLER	4,668	6,147	12,453	11,520	8,664	1,188	0	5,058	436	200
6 1300 COUNTY COUNSEL	0	7,659	0	4,585	2,721	0	0	101	0	0
7 1400 HR/PERSONNEL	1,626	1,689	6,505	5,567	1,626	0	0	1,626	0	0
8 1700 FACILITIES	10,968	38,713	5,972	16,642	0	0	0	0	0	0
9 1970 INFORMATION TECH	2,334	857	1,603	7,951	789	0	0	2,333	0	0
Total Current Allocations	30,836	63,169	30,216	72,529	16,970	1,677	0	10,160	1,470	227
Less: Prior Year Allocations	30,448	51,689	25,834	82,448	23,606	2,233	0	16,111	986	83
Carry-Forward	388	11,480	4,382	(9,919)	(6,636)	(556)	0	(5,951)	484	144
Proposed Costs	\$31,224	\$74,648	\$34,598	\$62,610	\$10,333	\$1,121	\$0	\$4,210	\$1,955	\$372

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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	1820 Landfill Improvement	1815 CO IMPROVEMENT-JAIL
1 BUILDING DEPRECIATION	\$0	\$70,242	\$0	\$0	\$31,507	\$13,972	\$38,554	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	103	1,077	617	40	1,541	453	689	18	0	64
4 1900 GF CONTRIBUTIONS	0	100,895	1,504	139	8,105	2,997	6,852	0	0	0
5 1200 AUDITOR-CONTROLLER	125	11,699	4,786	1,931	15,194	7,357	9,999	3,768	409	1,911
6 1300 COUNTY COUNSEL	0	542,639	101	0	4,887	2,267	7,407	0	0	0
7 1400 HR/PERSONNEL	0	11,385	4,191	0	17,452	5,442	10,008	0	0	0
8 1700 FACILITIES	0	82,738	0	0	37,112	16,458	45,412	0	0	0
9 1970 INFORMATION TECH	0	7,865	1,916	0	19,940	4,668	11,631	0	0	0
Total Current Allocations	228	828,540	13,115	2,110	135,740	53,615	130,553	3,786	409	1,976
Less: Prior Year Allocations	96	389,804	9,834	1,016	128,177	47,068	118,143	4,431	0	854
Carry-Forward	132	438,737	3,282	1,094	7,563	6,547	12,410	(646)	409	1,121
Proposed Costs	\$360	\$1,267,277	\$16,397	\$3,204	\$143,303	\$60,162	\$142,962	\$3,140	\$819	\$3,097

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Department	1910 PROMOTIO N	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
1 BUILDING DEPRECIATION	\$0	\$20,988	\$0	\$0	\$0	\$0	\$23,166	\$0	\$0	\$47,895
2 EQUIPMENT DEPRECIATION	0	0	25,000	0	25,430	0	0	0	0	21,701
3 EXTERNAL AUDIT	2	214	5	0	5,093	0	31	1,195	379	10,492
4 1900 GF CONTRIBUTIONS	0	3,294	0	16,827	92,799	0	104	3,690	1,064	168,871
5 1200 AUDITOR-CONTROLLER	312	6,189	1,462	3,473	35,791	398	4,132	3,423	7,242	63,201
6 1300 COUNTY COUNSEL	0	1,108	0	0	7,558	0	0	0	0	9,472
7 1400 HR/PERSONNEL	0	4,879	0	0	45,851	0	0	0	4,879	86,886
8 1700 FACILITIES	0	24,722	0	0	117,472	0	4,129	0	8,950	73,907
9 1970 INFORMATION TECH	0	4,017	0	0	18,903	0	0	0	2,922	75,100
Total Current Allocations	314	65,412	26,467	20,299	348,897	398	31,563	8,308	25,438	557,525
Less: Prior Year Allocations	314	61,091	1,451	15,808	240,258	14,690	6,996	6,496	23,284	442,824
Carry-Forward	0	4,321	25,016	4,492	108,639	(14,293)	24,567	1,812	2,154	114,701
Proposed Costs	\$314	\$69,733	\$51,484	\$24,791	\$457,535	\$(13,895)	\$56,130	\$10,119	\$27,591	\$672,225

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Department	2211 SHERIFF (COURT BAILIFFS)	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
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$101,058	\$0	\$21,112	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	73,411	0	0	0
3 EXTERNAL AUDIT	880	1,370	272	0	4,469	807	2,985	0	1,616	279
4 1900 GF CONTRIBUTIONS	2,340	121,428	571	0	126,439	0	8,296	0	5,817	0
5 1200 AUDITOR-CONTROLLER	12,191	15,407	6,463	0	29,206	697	24,482	0	12,740	1,172
6 1300 COUNTY COUNSEL	0	0	0	0	0	0	655	0	0	0
7 1400 HR/PERSONNEL	19,266	13,762	1,626	0	35,405	0	21,893	0	8,132	0
8 1700 FACILITIES	0	0	0	0	0	0	59,360	0	0	0
9 1970 INFORMATION TECH	907	(6,928)	4,661	0	9,328	0	9,394	0	1,814	0
Total Current Allocations	35,585	145,038	13,594	0	305,906	1,503	221,588	0	30,118	1,452
Less: Prior Year Allocations	26,812	26,859	27,909	35,128	282,357	1,621	199,146	4,309	20,764	1,508
Carry-Forward	8,772	118,179	(14,315)	(35,128)	23,549	(117)	22,443	(4,309)	9,354	(57)
Proposed Costs	\$44,357	\$263,217	\$(722)	\$(35,128)	\$329,455	\$1,386	\$244,031	\$(4,309)	\$39,472	\$1,395

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Department	2520 WATER DEVELOPM ENT	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
1 BUILDING DEPRECIATION	\$0	\$0	\$3,240	\$24,370	\$0	\$0	\$27,058	\$0	\$67,375	\$6,513
2 EQUIPMENT DEPRECIATION	0	0	35,199	355	0	0	0	0	0	0
3 EXTERNAL AUDIT	566	0	749	757	0	0	595	514	402	139
4 1900 GF CONTRIBUTIONS	0	0	2,120	5,308	0	0	5,101	1,397	1,545	1,203
5 1200 AUDITOR-CONTROLLER	433	265	10,590	10,123	447	398	8,416	3,837	9,731	4,823
6 1300 COUNTY COUNSEL	0	0	151	1,209	0	0	453	0	74,603	16,123
7 1400 HR/PERSONNEL	0	0	6,631	9,946	0	0	8,132	1,626	4,254	1,626
8 1700 FACILITIES	0	0	7,773	28,706	0	0	31,872	0	9,816	7,671
9 1970 INFORMATION TECH	0	0	4,528	5,224	0	0	13,326	395	2,572	1,466
Total Current Allocations	998	265	70,980	85,998	447	398	94,954	7,769	170,298	39,565
Less: Prior Year Allocations	1,296	845	48,083	79,100	656	4,761	90,404	6,332	74,790	44,137
Carry-Forward	(298)	(580)	22,897	6,897	(210)	(4,364)	4,550	1,436	95,508	(4,572)
Proposed Costs	\$700	\$(314)	\$93,878	\$92,895	\$237	\$(3,966)	\$99,503	\$9,205	\$265,806	\$34,993

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Department	2750 EMERGENC Y SERVICES	2760 FISH & GAME	2770 AIRPORT LAND USE COMM	2780 PLANNING DEPT	2790 ANIMAL CONTROL	8390 LAFCO	3000 PUBLIC WORKS	4000 HEALTH DEPT	4008 ELC ENHANCED DETENTION GRANT	4112 MENTAL HEALTH
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$21,159	\$78,315	\$0	\$43,808	\$0	\$0	\$375,822
2 EQUIPMENT DEPRECIATION	0	0	0	355	0	0	0	0	0	0
3 EXTERNAL AUDIT	228	0	0	662	1,049	0	3,847	2,951	1,290	4,057
4 1900 GF CONTRIBUTIONS	633	0	0	6,755	2,752	0	5,750	25,923	5,140	51,829
5 1200 AUDITOR-CONTROLLER	5,879	265	265	8,693	16,245	2,150	38,103	24,502	10,111	42,388
6 1300 COUNTY COUNSEL	0	0	0	62,629	5,265	0	3,502	3,628	0	7,256
7 1400 HR/PERSONNEL	1,626	0	0	6,505	13,136	0	35,592	24,833	7,819	43,286
8 1700 FACILITIES	0	0	0	22,902	63,661	0	51,602	49,174	0	73,193
9 1970 INFORMATION TECH	2,749	0	0	4,457	7,393	99	6,515	9,217	4,922	19,366
Total Current Allocations	11,115	265	265	134,118	187,816	2,249	188,720	140,229	29,283	617,197
Less: Prior Year Allocations	22,338	279	279	170,026	171,958	1,130	176,411	153,797	0	214,238
Carry-Forward	(11,223)	(13)	(13)	(35,908)	15,858	1,119	12,309	(13,568)	29,283	402,959
Proposed Costs	\$(109)	\$252	\$252	\$98,210	\$203,673	\$3,367	\$201,029	\$126,660	\$58,566	\$1,020,157

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Department	4113 DRUG/ALCO HOL	4115 BV CASINO- GAMBLING ABUSE	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
1 BUILDING DEPRECIATION	\$89,817	\$0	\$28,276	\$0	\$2,577	\$675,824	\$0	\$0	\$6,950	\$1,050
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	865	0	838	0	0	6,376	0	0	145	754
4 1900 GF CONTRIBUTIONS	2,431	0	5,757	49	327	140,607	0	0	408	2,200
5 1200 AUDITOR-CONTROLLER	12,446	0	10,489	398	7,464	56,192	12,596	807	6,023	14,914
6 1300 COUNTY COUNSEL	0	0	8,969	0	806	165,693	0	0	0	0
7 1400 HR/PERSONNEL	6,693	0	9,508	0	4,379	72,999	0	0	1,626	13,636
8 1700 FACILITIES	16,010	0	33,306	0	3,035	120,466	0	0	1,239	89,728
9 1970 INFORMATION TECH	1,489	0	3,957	0	1,464	14,752	0	0	1,295	45,336
Total Current Allocations	129,752	0	101,100	447	20,053	1,252,909	12,596	807	17,686	167,617
Less: Prior Year Allocations	31,274	6,780	88,627	386	16,951	473,746	13,286	810	8,401	128,851
Carry-Forward	98,478	(6,780)	12,473	61	3,102	779,163	(690)	(3)	9,286	38,766
Proposed Costs	\$228,230	\$(6,780)	\$113,573	\$508	\$23,155	\$2,032,072	\$11,906	\$804	\$26,972	\$206,383

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Department	6310 COOPERATI VE EXTENSION	7100 PARKS & REC	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
1 BUILDING DEPRECIATION	\$3,379	\$0	\$250	\$2,070	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	152	160	18	60	547	0	0	0	0	0
4 1900 GF CONTRIBUTIONS	405	0	51	169	1,636	0	0	0	0	0
5 1200 AUDITOR-CONTROLLER	1,131	680	1,664	3,985	8,136	12	6,502	5,724	4,872	4,185
6 1300 COUNTY COUNSEL	0	0	0	0	50	0	0	0	0	0
7 1400 HR/PERSONNEL	0	0	0	0	1,626	0	0	0	0	0
8 1700 FACILITIES	8,107	0	0	10,323	12,474	0	0	0	0	0
9 1970 INFORMATION TECH	0	0	0	689	478	0	0	0	0	0
Total Current Allocations	13,173	840	1,983	17,296	24,947	12	6,502	5,724	4,872	4,185
Less: Prior Year Allocations	12,656	1,588	1,937	15,556	22,754	18	5,768	5,612	2,962	3,686
Carry-Forward	517	(748)	46	1,740	2,193	(6)	734	112	1,909	499
Proposed Costs	\$13,690	\$93	\$2,028	\$19,036	\$27,141	\$5	\$7,237	\$5,836	\$6,781	\$4,685

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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 5	89800 IHSS AUTHORITY	84500 AMADOR CO REC AGENCY
1 BUILDING DEPRECIATION	\$10,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	1,190	0	0	7	19	0	0	0	234	0
4 1900 GF CONTRIBUTIONS	1,342	0	0	0	0	0	0	0	0	0
5 1200 AUDITOR-CONTROLLER	22,496	0	0	428	71	5,627	562	10,634	7,735	0
6 1300 COUNTY COUNSEL	2,721	0	0	0	0	0	0	0	3,930	3,477
7 1400 HR/PERSONNEL	0	0	0	0	0	0	0	0	3,253	0
8 1700 FACILITIES	12,450	0	0	0	0	0	0	0	15,330	5,334
9 1970 INFORMATION TECH	2,628	0	0	0	0	0	(2)	0	1,653	0
Total Current Allocations	53,396	0	0	435	90	5,627	560	10,634	32,135	8,810
Less: Prior Year Allocations	56,945	0	0	448	86	3,809	594	9,578	25,887	13,345
Carry-Forward	(3,549)	0	0	(13)	4	1,817	(34)	1,056	6,248	(4,535)
Proposed Costs	\$49,847	\$0	\$0	\$422	\$93	\$7,444	\$527	\$11,690	\$38,383	\$4,275

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Department	80600 ABANDONE D VEH ABATE	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$209,690	\$0	\$2,091,735
2 EQUIPMENT DEPRECIATION	0	0	0	182,602
3 EXTERNAL AUDIT	0	0	0	68,690
4 1900 GF CONTRIBUTIONS	0	58,289	0	1,005,105
5 1200 AUDITOR-CONTROLLER	649	54,670	0	794,250
6 1300 COUNTY COUNSEL	0	0	0	951,625
7 1400 HR/PERSONNEL	0	0	0	588,432
8 1700 FACILITIES	0	288,997	0	1,505,727
9 1970 INFORMATION TECH	0	1	0	337,977
Total Current Allocations	649	611,648	0	7,526,142
Less: Prior Year Allocations	534	482,201	0	5,068,426
Carry-Forward	114	129,446	0	2,457,716
Proposed Costs	\$763	\$741,094	\$0	\$9,983,858