



BETTY T. YEE
California State Controller

**AMENDED NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Amador
Jackson, California**

**Date: June 29, 2018
Filing Ref: AMA19**

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 approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2018-19**. This approval supersedes our previous approval issued April 30, 2018, and 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 approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 | 5. General Services – Support (ISF) |
| 2. Auditor–Controller | 6. General Services – Motor Pool (ISF) |
| 3. County Counsel | 7. Communication (ISF) |
| 4. Information Technology | 8. 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 Amended Approval 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 Amended Approval 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 Amended Approval, 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 Amended Approval 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 2018-19 Cost Allocation Plan.

COUNTY OF AMADOR

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

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**Renee Hszieh, Bureau Chief
Local Govt Policy & Reporting
Local Govt Programs & Services Division**

Name
Auditor-Controller

Title

7-9-2018

7-16-2018

Date

Date

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

cc: State and Federal Agencies

Attachment

AMADOR COUNTY, CALIFORNIA
2 CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2018/2019

2016-17
6/19/2018

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	\$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	219	78	721	626	625	122	0	874	445	42
4 1900 GF CONTRIBUTIONS	2,761	137	0	0	0	0	0	0	0	0
5 1200 AUDITOR-CONTROLLER	6,037	7,056	13,009	13,236	16,276	2,194	0	5,560	146	79
6 1300 COUNTY COUNSEL	0	0	0	5,480	151	0	0	442	0	0
7 1400 HR/PERSONNEL	2,746	1,373	5,492	6,636	1,373	0	0	1,373	0	0
8 1700 FACILITIES	8,112	24,597	2,875	23,841	0	0	0	0	0	0
9 1970 INFORMATION TECH	2,075	1,037	1,027	8,903	1,460	0	0	5,093	0	0
Total Current Allocations	31,261	52,703	24,620	71,135	19,884	2,316	0	13,342	591	120
Less: Prior Year Allocations	29,848	44,547	23,392	63,080	11,276	3,018	0	7,688	908	151
Carry-Forward	1,413	8,156	1,228	8,055	8,608	(702)	0	5,654	(317)	(31)
Proposed Costs	\$32,674	\$60,859	\$25,848	\$79,189	\$28,492	\$1,613	\$0	\$18,997	\$274	\$90

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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 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	2,411	0	0	0	0
3 EXTERNAL AUDIT	57	975	443	1,422	457	473	84	0	8	0
4 1900 GF CONTRIBUTIONS	0	19,773	764	10,334	4,388	10,634	0	0	0	0
5 1200 AUDITOR-CONTROLLER	126	12,272	3,529	16,238	7,538	8,603	2,524	887	182	0
6 1300 COUNTY COUNSEL	0	419,078	352	1,105	452	1,578	0	0	0	0
7 1400 HR/PERSONNEL	0	9,610	2,746	15,445	4,119	3,318	0	0	0	0
8 1700 FACILITIES	0	61,196	0	27,450	12,173	33,589	0	0	0	0
9 1970 INFORMATION TECH	0	7,618	1,571	13,034	4,151	4,690	494	0	0	0
Total Current Allocations	182	600,765	9,404	117,511	48,249	103,849	3,102	887	190	0
Less: Prior Year Allocations	939	479,416	9,958	102,960	42,559	100,677	3,293	579	247	144
Carry-Forward	(757)	121,349	(554)	14,551	5,690	3,172	(191)	308	(57)	(144)
Proposed Costs	\$(574)	\$722,113	\$8,851	\$132,061	\$53,939	\$107,021	\$2,912	\$1,195	\$132	\$(144)

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Department	1940 SURVEYING & ENGINEER!	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	16,227	0	0	0	14,999	0	0
3 EXTERNAL AUDIT	256	0	0	4,096	83	1,236	241	7,750	778	1,307
4 1900 GF CONTRIBUTIONS	5,800	0	9,503	7,328	68	1,919	397	36,481	1,206	2,437
5 1200 AUDITOR-CONTROLLER	5,235	860	6,208	35,292	4,358	4,667	5,776	52,717	10,444	13,073
6 1300 COUNTY COUNSEL	0	0	0	5,703	1,985	0	0	7,763	0	0
7 1400 HR/PERSONNEL	2,746	0	0	36,268	0	0	3,089	60,751	14,988	12,699
8 1700 FACILITIES	18,285	0	0	82,618	3,200	0	8,910	78,191	0	0
9 1970 INFORMATION TECH	2,881	0	0	22,147	11	0	2,667	62,617	818	(5,188)
Total Current Allocations	60,122	860	15,712	209,678	9,704	7,821	21,079	369,165	28,234	24,328
Less: Prior Year Allocations	58,270	1,909	8,501	196,992	20,185	5,678	17,166	384,209	23,050	20,499
Carry-Forward	1,852	(1,049)	7,211	12,686	(10,481)	2,143	3,913	(15,044)	5,184	3,829
Proposed Costs	\$61,974	\$(188)	\$22,922	\$222,363	\$(777)	\$9,965	\$24,992	\$354,120	\$33,418	\$28,156

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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	0	0	0	0	8,951	0	0	0	0	0
3 EXTERNAL AUDIT	58	4,119	708	2,540	756	577	1,024	31	644	540
4 1900 GF CONTRIBUTIONS	117	42,015	0	4,702	2,547	0	0	39	50,842	7,282
5 1200 AUDITOR-CONTROLLER	4,636	33,252	374	25,572	8,695	1,691	633	1,400	12,076	12,195
6 1300 COUNTY COUNSEL	0	0	0	1,417	0	0	0	0	0	201
7 1400 HR/PERSONNEL	1,373	36,725	0	20,136	5,034	0	0	0	5,492	7,093
8 1700 FACILITIES	11,065	0	0	34,929	0	0	0	0	5,941	21,232
9 1970 INFORMATION TECH	4,589	8,200	0	10,918	1,851	0	0	0	6,898	5,779
Total Current Allocations	26,918	225,370	1,082	116,246	27,835	2,267	1,657	1,470	84,985	78,692
Less: Prior Year Allocations	28,608	158,524	1,151	110,252	15,030	1,628	730	829	74,630	77,896
Carry-Forward	(1,690)	66,846	(69)	5,994	12,805	639	927	641	10,355	796
Proposed Costs	\$25,228	\$292,216	\$1,013	\$122,240	\$40,639	\$2,907	\$2,584	\$2,111	\$95,340	\$79,487

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Department	2700 SPECIAL SOCIAL SVCS	2710 COUNTY RECORDER	2720 COUNTY CORONER	2730 PUBLIC GUARDIAN/ CONSERVA TOR	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	4,092	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	0	628	421	417	112	209	3	32	497	866
4 1900 GF CONTRIBUTIONS	0	7,959	740	775	45,994	406	0	0	5,894	1,468
5 1200 AUDITOR-CONTROLLER	319	9,528	2,825	13,628	5,470	5,176	118	174	10,141	16,305
6 1300 COUNTY COUNSEL	0	100	0	16,295	3,653	0	0	0	6,783	2,794
7 1400 HR/PERSONNEL	0	8,009	1,373	4,576	1,716	1,373	0	0	4,119	9,610
8 1700 FACILITIES	0	23,573	0	7,606	5,674	0	0	0	16,952	49,328
9 1970 INFORMATION TECH	0	6,425	359	3,818	1,110	1,988	0	0	3,051	5,023
Total Current Allocations	319	87,374	5,719	47,115	70,242	9,153	122	206	66,894	163,790
Less: Prior Year Allocations	581	88,519	3,909	52,497	39,311	7,666	548	91	59,484	137,417
Carry-Forward	(262)	(1,145)	1,810	(5,382)	30,931	1,487	(426)	115	7,410	26,373
Proposed Costs	\$57	\$86,229	\$7,530	\$41,732	\$101,173	\$10,640	\$(305)	\$321	\$74,304	\$190,162

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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	\$45,509	\$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	3,318	1,656	5,239	595	828	0	319	6,010	0
4 1900 GF CONTRIBUTIONS	0	11,580	10,415	21,581	1,063	29,876	33	656	11,869	0
5 1200 AUDITOR-CONTROLLER	1,904	43,889	23,920	42,532	11,939	13,501	1,621	8,249	61,872	21,808
6 1300 COUNTY COUNSEL	0	6,105	1,025	3,718	0	151	0	251	206,058	0
7 1400 HR/PERSONNEL	0	28,717	17,962	34,895	4,004	9,153	0	2,860	63,611	0
8 1700 FACILITIES	0	39,649	40,295	56,713	12,405	24,635	0	2,245	93,343	0
9 1970 INFORMATION TECH	410	8,518	13,372	23,604	913	6,062	0	1,554	17,734	0
Total Current Allocations	2,315	187,284	108,646	188,282	30,918	112,481	1,654	18,711	460,497	21,808
Less: Prior Year Allocations	774	176,862	96,336	151,709	25,052	85,600	2,414	16,548	400,272	12,600
Carry-Forward	1,541	10,422	12,310	36,573	5,866	26,881	(760)	2,163	60,225	9,208
Proposed Costs	\$3,855	\$197,706	\$120,956	\$224,856	\$36,785	\$139,362	\$893	\$20,875	\$520,721	\$31,017

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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	128	669	140	167	45	56	426	0	0
4 1900 GF CONTRIBUTIONS	0	227	1,213	248	0	29	97	0	0	0
5 1200 AUDITOR-CONTROLLER	1,545	4,133	15,417	1,318	1,959	1,945	5,199	11,535	1,999	7,951
6 1300 COUNTY COUNSEL	0	0	201	0	0	0	0	422	0	0
7 1400 HR/PERSONNEL	0	1,373	10,411	0	0	0	0	1,373	0	0
8 1700 FACILITIES	0	0	69,525	3,879	0	0	13,398	9,666	0	0
9 1970 INFORMATION TECH	0	1,209	20,360	0	0	0	1,357	9,580	0	0
Total Current Allocations	1,545	7,070	121,954	7,605	2,126	2,269	30,144	33,002	1,999	7,951
Less: Prior Year Allocations	1,297	4,927	126,438	7,214	3,384	4,594	27,094	24,315	(3,296)	4,159
Carry-Forward	248	2,143	(4,484)	391	(1,258)	(2,325)	3,050	8,687	5,295	3,792
Proposed Costs	\$1,792	\$9,214	\$117,471	\$7,995	\$868	\$(55)	\$33,194	\$41,689	\$7,295	\$11,743

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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	1,142	0	0	6	10	0	0
4 1900 GF CONTRIBUTIONS	0	0	0	2,690	158	21	0	0	0	0
5 1200 AUDITOR-CONTROLLER	3,966	(883)	524	25,077	10	0	377	109	4,661	(96)
6 1300 COUNTY COUNSEL	0	0	0	1,628	(5,005)	0	0	0	0	0
7 1400 HR/PERSONNEL	0	0	0	3,432	0	0	0	0	0	0
8 1700 FACILITIES	0	0	0	9,208	0	0	0	0	0	0
9 1970 INFORMATION TECH	0	0	0	3,405	0	0	0	0	0	0
Total Current Allocations	3,966	(883)	524	57,151	(4,836)	21	382	119	4,661	(96)
Less: Prior Year Allocations	4,351	1,757	1,752	54,777	(2,492)	0	887	161	3,352	491
Carry-Forward	(385)	(2,640)	(1,228)	2,374	(2,344)	0	(505)	(42)	1,309	(587)
Proposed Costs	\$3,580	\$(3,524)	\$(705)	\$59,525	\$(7,180)	\$21	\$(122)	\$77	\$5,969	\$(684)

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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	52,586
3 EXTERNAL AUDIT	0	189	0	0	0	0	58,543
4 1900 GF CONTRIBUTIONS	0	0	0	0	52,526	0	428,990
5 1200 AUDITOR-CONTROLLER	(18)	6,941	8,044	899	10,017	0	762,193
6 1300 COUNTY COUNSEL	(139)	(574)	2,211	0	75	0	691,460
7 1400 HR/PERSONNEL	0	2,059	0	0	0	0	471,249
8 1700 FACILITIES	0	1,700	4,133	0	232,008	0	1,174,138
9 1970 INFORMATION TECH	0	2,786	2,282	0	682	0	310,947
Total Current Allocations	(157)	13,102	16,669	899	415,413	0	4,719,466
Less: Prior Year Allocations	5,496	7,273	26,216	524	412,957	0	4,206,235
Carry-Forward	(5,653)	5,829	(9,547)	375	2,456	0	513,211
Proposed Costs	\$(5,809)	\$18,931	\$7,122	\$1,275	\$417,869	\$0	\$5,232,677