



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Amador
Jackson, California**

**Date:
Filing Ref:**

**July 23, 2024
AMA25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF AMADOR

BY Original signed by

Tacy Oneto Rouen

Name
Auditor-Controller

Title
07-23-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
07-23-2024

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 2024-2025

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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	\$11,637	\$7,762	\$2,489	\$25,565	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT EPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	219	93	1,169	877	446	116	0	1,134	1,153	33
4 1900 GF CONTRIBUTIONS	1,839	289	17	12	2,215	359	0	0	0	0
5 1200 AUDITOR-CONTROLLER	5,510	7,364	13,254	13,172	10,070	1,478	0	5,536	609	125
6 1300 COUNTY COUNSEL	0	5,755	0	5,022	1,693	0	0	0	0	0
7 1400 HR/PERSONNEL	1,703	2,882	6,812	6,812	1,703	0	0	1,703	0	0
8 1700 FACILITIES	13,092	0	6,577	18,329	0	0	0	0	0	0
9 1970 INFORMATION TECH	2,481	1,928	1,085	7,478	604	0	0	2,247	0	0
Total Current Allocations	36,481	26,072	31,403	77,266	16,730	1,953	0	10,621	1,762	158
Less: Prior Year Allocations	30,837	53,037	27,978	80,489	19,306	1,572	0	9,403	1,090	194
Carry-Forward	5,645	(26,964)	3,425	(3,222)	(2,577)	381	0	1,218	672	(36)
Proposed Costs	\$42,126	\$(892)	\$34,829	\$74,044	\$14,153	\$2,334	\$0	\$11,838	\$2,433	\$122

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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	\$11,647	\$38,554	\$0	\$0	\$0
2 EQUIPMENT EPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	108	1,031	504	77	1,514	521	636	10	0	1
4 1900 GF CONTRIBUTIONS	0	84,976	1,453	135	7,750	2,830	5,648	0	0	0
5 1200 AUDITOR-CONTROLLER	71	11,431	4,474	2,003	15,663	6,714	9,957	3,349	210	2,171
6 1300 COUNTY COUNSEL	0	599,944	0	0	4,965	1,354	4,683	0	0	0
7 1400 HR/PERSONNEL	0	11,921	3,406	0	19,847	3,668	9,629	0	0	0
8 1700 FACILITIES	0	79,028	0	0	35,448	13,103	43,376	0	0	0
9 1970 INFORMATION TECH	0	6,780	1,123	0	12,089	4,963	9,911	0	0	0
Total Current Allocations	179	865,353	10,959	2,215	128,784	44,800	122,392	3,359	210	2,172
Less: Prior Year Allocations	122	827,401	10,908	2,157	118,805	48,775	114,867	3,683	0	2,280
Carry-Forward	57	37,953	51	58	9,979	(3,975)	7,525	(325)	210	(108)
Proposed Costs	\$236	\$903,306	\$11,010	\$2,273	\$138,762	\$40,826	\$129,918	\$3,034	\$420	\$2,064

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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	3,307	300,000	0	28,730	0	0	0	0	22,852
3 EXTERNAL AUDIT	2	212	1	0	5,090	0	25	1,341	355	10,989
4 1900 GF CONTRIBUTIONS	0	2,916	0	16,411	65,965	0	103	3,813	996	105,415
5 1200 AUDITOR-CONTROLLER	396	7,109	1,126	3,952	37,104	0	4,666	3,852	7,311	62,985
6 1300 COUNTY COUNSEL	0	226	0	0	6,658	0	0	0	0	14,021
7 1400 HR/PERSONNEL	0	5,109	0	0	49,191	0	0	0	5,109	81,614
8 1700 FACILITIES	0	23,613	0	0	124,202	0	4,692	0	9,463	83,144
9 1970 INFORMATION TECH	0	4,086	0	0	15,432	0	(28)	0	1,933	74,733
Total Current Allocations	398	67,566	301,128	20,363	332,372	0	32,626	9,005	25,167	503,649
Less: Prior Year Allocations	277	64,460	1,022	14,583	288,756	5,484	5,596	7,362	22,809	522,825
Carry-Forward	121	3,105	300,106	5,780	43,616	(5,484)	27,029	1,643	2,358	(19,176)
Proposed Costs	\$519	\$70,671	\$601,234	\$26,143	\$375,988	\$(5,484)	\$59,655	\$10,648	\$27,525	\$484,473

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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 EPRECIATION	0	0	3,167	0	2,847	0	40,022	0	0	0
3 EXTERNAL AUDIT	870	1,376	320	0	4,702	1,143	3,005	0	1,765	188
4 1900 GF CONTRIBUTIONS	15,114	196,700	583	0	273,284	0	9,161	0	7,074	0
5 1200 AUDITOR-CONTROLLER	11,634	14,563	8,226	0	32,488	1,182	25,936	0	13,260	1,304
6 1300 COUNTY COUNSEL	0	0	0	0	0	0	113	0	0	0
7 1400 HR/PERSONNEL	20,109	14,607	1,703	0	41,528	0	23,253	0	8,515	0
8 1700 FACILITIES	0	0	0	0	0	0	67,441	0	0	0
9 1970 INFORMATION TECH	1,229	7,929	3,823	0	9,505	0	8,002	0	1,368	0
Total Current Allocations	48,957	235,174	17,822	0	465,413	2,325	198,045	0	31,982	1,492
Less: Prior Year Allocations	32,264	28,866	23,279	8,969	386,104	1,603	223,957	2,032	23,895	1,166
Carry-Forward	16,693	206,309	(5,457)	(8,969)	79,309	722	(25,912)	(2,032)	8,087	326
Proposed Costs	\$65,650	\$441,483	\$12,365	\$(8,969)	\$544,722	\$3,047	\$172,133	\$(2,032)	\$40,069	\$1,818

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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 EPRECIATION	0	0	35,199	355	0	0	0	0	0	0
3 EXTERNAL AUDIT	0	0	775	705	0	0	611	425	402	163
4 1900 GF CONTRIBUTIONS	0	0	2,213	5,096	0	0	4,520	1,455	1,215	1,048
5 1200 AUDITOR-CONTROLLER	297	297	12,470	9,083	413	0	8,206	4,014	11,694	5,335
6 1300 COUNTY COUNSEL	0	0	226	2,483	0	0	1,749	0	90,546	1,523
7 1400 HR/PERSONNEL	0	0	9,236	8,515	0	0	8,515	1,965	5,109	1,703
8 1700 FACILITIES	0	0	8,561	27,418	0	0	30,442	0	11,152	7,327
9 1970 INFORMATION TECH	0	0	5,789	4,783	0	0	6,195	185	2,225	776
Total Current Allocations	297	297	77,707	82,809	413	0	87,296	8,044	189,718	24,389
Less: Prior Year Allocations	5,999	324	49,761	82,568	421	6,003	93,269	7,291	98,242	31,738
Carry-Forward	(5,702)	(27)	27,947	240	(7)	(6,003)	(5,973)	753	91,476	(7,349)
Proposed Costs	\$(5,405)	\$270	\$105,654	\$83,049	\$406	\$(6,003)	\$81,323	\$8,797	\$281,194	\$17,040

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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 EPRECIATION	0	0	0	355	0	0	0	0	0	0
3 EXTERNAL AUDIT	337	0	0	879	1,040	0	3,949	2,958	636	4,273
4 1900 GF CONTRIBUTIONS	1,235	0	0	6,365	3,023	0	4,657	33,711	3,756	94,464
5 1200 AUDITOR-CONTROLLER	5,103	297	297	10,302	17,182	2,410	41,571	32,430	7,770	45,182
6 1300 COUNTY COUNSEL	0	0	0	110,475	7,137	0	3,019	1,241	0	27,478
7 1400 HR/PERSONNEL	0	0	0	8,450	13,624	0	40,349	33,602	0	49,191
8 1700 FACILITIES	0	0	0	21,718	72,328	0	49,288	59,084	0	83,157
9 1970 INFORMATION TECH	6,859	0	0	4,885	10,099	32	6,320	7,495	3,504	16,744
Total Current Allocations	13,533	297	297	184,587	202,748	2,442	192,960	170,522	15,667	696,311
Less: Prior Year Allocations	10,317	210	210	137,057	185,405	1,901	187,794	148,700	12,483	236,807
Carry-Forward	3,216	87	87	47,530	17,343	541	5,166	21,822	3,183	459,504
Proposed Costs	\$16,748	\$384	\$384	\$232,116	\$220,091	\$2,983	\$198,127	\$192,344	\$18,850	\$1,155,815

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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	\$20,020
2 EQUIPMENT EPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL AUDIT	937	0	816	0	0	6,587	0	0	140	819
4 1900 GF CONTRIBUTIONS	2,891	0	5,420	50	259	117,119	0	0	405	2,289
5 1200 AUDITOR-CONTROLLER	13,789	0	10,033	371	7,782	58,930	16,221	1,114	7,442	16,128
6 1300 COUNTY COUNSEL	0	0	1,862	0	1,016	177,505	0	0	0	0
7 1400 HR/PERSONNEL	6,812	0	9,367	0	3,406	82,728	0	0	1,703	15,131
8 1700 FACILITIES	18,189	0	31,813	0	2,899	136,866	0	0	1,407	100,942
9 1970 INFORMATION TECH	1,205	0	3,198	0	1,273	9,601	0	0	1,879	18,456
Total Current Allocations	133,639	0	90,785	422	19,212	1,265,159	16,221	1,114	19,926	173,784
Less: Prior Year Allocations	35,294	8,318	92,869	247	20,211	545,236	10,566	1,050	10,651	148,970
Carry-Forward	98,345	(8,318)	(2,084)	175	(999)	719,924	5,655	64	9,275	24,814
Proposed Costs	\$231,985	\$(8,318)	\$88,701	\$596	\$18,212	\$1,985,083	\$21,876	\$1,177	\$29,201	\$198,598

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Department A	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 EPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL UDIT	144	193	19	56	580	0	0	0	0	0
4 1900 GF CONTRIBUTIONS	410	0	50	167	2,311	0	0	0	0	0
5 1200 AUDITOR-CONTROLLER	1,421	765	1,913	4,463	9,204	14	8,487	6,338	5,491	4,818
6 1300 COUNTY COUNSEL	0	0	0	1,241	1,636	0	0	0	0	0
7 1400 HR/PERSONNEL	0	0	0	0	1,703	0	0	0	0	0
8 1700 FACILITIES	8,929	0	0	26,390	14,033	0	0	0	0	0
9 1970 INFORMATION TECH	0	0	0	538	2,372	0	0	0	0	0
Total Current Allocations	14,281	958	2,232	34,927	31,840	14	8,487	6,338	5,491	4,818
Less: Prior Year Allocations	12,730	1,097	1,849	16,594	27,884	13	6,519	5,427	3,949	4,273
Carry-Forward	1,552	(139)	382	18,333	3,956	1	1,968	911	1,542	544
Proposed Costs	\$15,833	\$820	\$2,614	\$53,259	\$35,796	\$15	\$10,454	\$7,249	\$7,033	\$5,362

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Department A	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 EPRECIATION	0	0	0	0	0	0	0	0	0	0
3 EXTERNAL UDIT	1,464	0	0	8	18	0	0	0	301	0
4 1900 GF CONTRIBUTIONS	1,063	0	0	0	0	0	0	0	0	0
5 1200 AUDITOR-CONTROLLER	29,216	0	0	507	81	5,149	322	9,089	9,432	0
6 1300 COUNTY COUNSEL	3,667	0	0	0	0	0	0	0	3,611	10,777
7 1400 HR/PERSONNEL	0	0	0	0	0	0	0	0	3,406	0
8 1700 FACILITIES	11,892	0	0	0	0	0	0	0	17,417	6,060
9 1970 INFORMATION TECH	1,949	0	0	0	0	0	0	0	1,014	0
Total Current Allocations	59,822	0	0	514	99	5,149	322	9,089	35,182	16,837
Less: Prior Year Allocations	54,505	0	0	648	71	4,382	383	7,866	26,095	19,040
Carry-Forward	5,317	0	0	(134)	29	767	(61)	1,222	9,087	(2,204)
Proposed Costs	\$65,138	\$0	\$0	\$381	\$128	\$5,916	\$261	\$10,311	\$44,269	\$14,633

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Department	80600 ABANDONE D VEH ABATE	ALL OTHER	Total
1 BUILDING DEPRECIATION	\$0	\$209,690	\$2,110,705
2 EQUIPMENT DEPRECIATION	0	0	436,834
3 EXTERNAL AUDIT	0	0	70,261
4 1900 GF CONTRIBUTIONS	0	63,148	1,163,399
5 1200 AUDITOR-CONTROLLER	684	70,096	863,905
6 1300 COUNTY COUNSEL	0	0	1,091,625
7 1400 HR/PERSONNEL	0	0	625,338
8 1700 FACILITIES	0	304,755	1,573,575
9 1970 INFORMATION TECH	0	215	296,292
Total Current Allocations	<u>684</u>	<u>647,904</u>	<u>8,231,935</u>
Less: Prior Year Allocations	707	507,110	5,889,267
Carry-Forward	<u>(23)</u>	<u>140,793</u>	<u>2,342,668</u>
Proposed Costs	<u>\$662</u>	<u>\$788,697</u>	<u>\$10,574,602</u>