



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of El Dorado
Placerville, California**

**Date: May 24, 2007
Filing Ref: ELD08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, 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 | 8. General Services/Facility Services |
| 2. Building Use Allowance | 9. Communications Sheriff Radio |
| 3. Auditor-Controller | 10. Treasurer/Tax Collector |
| 4. County Counsel | 11. Surveyor LMIS |
| 5. Information Technology | 12. Fleet Management (ISF) |
| 6. General Services/Support Services | 13. Risk Management Authority (ISF) |
| 7. General Services/ Property
Management | |

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular A-87, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF EL DORADO

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Joe Harn

Michael J. Havey, Chief

Name

Bureau of Payments

Auditor-Controller

Division of Accounting and Reporting

Title

May 29, 2007

June 4, 2007

Date

Date

**Negotiated by Norman Akiyama
Telephone (916) 323-9293**

cc: State and Federal Agencies

Attachment

EL DORADO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	BD OF SUPERVISOR	ADMIN-ECON DEVEL	RISK MANAGEMENT	ASSESSOR	COUNTY PROMOTION	GEN SVC/PR MUS	GEN SVC/CAPITAL	DOT/CSA#2	DOT/CSA#3	DOT/CSA#5
BUILDING USE	\$26,382	\$658	\$1,249	\$33,565		\$40,068				
EQUIPMENT USE	12,335		1,912	8,101		19,526				
ADMINISTRATION	4,162	1,591	52,934	11,817	965	8,960	20,652	237	4,330	34
AUD/CONT	6,107	1,122	30,282	14,053	588	11,209	8,088	591	2,241	287
COUNTY COUNSEL	84,000		(4,255)	10,476		1,960				
HUMAN RESOURCES	8,381	1,018	4,072	26,342		4,790				
EMPLOYEE BENEFIT	836	101	406	2,628		478				
INFO TECH	17,879	488	16,750	172,219	26	10,330	1,352			
SUPPORT SERVICES	5,366	257	2,083	3,350		1,502	570			
PROP MGMT						16				
FACILITY SERVICE	75,348	1,904	3,634	121,890		30,280	14,606			
COMM SHER RADIO	58						6,519			
ANNUAL AUDIT	228	38	4,929	796	82	268	1,078	7	417	4
TREAS/TAX COLL SURVEYOR			12,733							
Total Allocated	\$241,082	\$7,177	\$126,729	\$405,237	\$1,661	\$129,387	\$52,865	\$835	\$6,988	\$325
Roll Forward	25,811	2,180	19,395	27,037	(341)	52,626	124,568	(239)	3,650	(19)
Proposed costs	\$266,893	\$9,357	\$146,124	\$432,274	\$1,320	\$182,013	\$177,433	\$596	\$10,638	\$306

EL DORADO COUNTY, CALIFORNIA
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Allocated Costs by Department
Consolidated

Central Svc Departments	DOT/CSA#9	GSD/FLEET MANAGE	GSD/AIRPORTS	MELLO ROOS	GRAND JURY	SUP COURT MOU	SUPERIOR COURT	DISTRICT ATTORNY	PUBLIC DEFENDER	SHERIFF
BUILDING USE			\$4,412		\$3,075		\$224,613	\$22,735	\$4,730	\$77,966
EQUIPMENT USE		7,456	358					23,929	389	248,233
ADMINISTRATION	3,013	19,770	6,976		421	8,841		25,567	9,993	104,180
AUD/CONT	8,263	19,876	5,950	44,236	12,503	6,415	6,928	31,617	9,722	138,250
COUNTY COUNSEL			549					20,829	136	94,230
HUMAN RESOURCES		3,592	1,796					31,491	10,177	125,138
EMPLOYEE BENEFIT		359	179					3,141	1,015	12,485
INFO TECH	2,028	9,189	3,127		1,938			48,421	18,102	150,704
SUPPORT SERVICES	147	746	372		629		4,225	8,207	3,698	8,443
PROP MGMT								236	863	2,048
FACILITY SERVICE		1,306			12,259		196,456	109,650	23,458	235,417
COMM SHER RADIO							3,057	3,330		283,980
ANNUAL AUDIT	122	467	439		16	457	1	1,133	434	5,410
TREAS/TAX COLL SURVEYOR			3,621				4,723		7,894	5,857
Total Allocated	\$13,573	\$62,761	\$27,779	\$44,236	\$30,841	\$15,713	\$440,003	\$330,286	\$90,611	\$1,492,341
Roll Forward	(12,086)	6,504	4,095	42,554	1,818	2,892	(48,464)	84,728	9,081	318,418
Proposed costs	\$1,487	\$69,265	\$31,874	\$86,790	\$32,659	\$18,605	\$391,539	\$415,014	\$99,692	\$1,810,759

EL DORADO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	SHERIFF/DET-WS	SHERIFF/DET-SL	SHER/DET-CT SVC	SHER/DET-MED SVC	SHER/DET-SLESF	SHERIFF/GRANT PR	PROBATION	PROB/JUV HALL	AG COMM	BUILDING
BUILDING USE	\$82,433	\$272,478				\$2,378	\$7,330	\$143,675	\$7,698	\$60,400
EQUIPMENT USE	7,725	6,345					18,488	9,603	22,719	23,292
ADMINISTRATION	34,989	21,497	7,772	2,675	782	11,072	24,942	23,303	7,578	27,204
AUD/CONT	29,685	20,675	12,000	1,371	1,832	11,989	43,291	22,182	8,339	37,255
COUNTY COUNSEL	45	45					5,376		9,962	4,997
HUMAN RESOURCES	42,866	33,005	15,865		1,796	9,130	38,615	29,635	7,184	45,201
EMPLOYEE BENEFIT	4,277	3,293	1,583		179	910	3,853	2,957	717	4,510
INFO TECH	12,158	1,481	388			962	112,748	6,913	13,237	114,748
SUPPORT SERVICES	29,273	7,756	47		14	146	4,528	6,601	1,219	5,131
PROP MGMT							1,131			1,402
FACILITY SERVICE	208,116	230,821	2		13	6,878	36,409	73,266	45,120	65,114
COMM SHER RADIO	15,671	4,516	1,153			15,935	2,378	3,154	1,547	348
ANNUAL AUDIT	1,402	882	599	304	62	350	1,135	836	249	1,289
TREAS/TAX COLL	537							18,987		
SURVEYOR										
Total Allocated	\$469,177	\$602,794	\$39,409	\$4,350	\$4,678	\$59,750	\$300,224	\$341,112	\$125,569	\$390,891
Roll Forward	95,040	88,252	6,073	950	(1,675)	2,023	63,349	153,085	20,195	102,220
Proposed costs	\$564,217	\$691,046	\$45,482	\$5,300	\$3,003	\$61,773	\$363,573	\$494,197	\$145,764	\$493,111

EL DORADO COUNTY, CALIFORNIA
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Central Svc Departments	RECORDER/CLERK	REC/ELECTIONS	PLANNING	DEPT OF TRANSP	DOT/SLT TRANSIT	HLTH/SUPPORT SVC	HLTH/COMM NURSE	HLTH/MED & CLIN	HLTH/ALC & OTH	HEALTH/PROMOTI
BUILDING USE	\$17,403	\$85,796	\$62,325	\$23,957		\$5,706	\$3,584	\$15,480	\$128	\$1,434
EQUIPMENT USE	12,278	30,900	17,590	14,793		18,435	2,830	7,267	1,115	
ADMINISTRATION	7,207	4,706	8,894	209,896	1,167	14,368	11,665	26,528	13,559	6,510
AUD/CONT	9,871	7,743	13,427	156,800	517	22,706	21,370	25,941	14,704	9,851
COUNTY COUNSEL	1,648	12,346	165,257	329	(25)	24,543	842	4,718	2,447	1,268
HUMAN RESOURCES	9,382	2,892	14,967	131,113		15,745	16,464	20,386	6,885	7,304
EMPLOYEE BENEFIT	936	288	1,493	13,081		1,571	1,643	2,034	687	729
INFO TECH	47,797	14,861	38,251	121,039	94	42,582	25,727	36,665	8,963	9,246
SUPPORT SERVICES	3,616	3,868	6,106	9,645		2,027	1,501	2,588	307	813
PROP MGMT				1,633		343	72	346	73	148
FACILITY SERVICE	64,624	83,572	60,731	20,848		22,569	10,518	72,180	423	5,439
COMM SHER RADIO				19,103						
ANNUAL AUDIT	420	250	600	13,143	70	624	610	1,561	631	248
TREAS/TAX COLL SURVEYOR	75			1,309				159		
Total Allocated	\$175,257	\$247,222	\$389,641	\$736,689	\$1,823	\$171,219	\$96,826	\$215,853	\$49,922	\$42,990
Roll Forward	15,142	75,996	25,905	268,048	(789)	410	28,437	56,028	7,667	15,270
Proposed costs	\$190,399	\$323,218	\$415,546	\$1,004,737	\$1,034	\$171,629	\$125,263	\$271,881	\$57,589	\$58,260

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Central Svc Departments	HLTH/MED SVCS	HLTH/TOBACCO TX	HLTH/CSA #3	HLTH/CSA #7	HLTH/ANIMAL CONT	MENTAL HEALTH	ENVIRON MGMT	AIR QUAL MGMT	CSA#3-VECTOR	ENV MGMT/CSA #10
BUILDING USE		\$333		\$2,085	\$25,191	\$9,784	\$50,038			\$2
EQUIPMENT USE			1,047	15,368	5,958	10,113	21,827	2,721		1,780
ADMINISTRATION	6,756	714	3,904	17,757	12,723	75,966	11,060	4,329	2,115	27,862
AUD/CONT	3,135	1,990	2,799	20,592	15,313	79,900	17,532	4,680	3,101	17,003
COUNTY COUNSEL			(137)	(761)	58,742	24,602	45,109	804	(54)	(2,073)
HUMAN RESOURCES		1,198		3,892	12,183	60,079	18,314	4,514	2,700	9,196
EMPLOYEE BENEFIT		120		388	1,216	5,994	1,827	450	269	918
INFO TECH		1,446		6,213	19,465	84,888	25,364	5,920	3,195	14,856
SUPPORT SERVICES		231		893	3,401	8,019	3,340	190	23	420
PROP MGMT				201	123	3,411				
FACILITY SERVICE		935		5	22,561	32,053	56,348	3,435		2,262
COMM SHER RADIO				19,033	7,191					1,573
ANNUAL AUDIT	705	55	392	1,764	318	2,119	514	268	83	949
TREAS/TAX COLL SURVEYOR			47,880	103,486	1,049	14,182	104			
Total Allocated	\$10,596	\$7,022	\$55,885	\$190,916	\$185,434	\$411,110	\$251,377	\$27,311	\$11,432	\$74,748
Roll Forward	(1,280)	(595)	(24,974)	(29,087)	50,562	104,490	72,766	9,808	3,370	24,076
Proposed costs	\$9,316	\$6,427	\$30,911	\$161,829	\$235,996	\$515,600	\$324,143	\$37,119	\$14,802	\$98,824

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Central Svc Departments	VETERAN SVCS	HUM SVC SOC SVC	HS CSD/ADMIN	HS CSD/COMMUNTY	HS CSD/HCED	HS CSD/SR SVCS	HUM SVC/HEART PR	HS CSD/PUB GUARD	HUM SV CSD/IHSS	LIBRARY
BUILDING USE	\$5,046		\$15,421		\$5,332	\$21,865	\$2,301			\$225,138
EQUIPMENT USE	942	139							662	16,787
ADMINISTRATION	1,711	80,753	4,015	11,212	6,757	23,415	5,289	2,678	2,605	19,184
AUD/CONT	3,069	184,708	9,001	19,743	24,340	26,564	11,452	34,464	2,898	23,593
COUNTY COUNSEL		557,405	14,595					135,105		1,439
HUMAN RESOURCES	2,694	142,368	11,309	12,171		13,788	6,735	6,017		16,883
EMPLOYEE BENEFIT	268	14,205	1,129	1,214		1,376	672	600		1,684
INFO TECH	4,281	213,699	10,363	14,953	10,941	21,554	10,619	16,251	17,975	19,335
SUPPORT SERVICES	145	35,767	1,691	1,452	607	10,004	53	303	331	1,482
PROP MGMT		8,098				368			339	1,567
FACILITY SERVICE	20,545	70,573	70,161	34	39,069	90,064	11,337			313,639
COMM SHER RADIO		729								
ANNUAL AUDIT	61	3,449	179	371	626	416	189	174	119	638
TREAS/TAX COLL SURVEYOR		14,581								7,796
Total Allocated	\$38,762	\$1,326,474	\$137,864	\$61,150	\$87,672	\$209,414	\$48,647	\$195,592	\$24,929	\$649,165
Roll Forward	3,491	228,019	5,833	13,297	(3,211)	53,823	15,836	78,414	7,846	226,951
Proposed costs	\$42,253	\$1,554,493	\$143,697	\$74,447	\$84,461	\$263,237	\$64,483	\$274,006	\$32,775	\$876,116

EL DORADO COUNTY, CALIFORNIA
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Allocated Costs by Department
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Central Svc Departments	UCCE	FISH & GAME	WATER AGENCY	CHILD SUPPT SVCS	COMM SVC DIST	RES CONSERVTN	JOINT POWER AUTH	CEMETERY DIST	REC & RES DIST	FIRE DISTRICTS
BUILDING USE	\$2,674			\$4,643						
EQUIPMENT USE	91	419	6,070							
ADMINISTRATION	1,284	4	7,185	27,583						
AUD/CONT	4,078	54	6,033	86,249	51,292	10,902	13,236	2,391	18,665	86,760
COUNTY COUNSEL				24,672		169				
HUMAN RESOURCES	2,394		2,994	36,820						
EMPLOYEE BENEFIT	239		298	3,676						
INFO TECH	4,380		8,365	88,583	1,728		180			1,048
SUPPORT SERVICES	1,157		241	13,811	580		4	5		628
PROP MGMT				1,466						
FACILITY SERVICE	14,626			12,245						
COMM SHER RADIO										
ANNUAL AUDIT	51		385	1,746						
TREAS/TAX COLL SURVEYOR										
Total Allocated	\$30,974	\$477	\$31,571	\$301,494	\$53,600	\$11,071	\$13,420	\$2,396	\$18,665	\$88,436
Roll Forward	4,662	(211)	(4,570)	29,619	17,573	1,379	11,262	664	15,439	37,402
Proposed costs	\$35,636	\$266	\$27,001	\$331,113	\$71,173	\$12,450	\$24,682	\$3,060	\$34,104	\$125,838

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Central Svc Departments	LAFCO	FIRE DIST/JPA	MISC	Subtotal	Direct Billed	Unallocated	Total
BUILDING USE			\$24,994	\$1,626,505	\$137,086		\$1,763,591
EQUIPMENT USE				599,543			599,543
ADMINISTRATION			343	1,107,961		664,654	1,772,615
AUD/CONT	104	15,160	207,915	1,838,593	112,475	273,412	2,224,480
COUNTY COUNSEL			(7,179)	1,294,161	509,512	997,153	2,800,826
HUMAN RESOURCES				1,031,481			1,031,481
EMPLOYEE BENEFIT				102,912			102,912
INFO TECH			454	1,666,469	4,659,149		6,325,618
SUPPORT SERVICES	438			209,997	1,217,083		1,427,080
PROP MGMT				23,884	50,000		73,884
FACILITY SERVICE			78,529	2,671,272	1,220,162		3,891,434
COMM SHER RADIO			29,061	418,336	80,361		498,697
ANNUAL AUDIT			7,309	64,471			64,471
TREAS/TAX COLL SURVEYOR			266	245,239	75,693	953,985	1,274,917
					989,942	852,229	1,842,171
Total Allocated	\$542	\$15,160	\$341,692	\$12,900,824	\$9,051,463	\$3,741,433	\$25,693,720
Roll Forward	(23,915)	1,368	(371,973)	2,243,968			2,243,968
Proposed costs	\$(23,373)	\$16,528	\$(30,281)	\$15,144,792	\$9,051,463	\$3,741,433	\$27,937,688