



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of El Dorado
Placerville, California**

**Date: September 30, 2014
Filing Ref: ELD15**

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 **2014-15** 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 **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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. Facility Services |
| 2. Administration | 7. Revenue Recovery |
| 3. Auditor-Controller | 8. Fleet Management (ISF) |
| 4. County Counsel | 9. Risk Management Authority (ISF) |
| 5. Information Technologies | |

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**

BY Original signed by

BY Original signed by Anita Dagan for

Joe Harn

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

**Name
Auditor-Controller**

Title

10-3-2014

10-8-2014

Date

Date

**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

EL DORADO COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 BASED ON FY 2012/2013 FOR USE IN 2014/2015
 Allocated Costs By Department

* Group

Central Service Departments	BD OF SUPERVISOR	ADMIN-ECON DEVEL	RISK MANAGEMENT	TREAS/TAX COLL	ASSESSOR	COUNTY PROMOTION	SURVEYOR
BUILDING USE	24,472	0	1,308	15,429	33,230	71,494	11,342
EQUIPMENT USE	1,551	1,770	3,947	7,313	8,484	0	2,133
ADMINISTRATION	2,533	181,293	34,419	11,269	4,771	4,887	10,539
AUD / CONT	8,039	542	46,510	39,097	11,420	2,120	7,466
COUNTY COUNSEL	237,695	0	2,330	48,663	6,937	0	117
HUMAN RESOURCES	9,715	1,058	4,303	16,036	23,881	0	8,467
EMPLOYEE BENEFIT	863	94	383	1,424	2,121	0	752
INFO TECH	25,653	221	12,092	224,040	357,622	8,570	54,043
FACILITY SERVICES	84,457	4,928	4,515	70,340	136,375	0	51,714
ANNUAL AUDIT	242	0	6,575	413	554	156	267
REVENUE RECOVERY	0	0	2,363	0	0	0	0
Total Allocated	395,220	189,906	118,745	434,024	585,395	87,227	146,840
Roll Forward	44,380	160,414	(8,442)	80,955	188,450	83,990	0
Cost With Roll Forward	439,600	350,320	110,303	514,979	773,845	171,217	146,840
Adjustments	0	0	0	0	0	0	0
Proposed Costs	439,600	350,320	110,303	514,979	773,845	171,217	146,840



EL DORADO COUNTY, CALIFORNIA
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Central Service Departments	GRAND JURY	SUP COURT MOU	SUPERIOR COURT	DISTRICT ATTORNEY	PUBLIC DEFENDER	SHERIFF	SHERIFF/DET-WS
BUILDING USE	3,339	0	102,453	23,783	5,410	82,672	94,814
EQUIPMENT USE	0	0	0	8,049	254	245,260	14,037
ADMINISTRATION	356	24,853	845	25,871	19,818	79,256	24,894
AUD / CONT	2,067	8,220	10,199	55,964	10,825	136,054	30,030
COUNTY COUNSEL	173	0	0	15,827	3,746	170,822	3,418
HUMAN RESOURCES	0	0	0	46,260	14,244	147,270	49,634
EMPLOYEE BENEFIT	0	0	0	4,108	1,265	13,077	4,407
INFO TECH	3,425	2,882	5,268	140,906	35,108	48,771	6,912
FACILITY SERVICES	15,220	0	101,290	196,045	16,066	236,528	256,342
ANNUAL AUDIT	8	523	0	1,579	517	5,893	1,434
REVENUE RECOVERY	0	0	38,920	0	10	33	(13)
Total Allocated	24,588	36,478	258,975	518,392	107,263	1,165,636	485,909
Roll Forward	(203)	19,478	(25,627)	232,056	38,521	(135,314)	86,043
Cost With Roll Forward	24,385	55,956	233,348	750,448	145,784	1,030,322	571,952
Adjustments	0	0	0	0	0	0	0
Proposed Costs	24,385	55,956	233,348	750,448	145,784	1,030,322	571,952



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 Allocated Costs By Department**

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Central Service Departments	SHERIFF/DET-SLT	SHER/DET-CRT SVC	SHER/DET-MED SVC	SHER/DET-SLESF	SHERIFF / GRANT PR	PROBATION	PROBATION / JUV HALL WS
BUILDING USE	287,231	0	0	0	2,492	10,360	42,423
EQUIPMENT USE	12,289	241	0	0	0	20,175	6,620
ADMINISTRATION	14,907	2,777	0	2	11,658	20,822	11,811
AUD / CONT	20,595	12,838	0	2	8,958	49,790	15,083
COUNTY COUNSEL	2,646	0	0	0	51	15,724	0
HUMAN RESOURCES	32,369	23,805	0	0	7,323	47,072	22,929
EMPLOYEE BENEFIT	2,875	2,114	0	0	650	4,180	2,036
INFO TECH	5,305	2,567	0	0	3,269	125,954	16,509
FACILITY SERVICES	248,707	0	0	0	8,598	24,892	42,749
ANNUAL AUDIT	840	525	0	0	337	1,376	471
REVENUE RECOVERY	0	0	0	0	0	0	5,593
Total Allocated	627,764	44,867	0	4	43,336	320,345	166,224
Roll Forward	59,193	(54,181)	(72)	(822)	(5,323)	51,818	95,946
Cost With Roll Forward	686,957	(9,314)	(72)	(818)	38,013	372,163	262,170
Adjustments	0	0	0	0	0	0	0
Proposed Costs	686,957	(9,314)	(72)	(818)	38,013	372,163	262,170



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Central Service Departments	PROBATION / JUV HALL SLT	AG COMM	RECORDER/CLERK	RECORDER/ELECTION S	DEPT OF TRANS	DOT / GROUNDS AND PROPERTY SERVICES	CAO CAPITAL PROJECTS
BUILDING USE	100,447	7,759	18,389	41,648	24,973	7,599	0
EQUIPMENT USE	4,171	8,808	11,272	15,546	19,702	0	0
ADMINISTRATION	9,976	3,763	8,466	4,306	140,979	929	32,740
AUD / CONT	14,104	8,493	16,182	(2,678)	164,873	1,455	13,398
COUNTY COUNSEL	0	2,203	4,092	8,691	51,515	0	0
HUMAN RESOURCES	19,564	9,144	10,554	9,362	137,026	0	0
EMPLOYEE BENEFIT	1,737	812	937	832	12,167	0	0
INFO TECH	25,090	35,149	61,415	28,719	58,204	675	27,691
FACILITY SERVICES	84,804	55,437	75,755	91,128	349,463	0	69,138
ANNUAL AUDIT	491	213	318	399	11,398	30	545
REVENUE RECOVERY	0	0	14	0	1,259	0	0
Total Allocated	260,384	131,781	207,394	197,953	971,559	10,688	143,512
Roll Forward	72,178	10,740	17,466	6,922	273,956	(80,563)	133,684
Cost With Roll Forward	332,562	142,521	224,860	204,875	1,245,515	(69,875)	277,196
Adjustments	0	0	0	0	0	0	0
Proposed Costs	332,562	142,521	224,860	204,875	1,245,515	(69,875)	277,196



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Central Service Departments	DOT / CSA # 2	DOT / CSA # 3	DOT / CSA # 5	DOT / CSA # 9	DOT / FLEET MGMT	DOT / AIRPORTS	DEVELOPMENT SERVICES
BUILDING USE	0	0	0	0	0	4,412	48,574
EQUIPMENT USE	0	0	0	0	0	0	21,065
ADMINISTRATION	111	120	6	3,497	12,964	2,533	53,459
AUD / CONT	945	499	529	12,202	14,382	7,267	30,716
COUNTY COUNSEL	0	66	0	132	(110)	(1,308)	202,514
HUMAN RESOURCES	0	0	0	0	3,069	2,470	34,133
EMPLOYEE BENEFIT	0	0	0	0	273	219	3,031
INFO TECH	469	235	262	5,985	6,021	2,866	537,439
FACILITY SERVICES	0	0	0	0	1,427	0	118,935
ANNUAL AUDIT	6	9	2	125	299	204	1,067
REVENUE RECOVERY	0	0	0	0	0	50	177
Total Allocated	1,531	929	799	21,941	38,325	18,713	1,051,110
Roll Forward	714	(243)	412	4,739	(13,449)	(5,101)	(369,958)
Cost With Roll Forward	2,245	686	1,211	26,680	24,876	13,612	681,152
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,245	686	1,211	26,680	24,876	13,612	681,152



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Central Service Departments	HSA ADMINISTRATION	HEALTH	HLTH/ANIMAL SVCS	MENTAL HEALTH	ENVIRON MGMT	AIR QUALITY MGMT	CSA #3 - VECTOR
BUILDING USE	39,279	25,407	41,872	16,836	38,254	4,794	0
EQUIPMENT USE	2,300	31,586	17,780	6,250	24,873	0	0
ADMINISTRATION	6,631	53,722	12,556	70,808	4,628	4,079	663
AUD / CONT	21,119	102,805	19,153	82,200	21,751	5,405	2,695
COUNTY COUNSEL	32,814	39,713	43,623	46,516	6,003	1,194	0
HUMAN RESOURCES	21,031	46,585	13,257	82,545	28,221	4,769	3,570
EMPLOYEE BENEFIT	1,867	4,136	1,177	7,330	2,506	424	317
INFO TECH	100,450	136,156	31,806	194,912	34,112	13,332	1,186
FACILITY SERVICES	0	97,348	15,309	56,861	85,038	16,547	4,052
ANNUAL AUDIT	15	5,226	375	2,660	519	247	45
REVENUE RECOVERY	0	796	133	608	347	(22)	0
Total Allocated	225,506	543,480	197,041	567,526	246,252	50,769	12,528
Roll Forward	0	24,105	16,046	209,956	53,667	35,831	4,443
Cost With Roll Forward	225,506	567,585	213,087	777,482	299,919	86,600	16,971
Adjustments	0	0	0	0	0	0	0
Proposed Costs	225,506	567,585	213,087	777,482	299,919	86,600	16,971



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 Allocated Costs By Department

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Central Service Departments	ENV MGMT/CSA #10	VETERAN SVCS	HUM SVC SOC SVC	HS CSD / ADMIN	HS CSD / COMMUNITY	HS CSD / WIA	HS CSD / HCED
BUILDING USE	166	9,624	0	39,573	0	0	10,485
EQUIPMENT USE	1,616	940	4,850	0	0	0	0
ADMINISTRATION	18,497	1,148	75,825	5,752	9,648	3,120	7,891
AUD / CONT	12,391	3,776	308,410	41,614	26,462	10,032	44,629
COUNTY COUNSEL	735	1,057	591,792	4,431	0	0	3,087
HUMAN RESOURCES	0	3,662	150,647	0	20,587	7,894	4,339
EMPLOYEE BENEFIT	0	325	13,375	0	1,828	702	386
INFO TECH	5,437	10,614	401,272	16,796	54,337	14,793	24,935
FACILITY SERVICES	13,973	26,214	36,916	158,487	0	0	40,212
ANNUAL AUDIT	590	70	4,127	55	403	177	1,387
REVENUE RECOVERY	0	0	265	0	0	0	0
Total Allocated	53,405	57,430	1,587,479	266,708	113,265	36,718	137,351
Roll Forward	(433)	13,237	281,215	27,803	41,215	4,085	(2,556)
Cost With Roll Forward	52,972	70,667	1,868,694	294,511	154,480	40,803	134,795
Adjustments	0	0	0	0	0	0	0
Proposed Costs	52,972	70,667	1,868,694	294,511	154,480	40,803	134,795



**EL DORADO COUNTY, CALIFORNIA
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 Allocated Costs By Department**

* Group	Central Service Departments	HS CSD / SR SVCS	HS CSD / HEART PROGRAMS	HS CSD / PUB GUARD	HS CSD / IHSS PUBLIC	LIBRARY	UCCE	FISH & GAME
BUILDING USE		51,812	2,560	0	2,277	225,987	2,695	0
EQUIPMENT USE		0	0	0	386	14,655	39	419
ADMINISTRATION		15,651	1,660	2,467	966	19,423	0	4
AUD / CONT		32,624	9,076	63,530	3,599	45,689	0	156
COUNTY COUNSEL		0	0	0	0	2,069	0	0
HUMAN RESOURCES		19,621	2,801	8,903	1,411	42,980	0	0
EMPLOYEE BENEFIT		1,742	248	790	125	3,816	0	0
INFO TECH		24,762	6,105	44,070	3,428	225,837	0	83
FACILITY SERVICES		121,597	14,213	0	0	383,113	17,932	0
ANNUAL AUDIT		452	35	220	133	820	0	1
REVENUE RECOVERY		0	0	0	0	1,312	0	0
Total Allocated		268,261	36,698	119,980	12,325	965,701	20,666	663
Roll Forward		2,566	4,795	56,984	4,139	219,659	(11,320)	109
Cost With Roll Forward		270,827	41,493	176,964	16,464	1,185,360	9,346	772
Adjustments		0	0	0	0	0	0	0
Proposed Costs		270,827	41,493	176,964	16,464	1,185,360	9,346	772



EL DORADO COUNTY, CALIFORNIA
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Central Service Departments	WATER AGENCY	CHILD SUPPT SVCS	COM SVC DIST	RES CONSERVATION	JOINT POWER AUTH	MELLO ROOS	CEMETERY DIST
BUILDING USE	0	12,791	0	0	0	0	0
EQUIPMENT USE	1,111	0	0	0	0	0	0
ADMINISTRATION	4,015	13,888	0	0	0	0	0
AUD / CONT	5,949	24,955	31,632	19,950	2,929	(4,284)	4,450
COUNTY COUNSEL	0	1,683	0	8,198	0	0	0
HUMAN RESOURCES	3,528	37,717	0	0	0	0	0
EMPLOYEE BENEFIT	313	3,349	0	0	0	0	0
INFO TECH	11,513	92,927	11,928	5,516	2,028	786	2,041
FACILITY SERVICES	0	12,631	0	0	0	0	0
ANNUAL AUDIT	333	840	0	0	0	0	0
REVENUE RECOVERY	0	0	0	0	0	0	0
Total Allocated	26,762	200,781	43,560	33,664	4,957	(3,498)	6,491
Roll Forward	12,606	90,198	2,994	(164)	1,080	(7,859)	2,887
Cost With Roll Forward	39,368	290,979	46,554	33,500	6,037	(11,357)	9,378
Adjustments	0	0	0	0	0	0	0
Proposed Costs	39,368	290,979	46,554	33,500	6,037	(11,357)	9,378



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 Allocated Costs By Department

* Group	Central Service Departments	REC AND RES DIST	FIRE DISTRICTS	LAFCO	FIRE DIST/JPA	MISC	SubTotal	Direct Billed
BUILDING USE		0	0	0	0	48,211	1,638,676	71,464
EQUIPMENT USE		0	0	0	0	0	519,492	0
ADMINISTRATION		0	59	0	0	1,379	1,095,910	970,966
AUD / CONT		14,218	91,690	96	22,426	391,165	2,220,478	244,229
COUNTY COUNSEL		0	0	0	0	376,588	1,935,447	396,599
HUMAN RESOURCES		0	0	0	0	0	1,183,756	0
EMPLOYEE BENEFIT		0	0	0	0	0	105,113	0
INFO TECH		3,188	31,180	55	7,874	201,677	3,584,473	1,306,623
FACILITY SERVICES		0	0	0	0	95,558	3,540,854	393,589
ANNUAL AUDIT		0	0	0	0	9,387	64,933	0
REVENUE RECOVERY		0	0	0	0	30	51,875	544,659
Total Allocated		17,406	122,929	151	30,300	1,123,995	15,941,007	3,928,129
Roll Forward		9,188	(34,530)	54	(76,561)	(64,970)	1,883,226	0
Cost With Roll Forward		26,594	88,399	205	(46,261)	1,059,025	17,824,233	3,928,129
Adjustments		0	0	0	0	0	0	0
Proposed Costs		26,594	88,399	205	(46,261)	1,059,025	17,824,233	3,928,129



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Central Service Departments	Unallocated	Total
BUILDING USE	0	1,710,140
EQUIPMENT USE	0	519,492
ADMINISTRATION	635,499	2,702,375
AUD / CONT	186,544	2,651,251
COUNTY COUNSEL	84,389	2,416,435
HUMAN RESOURCES	0	1,183,756
EMPLOYEE BENEFIT	0	105,113
INFO TECH	911,915	5,803,011
FACILITY SERVICES	760,051	4,694,494
ANNUAL AUDIT	0	64,933
REVENUE RECOVERY	0	596,534
Total Allocated	2,578,398	22,447,534
Roll Forward	0	1,883,226
Cost With Roll Forward	2,578,398	24,330,760
Adjustments	0	0
Proposed Costs	2,578,398	24,330,760

