



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of El Dorado
Placerville, California**

**Date: May 23, 2017
Filing Ref: ELD18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 the **Summary Schedule** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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. Information Technologies |
| 2. Space/Building Use | 7. Facility Services |
| 3. Administration | 8. Revenue Recovery |
| 4. Auditor-Controller | 9. Fleet Management (ISF) |
| 5. County Counsel | 10. Risk Management Authority (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 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 2 CFR Part 200, 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 2017-18 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF EL DORADO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Jim Reisinger for

Joe Harn

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Local Government Programs & Services**

**Name
Auditor-Controller**

Title

5-23-2017

5-24-2017

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 FOR USE IN FY 2017-2018

Fiscal Year 2015-16
 12/27/2016

Summary Schedule

Department	BD OF SUPERVISORS	ADMIN-ECON DEVEL	RISK MANAGEMEN NT	TREASURE R/TAX COLL	ASSESSOR	CAO-PRO/PARKS /HCED	SURVEYOR	GRAND JURY	SUP COURT MOU	SUPERIOR COURT
1 BUILDING DEPRECIATION	\$25,501	\$0	\$1,363	\$17,675	\$36,164	\$78,833	\$12,993	\$3,825	\$0	\$108,481
2 EQUIPMENT DEPRECIATION	4,354	0	2,722	4,009	0	7,497	4,753	0	0	0
3 ADMINISTRATION	5,528	0	132,042	25,493	15,776	20,103	2,982	739	8,221	0
4 AUDITOR/CONT	9,877	3	60,087	46,056	17,768	16,989	10,044	3,097	10,201	12,879
5 COUNTY COUNSEL	254,917	21,379	12,733	45,153	10,776	0	346	24,736	0	0
6 HUMAN RESOURCES	18,065	0	4,276	20,828	28,837	7,458	9,596	0	0	0
7 EMPLOYEE BENEFIT	658	0	156	759	1,051	272	350	0	0	0
8 INFO TECH	48,067	3,753	17,838	262,013	327,600	17,747	172,872	3,126	2,814	4,496
9 FACILITY SERVICES	90,495	38	5,226	70,923	143,138	27,409	51,817	15,250	0	102,521
10 ANNUAL AUDIT	280	0	6,908	493	666	553	269	9	322	0
11 REVENUE RECOVERY	0	0	7,498	0	0	0	0	0	0	26,645
Total Current Allocations	457,741	25,173	250,847	493,404	581,776	176,860	266,021	50,782	21,558	255,021
Less: Prior Year Allocations	480,360	18,693	187,247	444,247	600,442	199,789	181,213	26,969	33,398	243,038
Carry-Forward	(22,619)	6,480	63,600	49,157	(18,666)	(22,929)	84,808	23,813	(11,840)	11,983
Proposed Costs	\$435,122	\$31,652	\$314,447	\$542,561	\$563,111	\$153,931	\$350,828	\$74,595	\$9,718	\$267,004

EL DORADO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2017-2018

Fiscal Year 2015-16
 12/27/2016

Summary Schedule

Department	DISTRICT ATTORNEY	PUBLIC DEFENDER	SHERIFF	SHERIFF/DE T-WS	SHERIFF/DE T-SLT	SHERIFF/DE T-CRT SVC	SHERIFF/GR ANT PR	PROBATION	PROBATION /JUV HALL WS	PROBATION /JUV HALL SLT
1 BUILDING DEPRECIATION	\$33,891	\$5,683	\$78,804	\$158,130	\$300,318	\$0	\$2,596	\$8,807	\$44,490	\$101,594
2 EQUIPMENT DEPRECIATION	5,744	0	292,757	21,802	8,404	453	4,386	31,511	6,992	2,296
3 ADMINISTRATION	92,508	8,492	129,019	51,233	11,998	5,146	17,846	44,586	13,382	13,137
4 AUDITOR/CONT	52,604	15,454	197,928	54,464	22,508	16,688	21,078	70,441	20,878	20,540
5 COUNTY COUNSEL	9,755	23,401	87,428	1,188	545	0	0	21,029	0	0
6 HUMAN RESOURCES	50,948	17,695	170,408	59,450	36,427	18,896	8,379	56,951	23,969	22,382
7 EMPLOYEE BENEFIT	1,857	645	6,210	2,166	1,327	689	305	2,075	873	816
8 INFO TECH	234,980	73,708	116,921	26,999	14,551	7,459	11,631	253,864	42,996	43,569
9 FACILITY SERVICES	138,785	28,354	292,332	275,826	271,113	0	9,206	45,057	117,280	90,501
10 ANNUAL AUDIT	1,734	623	7,363	1,818	939	642	510	1,881	512	599
11 REVENUE RECOVERY	0	0	2	0	0	0	0	0	10,527	1,888
Total Current Allocations	622,807	174,055	1,379,173	653,077	668,130	49,972	75,937	536,203	281,900	297,322
Less: Prior Year Allocations	530,051	132,829	1,254,859	508,406	640,536	95,571	59,779	435,951	276,285	276,824
Carry-Forward	92,756	41,226	124,314	144,671	27,594	(45,599)	16,158	100,252	5,615	20,498
Proposed Costs	\$715,564	\$215,282	\$1,503,486	\$797,749	\$695,724	\$4,374	\$92,095	\$636,454	\$287,515	\$317,819

EL DORADO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2017-2018

Fiscal Year 2015-16
 12/27/2016

Summary Schedule

Department	AG COMM	RECORDER/ CLERK	RECORDER/ ELECTION	CDA ADMINISTR ATION	DEPT OF TRANS	DOT/CEMET ERIES	CAO CAPITAL PROJECTS	DOT/CSA #2	DOT/CSA #3	DOT/CSA#5
1 BUILDING DEPRECIATION	\$7,759	\$20,049	\$56,125	\$29,751	\$(16,856)	\$7,599	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	3,284	2,204	5,044	2,819	0	0	0	0	0	0
3 ADMINISTRATION	4,216	12,670	8,399	31,563	249,908	2,078	25,668	98	5	14
4 AUDITOR/CONT	11,243	18,501	13,266	20,021	218,022	2,605	63,811	1,242	613	638
5 COUNTY COUNSEL	1,152	6,861	91,249	83,997	17,640	1,778	0	378	240	3,537
6 HUMAN RESOURCES	10,246	12,745	12,622	25,976	120,800	822	0	0	0	0
7 EMPLOYEE BENEFIT	373	464	460	947	4,402	30	0	0	0	0
8 INFO TECH	69,907	106,724	55,885	25,006	397,586	2,808	162,086	417	211	214
9 FACILITY SERVICES	59,668	79,353	128,382	75,469	266,813	389	80,333	0	0	0
10 ANNUAL AUDIT	238	372	254	589	14,017	32	1,493	7	1	3
11 REVENUE RECOVERY	0	11	0	0	3,937	0	0	0	0	0
Total Current Allocations	168,085	259,953	371,687	296,135	1,276,269	18,142	333,390	2,142	1,071	4,406
Less: Prior Year Allocations	141,024	261,620	302,168	654,030	962,238	13,513	537,532	1,583	2,004	658
Carry-Forward	27,061	(1,667)	69,519	(357,895)	314,031	4,629	(204,142)	559	(933)	3,748
Proposed Costs	\$195,146	\$258,286	\$441,205	\$(61,759)	\$1,590,301	\$22,771	\$129,249	\$2,701	\$139	\$8,154

EL DORADO COUNTY, CALIFORNIA
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Department	DOT/CSA #9	DOT/FLEET MGMT	DOT/AIRPO RTS	DEVELOPM ENT SVCS	HHSA ADMINISTR ATION	HEALTH	HLTH/ANIMA L SVCS	MENTAL HEALTH	ENVIRON MGMT	AIR QUALITY MGMT
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$60,751	\$7,110	\$26,545	\$158,191	\$12,746	\$28,439	\$4,995
2 EQUIPMENT DEPRECIATION	0	0	0	13,875	1,477	23,013	17,907	22,042	6,808	481
3 ADMINISTRATION	3,968	23,986	4,194	30,078	23,388	57,520	21,165	111,388	3,274	4,606
4 AUDITOR/CONT	17,595	22,223	8,519	62,066	30,321	115,546	31,052	107,553	17,724	9,935
5 COUNTY COUNSEL	5,567	0	897	131,778	39,285	19,794	20,505	47,589	4,907	408
6 HUMAN RESOURCES	493	3,289	2,467	52,609	49,657	53,292	18,740	76,028	9,316	5,731
7 EMPLOYEE BENEFIT	18	120	90	1,917	1,810	1,942	683	2,771	340	209
8 INFO TECH	5,929	14,933	10,932	486,096	288,809	258,341	72,070	248,211	98,738	29,242
9 FACILITY SERVICES	76	1,516	0	157,284	4,293	139,937	206,737	43,706	67,714	18,964
10 ANNUAL AUDIT	105	341	210	2,320	580	5,098	483	4,332	386	324
11 REVENUE RECOVERY	0	0	557	312	0	398	476	1,660	754	1,358
Total Current Allocations	33,751	66,407	27,866	999,086	446,730	701,425	548,009	678,024	238,401	76,253
Less: Prior Year Allocations	24,168	50,859	24,292	676,534	263,042	588,972	211,017	575,104	247,495	63,210
Carry-Forward	9,583	15,548	3,574	322,552	183,688	112,453	336,992	102,920	(9,094)	13,043
Proposed Costs	\$43,333	\$81,955	\$31,441	\$1,321,639	\$630,418	\$813,877	\$885,002	\$780,944	\$229,306	\$89,296

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Department	CSA #3 - VECTOR	ENV MGMT/CSA #10	VETERAN SVCS	HUM SVC SOC SVC	HS CSD/ADMIN	HS CSD/COMM UNITY	HS CSD/WIA	HS CSD/PHA	HS CSD/SR SVCS	HS CSD/HEART PROGRAMS
1 BUILDING DEPRECIATION	\$0	\$667	\$12,975	\$795	\$47,866	\$3,597	\$0	\$0	\$56,257	\$678
2 EQUIPMENT DEPRECIATION	0	1,656	2,143	51,731	0	524	0	0	2,574	0
3 ADMINISTRATION	1,170	21,220	2,161	89,658	6,757	26,057	1,516	3,726	23,727	137
4 AUDITOR/CONT	3,832	25,649	6,113	333,229	17,577	37,728	6,258	40,277	51,053	2,382
5 COUNTY COUNSEL	0	1,248	1,128	884,868	7,263	0	0	0	0	0
6 HUMAN RESOURCES	3,084	12,055	4,901	197,543	1,941	18,830	4,991	2,886	24,257	1,299
7 EMPLOYEE BENEFIT	112	439	179	7,199	71	686	182	105	884	47
8 INFO TECH	5,679	55,031	22,489	868,381	16,484	62,000	17,094	22,958	59,099	2,808
9 FACILITY SERVICES	3,947	16,145	27,237	7,239	216,151	21,597	0	14	150,664	3,983
10 ANNUAL AUDIT	57	768	87	5,389	70	519	98	532	585	28
11 REVENUE RECOVERY	0	0	0	1,150	0	142	0	0	0	0
Total Current Allocations	17,880	134,879	79,414	2,447,182	314,180	171,680	30,139	70,498	369,099	11,363
Less: Prior Year Allocations	8,662	56,901	64,588	1,813,406	404,234	89,468	25,340	60,003	271,463	35,311
Carry-Forward	9,218	77,978	14,826	633,776	(90,054)	82,212	4,799	10,495	97,636	(23,948)
Proposed Costs	\$27,098	\$212,856	\$94,241	\$3,080,959	\$224,126	\$253,891	\$34,938	\$80,992	\$466,735	\$(12,586)

EL DORADO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2017-2018

Fiscal Year 2015-16
 12/27/2016

Summary Schedule

Department	HS CSD/PUB GUARD	HS CSD/IHSS PUBLIC	LIBRARY	UCCE	FISH & GAME	WATER AGENCY	CHILD SUPPT SVCS	COM SVC DIST	RES CONSERVA TION	JOINT POWER AUTH
1 BUILDING DEPRECIATION	\$5,681	\$691	\$237,384	\$2,695	\$0	\$0	\$13,936	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	178	10,717	0	0	679	0	0	0	0
3 ADMINISTRATION	5,186	2,370	29,239	0	8	4,842	15,598	0	0	0
4 AUDITOR/CONT	94,152	4,537	68,701	0	204	6,117	27,466	66,136	24,065	4,729
5 COUNTY COUNSEL	0	0	5,453	0	0	0	5,069	0	2,403	0
6 HUMAN RESOURCES	12,433	2,565	45,316	0	0	1,645	36,575	0	0	0
7 EMPLOYEE BENEFIT	453	93	1,651	0	0	60	1,333	0	0	0
8 INFO TECH	72,467	6,861	331,923	0	68	13,482	155,217	10,100	5,278	1,469
9 FACILITY SERVICES	20,097	4,059	448,730	19,299	0	0	23,969	0	0	0
10 ANNUAL AUDIT	375	138	858	0	2	283	914	0	0	0
11 REVENUE RECOVERY	0	0	4,343	0	0	0	0	0	0	0
Total Current Allocations	210,844	21,494	1,184,314	21,994	281	27,107	280,077	76,236	31,746	6,198
Less: Prior Year Allocations	168,908	23,097	1,086,833	20,730	688	29,330	282,477	40,250	26,790	6,084
Carry-Forward	41,936	(1,603)	97,481	1,264	(407)	(2,223)	(2,400)	35,986	4,956	114
Proposed Costs	\$252,779	\$19,890	\$1,281,796	\$23,259	\$(126)	\$24,885	\$277,677	\$112,223	\$36,702	\$6,312

EL DORADO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2017-2018

Fiscal Year 2015-16
 12/27/2016

Summary Schedule

Department	MELLO ROOS	CEMETERY DIST	REC & RES DIST	FIRE DISTRICTS	LAFCO	FIRE DIST/JPA	MISC	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$45,380	\$0	\$1,850,954
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	566,834
3 ADMINISTRATION	0	0	0	132	0	0	(15,327)	0	1,434,593
4 AUDITOR/CONT	(9,685)	6,414	11,438	135,931	151	29,501	525,295	0	2,971,326
5 COUNTY COUNSEL	220	0	0	0	0	0	251,530	0	2,150,130
6 HUMAN RESOURCES	0	0	0	0	0	0	0	0	1,379,720
7 EMPLOYEE BENEFIT	0	0	0	0	0	0	0	0	50,280
8 INFO TECH	(1,068)	1,584	5,350	27,292	352	7,030	183,726	0	5,974,301
9 FACILITY SERVICES	0	0	0	0	0	0	58,624	0	4,127,659
10 ANNUAL AUDIT	0	0	0	0	0	0	11,231	0	79,242
11 REVENUE RECOVERY	0	0	0	0	0	0	121	0	61,779
Total Current Allocations	(10,533)	7,998	16,787	163,354	503	36,531	1,060,581	0	20,646,817
Less: Prior Year Allocations	7,964	6,805	23,257	132,396	180	28,931	1,087,035	0	18,028,681
Carry-Forward	(18,497)	1,193	(6,470)	30,958	323	7,600	(26,454)	0	2,618,136
Proposed Costs	\$(29,030)	\$9,192	\$10,318	\$194,311	\$826	\$44,131	\$1,034,126	\$0	\$23,264,954