



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of El Dorado  
Placerville, California**

**Date: June 18, 2019  
Filing Ref: ELD20**

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 **2019-20**. 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 **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 (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 2019-20 Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF EL DORADO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Joe Harn

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

6-20-2019

6-25-2019

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2019-2020**

Fiscal Year 2017-18  
 1/22/2019

**Summary Schedule**

Department	BD OF SUPERVISORS	ADMIN- ECON DEVEL	RISK MANAGEMENT	TREASURE R/TAX COLL	ASSESSOR	CAO- PRO/PARKS /HCED	SURVEYOR	GRAND JURY	SUP COURT MOU	SUPERIOR COURT
1 BUILDING DEPRECIATION	\$26,884	\$0	\$825	\$19,708	\$37,091	\$81,100	\$13,483	\$3,584	\$0	\$108,481
2 EQUIPMENT DEPRECIATION	3,882	0	1,022	17,286	0	8,437	4,410	0	0	0
3 ADMINISTRATION	11,957	57,101	62,828	21,119	16,273	10,303	8,927	1,213	2,005	0
4 AUDITOR/CONT	7,082	3,138	52,685	35,170	16,686	8,843	8,224	2,588	6,518	13,171
5 COUNTY COUNSEL	251,419	3,004	13,238	34,433	9,732	9,764	3,667	22,513	0	0
6 HUMAN RESOURCES	12,402	957	4,536	24,421	37,216	4,306	11,091	0	0	0
7 EMPLOYEE BENEFIT	114	9	42	224	341	39	102	0	0	0
8 INFO TECH	49,508	5,235	14,107	274,042	305,634	28,970	75,373	1,062	1,176	4,058
9 FACILITY SERVICES	97,945	670	9,443	73,980	138,643	69,031	50,023	14,095	0	92,474
10 ANNUAL AUDIT	221	188	5,647	442	646	249	219	10	363	0
11 REVENUE RECOVERY	0	0	(1,751)	0	0	0	0	0	0	1,770
<b>Total Current Allocations</b>	<b>461,414</b>	<b>70,302</b>	<b>162,622</b>	<b>500,825</b>	<b>562,262</b>	<b>221,041</b>	<b>175,519</b>	<b>45,066</b>	<b>10,061</b>	<b>219,954</b>
Less: Prior Year Allocations	457,741	25,173	250,847	493,404	581,776	176,860	266,021	50,782	21,558	255,021
Carry-Forward	3,673	45,129	(88,225)	7,421	(19,514)	44,181	(90,502)	(5,716)	(11,497)	(35,067)
<b>Proposed Costs</b>	<b>\$465,087</b>	<b>\$115,431</b>	<b>\$74,397</b>	<b>\$508,246</b>	<b>\$542,747</b>	<b>\$265,223</b>	<b>\$85,016</b>	<b>\$39,349</b>	<b>\$(1,435)</b>	<b>\$184,887</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2019-2020**

Fiscal Year 2017-18  
 1/22/2019

**Summary Schedule**

Department	DISTRICT ATTORNEY	PUBLIC DEFENDER	SHERIFF	SHERIFF DETEN WS/SLT	SHERIFF DETEN- CRT SVC	SHERIFF GRANT PR	PROBATION	PROBATION JUV HALL WS	PROBATION JUV HALL SLT	AG COMM
1 BUILDING DEPRECIATION	\$36,998	\$11,122	\$100,382	\$462,872	\$0	\$2,737	\$14,483	\$44,489	\$101,931	\$7,759
2 EQUIPMENT DEPRECIATION	3,419	2,984	456,032	44,606	0	3,166	26,937	7,530	3,343	1,864
3 ADMINISTRATION	267,976	47,584	254,924	95,350	3,223	42,655	65,643	13,622	19,882	3,744
4 AUDITOR/CONT	47,471	13,913	181,384	69,830	11,860	13,801	56,240	16,826	18,374	9,186
5 COUNTY COUNSEL	25,983	10,401	126,102	12,196	0	0	15,013	0	0	550
6 HUMAN RESOURCES	60,182	21,445	201,197	111,570	23,254	8,249	72,050	27,539	28,393	11,512
7 EMPLOYEE BENEFIT	551	196	1,842	1,022	213	76	660	252	260	105
8 INFO TECH	329,568	58,289	97,117	36,496	5,007	9,286	288,455	101,655	123,207	97,836
9 FACILITY SERVICES	121,308	28,675	331,739	547,802	0	9,968	45,688	127,152	90,568	66,748
10 ANNUAL AUDIT	1,562	524	6,447	2,464	422	312	1,644	438	519	203
11 REVENUE RECOVERY	0	0	(47)	0	0	0	0	(2,977)	(785)	0
<b>Total Current Allocations</b>	<b>895,018</b>	<b>195,133</b>	<b>1,757,119</b>	<b>1,384,208</b>	<b>43,979</b>	<b>90,250</b>	<b>586,812</b>	<b>336,528</b>	<b>385,691</b>	<b>199,507</b>
Less: Prior Year Allocations	622,807	174,055	1,379,173	1,321,207	49,972	75,937	536,203	281,900	297,322	168,085
Carry-Forward	272,211	21,078	377,946	63,001	(5,993)	14,313	50,609	54,628	88,369	31,422
<b>Proposed Costs</b>	<b>\$1,167,228</b>	<b>\$216,211</b>	<b>\$2,135,065</b>	<b>\$1,447,208</b>	<b>\$37,987</b>	<b>\$104,563</b>	<b>\$637,421</b>	<b>\$391,155</b>	<b>\$474,060</b>	<b>\$230,930</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2019-2020**

Fiscal Year 2017-18  
 1/22/2019

**Summary Schedule**

Department	RECORDER/ CLERK	RECORDER/ ELECTION	CDA ADMINISTR ATION	DEPT OF TRANS	DOT/ CEMETERIE S	CAO CAPITAL PROJECTS	DOT/ CSA #2	DOT/ CSA #3	DOT/ CSA#5	DOT/ CSA #9
1 BUILDING DEPRECIATION	\$18,190	\$56,433	\$0	\$22,654	\$8,344	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	1,478	896	1,949	879	0	0	0	0	0	0
3 ADMINISTRATION	9,516	3,825	31,708	154,784	2,565	76,993	394	398	5	4,490
4 AUDITOR/CONT	14,134	6,924	16,162	153,935	1,570	720,674	996	604	552	15,929
5 COUNTY COUNSEL	13,390	70,645	10,175	21,820	37,884	0	3,079	52	0	3,618
6 HUMAN RESOURCES	13,876	11,187	27,617	130,852	957	0	0	0	0	574
7 EMPLOYEE BENEFIT	127	102	253	1,198	9	0	0	0	0	5
8 INFO TECH	120,712	54,503	105,409	349,709	3,531	520,351	278	165	167	4,498
9 FACILITY SERVICES	72,984	134,702	78,784	250,009	2	17,632	0	0	0	0
10 ANNUAL AUDIT	201	172	432	8,417	17	2,745	8	9	1	180
11 REVENUE RECOVERY	(5)	0	0	(1,987)	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>264,604</b>	<b>339,389</b>	<b>272,489</b>	<b>1,092,270</b>	<b>54,877</b>	<b>1,338,396</b>	<b>4,755</b>	<b>1,228</b>	<b>726</b>	<b>29,294</b>
Less: Prior Year Allocations	259,953	371,687	296,135	1,276,269	18,142	333,390	2,142	1,071	4,406	33,751
Carry-Forward	4,651	(32,298)	(23,646)	(183,999)	36,735	1,005,006	2,613	157	(3,680)	(4,457)
<b>Proposed Costs</b>	<b>\$269,254</b>	<b>\$307,090</b>	<b>\$248,842</b>	<b>\$908,271</b>	<b>\$91,613</b>	<b>\$2,343,402</b>	<b>\$7,368</b>	<b>\$1,385</b>	<b>\$(2,953)</b>	<b>\$24,837</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2019-2020**

Fiscal Year 2017-18  
 1/22/2019

**Summary Schedule**

Department	DOT/ FLEET MGMT	DOT/ AIRPORTS	DEVELOPM ENT SVCS	HHSA ADMINISTR ATION	HEALTH	HLTH/ANIMA L SVCS	MENTAL HEALTH	ENVIRON MGMT	AIR QUALITY MGMT	CSA #3 - VECTOR
1 BUILDING DEPRECIATION	\$0	\$0	\$56,490	\$7,739	\$38,508	\$158,911	\$16,815	\$24,829	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	3,960	0	8,228	46,116	18,555	277	481	0
3 ADMINISTRATION	24,551	5,266	25,368	27,801	54,073	18,263	87,153	6,707	6,265	1,564
4 AUDITOR/CONT	17,409	5,913	51,160	30,073	115,798	26,569	101,256	15,449	11,388	2,823
5 COUNTY COUNSEL	73	672	287,400	38,107	28,562	41,207	57,865	36,795	514	0
6 HUMAN RESOURCES	4,785	1,416	60,259	60,153	74,412	24,747	89,359	14,957	7,656	2,919
7 EMPLOYEE BENEFIT	44	13	552	551	681	227	818	137	70	27
8 INFO TECH	5,680	12,061	444,255	229,445	295,274	105,365	382,216	68,691	29,430	22,368
9 FACILITY SERVICES	1,578	0	148,770	6,048	160,129	216,194	42,259	54,900	13,347	4,024
10 ANNUAL AUDIT	333	151	1,711	738	4,758	522	3,845	397	282	31
11 REVENUE RECOVERY	0	(357)	(846)	0	3	1	(1,059)	(515)	(468)	0
<b>Total Current Allocations</b>	<b>54,452</b>	<b>25,134</b>	<b>1,079,079</b>	<b>400,655</b>	<b>780,426</b>	<b>638,120</b>	<b>799,083</b>	<b>222,624</b>	<b>68,964</b>	<b>33,755</b>
Less: Prior Year Allocations	66,407	27,866	999,086	446,730	701,425	548,009	678,024	238,401	76,253	17,880
Carry-Forward	(11,955)	(2,732)	79,993	(46,075)	79,001	90,111	121,059	(15,777)	(7,289)	15,875
<b>Proposed Costs</b>	<b>\$42,497</b>	<b>\$22,403</b>	<b>\$1,159,072</b>	<b>\$354,581</b>	<b>\$859,427</b>	<b>\$728,232</b>	<b>\$920,142</b>	<b>\$206,846</b>	<b>\$61,674</b>	<b>\$49,631</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2019-2020**

Fiscal Year 2017-18  
 1/22/2019

**Summary Schedule**

Department	ENV MGMT/ CSA #10	VETERAN SVCS	HUM SVC SOC SVC	HS CSD/ COMMUNIT Y	HS CSD/ WIA	HS CSD/ PHA	HS CSD/ SR SVCS	HS CSD/ TCM	HS CSD/ PUB GUARD	HS CSD/ IHSS PUBLIC
1 BUILDING DEPRECIATION	\$0	\$13,269	\$36,394	\$19,407	\$0	\$1,612	\$59,066	\$436	\$5,681	\$756
2 EQUIPMENT DEPRECIATION	4,471	164	46,617	524	0	0	6,934	0	0	0
3 ADMINISTRATION	22,808	2,291	95,451	23,585	1,208	3,641	18,361	63	5,013	1,410
4 AUDITOR/CONT	18,269	4,181	292,468	56,678	4,563	32,317	39,746	1,310	97,684	4,057
5 COUNTY COUNSEL	671	8,009	648,716	7,248	0	0	0	0	0	0
6 HUMAN RESOURCES	12,048	4,785	243,466	26,651	3,034	3,435	26,881	258	12,163	2,459
7 EMPLOYEE BENEFIT	110	44	2,229	244	28	31	246	2	111	23
8 INFO TECH	37,730	24,371	1,056,017	114,103	12,089	18,851	107,847	3,388	62,891	10,434
9 FACILITY SERVICES	16,528	27,442	136,616	135,383	0	14,636	138,256	4,022	20,302	4,101
10 ANNUAL AUDIT	624	67	5,340	491	57	470	446	14	339	109
11 REVENUE RECOVERY	0	0	(481)	(97)	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>113,260</b>	<b>84,624</b>	<b>2,562,833</b>	<b>384,217</b>	<b>20,979</b>	<b>74,994</b>	<b>397,782</b>	<b>9,494</b>	<b>204,183</b>	<b>23,350</b>
Less: Prior Year Allocations	134,879	79,414	2,447,182	485,860	30,139	70,498	369,099	11,363	210,844	21,494
Carry-Forward	(21,619)	5,210	115,651	(101,643)	(9,160)	4,496	28,683	(1,869)	(6,661)	1,856
<b>Proposed Costs</b>	<b>\$91,642</b>	<b>\$89,833</b>	<b>\$2,678,485</b>	<b>\$282,574</b>	<b>\$11,819</b>	<b>\$79,490</b>	<b>\$426,465</b>	<b>\$7,626</b>	<b>\$197,523</b>	<b>\$25,205</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2019-2020**

Fiscal Year 2017-18  
 1/22/2019

**Summary Schedule**

Department	LIBRARY	UCCE	FISH & GAME	WATER AGENCY	CHILD SUPPT SVCS	COM SVC DIST	RES CONSERVA TION	JOINT POWER AUTH	MELLO ROOS	CEMETERY DIST
1 BUILDING DEPRECIATION	\$244,846	\$2,695	\$0	\$0	\$16,112	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	3,553	0	0	459	0	0	0	0	0	0
3 ADMINISTRATION	23,323	0	127	7,446	13,069	0	0	0	0	0
4 AUDITOR/CONT	50,281	0	300	9,068	21,573	28,733	21,301	1,410	19,654	4,879
5 COUNTY COUNSEL	18,624	0	0	0	4,276	0	2,560	0	0	0
6 HUMAN RESOURCES	48,766	0	0	2,450	39,082	0	0	0	0	0
7 EMPLOYEE BENEFIT	447	0	0	22	358	0	0	0	0	0
8 INFO TECH	51,569	0	87	18,653	147,282	8,540	4,359	1,107	922	1,277
9 FACILITY SERVICES	482,709	12,792	0	14	24,591	0	0	0	0	0
10 ANNUAL AUDIT	747	0	2	513	745	0	0	0	0	0
11 REVENUE RECOVERY	(1,095)	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>923,770</b>	<b>15,487</b>	<b>515</b>	<b>38,626</b>	<b>267,086</b>	<b>37,272</b>	<b>28,220</b>	<b>2,517</b>	<b>20,576</b>	<b>6,157</b>
Less: Prior Year Allocations	1,184,314	21,994	281	27,107	280,077	76,236	31,746	6,198	(10,533)	7,998
Carry-Forward	(260,544)	(6,507)	234	11,519	(12,991)	(38,964)	(3,526)	(3,681)	31,109	(1,841)
<b>Proposed Costs</b>	<b>\$663,226</b>	<b>\$8,979</b>	<b>\$749</b>	<b>\$50,144</b>	<b>\$254,095</b>	<b>\$(1,692)</b>	<b>\$24,694</b>	<b>\$(1,163)</b>	<b>\$51,685</b>	<b>\$4,316</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2019-2020**

Fiscal Year 2017-18  
 1/22/2019

**Summary Schedule**

Department	REC & RES DIST	FIRE DISTRICTS	LAFCO	FIRE DIST/JPA	MISC	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$38,674	\$0	\$1,921,790
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	730,458
3 ADMINISTRATION	0	0	0	0	418	0	1,766,237
4 AUDITOR/CONT	7,476	104,921	135	26,845	519,253	0	3,269,404
5 COUNTY COUNSEL	0	0	0	0	270,037	0	2,150,014
6 HUMAN RESOURCES	0	0	0	0	0	0	1,611,521
7 EMPLOYEE BENEFIT	0	0	0	0	0	0	14,756
8 INFO TECH	2,853	23,453	405	5,941	161,963	0	6,536,321
9 FACILITY SERVICES	0	0	0	0	17,452	0	4,152,156
10 ANNUAL AUDIT	0	0	0	0	8,589	0	66,025
11 REVENUE RECOVERY	0	0	0	0	0	0	(10,695)
<b>Total Current Allocations</b>	<b>10,329</b>	<b>128,373</b>	<b>540</b>	<b>32,786</b>	<b>1,016,387</b>	<b>0</b>	<b>22,207,987</b>
Less: Prior Year Allocations	16,787	163,354	503	36,531	1,060,581	0	20,646,817
Carry-Forward	(6,458)	(34,981)	37	(3,745)	(44,194)	0	1,561,170
<b>Proposed Costs</b>	<b>\$3,870</b>	<b>\$93,393</b>	<b>\$577</b>	<b>\$29,041</b>	<b>\$972,193</b>	<b>\$0</b>	<b>\$23,769,158</b>