



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of El Dorado
Placerville, California**

**Date: May 19, 2020
Filing Ref: ELD21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. Building Depreciation | 7. Central Services |
| 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 2020-21 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

5-20-2020

6-9-2020

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 2020-2021

Fiscal Year 2018-19
 1/22/2020

Summary Schedule

Department	BD OF SUPERVISOR RS	ADMIN- ECON DEVEL	RISK MANAGEMENT NT	TREASURE R/TAX COLL	ASSESSOR	CAO- PRO/PARKS /HCED	SURVEYOR	GRAND JURY	SUP COURT MOU	SUPERIOR COURT
1 BUILDING DEPRECIATION	\$63,650	\$2,922	\$1,952	\$38,541	\$67,738	\$82,821	\$26,368	\$7,009	\$0	\$110,930
2 EQUIPMENT DEPRECIATION	2,246	0	1,022	16,829	0	26,218	3,083	0	0	0
3 ADMINISTRATION	2,411	2,008	65,838	4,796	6,598	2,669	2,381	84	3,765	0
4 AUDITOR/CONT	9,821	4,100	59,665	52,207	25,268	12,401	9,822	2,523	6,904	18,677
5 COUNTY COUNSEL	221,291	1,020	27,115	62,295	5,511	38,721	246	19,736	0	0
6 HUMAN RESOURCES	15,824	881	6,283	27,869	47,264	14,352	13,564	0	0	0
7 EMPLOYEE BENEFIT	188	10	75	331	561	170	161	0	0	0
8 INFO TECH	59,384	14,828	3,200	440,974	284,709	43,084	202,253	327	0	0
9 FACILITY SERVICES	91,842	8,069	3,840	72,281	133,670	63,820	48,797	13,070	0	90,167
10 ANNUAL AUDIT	123	103	3,372	246	338	137	122	4	193	0
11 CENTRAL SERVICES	17,455	10,903	42,739	10,861	3,641	16,447	25,263	431	454	16,187
Total Current Allocations	484,234	44,844	215,101	727,230	575,297	300,839	332,058	43,185	11,315	235,961
Less: Prior Year Allocations	534,342	46,786	206,080	515,060	598,555	173,964	167,043	50,790	13,869	263,879
Carry-Forward	(50,108)	(1,942)	9,021	212,170	(23,258)	126,875	165,015	(7,605)	(2,554)	(27,918)
Proposed Costs	\$434,127	\$42,901	\$224,122	\$939,399	\$552,039	\$427,715	\$497,074	\$35,580	\$8,762	\$208,044

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

Fiscal Year 2018-19
 1/22/2020

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	\$17,821	\$11,122	\$132,814	\$462,872	\$0	\$6,480	\$14,483	\$44,490	\$101,931	\$7,759
2 EQUIPMENT DEPRECIATION	12,930	3,256	509,753	38,060	0	2,505	27,534	7,644	3,709	4,507
3 ADMINISTRATION	18,927	5,319	71,099	25,749	4,835	3,640	19,224	4,877	5,429	2,349
4 AUDITOR/CONT	65,690	18,333	224,406	96,793	13,647	17,687	79,293	22,563	27,281	11,658
5 COUNTY COUNSEL	26,496	10,633	91,212	16,133	0	0	13,824	0	0	2,329
6 HUMAN RESOURCES	76,825	25,771	247,331	144,921	26,976	11,755	90,064	36,540	36,413	14,247
7 EMPLOYEE BENEFIT	911	306	2,934	1,719	320	139	1,068	433	432	169
8 INFO TECH	463,720	125,247	169,994	40,330	4,590	7,707	325,783	127,035	144,659	63,062
9 FACILITY SERVICES	51,141	28,555	313,321	547,966	0	9,329	47,532	120,558	86,989	59,227
10 ANNUAL AUDIT	969	272	3,641	1,319	248	186	984	250	278	120
11 CENTRAL SERVICES	376,586	60,750	54,648	44,881	1,402	8,191	33,109	2,393	5,788	5,484
Total Current Allocations	1,112,018	289,562	1,821,153	1,420,743	52,019	67,619	652,900	366,783	412,909	170,912
Less: Prior Year Allocations	800,591	243,156	1,624,868	1,438,362	59,895	65,632	549,241	364,783	364,583	201,717
Carry-Forward	311,427	46,406	196,285	(17,619)	(7,876)	1,987	103,659	2,000	48,326	(30,805)
Proposed Costs	\$1,423,445	\$335,968	\$2,017,439	\$1,403,124	\$44,142	\$69,607	\$756,558	\$368,784	\$461,235	\$140,106

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

Fiscal Year 2018-19
 1/22/2020

Summary Schedule

Department	RECORDER/ CLERK	ELECTIONS	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	\$33,011	\$58,508	\$(14,159)	\$28,005	\$11,501	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	1,478	896	0	3,835	0	0	0	458	0	0
3 ADMINISTRATION	2,923	2,781	5,396	93,138	186	64,614	470	84	18	924
4 AUDITOR/CONT	18,698	21,720	31,127	180,461	1,877	513,069	1,254	670	544	16,462
5 COUNTY COUNSEL	18,321	50,979	13,348	34,095	5,718	0	0	0	0	0
6 HUMAN RESOURCES	17,250	18,711	56,689	144,341	626	0	0	0	0	406
7 EMPLOYEE BENEFIT	205	222	672	1,712	7	0	0	0	0	5
8 INFO TECH	214,128	75,661	192,221	330,918	107	530,444	0	0	0	67
9 FACILITY SERVICES	65,721	132,858	40,206	243,602	7,918	139,618	0	0	0	0
10 ANNUAL AUDIT	150	142	276	4,770	10	3,309	24	4	1	47
11 CENTRAL SERVICES	1,804	7,234	80,976	109,094	0	7,266	454	0	0	9,083
Total Current Allocations	373,688	369,713	406,754	1,173,971	27,950	1,258,320	2,203	1,216	563	26,993
Less: Prior Year Allocations	302,552	304,122	422,392	1,288,483	21,635	959,946	1,791	780	2,326	28,038
Carry-Forward	71,136	65,591	(15,638)	(114,512)	6,315	298,374	412	436	(1,763)	(1,045)
Proposed Costs	\$444,825	\$435,303	\$391,116	\$1,059,459	\$34,265	\$1,556,695	\$2,614	\$1,652	\$(1,201)	\$25,948

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

Fiscal Year 2018-19
 1/22/2020

Summary Schedule

Department	DOT/ FLEET MGMT	DOT/ AIRPORTS	DEVELOPM ENT SVCS	HNSA ADMINISTR ATION	HEALTH	HLTH/ANIMA L SVCS	MENTAL HEALTH	ENVIRON MGMT	AIR QUALITY MGMT	CSA #3 - VECTOR
1 BUILDING DEPRECIATION	\$0	\$0	\$55,969	\$5,363	\$36,724	\$158,911	\$22,011	\$24,700	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	3,442	232	2,929	19,660	11,414	277	481	0
3 ADMINISTRATION	3,106	1,783	20,948	6,311	50,747	5,298	44,826	4,155	6,275	403
4 AUDITOR/CONT	16,592	9,299	69,961	46,107	145,242	35,737	131,276	19,738	25,045	3,996
5 COUNTY COUNSEL	0	520	337,770	43,675	31,522	90,350	70,287	18,335	1,345	0
6 HUMAN RESOURCES	0	2,747	83,862	75,480	79,329	27,718	114,791	19,545	9,854	3,571
7 EMPLOYEE BENEFIT	0	33	995	895	941	329	1,362	232	117	42
8 INFO TECH	7,942	9,266	696,822	246,206	296,679	104,851	370,539	77,694	36,000	22,726
9 FACILITY SERVICES	2,461	1,652	141,041	3,804	145,790	212,032	60,474	51,670	251	3,764
10 ANNUAL AUDIT	159	91	1,073	323	2,599	271	2,296	213	321	21
11 CENTRAL SERVICES	6,812	3,214	23,162	31,184	30,096	9,056	16,002	13,625	12,689	454
Total Current Allocations	37,073	28,604	1,435,045	459,583	822,598	664,214	845,277	230,182	92,378	34,978
Less: Prior Year Allocations	60,093	19,160	894,835	383,020	744,185	629,720	760,101	201,802	89,589	24,325
Carry-Forward	(23,020)	9,444	540,210	76,563	78,413	34,494	85,176	28,380	2,789	10,653
Proposed Costs	\$14,052	\$38,049	\$1,975,255	\$536,145	\$901,011	\$698,707	\$930,454	\$258,563	\$95,166	\$45,631

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

Fiscal Year 2018-19
 1/22/2020

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	\$(947)	\$14,497	\$36,602	\$19,407	\$0	\$1,351	\$59,704	\$436	\$0	\$756
2 EQUIPMENT DEPRECIATION	11,470	164	3,700	524	0	0	8,280	0	0	0
3 ADMINISTRATION	6,068	1,211	58,897	5,278	402	5,195	4,752	153	2,919	1,173
4 AUDITOR/CONT	25,125	6,795	421,090	64,879	4,413	44,287	49,682	1,645	153,703	4,400
5 COUNTY COUNSEL	1,438	2,846	644,600	10,727	0	0	0	0	0	0
6 HUMAN RESOURCES	12,868	7,443	298,780	31,695	4,521	0	32,726	151	6,990	1,507
7 EMPLOYEE BENEFIT	153	88	3,544	376	54	0	388	2	83	18
8 INFO TECH	52,284	34,187	1,347,402	95,510	16,184	11,513	96,771	3,729	39,061	7,706
9 FACILITY SERVICES	13,245	26,277	93,791	151,936	0	11,653	144,138	3,476	133	3,884
10 ANNUAL AUDIT	311	62	3,016	270	21	266	243	8	150	60
11 CENTRAL SERVICES	9,083	6,410	28,809	12,639	0	(29)	5,481	0	2,721	452
Total Current Allocations	131,097	99,980	2,940,232	393,241	25,595	74,236	402,167	9,599	205,760	19,955
Less: Prior Year Allocations	109,689	86,824	2,467,440	363,745	23,374	88,801	416,505	12,015	210,798	82,116
Carry-Forward	21,408	13,156	472,792	29,496	2,221	(14,565)	(14,338)	(2,416)	(5,038)	(62,161)
Proposed Costs	\$152,506	\$113,136	\$3,413,025	\$422,737	\$27,816	\$59,671	\$387,829	\$7,184	\$200,721	\$(42,205)

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

Fiscal Year 2018-19
 1/22/2020

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	\$248,073	\$2,695	\$0	\$0	\$17,497	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	2,952	0	0	0	0	0	0	0	0	0
3 ADMINISTRATION	8,198	0	23	4,705	7,554	0	0	0	0	0
4 AUDITOR/CONT	59,297	0	245	11,342	23,971	33,696	34,748	1,453	10,627	6,527
5 COUNTY COUNSEL	24,266	0	0	0	1,245	0	1,596	0	0	0
6 HUMAN RESOURCES	29,515	0	0	1,739	22,432	0	0	0	0	0
7 EMPLOYEE BENEFIT	350	0	0	21	266	0	0	0	0	0
8 INFO TECH	47,964	0	0	24,135	153,212	0	0	482	0	0
9 FACILITY SERVICES	477,256	19,230	0	49	25,076	0	0	0	0	0
10 ANNUAL AUDIT	420	0	1	241	387	0	0	0	0	0
11 CENTRAL SERVICES	16,128	(14)	0	20	15,790	0	0	1	0	0
Total Current Allocations	914,419	21,911	269	42,252	267,431	33,696	36,344	1,936	10,627	6,527
Less: Prior Year Allocations	1,074,701	16,585	528	31,226	271,034	44,316	34,607	4,233	(75,535)	7,787
Carry-Forward	(160,282)	5,326	(259)	11,026	(3,603)	(10,620)	1,737	(2,297)	86,162	(1,260)
Proposed Costs	\$754,136	\$27,238	\$11	\$53,277	\$263,828	\$23,076	\$38,080	\$(362)	\$96,790	\$5,267

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

Fiscal Year 2018-19
 1/22/2020

Summary Schedule

Department	REC & RES DIST	FIRE DISTRICTS	LAFCO	FIRE DIST/JPA	MISC	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$56,553	\$2,078,871
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	731,488
3 ADMINISTRATION	0	0	0	0	0	672,912
4 AUDITOR/CONT	10,384	151,012	56	32,504	834,715	4,054,211
5 COUNTY COUNSEL	0	0	0	0	247,920	2,187,467
6 HUMAN RESOURCES	0	0	0	0	0	1,942,169
7 EMPLOYEE BENEFIT	0	0	0	0	0	23,039
8 INFO TECH	417	0	372	0	4,269	7,668,355
9 FACILITY SERVICES	0	0	0	0	71,543	4,084,723
10 ANNUAL AUDIT	0	0	0	0	4,460	38,921
11 CENTRAL SERVICES	0	0	0	0	4,996	1,202,307
Total Current Allocations	10,802	151,012	428	32,504	1,224,456	24,684,462
Less: Prior Year Allocations	15,754	145,167	547	36,777	1,064,828	21,955,953
Carry-Forward	(4,952)	5,845	(119)	(4,273)	159,628	2,728,509
Proposed Costs	\$5,849	\$156,857	\$309	\$28,232	\$1,384,084	\$27,412,972