



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of El Dorado
Placerville, California**

**Date: July 28, 2015
Filing Ref: ELD16**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225 the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** 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 **Summary Schedule** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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 2 CFR Part 225, 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

**BETTY T. YEE
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

8-12-2015

8-4-2015

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 2015-2016

Fiscal Year 2013-14
6/30/2015

Summary Schedule

Department	BD OF SUPERVISOR	ADMIN-ECON DEVEL	RISK MANAGEMENT	TREAS/TAX COLL	ASSESSOR	CAO-PRO/PARKS /HCD	SURVEYOR	GRAND JURY	SUP COURT MOU	SUPERIOR COURT
1 BUILDING USE	\$24,710	\$0	\$1,321	\$17,081	\$36,176	\$76,085	\$12,557	\$3,696	\$0	\$102,580
2 EQUIPMENT USE	3,880	0	3,947	7,840	7,140	6,521	2,832	0	0	0
3 ADMINISTRATION	3,581	18,440	86,783	13,019	8,151	34,362	11,486	376	19,173	0
4 AUD/CONT	10,513	22	53,934	36,567	13,477	28,677	7,939	2,434	9,715	9,764
5 COUNTY COUNSEL	297,730	0	5,639	36,589	16,938	234	3,582	821	0	0
6 HUMAN RESOURCES	13,719	0	4,910	21,197	33,466	7,879	10,740	0	0	0
7 EMPLOYEE BENEFIT	292	0	105	452	713	168	229	0	0	0
8 INFO TECH	42,909	231	15,443	241,606	344,716	19,971	80,516	4,598	3,992	5,889
9 FACILITY SERVICES	82,793	0	4,411	69,485	139,128	25,386	51,085	15,035	0	98,894
10 ANNUAL AUDIT	233	0	7,066	411	536	506	247	9	518	0
11 REVENUE RECOVERY	0	0	3,687	0	0	0	0	0	0	25,911
Total Current Allocations	480,360	18,693	187,247	444,247	600,442	199,789	181,213	26,969	33,398	243,038
Less: Prior Year Allocations	316,807	5,902	168,927	171,454	215,650	22,767	0	19,680	22,063	258,522
Carry-Forward	163,553	12,791	18,320	272,793	384,792	177,022	0	7,289	11,335	(15,484)
Proposed Costs	\$643,913	\$31,485	\$205,567	\$717,040	\$985,233	\$376,811	\$181,213	\$34,257	\$44,733	\$227,554

EL DORADO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2015-2016

Fiscal Year 2013-14
 6/30/2015

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 USE	\$31,641	\$5,410	\$99,289	\$104,053	\$288,494	\$0	\$2,516	\$8,384	\$43,418	\$100,447
2 EQUIPMENT USE	7,371	254	208,695	13,867	13,520	241	0	24,111	6,831	4,280
3 ADMINISTRATION	19,665	11,654	84,596	28,055	15,174	3,421	14,917	29,087	12,168	9,726
4 AUD/CONT	46,415	11,635	144,486	31,424	21,633	13,052	9,689	52,677	16,264	15,732
5 COUNTY COUNSEL	17,949	4,128	102,430	4,353	1,596	39,015	380	15,054	0	0
6 HUMAN RESOURCES	61,982	17,894	199,481	64,932	42,932	29,232	9,584	66,059	31,290	28,164
7 EMPLOYEE BENEFIT	1,320	381	4,250	1,383	915	623	204	1,407	667	600
8 INFO TECH	215,118	54,562	150,094	31,257	22,866	9,479	13,786	196,640	29,590	40,192
9 FACILITY SERVICES	127,067	26,402	255,696	227,671	232,615	0	8,414	41,203	126,497	76,374
10 ANNUAL AUDIT	1,520	509	5,829	1,375	792	507	288	1,328	451	467
11 REVENUE RECOVERY	0	0	11	35	0	0	0	0	9,111	842
Total Current Allocations	530,051	132,829	1,254,858	508,406	640,536	95,571	59,779	435,951	276,285	276,824
Less: Prior Year Allocations	246,480	72,681	935,951	410,742	588,188	26,697	42,463	192,869	67,762	188,824
Carry-Forward	283,571	60,148	318,907	97,664	52,348	68,874	17,316	243,082	208,523	88,000
Proposed Costs	\$813,621	\$192,978	\$1,573,765	\$606,071	\$692,884	\$164,444	\$77,094	\$679,033	\$484,809	\$364,824

EL DORADO COUNTY, CALIFORNIA
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Fiscal Year 2013-14
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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 USE	\$7,759	\$20,031	\$45,026	\$0	\$23,593	\$7,599	\$0	\$0	\$0	\$0
2 EQUIPMENT USE	8,808	11,226	14,254	635	19,329	0	0	0	0	0
3 ADMINISTRATION	3,556	8,837	4,123	31,125	139,992	1,150	151,439	232	591	0
4 AUD/CONT	9,849	14,580	7,727	12,513	161,241	1,565	141,054	878	1,054	411
5 COUNTY COUNSEL	345	5,937	74,035	118,899	28,107	1,709	0	0	0	0
6 HUMAN RESOURCES	12,191	14,552	13,543	32,819	138,214	657	0	0	0	0
7 EMPLOYEE BENEFIT	260	310	289	699	2,945	14	0	0	0	0
8 INFO TECH	42,584	108,626	45,398	456,927	108,965	804	184,218	451	254	247
9 FACILITY SERVICES	55,469	77,191	97,526	0	325,162	0	59,548	0	0	0
10 ANNUAL AUDIT	204	317	234	413	10,911	16	1,272	22	105	0
11 REVENUE RECOVERY	0	13	13	0	3,780	0	0	0	0	0
Total Current Allocations	141,024	261,620	302,168	654,030	962,238	13,513	537,531	1,583	2,004	658
Less: Prior Year Allocations	90,366	132,665	176,413	0	435,474	86,222	209,620	888	1,014	307
Carry-Forward	50,658	128,955	125,755	0	526,764	(72,709)	327,911	695	990	351
Proposed Costs	\$191,682	\$390,575	\$427,922	\$654,030	\$1,489,002	\$(59,195)	\$865,441	\$2,277	\$2,994	\$1,010

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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 USE	\$0	\$0	\$4,412	\$48,434	\$13,060	\$21,383	\$42,239	\$17,943	\$38,167	\$4,840
2 EQUIPMENT USE	0	0	0	27,581	2,300	33,639	18,533	14,164	24,517	0
3 ADMINISTRATION	2,931	19,665	4,680	26,656	21,076	46,402	13,898	64,536	5,715	3,427
4 AUD/CONT	11,904	15,869	6,640	38,861	28,521	89,902	23,556	72,427	18,497	6,127
5 COUNTY COUNSEL	2,494	16	169	107,731	13,853	36,792	25,160	27,835	7,000	3,577
6 HUMAN RESOURCES	392	3,773	3,263	51,252	54,094	59,572	17,963	93,380	27,801	6,605
7 EMPLOYEE BENEFIT	8	80	70	1,092	1,152	1,269	383	1,989	592	141
8 INFO TECH	6,356	9,906	4,127	249,143	127,293	177,961	54,857	215,754	37,215	21,412
9 FACILITY SERVICES	0	1,259	0	119,017	1,022	117,190	13,672	62,571	86,929	16,138
10 ANNUAL AUDIT	83	292	196	1,308	670	4,355	348	2,459	337	251
11 REVENUE RECOVERY	0	0	735	5,459	0	508	408	2,045	723	693
Total Current Allocations	24,168	50,859	24,292	676,534	263,042	588,972	211,017	575,104	247,495	63,210
Less: Prior Year Allocations	12,042	37,206	17,191	477,494	0	384,549	187,936	284,949	200,109	24,371
Carry-Forward	12,126	13,653	7,101	199,040	0	204,423	23,081	290,155	47,386	38,839
Proposed Costs	\$36,294	\$64,512	\$31,393	\$875,575	\$263,042	\$793,395	\$234,099	\$865,258	\$294,880	\$102,050

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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 USE	\$0	\$53	\$9,624	\$0	\$46,993	\$0	\$0	\$0	\$52,215	\$2,583
2 EQUIPMENT USE	0	1,585	1,819	4,850	0	0	0	0	0	0
3 ADMINISTRATION	949	16,332	2,439	64,218	2,430	16,193	1,725	3,139	16,695	1,575
4 AUD/CONT	2,516	15,174	3,990	258,714	15,675	27,110	7,612	33,502	34,662	8,131
5 COUNTY COUNSEL	24	1,348	1,298	646,440	9,539	0	0	0	0	0
6 HUMAN RESOURCES	0	0	4,684	205,233	1,833	23,205	8,251	3,783	24,764	3,469
7 EMPLOYEE BENEFIT	0	0	100	4,372	39	494	176	81	528	74
8 INFO TECH	1,846	8,109	17,417	618,674	107,086	20,180	7,421	18,956	27,735	5,691
9 FACILITY SERVICES	3,279	13,671	23,152	6,518	220,615	1,829	0	0	114,429	13,688
10 ANNUAL AUDIT	48	630	67	3,859	23	455	155	543	436	102
11 REVENUE RECOVERY	0	0	0	527	0	0	0	0	0	0
Total Current Allocations	8,662	56,901	64,588	1,813,406	404,234	89,468	25,340	60,003	271,463	35,311
Less: Prior Year Allocations	6,403	41,474	43,600	1,047,890	248,191	50,250	18,210	114,492	252,302	28,723
Carry-Forward	2,259	15,427	20,988	765,516	156,043	39,218	7,130	(54,489)	19,161	6,588
Proposed Costs	\$10,920	\$72,329	\$85,577	\$2,578,921	\$560,277	\$128,686	\$32,470	\$5,513	\$290,625	\$41,899

EL DORADO COUNTY, CALIFORNIA
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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 USE	\$5,466	\$0	\$229,686	\$2,695	\$0	\$0	\$15,420	\$0	\$0	\$0
2 EQUIPMENT USE	0	386	20,226	39	419	591	0	0	0	0
3 ADMINISTRATION	2,684	1,287	24,284	0	2	3,916	14,534	0	0	0
4 AUD/CONT	71,384	8,295	46,756	0	168	6,422	24,459	27,792	17,859	4,052
5 COUNTY COUNSEL	0	0	14,934	0	0	0	2,293	0	3,380	0
6 HUMAN RESOURCES	13,455	1,931	58,582	0	0	4,214	47,548	0	0	0
7 EMPLOYEE BENEFIT	287	41	1,248	0	0	90	1,013	0	0	0
8 INFO TECH	67,895	11,001	290,289	0	100	13,757	153,185	12,459	5,550	2,033
9 FACILITY SERVICES	7,490	37	397,721	17,996	0	0	23,288	0	0	0
10 ANNUAL AUDIT	248	120	782	0	0	341	737	0	0	0
11 REVENUE RECOVERY	0	0	2,325	0	0	0	0	0	0	0
Total Current Allocations	168,908	23,097	1,086,833	20,730	688	29,330	282,477	40,250	26,790	6,084
Less: Prior Year Allocations	50,924	6,302	719,062	22,200	555	13,828	67,675	15,531	22,502	1,852
Carry-Forward	117,984	16,795	367,771	(1,470)	133	15,502	214,802	24,719	4,288	4,232
Proposed Costs	\$286,891	\$39,892	\$1,454,605	\$19,261	\$822	\$44,832	\$497,279	\$64,970	\$31,077	\$10,317

EL DORADO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN FOR USE IN FY 2015-2016

Fiscal Year 2013-14
6/30/2015

Summary Schedule

Department	MELLO ROOS	CEMETERY DIST	REC & RES DIST	FIRE DISTRICTS	LAFCO	FIRE DIST/JPA	MISC	2nd Allocation Orphans	Total
1 BUILDING USE	\$0	\$0	\$0	\$0	\$0	\$0	\$45,555	\$0	\$1,662,634
2 EQUIPMENT USE	0	0	0	0	0	0	0	0	516,230
3 ADMINISTRATION	0	0	0	20	0	0	15,751	0	1,162,037
4 AUD/CONT	7,020	4,513	19,437	97,901	112	21,093	366,971	0	2,330,543
5 COUNTY COUNSEL	0	0	0	0	0	0	250,152	0	1,929,507
6 HUMAN RESOURCES	0	0	0	0	0	0	0	0	1,574,482
7 EMPLOYEE BENEFIT	0	0	0	0	0	0	0	0	33,543
8 INFO TECH	944	2,292	3,820	34,475	68	7,838	346,572	0	5,161,345
9 FACILITY SERVICES	0	0	0	0	0	0	52,256	0	3,536,820
10 ANNUAL AUDIT	0	0	0	0	0	0	9,778	0	64,712
11 REVENUE RECOVERY	0	0	0	0	0	0	0	0	56,828
Total Current Allocations	7,964	6,805	23,257	132,396	180	28,931	1,087,035	0	18,028,681
Less: Prior Year Allocations	34,396	3,015	8,047	75,954	92	20,782	5,913,977	0	15,561,474
Carry-Forward	(26,432)	3,790	15,210	56,442	88	8,149	(4,826,942)	0	1,368,922
Proposed Costs	\$(18,467)	\$10,596	\$38,466	\$188,839	\$268	\$37,081	\$(3,739,907)	\$0	\$19,397,603