



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of El Dorado  
Placerville, California**

**Date: March 16, 2018  
Filing Ref: ELD19**

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 **2018-19**. 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2016-17** and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|-------------------------------------|
| 1. Employee Fringe Benefits | 6. Information Technologies         |
| 2. Building Depreciation    | 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 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.

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**SECTION III: CONDITIONS**

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**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 2018-19 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF EL DORADO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Joe Harn

**Jim Reisinger, Manager  
Local Government Policy and Reporting  
Local Govt Programs & Services Division**

Name  
Auditor-Controller

Title

3-16-2018

3-22-2018

Date

Date

**Negotiated by Melma Dizon  
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2018-2019**

Fiscal Year 2016-17  
 12/21/2017

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	\$26,762	\$0	\$3,276	\$19,302	\$36,188	\$80,720	\$12,942	\$3,810	\$0	\$108,481
2 EQUIPMENT DEPRECIATION	4,323	0	2,402	26,898	0	8,437	6,800	0	0	0
3 ADMINISTRATION	5,241	11,422	84,460	29,754	21,893	7,833	4,144	1,171	3,288	0
4 AUDITOR/CONT	8,344	3,041	57,050	44,649	17,276	9,641	9,481	2,861	8,268	13,947
5 COUNTY COUNSEL	324,322	24,185	6,069	28,263	14,012	0	604	23,000	0	0
6 HUMAN RESOURCES	14,836	1,106	6,085	28,300	40,768	17,978	12,911	0	0	0
7 EMPLOYEE BENEFIT	383	29	157	730	1,052	464	333	0	0	0
8 INFO TECH	47,237	6,054	23,881	254,193	313,784	21,397	64,475	3,709	1,948	4,999
9 FACILITY SERVICES	102,679	796	12,802	82,561	153,044	27,474	55,132	16,230	0	107,605
10 ANNUAL AUDIT	215	154	5,518	411	536	20	220	8	365	0
11 REVENUE RECOVERY	0	0	4,381	0	0	0	0	0	0	28,847
<b>Total Current Allocations</b>	<b>534,342</b>	<b>46,786</b>	<b>206,080</b>	<b>515,060</b>	<b>598,555</b>	<b>173,964</b>	<b>167,043</b>	<b>50,790</b>	<b>13,869</b>	<b>263,879</b>
Less: Prior Year Allocations	599,930	13,357	221,790	543,367	526,987	249,574	254,838	33,239	23,909	249,112
Carry-Forward	(65,588)	33,429	(15,710)	(28,307)	71,568	(75,610)	(87,795)	17,551	(10,040)	14,767
<b>Proposed Costs</b>	<b>\$468,754</b>	<b>\$80,216</b>	<b>\$190,371</b>	<b>\$486,753</b>	<b>\$670,122</b>	<b>\$98,353</b>	<b>\$79,248</b>	<b>\$68,341</b>	<b>\$3,829</b>	<b>\$278,645</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2018-2019**

Fiscal Year 2016-17  
 12/21/2017

**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	\$37,078	\$9,543	\$96,053	\$162,565	\$300,955	\$0	\$2,725	\$11,152	\$44,490	\$101,593
2 EQUIPMENT DEPRECIATION	1,865	0	409,482	36,853	7,963	151	4,386	28,810	6,919	2,296
3 ADMINISTRATION	212,731	62,727	125,697	46,638	13,053	6,305	10,858	46,495	15,413	14,803
4 AUDITOR/CONT	54,081	15,548	180,474	54,037	20,608	16,783	15,888	70,261	21,002	20,931
5 COUNTY COUNSEL	8,374	11,529	112,412	4,477	1,697	0	0	17,934	0	0
6 HUMAN RESOURCES	67,364	22,658	229,540	79,866	46,101	28,189	10,366	78,018	32,205	29,251
7 EMPLOYEE BENEFIT	1,739	585	5,924	2,061	1,190	728	268	2,014	831	755
8 INFO TECH	263,461	88,157	105,442	25,181	12,713	7,159	10,431	244,805	104,494	88,032
9 FACILITY SERVICES	152,528	31,930	354,028	308,354	311,805	0	10,398	48,227	128,493	103,364
10 ANNUAL AUDIT	1,370	480	5,804	1,500	748	581	312	1,525	422	493
11 REVENUE RECOVERY	0	0	11	(5)	0	0	0	0	10,513	3,066
<b>Total Current Allocations</b>	<b>800,591</b>	<b>243,156</b>	<b>1,624,868</b>	<b>721,529</b>	<b>716,833</b>	<b>59,895</b>	<b>65,632</b>	<b>549,241</b>	<b>364,783</b>	<b>364,583</b>
<b>Less: Prior Year Allocations</b>	<b>539,029</b>	<b>142,608</b>	<b>1,446,899</b>	<b>590,817</b>	<b>673,967</b>	<b>46,590</b>	<b>75,560</b>	<b>469,203</b>	<b>271,367</b>	<b>282,270</b>
<b>Carry-Forward</b>	<b>261,562</b>	<b>100,548</b>	<b>177,969</b>	<b>130,712</b>	<b>42,866</b>	<b>13,305</b>	<b>(9,928)</b>	<b>80,038</b>	<b>93,416</b>	<b>82,313</b>
<b>Proposed Costs</b>	<b>\$1,062,153</b>	<b>\$343,704</b>	<b>\$1,802,836</b>	<b>\$862,240</b>	<b>\$769,699</b>	<b>\$73,200</b>	<b>\$55,703</b>	<b>\$629,280</b>	<b>\$458,199</b>	<b>\$446,897</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2018-2019**

Fiscal Year 2016-17  
 12/21/2017

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	\$20,059	\$56,433	\$79	\$22,732	\$8,344	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	2,060	1,478	1,855	2,713	0	0	0	0	0	0
3 ADMINISTRATION	4,666	15,156	8,214	31,714	204,928	1,296	50,910	284	46	408
4 AUDITOR/CONT	11,764	17,433	12,535	25,209	228,339	2,180	414,625	1,117	548	929
5 COUNTY COUNSEL	3,073	6,178	26,563	102,949	26,631	3,518	0	0	0	713
6 HUMAN RESOURCES	14,836	17,513	14,891	34,905	165,241	1,106	0	0	0	0
7 EMPLOYEE BENEFIT	383	452	384	901	4,265	29	0	0	0	0
8 INFO TECH	86,109	139,118	44,922	141,273	314,226	3,232	343,349	385	181	244
9 FACILITY SERVICES	70,871	84,876	138,343	82,221	297,813	1,913	149,321	0	0	0
10 ANNUAL AUDIT	196	278	182	430	13,721	17	1,741	5	6	32
11 REVENUE RECOVERY	0	11	0	0	10,587	0	0	0	0	0
<b>Total Current Allocations</b>	<b>201,717</b>	<b>302,552</b>	<b>304,122</b>	<b>422,392</b>	<b>1,288,483</b>	<b>21,635</b>	<b>959,946</b>	<b>1,791</b>	<b>780</b>	<b>2,326</b>
Less: Prior Year Allocations	147,999	251,200	313,823	379,759	1,124,026	14,893	682,002	1,577	1,408	1,513
Carry-Forward	53,718	51,352	(9,701)	42,633	164,457	6,742	277,944	214	(628)	813
<b>Proposed Costs</b>	<b>\$255,436</b>	<b>\$353,905</b>	<b>\$294,421</b>	<b>\$465,025</b>	<b>\$1,452,939</b>	<b>\$28,378</b>	<b>\$1,237,890</b>	<b>\$2,005</b>	<b>\$152</b>	<b>\$3,139</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2018-2019**

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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	\$56,490	\$7,582	\$33,456	\$158,407	\$16,815	\$24,394	\$6,103
2 EQUIPMENT DEPRECIATION	0	0	0	9,248	0	11,153	32,171	20,540	7,743	481
3 ADMINISTRATION	4,124	20,553	3,135	47,548	21,181	57,714	18,130	87,941	4,451	7,246
4 AUDITOR/CONT	15,600	23,949	7,847	58,635	32,571	113,907	29,131	102,367	18,566	12,523
5 COUNTY COUNSEL	2,377	8	414	113,282	45,758	31,296	50,419	37,270	17,221	372
6 HUMAN RESOURCES	664	5,078	3,031	73,427	68,880	76,502	26,917	104,149	16,871	8,773
7 EMPLOYEE BENEFIT	17	131	78	1,895	1,778	1,974	695	2,688	435	226
8 INFO TECH	5,205	8,256	4,243	378,431	196,492	242,252	85,479	332,775	54,885	25,433
9 FACILITY SERVICES	23	1,824	0	153,309	8,204	171,131	227,673	51,518	56,522	26,872
10 ANNUAL AUDIT	128	294	146	1,579	574	4,027	452	3,405	371	391
11 REVENUE RECOVERY	0	0	265	992	0	772	247	632	343	1,170
<b>Total Current Allocations</b>	<b>28,038</b>	<b>60,093</b>	<b>19,160</b>	<b>894,835</b>	<b>383,020</b>	<b>744,185</b>	<b>629,720</b>	<b>760,101</b>	<b>201,802</b>	<b>89,589</b>
Less: Prior Year Allocations	24,871	68,670	37,657	714,523	318,093	623,429	421,273	660,383	262,936	68,687
Carry-Forward	3,167	(8,577)	(18,497)	180,312	64,927	120,756	208,447	99,718	(61,134)	20,902
<b>Proposed Costs</b>	<b>\$31,204</b>	<b>\$51,516</b>	<b>\$662</b>	<b>\$1,075,147</b>	<b>\$447,947</b>	<b>\$864,942</b>	<b>\$838,166</b>	<b>\$859,819</b>	<b>\$140,668</b>	<b>\$110,492</b>

**EL DORADO COUNTY, CALIFORNIA**  
**ZCFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2018-2019**

Fiscal Year 2016-17  
 12/21/2017

**Summary Schedule**

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/TCM
1 BUILDING DEPRECIATION	\$0	\$16	\$12,975	\$36,395	\$17,580	\$3,933	\$0	\$1,594	\$58,695	\$742
2 EQUIPMENT DEPRECIATION	0	1,656	1,337	51,731	0	524	0	0	5,666	0
3 ADMINISTRATION	1,338	18,082	2,960	86,934	8,859	18,016	1,291	5,299	16,806	2,180
4 AUDITOR/CONT	3,431	24,163	5,501	310,612	24,290	35,959	4,579	40,461	46,660	1,455
5 COUNTY COUNSEL	0	(1,351)	753	702,725	6,750	0	0	0	0	0
6 HUMAN RESOURCES	3,496	14,305	5,698	273,661	1,825	26,496	4,293	3,927	33,533	354
7 EMPLOYEE BENEFIT	90	369	147	7,063	47	684	111	101	865	9
8 INFO TECH	11,444	34,792	25,999	844,382	35,557	56,125	13,038	21,494	88,014	2,872
9 FACILITY SERVICES	4,486	17,046	31,388	148,509	103,120	23,489	0	15,485	165,830	4,368
10 ANNUAL AUDIT	39	611	66	4,744	54	435	62	440	436	35
11 REVENUE RECOVERY	0	0	0	684	0	2	0	0	0	0
<b>Total Current Allocations</b>	<b>24,325</b>	<b>109,689</b>	<b>86,824</b>	<b>2,467,440</b>	<b>198,082</b>	<b>165,663</b>	<b>23,374</b>	<b>88,801</b>	<b>416,505</b>	<b>12,015</b>
Less: Prior Year Allocations	15,922	106,494	72,188	2,177,902	312,633	170,606	39,398	67,627	349,044	29,699
Carry-Forward	8,403	3,195	14,636	289,538	(114,551)	(4,943)	(16,024)	21,174	67,461	(17,684)
<b>Proposed Costs</b>	<b>\$32,728</b>	<b>\$112,884</b>	<b>\$101,460</b>	<b>\$2,756,977</b>	<b>\$83,531</b>	<b>\$160,720</b>	<b>\$7,350</b>	<b>\$109,976</b>	<b>\$483,966</b>	<b>\$(5,669)</b>



EL DORADO COUNTY, CALIFORNIA  
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2018-2019

Fiscal Year 2016-17  
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Summary Schedule

Department	HS CSD/PUB GUARD	HS CSD/HSS PUBLIC	LIBRARY	UCCE	FISH & GAME	WATER AGENCY	CHILD SUPPT SVCS	COM SVC DIST	RES CONSERVA TION	JOINT POWER AUTH
1 BUILDING DEPRECIATION	\$5,681	\$756	\$238,562	\$2,695	\$0	\$0	\$14,889	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	7,632	0	0	551	0	0	0	0
3 ADMINISTRATION	3,891	2,454	32,071	0	210	5,901	20,692	0	0	0
4 AUDITOR/CONT	91,854	4,206	64,319	0	238	7,761	27,092	33,228	23,543	3,273
5 COUNTY COUNSEL	0	0	8,874	0	0	0	2,510	0	5,786	0
6 HUMAN RESOURCES	16,628	4,370	57,938	0	0	2,213	45,879	0	0	0
7 EMPLOYEE BENEFIT	429	113	1,495	0	0	57	1,184	0	0	0
8 INFO TECH	69,912	65,665	152,080	0	78	14,413	130,187	11,088	5,278	959
9 FACILITY SERVICES	22,125	4,452	508,258	13,890	0	0	27,920	0	0	0
10 ANNUAL AUDIT	277	101	679	0	2	330	680	0	0	0
11 REVENUE RECOVERY	0	0	2,793	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>210,798</b>	<b>82,116</b>	<b>1,074,701</b>	<b>16,585</b>	<b>528</b>	<b>31,226</b>	<b>271,034</b>	<b>44,316</b>	<b>34,607</b>	<b>4,233</b>
Less: Prior Year Allocations	202,516	22,788	1,111,770	22,220	269	28,343	269,341	50,449	31,866	6,290
Carry-Forward	8,282	59,328	(37,069)	(5,635)	259	2,883	1,693	(6,133)	2,741	(2,057)
<b>Proposed Costs</b>	<b>\$219,081</b>	<b>\$141,444</b>	<b>\$1,037,632</b>	<b>\$10,951</b>	<b>\$787</b>	<b>\$34,110</b>	<b>\$272,727</b>	<b>\$38,182</b>	<b>\$37,348</b>	<b>\$2,176</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2018-2019**

Fiscal Year 2016-17  
 12/21/2017

**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	\$38,187	\$0	\$1,908,989
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	705,924
3 ADMINISTRATION	0	0	0	109	0	0	1,898	0	1,542,561
4 AUDITOR/CONT	(76,728)	5,997	12,017	115,620	153	29,432	511,499	0	3,124,464
5 COUNTY COUNSEL	0	0	0	0	0	0	305,244	0	2,076,211
6 HUMAN RESOURCES	0	0	0	0	0	0	0	0	1,872,943
7 EMPLOYEE BENEFIT	0	0	0	0	0	0	0	0	48,338
8 INFO TECH	1,193	1,790	3,737	29,438	394	7,345	179,383	0	5,904,695
9 FACILITY SERVICES	0	0	0	0	0	0	20,724	0	4,640,976
10 ANNUAL AUDIT	0	0	0	0	0	0	7,855	0	65,502
11 REVENUE RECOVERY	0	0	0	0	0	0	39	0	65,349
<b>Total Current Allocations</b>	<b>(75,535)</b>	<b>7,787</b>	<b>15,754</b>	<b>145,167</b>	<b>547</b>	<b>36,777</b>	<b>1,064,829</b>	<b>0</b>	<b>21,955,953</b>
Less: Prior Year Allocations	12,280	7,464	20,739	140,141	234	32,536	1,021,009	0	19,694,903
Carry-Forward	(87,815)	323	(4,985)	5,026	313	4,241	43,820	0	2,261,050
<b>Proposed Costs</b>	<b>\$(163,350)</b>	<b>\$8,109</b>	<b>\$10,769</b>	<b>\$150,193</b>	<b>\$860</b>	<b>\$41,017</b>	<b>\$1,108,648</b>	<b>\$0</b>	<b>\$24,217,003</b>