



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of El Dorado  
Placerville, California**

**Date:  
Filing Ref:**

**April 11, 2024  
ELD25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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                  | 5. Information Technologies      |
| 2. Building Depreciation and Leased Property | 6. Facility Services             |
| 3. Auditor/Controller                        | 7. Central Services              |
| 4. County Counsel                            | 8. Fleet Management ISF          |
|  | 9. 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 2024-25 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF EL DORADO**

**BY Original signed by**  
\_\_\_\_\_  
**Joe Harn**  
\_\_\_\_\_  
**Name**  
**Auditor-Controller**  
\_\_\_\_\_  
**Title**  
**04-11-2024**  
\_\_\_\_\_  
**Date**

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
\_\_\_\_\_  
**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
**04-11-2024**  
\_\_\_\_\_  
**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**Negotiated by Betty Chen**  
**Telephone (916) 327-9496**

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025**

Fiscal Year 2022-23  
 12/18/2023

**Summary Schedule**

Department	BD OF SUPERVISOR RS	ADMIN- ECON DEVEL	RISK MANAGEMENT NT	TREASURER/ TAX COLL	ASSESSOR	PARKS	SURVEYOR	GRAND JURY	SUP COURT MOU	SUPERIOR COURT
1 BUILDING DEPRECIATION & LEASE	\$75,388	\$1,661	\$7,158	\$39,829	\$69,834	\$89,343	\$27,250	\$7,243	\$2,492	\$113,642
2 EQUIP & SOFTWARE DEPREC & LE/	1,625	204	1,410	20,238	661	18,258	325	361	666	1,527
3 ADMINISTRATION	2,687	8	55,091	3,463	6,049	3,985	2,071	55	2,110	0
4 AUDITOR/CONT	15,216	3,632	91,393	68,342	28,691	18,685	9,900	4,219	11,929	17,799
5 COUNTY COUNSEL	97,923	6,417	73,595	1,229	10,915	1,540	4,269	14,188	22	0
6 HUMAN RESOURCES	25,000	6,057	14,436	35,732	63,406	12,135	17,576	0	7,831	0
7 EMPLOYEE BENEFIT	73	18	42	104	185	35	51	0	23	0
8 INFO TECH	89,627	13,975	32,417	176,838	514,155	75,109	83,733	3,362	22,535	0
9 FACILITY SERVICES	171,920	4,583	10,281	69,406	141,624	106,111	47,464	12,632	10,949	80,053
10 ANNUAL AUDIT	267	1	5,471	344	601	396	206	5	210	0
11 CENTRAL SERVICES	63,614	15,770	255,971	107,516	42,447	208,619	47,857	1,199	32,235	45,020
<b>Total Current Allocations</b>	<b>543,339</b>	<b>52,327</b>	<b>547,265</b>	<b>523,041</b>	<b>878,567</b>	<b>534,217</b>	<b>240,702</b>	<b>43,265</b>	<b>91,001</b>	<b>258,041</b>
Less: Prior Year Allocations	488,980	43,074	213,094	463,253	739,091	307,437	181,335	44,384	13,030	237,264
Carry-Forward	54,359	9,253	334,171	59,789	139,476	226,780	59,367	(1,119)	77,971	20,778
<b>Proposed Costs</b>	<b>\$597,698</b>	<b>\$61,579</b>	<b>\$881,436</b>	<b>\$582,830</b>	<b>\$1,018,042</b>	<b>\$760,997</b>	<b>\$300,069</b>	<b>\$42,146</b>	<b>\$168,972</b>	<b>\$278,819</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025**

Fiscal Year 2022-23  
 12/18/2023

**Summary Schedule**

Department	DISTRICT ATTORNEY	PUBLIC DEFENDER	SHERIFF	SHERIFF DETEN WS/SLT	SHERIFF DETEN- CRT SVC	SHERIFF GRANT PR	PROBATION	PROBATION JUVENILE HALL	EMS PREPARED NESS	AG COMM
1 BUILDING DEPRECIATION & LEASEI	\$41,341	\$11,515	\$111,004	\$570,964	\$0	\$0	\$15,132	\$0	\$102,656	\$8,930
2 EQUIP & SOFTWARE DEPREC & LE/	96,747	741	669,739	2,848	18,496	21,970	39,218	6,660	1,970	4,283
3 ADMINISTRATION	19,171	6,212	72,470	25,786	4,519	4,248	19,671	6,946	27,395	2,416
4 AUDITOR/CONT	76,314	24,243	246,337	91,486	14,531	17,156	83,563	35,709	61,095	12,661
5 COUNTY COUNSEL	56,412	319	298,998	23,120	18,142	0	0	0	19,378	68,744
6 HUMAN RESOURCES	103,593	40,256	341,874	173,797	32,605	20,814	122,021	59,826	13,342	19,374
7 EMPLOYEE BENEFIT	302	117	996	506	95	61	355	174	39	56
8 INFO TECH	422,986	141,525	216,401	90,412	5,265	10,652	499,797	238,916	49,687	101,995
9 FACILITY SERVICES	62,775	34,439	1,179,789	765,691	0	242	57,421	129,786	29,143	68,780
10 ANNUAL AUDIT	1,904	617	7,198	2,561	449	422	1,954	690	2,721	240
11 CENTRAL SERVICES	443,785	91,046	166,599	41,335	0	5,995	67,086	15,369	255,378	7,416
<b>Total Current Allocations</b>	<b>1,325,330</b>	<b>351,030</b>	<b>3,311,406</b>	<b>1,788,506</b>	<b>94,101</b>	<b>81,560</b>	<b>906,217</b>	<b>494,074</b>	<b>562,803</b>	<b>294,895</b>
Less: Prior Year Allocations	788,507	283,518	2,345,124	1,372,051	77,697	81,483	763,117	550,079	240,641	216,730
Carry-Forward	536,824	67,512	966,281	416,455	16,404	77	143,100	(56,005)	322,162	78,165
<b>Proposed Costs</b>	<b>\$1,862,154</b>	<b>\$418,542</b>	<b>\$4,277,687</b>	<b>\$2,204,961</b>	<b>\$110,505</b>	<b>\$81,636</b>	<b>\$1,049,317</b>	<b>\$438,070</b>	<b>\$884,964</b>	<b>\$373,059</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025**

Fiscal Year 2022-23  
 12/18/2023

**Summary Schedule**

Department	RECORDER/ CLERK	ELECTIONS	CDA ADMINISTR ATION	DEPT OF TRANS	P&B CEMETERIE S	CAO CAPITAL PROJECTS	DOT/ CSA #2	DOT/ CSA #3	DOT/ CSA#5	DOT/ CSA #9
1 BUILDING DEPRECIATION & LEASEI	\$37,184	\$63,458	\$91	\$16,630	\$11,233	\$0	\$0	\$0	\$0	\$0
2 EQUIP & SOFTWARE DEPREC & LE/	6,342	24,248	1,120	49,287	188	936	113	26,771	71	1,945
3 ADMINISTRATION	1,710	2,253	3,429	118,486	428	23,246	255	6	3	812
4 AUDITOR/CONT	64,198	14,202	23,025	253,092	3,323	41,873	1,654	765	836	23,453
5 COUNTY COUNSEL	12,959	0	14,260	42,814	2,973	0	0	0	0	4,524
6 HUMAN RESOURCES	16,300	16,416	29,384	195,444	2,777	5,707	0	0	0	50
7 EMPLOYEE BENEFIT	47	48	86	569	8	17	0	0	0	0
8 INFO TECH	49,782	261,137	84,729	750,891	8,856	666	0	0	0	6
9 FACILITY SERVICES	75,630	136,307	40,134	337,218	93	28,361	0	0	0	0
10 ANNUAL AUDIT	170	224	341	11,768	42	2,309	25	1	0	81
11 CENTRAL SERVICES	25,209	19,733	155,227	216,928	1,800	45,562	600	0	0	16,187
<b>Total Current Allocations</b>	<b>289,530</b>	<b>538,025</b>	<b>351,825</b>	<b>1,993,128</b>	<b>31,720</b>	<b>148,676</b>	<b>2,648</b>	<b>27,542</b>	<b>911</b>	<b>47,056</b>
Less: Prior Year Allocations	276,957	452,411	278,434	1,756,343	100,469	90,303	2,116	8,642	866	23,892
Carry-Forward	12,572	85,613	73,392	236,785	(68,749)	58,374	532	18,901	45	23,164
<b>Proposed Costs</b>	<b>\$302,102</b>	<b>\$623,638</b>	<b>\$425,217</b>	<b>\$2,229,913</b>	<b>\$(37,028)</b>	<b>\$207,050</b>	<b>\$3,180</b>	<b>\$46,443</b>	<b>\$956</b>	<b>\$70,221</b>

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**Summary Schedule**

Department	DOT/ FLEET MGMT	P&B 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 & LEASEI	\$0	\$0	\$73,869	\$24,441	\$41,968	\$162,947	\$23,307	\$23,638	\$0	\$23,400
2 EQUIP & SOFTWARE DEPREC & LE/	1,498	2,532	12,862	4,721	15,483	13,639	14,372	1,123	1,335	298
3 ADMINISTRATION	2,775	1,747	21,723	5,015	21,912	5,090	45,174	4,642	3,359	350
4 AUDITOR/CONT	20,506	11,655	126,750	44,244	95,265	40,476	162,874	24,286	21,899	4,694
5 COUNTY COUNSEL	0	2,525	561,054	22,676	24,054	86,891	60,080	12,325	692	0
6 HUMAN RESOURCES	7,483	4,943	140,531	93,245	93,726	29,839	150,356	25,919	14,037	4,089
7 EMPLOYEE BENEFIT	22	14	409	272	273	87	438	75	41	12
8 INFO TECH	93,713	20,987	1,057,428	445,768	358,007	96,401	550,739	83,521	84,470	26,473
9 FACILITY SERVICES	2,202	6,879	174,520	51,786	159,727	185,240	84,036	45,974	35,841	5,734
10 ANNUAL AUDIT	276	173	2,157	498	2,176	505	4,487	461	334	35
11 CENTRAL SERVICES	17,460	10,020	46,676	29,204	73,876	34,180	98,747	22,018	32,194	1,799
<b>Total Current Allocations</b>	<b>145,933</b>	<b>61,475</b>	<b>2,217,979</b>	<b>721,870</b>	<b>886,468</b>	<b>655,295</b>	<b>1,194,609</b>	<b>243,983</b>	<b>194,202</b>	<b>66,883</b>
Less: Prior Year Allocations	72,780	44,918	1,926,874	517,835	819,472	706,435	1,106,851	249,170	184,542	43,542
Carry-Forward	73,153	16,557	291,105	204,035	66,996	(51,141)	87,759	(5,187)	9,659	23,341
<b>Proposed Costs</b>	<b>\$219,086</b>	<b>\$78,033</b>	<b>\$2,509,084</b>	<b>\$925,904</b>	<b>\$953,464</b>	<b>\$604,154</b>	<b>\$1,282,368</b>	<b>\$238,796</b>	<b>\$203,861</b>	<b>\$90,224</b>

**EL DORADO COUNTY, CALIFORNIA**  
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**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 & LEASEI	\$55	\$16,865	\$13,084	\$19,853	\$0	\$0	\$62,946	\$435	\$0	\$0
2 EQUIP & SOFTWARE DEPREC & LE/	19,829	574	25,887	13,345	0	4,226	13,191	85	10,590	237
3 ADMINISTRATION	4,048	967	56,071	7,504	0	5,622	4,837	101	2,550	1,037
4 AUDITOR/CONT	24,000	7,484	493,377	77,956	0	57,599	55,899	1,133	130,567	4,944
5 COUNTY COUNSEL	1,967	7,637	743,096	16,883	0	0	0	0	0	0
6 HUMAN RESOURCES	19,529	9,687	383,004	35,963	0	5,156	34,698	23	19,432	4,115
7 EMPLOYEE BENEFIT	57	28	1,116	105	0	15	101	0	57	12
8 INFO TECH	78,358	46,395	1,424,429	196,452	0	22,730	128,871	4,251	67,957	13,732
9 FACILITY SERVICES	25,170	52,778	78,670	26,540	0	0	283,335	0	0	0
10 ANNUAL AUDIT	402	96	5,569	745	0	558	480	10	253	103
11 CENTRAL SERVICES	21,582	12,453	114,186	80,979	0	6,015	21,690	1,199	5,178	3,662
<b>Total Current Allocations</b>	<b>194,998</b>	<b>154,964</b>	<b>3,338,488</b>	<b>476,326</b>	<b>0</b>	<b>101,922</b>	<b>606,048</b>	<b>7,236</b>	<b>236,584</b>	<b>27,842</b>
Less: Prior Year Allocations	201,623	124,743	2,951,221	394,638	526	73,765	508,826	11,842	227,981	20,750
Carry-Forward	(6,625)	30,220	387,267	81,688	(526)	28,157	97,222	(4,606)	8,603	7,092
<b>Proposed Costs</b>	<b>\$188,373</b>	<b>\$185,184</b>	<b>\$3,725,755</b>	<b>\$558,013</b>	<b>\$(526)</b>	<b>\$130,079</b>	<b>\$703,269</b>	<b>\$2,631</b>	<b>\$245,188</b>	<b>\$34,935</b>



**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025**

Fiscal Year 2022-23  
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**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 & LEASE	\$297,409	\$3,109	\$0	\$0	\$26,651	\$0	\$0	\$0	\$0	\$0
2 EQUIP & SOFTWARE DEPREC & LE/	5,824	0	27	984	2,240	3,308	679	139	385	630
3 ADMINISTRATION	7,019	0	18	7,795	5,584	0	0	0	0	0
4 AUDITOR/CONT	76,414	0	340	22,819	27,258	39,422	12,198	2,339	(6,934)	8,426
5 COUNTY COUNSEL	1,676	0	0	0	160	0	15,612	0	0	0
6 HUMAN RESOURCES	84,514	0	0	5,453	44,374	0	0	0	0	0
7 EMPLOYEE BENEFIT	246	0	0	16	129	0	0	0	0	0
8 INFO TECH	351,462	0	0	43,623	155,791	0	0	729	0	0
9 FACILITY SERVICES	606,658	22,253	0	193	64,583	0	0	0	0	0
10 ANNUAL AUDIT	697	0	2	774	555	0	0	0	0	0
11 CENTRAL SERVICES	37,064	520	0	0	36,347	0	0	0	1,799	0
<b>Total Current Allocations</b>	<b>1,468,985</b>	<b>25,882</b>	<b>387</b>	<b>81,657</b>	<b>363,671</b>	<b>42,730</b>	<b>28,490</b>	<b>3,207</b>	<b>(4,751)</b>	<b>9,057</b>
Less: Prior Year Allocations	1,005,613	22,372	352	53,352	343,949	43,196	16,829	2,208	5,750	9,675
Carry-Forward	463,372	3,510	35	28,304	19,722	(466)	11,661	999	(10,500)	(619)
<b>Proposed Costs</b>	<b>\$1,932,356</b>	<b>\$29,392</b>	<b>\$422</b>	<b>\$109,961</b>	<b>\$383,393</b>	<b>\$42,264</b>	<b>\$40,150</b>	<b>\$4,206</b>	<b>\$(15,251)</b>	<b>\$8,438</b>

**EL DORADO COUNTY, CALIFORNIA**  
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**Summary Schedule**

Department	REC & RES DIST	FIRE DISTRICTS	LAFCO	FIRE DIST/JPA	MISC	Total
1 BUILDING DEPRECIATION & LEASEI	\$0	\$0	\$0	\$0	\$272,315	\$2,510,270
2 EQUIP & SOFTWARE DEPREC & LE/	977	11,245	21	2,444	84,997	1,288,695
3 ADMINISTRATION	0	0	0	0	0	629,918
4 AUDITOR/CONT	14,146	182,900	248	38,774	1,009,401	4,192,680
5 COUNTY COUNSEL	0	0	0	0	401,773	2,731,845
6 HUMAN RESOURCES	0	0	0	0	0	2,585,868
7 EMPLOYEE BENEFIT	0	0	0	0	0	7,532
8 INFO TECH	2,157	0	0	0	2,957	9,302,853
9 FACILITY SERVICES	0	10	0	0	278,964	5,791,924
10 ANNUAL AUDIT	0	0	0	0	8,282	70,843
11 CENTRAL SERVICES	0	0	0	0	174,629	3,278,980
<b>Total Current Allocations</b>	<b>17,281</b>	<b>194,156</b>	<b>269</b>	<b>41,218</b>	<b>2,233,318</b>	<b>32,391,408</b>
Less: Prior Year Allocations	14,609	204,912	495	41,588	1,553,282	25,946,837
Carry-Forward	2,671	(10,756)	(226)	(370)	680,036	6,444,571
<b>Proposed Costs</b>	<b>\$19,952</b>	<b>\$183,400</b>	<b>\$43</b>	<b>\$40,848</b>	<b>\$2,913,355</b>	<b>\$38,835,980</b>