



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of El Dorado
Placerville, California**

**Date:
Filing Ref:**

**July 2, 2025
ELD26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 | 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.

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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF EL DORADO**BY Original signed by**

Joe Harn

**Name
Auditor-Controller**

**Title
07-03-2025**

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER****BY Original signed by**

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division****07-03-2025**

Date

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

El Dorado County, California
2CFR Part 200 Cost Allocation Plan - Based on FY 2023-24
Actual Expenditures for use in FY 2025-26

11697
01/13/25

Summary Schedule

| Seq # | Department Name | BD OF SUPERVISOR S | ADMIN-ECON DEVEL | RISK MANAGEMENT | TREASURER/ TAX COLL | ASSESSOR | PARKS | SURVEYOR | GRAND JURY | SUP COURT MOU |
|----------------------------------|--------------------------------------------|--------------------------|---------------------|---------------------|------------------------|-----------------------|---------------------|---------------------|--------------------|---------------------|
| 1 | BUILDING DEPRECIATION & LEASED PROPERTY | \$75,849.03 | \$1,667.00 | \$7,202.00 | \$39,592.01 | \$69,444.03 | \$90,642.03 | \$27,089.01 | \$7,206.00 | \$2,492.00 |
| 2 | EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT | \$1,623.08 | \$274.30 | \$1,568.96 | \$21,199.66 | \$4,471.02 | \$8,314.83 | \$8,302.59 | \$433.01 | \$509.84 |
| 3 | ADMINISTRATION | \$1,810.90 | -\$0.31 | \$37,943.95 | \$2,390.54 | \$3,702.39 | \$2,150.75 | \$1,445.16 | \$44.34 | \$1,226.63 |
| 4 | AUDITOR/CONT | \$14,798.71 | \$4,470.38 | \$87,296.94 | \$73,179.14 | \$27,185.43 | \$18,450.99 | \$11,052.62 | \$5,516.88 | \$9,943.05 |
| 5 | COUNTY COUNSEL | \$97,433.27 | \$8,103.84 | \$54,766.19 | \$2,201.08 | \$69.27 | \$9,695.66 | \$120.59 | \$0.00 | \$1,037.10 |
| 6 | HUMAN RESOURCES | \$24,667.58 | \$5,827.57 | \$12,403.43 | \$35,517.19 | \$56,829.86 | \$13,041.95 | \$19,297.37 | \$0.00 | \$8,615.95 |
| 7 | EMPLOYEE BENEFIT | \$38.01 | \$8.98 | \$19.11 | \$54.73 | \$87.57 | \$20.10 | \$29.74 | \$0.00 | \$13.28 |
| 8 | INFO TECH | \$121,569.49 | \$26,758.67 | \$53,953.64 | \$265,323.33 | \$608,343.26 | \$77,811.65 | \$125,617.81 | \$2,007.17 | \$32,414.45 |
| 9 | FACILITY SERVICES | \$161,432.66 | \$4,455.74 | \$8,521.80 | \$69,751.21 | \$141,516.25 | \$133,364.31 | \$47,796.02 | \$12,718.89 | \$9,464.28 |
| 10 | ANNUAL AUDIT | \$293.12 | -\$0.05 | \$6,141.72 | \$386.94 | \$599.28 | \$348.13 | \$233.92 | \$7.18 | \$198.55 |
| 11 | CENTRAL SERVICES | \$53,643.92 | \$20,432.24 | \$254,331.31 | \$103,249.95 | \$41,947.90 | \$345,972.04 | \$61,239.76 | \$1,009.78 | \$40,836.71 |
| Total Current Allocations | | \$553,159.78 | \$71,998.35 | \$524,149.04 | \$612,845.77 | \$954,196.26 | \$699,812.44 | \$302,224.59 | \$28,943.25 | \$106,751.83 |
| Less: Prior Year Allocations | | \$648,885.00 | \$45,809.00 | \$526,682.00 | \$556,524.00 | \$742,509.00 | \$464,350.00 | \$218,423.00 | \$39,214.00 | \$97,082.00 |
| Carry-Forward | | -\$95,725.22 | \$26,189.35 | -\$2,532.96 | \$56,321.77 | \$211,687.26 | \$235,462.44 | \$83,801.59 | -\$10,270.75 | \$9,669.83 |
| Current Adjustment | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Proposed Costs | | \$457,434.56 | \$98,187.70 | \$521,616.09 | \$669,167.54 | \$1,165,883.52 | \$935,274.88 | \$386,026.17 | \$18,672.50 | \$116,421.67 |

El Dorado County, California
2CFR Part 200 Cost Allocation Plan - Based on FY 2023-24
Actual Expenditures for use in FY 2025-26

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Summary Schedule

| Seq # | Department Name | SUPERIOR COURT | DISTRICT ATTORNEY | PUBLIC DEFENDER | SHERIFF | SHERIFF DETEN WS/SLT | SHERIFF DETEN- CRT SVC | SHERIFF GRANT PR | PROBATION | PROBATION JUVENILE HALL |
|----------------------------------|--------------------------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|------------------------|--------------------|-----------------------|-------------------------|
| 1 | BUILDING DEPRECIATION & LEASED PROPERTY | \$112,369.02 | \$41,340.01 | \$11,515.00 | \$111,003.04 | \$633,056.23 | \$0.00 | \$0.00 | \$15,132.01 | \$104,748.04 |
| 2 | EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT | \$2,719.73 | \$58,691.12 | \$905.45 | \$707,347.25 | \$2,667.50 | \$17,692.95 | \$23,839.23 | \$32,168.70 | \$13,510.71 |
| 3 | ADMINISTRATION | \$0.00 | \$13,399.03 | \$4,171.25 | \$54,744.47 | \$19,872.19 | \$2,976.27 | \$2,316.21 | \$15,145.81 | \$4,894.15 |
| 4 | AUDITOR/CONT | \$35,556.81 | \$77,724.03 | \$24,855.75 | \$251,093.62 | \$83,543.57 | \$13,714.21 | \$17,221.05 | \$83,483.77 | \$39,715.94 |
| 5 | COUNTY COUNSEL | \$0.00 | \$37,665.99 | \$2,312.30 | \$219,831.32 | \$17,646.56 | \$0.00 | \$0.00 | \$18,756.81 | \$0.00 |
| 6 | HUMAN RESOURCES | \$0.00 | \$108,813.54 | \$39,125.85 | \$357,481.06 | \$155,365.64 | \$33,688.36 | \$18,403.90 | \$124,662.76 | \$62,056.08 |
| 7 | EMPLOYEE BENEFIT | \$0.00 | \$167.67 | \$60.29 | \$550.84 | \$239.40 | \$51.91 | \$28.36 | \$192.09 | \$95.62 |
| 8 | INFO TECH | \$0.00 | \$81,286.88 | \$166,687.92 | \$206,912.19 | \$52,076.15 | \$6,469.48 | \$12,647.22 | \$577,934.76 | \$271,480.34 |
| 9 | FACILITY SERVICES | \$79,881.26 | \$65,183.07 | \$35,795.39 | \$1,055,890.48 | \$812,043.70 | \$0.00 | \$0.00 | \$58,365.10 | \$136,115.73 |
| 10 | ANNUAL AUDIT | \$0.00 | \$2,168.81 | \$675.17 | \$8,861.10 | \$3,216.57 | \$481.75 | \$374.91 | \$2,451.55 | \$792.18 |
| 11 | CENTRAL SERVICES | \$13,006.56 | \$413,375.60 | \$123,065.85 | \$179,477.61 | \$46,888.52 | \$0.00 | \$7,083.28 | \$71,804.26 | \$14,247.45 |
| Total Current Allocations | | \$243,533.37 | \$899,815.75 | \$409,170.21 | \$3,153,192.99 | \$1,826,616.01 | \$75,074.93 | \$81,914.17 | \$1,000,097.62 | \$647,656.25 |
| Less: Prior Year Allocations | | \$237,327.00 | \$1,244,324.00 | \$334,185.00 | \$2,866,195.00 | \$1,638,659.00 | \$70,435.00 | \$66,259.00 | \$880,203.00 | \$538,513.00 |
| Carry-Forward | | \$6,206.37 | -\$344,508.25 | \$74,985.21 | \$286,997.99 | \$187,957.01 | \$4,639.93 | \$15,655.17 | \$119,894.62 | \$109,143.25 |
| Current Adjustment | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Proposed Costs | | \$249,739.74 | \$555,307.50 | \$484,155.43 | \$3,440,190.97 | \$2,014,573.03 | \$79,714.87 | \$97,569.34 | \$1,119,992.24 | \$756,799.50 |

El Dorado County, California
2CFR Part 200 Cost Allocation Plan - Based on FY 2023-24
Actual Expenditures for use in FY 2025-26

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Summary Schedule

| Seq # | Department Name | EMS PREPAREDNE SS | AG COMM | RECORDER/ CLERK | ELECTIONS | CDA ADMINISTRAT ION | DEPT OF TRANS | P&B CEMETERIES | CAO CAPITAL PROJECTS | DOT/ CSA #2 |
|----------------------------------|-----------------------------------------------|-------------------------|---------------------|---------------------|---------------------|---------------------------|-----------------------|--------------------|-------------------------|-------------------|
| 1 | BUILDING DEPRECIATION & LEASED PROPERTY | \$0.00 | \$8,930.00 | \$41,082.01 | \$67,693.02 | \$0.00 | \$123,031.04 | \$11,245.00 | \$0.00 | \$0.00 |
| 2 | EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT | \$2,468.68 | \$4,250.93 | \$5,404.28 | \$24,414.77 | \$754.82 | \$67,183.17 | \$211.96 | \$969.48 | \$93.34 |
| 3 | ADMINISTRATION | \$20,214.67 | \$1,510.24 | \$1,111.18 | \$1,662.25 | \$0.04 | \$82,697.32 | \$247.69 | \$8,021.90 | \$55.04 |
| 4 | AUDITOR/CONT | \$67,909.73 | \$12,001.19 | \$34,376.56 | \$15,182.10 | \$9,725.44 | \$248,961.67 | \$3,649.10 | \$26,928.40 | \$1,296.97 |
| 5 | COUNTY COUNSEL | \$11,744.44 | \$35,092.51 | \$230.90 | \$0.00 | \$0.00 | \$18,890.88 | \$3,559.16 | \$0.00 | \$0.00 |
| 6 | HUMAN RESOURCES | \$12,275.37 | \$17,113.87 | \$13,337.02 | \$18,176.11 | \$0.00 | \$202,939.25 | \$2,799.59 | \$7,466.96 | \$0.00 |
| 7 | EMPLOYEE BENEFIT | \$18.91 | \$26.37 | \$20.55 | \$28.01 | \$0.00 | \$312.71 | \$4.31 | \$11.51 | \$0.00 |
| 8 | INFO TECH | \$46,828.75 | \$97,839.96 | \$64,738.42 | \$180,202.59 | \$0.00 | \$853,471.39 | \$10,576.17 | \$1,098.07 | \$0.00 |
| 9 | FACILITY SERVICES | \$29,087.94 | \$67,660.83 | \$82,581.37 | \$106,260.82 | \$0.00 | \$339,558.32 | \$554.39 | -\$25,197.95 | \$0.00 |
| 10 | ANNUAL AUDIT | \$3,272.01 | \$244.45 | \$179.86 | \$269.06 | \$0.01 | \$13,385.63 | \$40.09 | \$1,298.45 | \$8.91 |
| 11 | CENTRAL SERVICES | \$257,370.48 | \$6,919.79 | \$28,218.52 | \$12,443.00 | \$0.00 | \$1,289,804.13 | \$9,557.55 | \$52,601.69 | \$0.00 |
| Total Current Allocations | | \$451,190.99 | \$251,590.14 | \$271,280.67 | \$426,331.72 | \$10,480.32 | \$3,240,235.50 | \$42,445.02 | \$73,198.51 | \$1,454.27 |
| Less: Prior Year Allocations | | \$407,544.00 | \$234,197.00 | \$243,105.00 | \$436,661.00 | \$300,592.00 | \$1,834,201.00 | \$49,722.00 | \$118,531.00 | \$2,699.00 |
| Carry-Forward | | \$43,646.99 | \$17,393.14 | \$28,175.67 | -\$10,329.28 | -\$290,111.68 | \$1,406,034.50 | -\$7,276.98 | -\$45,332.49 | -\$1,244.73 |
| Current Adjustment | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Proposed Costs | | \$494,837.97 | \$268,983.28 | \$299,456.34 | \$416,002.44 | -\$279,631.37 | \$4,646,270.01 | \$35,168.05 | \$27,866.02 | \$209.53 |

El Dorado County, California
2CFR Part 200 Cost Allocation Plan - Based on FY 2023-24
Actual Expenditures for use in FY 2025-26

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Summary Schedule

| Seq # | Department Name | DOT/ CSA #3 | DOT/ CSA#5 | DOT/ CSA #9 | DOT/ FLEET MGMT | P&B AIRPORTS | DEVELOPME NT SVCS | HHSA ADMINISTRAT ION | HEALTH | HLTH/ANIMAL SVCS |
|----------------------------------|-----------------------------------------------|--------------------|-----------------|--------------------|---------------------|---------------------|-----------------------|----------------------------|---------------------|---------------------|
| 1 | BUILDING DEPRECIATION & LEASED PROPERTY | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$75,761.00 | \$91,032.00 | \$41,528.02 | \$164,925.06 |
| 2 | EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT | \$26,759.23 | \$53.92 | \$1,701.05 | \$1,622.54 | \$4,000.58 | \$10,546.44 | \$4,488.75 | \$23,350.01 | \$34,449.40 |
| 3 | ADMINISTRATION | \$3.02 | \$15.97 | \$535.26 | \$2,179.74 | \$1,267.17 | \$14,101.23 | \$3,169.76 | \$9,196.98 | \$3,147.79 |
| 4 | AUDITOR/CONT | \$695.55 | \$722.06 | \$22,404.52 | \$23,476.34 | \$17,747.08 | \$140,762.35 | \$36,995.01 | \$89,422.82 | \$42,232.18 |
| 5 | COUNTY COUNSEL | \$0.00 | \$0.00 | \$10,250.39 | \$0.00 | \$3,953.72 | \$593,705.83 | \$46,888.77 | \$25,091.08 | \$85,106.40 |
| 6 | HUMAN RESOURCES | \$0.00 | \$0.00 | \$64.32 | \$7,671.74 | \$6,272.53 | \$145,112.07 | \$90,811.52 | \$96,763.61 | \$32,339.32 |
| 7 | EMPLOYEE BENEFIT | \$0.00 | \$0.00 | \$0.10 | \$11.82 | \$9.67 | \$223.60 | \$139.93 | \$149.10 | \$49.83 |
| 8 | INFO TECH | \$0.00 | \$0.00 | \$9.46 | \$82,869.85 | \$26,432.19 | \$1,110,210.28 | \$600,588.08 | \$404,555.01 | \$139,756.21 |
| 9 | FACILITY SERVICES | \$0.00 | \$0.00 | \$0.00 | \$1,660.04 | \$5,803.54 | \$167,265.28 | \$48,632.31 | \$151,805.46 | \$197,922.87 |
| 10 | ANNUAL AUDIT | \$0.49 | \$2.58 | \$86.64 | \$352.82 | \$205.11 | \$2,282.47 | \$513.07 | \$1,488.65 | \$509.51 |
| 11 | CENTRAL SERVICES | \$0.00 | \$0.00 | \$5,553.78 | \$108,709.96 | \$143,457.37 | \$740,456.42 | \$52,867.30 | \$58,503.30 | \$45,137.17 |
| Total Current Allocations | | \$27,458.29 | \$794.53 | \$40,605.52 | \$228,554.83 | \$209,148.95 | \$3,000,426.95 | \$976,126.49 | \$901,854.03 | \$745,575.75 |
| Less: Prior Year Allocations | | \$20,617.00 | \$838.00 | \$42,398.00 | \$65,873.00 | \$49,164.00 | \$2,077,743.00 | \$667,487.00 | \$843,992.00 | \$692,561.00 |
| Carry-Forward | | \$6,841.29 | -\$43.47 | -\$1,792.48 | \$162,681.83 | \$159,984.95 | \$922,683.95 | \$308,639.49 | \$57,862.03 | \$53,014.75 |
| Current Adjustment | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Proposed Costs | | \$34,299.58 | \$751.06 | \$38,813.04 | \$391,236.67 | \$369,133.91 | \$3,923,110.90 | \$1,284,765.99 | \$959,716.06 | \$798,590.50 |

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Actual Expenditures for use in FY 2025-26

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Summary Schedule

| Seq # | Department Name | MENTAL HEALTH | ENVIRON MGMT | AIR QUALITY MGMT | CSA #3 - VECTOR | ENV MGMT/ CSA #10 | VETERAN SVCS | HUM SVC SOC SVC | HS CSD/ COMMUNITY | HS CSD/ WIA |
|----------------------------------|-----------------------------------------------|-----------------------|---------------------|---------------------|--------------------|----------------------|---------------------|-----------------------|----------------------|---------------|
| 1 | BUILDING DEPRECIATION & LEASED PROPERTY | \$23,793.01 | \$13,534.00 | \$23,544.01 | \$0.00 | \$10,273.00 | \$20,447.01 | \$15,129.01 | \$61,274.02 | \$0.00 |
| 2 | EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT | \$14,640.82 | \$1,418.33 | \$1,418.67 | \$352.81 | \$18,261.63 | \$567.66 | \$31,202.13 | \$17,277.83 | \$0.00 |
| 3 | ADMINISTRATION | \$37,460.93 | \$2,486.65 | \$3,046.64 | \$343.50 | \$3,368.69 | \$834.23 | \$39,246.49 | \$5,461.14 | \$0.00 |
| 4 | AUDITOR/CONT | \$179,071.35 | \$26,876.33 | \$24,597.05 | \$5,761.33 | \$25,487.14 | \$7,713.43 | \$464,428.78 | \$85,828.28 | \$0.00 |
| 5 | COUNTY COUNSEL | \$67,739.21 | \$6,932.09 | \$996.98 | \$0.00 | \$2,187.58 | \$1,253.25 | \$856,782.07 | \$33,074.32 | \$0.00 |
| 6 | HUMAN RESOURCES | \$152,596.73 | \$25,763.46 | \$13,100.96 | \$3,924.39 | \$18,292.96 | \$9,619.18 | \$398,401.51 | \$37,799.23 | \$0.00 |
| 7 | EMPLOYEE BENEFIT | \$235.13 | \$39.70 | \$20.19 | \$6.05 | \$28.19 | \$14.82 | \$613.89 | \$58.24 | \$0.00 |
| 8 | INFO TECH | \$723,840.18 | \$144,145.63 | \$51,082.51 | \$26,642.29 | \$77,715.01 | \$39,541.92 | \$1,640,165.02 | \$198,306.38 | \$0.00 |
| 9 | FACILITY SERVICES | \$81,432.61 | \$44,745.69 | \$28,213.22 | \$5,840.22 | \$23,353.68 | \$49,720.38 | \$75,845.06 | \$135,519.39 | \$0.00 |
| 10 | ANNUAL AUDIT | \$6,063.53 | \$402.50 | \$493.14 | \$55.60 | \$545.27 | \$135.03 | \$6,352.55 | \$883.96 | \$0.00 |
| 11 | CENTRAL SERVICES | \$107,832.18 | \$259,130.42 | \$19,159.84 | \$2,035.21 | \$18,176.02 | \$12,071.40 | \$121,742.80 | \$59,062.43 | \$0.00 |
| Total Current Allocations | | \$1,394,705.69 | \$525,474.78 | \$165,673.22 | \$44,961.40 | \$197,689.16 | \$141,918.31 | \$3,649,909.29 | \$634,545.23 | \$0.00 |
| Less: Prior Year Allocations | | \$1,189,648.00 | \$236,337.00 | \$154,256.00 | \$62,324.00 | \$199,586.00 | \$147,924.00 | \$3,124,327.00 | \$477,690.00 | \$0.00 |
| Carry-Forward | | \$205,057.69 | \$289,137.78 | \$11,417.22 | -\$17,362.60 | -\$1,896.84 | -\$6,005.69 | \$525,582.29 | \$156,855.23 | \$0.00 |
| Current Adjustment | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Proposed Costs | | \$1,599,763.39 | \$814,612.57 | \$177,090.44 | \$27,598.81 | \$195,792.33 | \$135,912.63 | \$4,175,491.58 | \$791,400.46 | \$0.00 |

El Dorado County, California
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Actual Expenditures for use in FY 2025-26

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Summary Schedule

| Seq # | Department Name | HS CSD/ PHA | HS CSD/ SR SVCS | HS CSD/ TCM | HS CSD/ PUB GUARD | HS CSD/ IHSS PUBLIC | LIBRARY | UCCE | FISH & GAME | WATER AGENCY |
|----------------------------------|--------------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-----------------------|--------------------|-----------------|--------------------|
| 1 | BUILDING DEPRECIATION & LEASED PROPERTY | \$0.00 | \$71,564.03 | \$435.00 | \$0.00 | \$0.00 | \$299,060.11 | \$3,109.00 | \$0.00 | \$0.00 |
| 2 | EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT | \$4,767.19 | \$18,171.73 | \$94.02 | \$9,537.75 | \$260.14 | \$5,449.80 | \$0.00 | \$26.62 | \$895.34 |
| 3 | ADMINISTRATION | \$4,748.96 | \$3,444.24 | \$62.88 | \$2,131.79 | \$712.04 | \$4,688.33 | \$0.00 | \$11.86 | \$3,271.42 |
| 4 | AUDITOR/CONT | \$70,221.82 | \$64,242.85 | \$1,322.60 | \$130,269.91 | \$5,296.85 | \$74,250.74 | \$0.00 | \$363.32 | \$19,739.04 |
| 5 | COUNTY COUNSEL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6 | HUMAN RESOURCES | \$5,086.95 | \$37,990.44 | \$18.88 | \$19,471.46 | \$4,123.85 | \$78,959.87 | \$0.00 | \$0.00 | \$5,075.15 |
| 7 | EMPLOYEE BENEFIT | \$7.84 | \$58.54 | \$0.03 | \$30.00 | \$6.35 | \$121.67 | \$0.00 | \$0.00 | \$7.82 |
| 8 | INFO TECH | \$32,222.50 | \$170,007.24 | \$2.78 | \$76,330.98 | \$16,507.16 | \$371,343.48 | \$0.00 | \$0.00 | \$30,335.46 |
| 9 | FACILITY SERVICES | \$0.00 | \$261,132.34 | \$0.00 | -\$23.61 | \$0.00 | \$593,182.03 | \$22,085.82 | \$0.00 | -\$7.63 |
| 10 | ANNUAL AUDIT | \$768.68 | \$557.49 | \$10.18 | \$345.06 | \$115.25 | \$758.87 | \$0.00 | \$1.92 | \$529.52 |
| 11 | CENTRAL SERVICES | \$7,190.86 | \$28,030.69 | \$1,009.78 | \$6,706.81 | \$4,075.89 | \$36,622.10 | \$328.30 | \$0.00 | \$0.00 |
| Total Current Allocations | | \$125,014.80 | \$655,199.59 | \$2,956.14 | \$244,800.15 | \$31,097.53 | \$1,464,436.99 | \$25,523.11 | \$403.72 | \$59,846.12 |
| Less: Prior Year Allocations | | \$83,641.00 | \$558,242.00 | \$3,224.00 | \$220,295.00 | \$31,168.00 | \$1,355,933.00 | \$22,994.00 | \$404.00 | \$52,691.00 |
| Carry-Forward | | \$41,373.80 | \$96,957.59 | -\$267.86 | \$24,505.15 | -\$70.47 | \$108,503.99 | \$2,529.11 | -\$0.28 | \$7,155.12 |
| Current Adjustment | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Proposed Costs | | \$166,388.60 | \$752,157.18 | \$2,688.29 | \$269,305.30 | \$31,027.07 | \$1,572,940.99 | \$28,052.23 | \$403.43 | \$67,001.24 |

El Dorado County, California
2CFR Part 200 Cost Allocation Plan - Based on FY 2023-24
Actual Expenditures for use in FY 2025-26

11697
01/13/25

Summary Schedule

| Seq # | Department Name | CHILD SUPPT SVCS | COM SVC DIST | RES CONSERVATI ON | JOINT POWER AUTH | MELLO ROOS | CEMETERY DIST | REC & RES DIST | FIRE DISTRICTS | LAFCO |
|----------------------------------|-----------------------------------------------|---------------------|--------------------|-------------------------|---------------------|--------------------|-------------------|--------------------|---------------------|-------------------|
| 1 | BUILDING DEPRECIATION & LEASED PROPERTY | \$59,469.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT | \$3,842.94 | \$2,717.03 | \$797.62 | \$133.78 | \$408.41 | \$538.49 | \$928.03 | \$11,371.90 | \$71.44 |
| 3 | ADMINISTRATION | \$3,368.38 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4 | AUDITOR/CONT | \$24,342.03 | \$36,382.81 | \$13,990.45 | \$5,337.19 | \$34,958.52 | \$7,847.42 | \$14,252.22 | \$191,993.86 | \$1,530.08 |
| 5 | COUNTY COUNSEL | \$2,779.92 | \$0.00 | \$14,639.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6 | HUMAN RESOURCES | \$40,778.23 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 7 | EMPLOYEE BENEFIT | \$62.83 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8 | INFO TECH | \$178,402.99 | \$0.00 | \$0.00 | \$850.38 | \$0.00 | \$0.00 | \$2,286.57 | \$0.00 | \$0.00 |
| 9 | FACILITY SERVICES | \$130,076.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 10 | ANNUAL AUDIT | \$545.22 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 11 | CENTRAL SERVICES | \$32,810.27 | \$16,472.08 | \$0.00 | \$0.00 | \$2,019.56 | \$0.00 | \$0.00 | \$1,086.41 | \$0.00 |
| Total Current Allocations | | \$476,477.86 | \$55,571.92 | \$29,428.04 | \$6,321.35 | \$37,386.49 | \$8,385.91 | \$17,466.82 | \$204,452.17 | \$1,601.52 |
| Less: Prior Year Allocations | | \$346,334.00 | \$42,709.00 | \$21,415.00 | \$2,597.00 | \$9,635.00 | \$9,156.00 | \$15,647.00 | \$164,035.00 | \$71.00 |
| Carry-Forward | | \$130,143.86 | \$12,862.92 | \$8,013.04 | \$3,724.35 | \$27,751.49 | -\$770.09 | \$1,819.82 | \$40,417.17 | \$1,530.52 |
| Current Adjustment | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Proposed Costs | | \$606,621.72 | \$68,434.84 | \$37,441.07 | \$10,045.69 | \$65,137.98 | \$7,615.82 | \$19,286.64 | \$244,869.34 | \$3,132.03 |

El Dorado County, California
2CFR Part 200 Cost Allocation Plan - Based on FY 2023-24
Actual Expenditures for use in FY 2025-26

11697
01/13/25

Summary Schedule

| Seq # | Department Name | FIRE DIST/JPA | MISC | GENERAL GOV/ UNALLOWAB LE | Residual Costs | Total |
|----------------------------------|-----------------------------------------------|--------------------|-----------------------|------------------------------------|-------------------|------------------------|
| 1 | BUILDING DEPRECIATION & LEASED PROPERTY | \$0.00 | \$193,372.05 | \$0.00 | \$0.00 | \$2,770,576.88 |
| 2 | EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT | \$2,584.26 | \$79,150.42 | \$0.00 | \$0.00 | \$1,345,850.08 |
| 3 | ADMINISTRATION | \$0.00 | \$0.00 | \$2,942,353.90 | \$0.00 | \$3,374,413.06 |
| 4 | AUDITOR/CONT | \$43,959.85 | \$1,084,233.87 | \$338,583.08 | \$0.00 | \$4,656,174.15 |
| 5 | COUNTY COUNSEL | \$0.00 | \$437,875.17 | \$50,904.42 | \$0.00 | \$2,779,319.04 |
| 6 | HUMAN RESOURCES | \$0.00 | \$0.00 | \$67,614.24 | \$0.00 | \$2,647,558.84 |
| 7 | EMPLOYEE BENEFIT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,975.40 |
| 8 | INFO TECH | \$0.00 | \$44,888.10 | \$1,164,759.23 | \$0.00 | \$11,297,846.65 |
| 9 | FACILITY SERVICES | \$0.00 | \$401,400.88 | \$1,788,240.99 | \$0.00 | \$7,646,648.17 |
| 10 | ANNUAL AUDIT | \$0.00 | \$2,738.62 | \$0.00 | \$0.00 | \$72,672.96 |
| 11 | CENTRAL SERVICES | \$0.00 | \$77,362.75 | \$672,526.16 | \$0.00 | \$6,088,665.17 |
| Total Current Allocations | | \$46,544.11 | \$2,321,021.87 | \$7,024,982.01 | \$0.00 | \$42,683,700.41 |
| Less: Prior Year Allocations | | \$42,326.00 | \$1,936,496.00 | \$0.00 | \$0.00 | \$29,814,608.00 |
| Carry-Forward | | \$4,218.11 | \$384,525.87 | \$0.00 | \$0.00 | \$5,844,110.40 |
| Current Adjustment | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Proposed Costs | | \$50,762.22 | \$2,705,547.73 | \$7,024,982.01 | \$0.00 | \$48,527,810.81 |