



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of El Dorado
Placerville, California**

**Date: July 12, 2021
Filing Ref: ELD22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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 2021-22 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

7-12-2021

7-12-2021

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 2021-2022

Fiscal Year 2019-20
 1/14/2021

Summary Schedule

Department	BD OF SUPERVISOR RS	ADMIN- ECON DEVEL	RISK MANAGEMENT NT	TREASURER/ TAX COLL	ASSESSOR	CAO- PRO/PARKS /HCED	SURVEYOR	GRAND JURY	SUP COURT MOU	SUPERIOR COURT
1 BUILDING DEPRECIATION	\$67,367	\$1,580	\$2,066	\$38,721	\$68,031	\$87,687	\$26,491	\$7,042	\$0	\$114,998
2 EQUIP & SOFTWARE DEPREC	2,604	248	2,263	18,735	734	23,481	434	242	445	1,887
3 ADMINISTRATION	2,136	1,840	50,633	3,952	5,835	2,154	2,117	59	3,167	0
4 AUDITOR/CONT	10,151	5,348	54,666	55,045	22,999	11,065	8,833	2,350	6,542	19,358
5 COUNTY COUNSEL	93,312	752	(289)	50,503	19,411	40,522	0	15,795	0	0
6 HUMAN RESOURCES	15,461	5,297	8,480	26,473	48,878	9,476	13,519	0	0	0
7 EMPLOYEE BENEFIT	26	9	14	45	82	16	23	0	0	0
8 INFO TECH	64,829	15,712	33,263	209,342	281,909	21,115	56,347	454	0	0
9 FACILITY SERVICES	100,212	5,479	3,237	70,540	131,842	65,533	47,649	12,736	0	147,874
10 ANNUAL AUDIT	208	179	4,934	385	569	210	206	6	309	0
11 CENTRAL SERVICES	13,900	2,657	27,330	32,070	13,545	19,420	4,575	1,212	3,415	0
Total Current Allocations	370,206	39,101	186,598	505,812	593,836	280,679	160,194	39,896	13,877	284,117
Less: Prior Year Allocations	461,414	70,302	162,622	500,825	562,262	221,041	175,519	45,066	10,061	219,954
Carry-Forward	(91,209)	(31,201)	23,975	4,987	31,575	59,637	(15,325)	(5,170)	3,816	64,163
Proposed Costs	\$278,997	\$7,900	\$210,573	\$510,798	\$625,411	\$340,316	\$144,869	\$34,727	\$17,693	\$348,279

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

Fiscal Year 2019-20
 1/14/2021

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	\$21,615	\$11,122	\$153,195	\$508,505	\$0	\$1,467	\$14,483	\$0	\$101,931	\$7,759
2 EQUIP & SOFTWARE DEPREC	32,321	3,943	592,358	3,054	22,186	13,990	33,463	8,110	4,303	16,832
3 ADMINISTRATION	17,518	5,216	63,813	23,212	3,871	3,832	17,559	63	6,382	1,960
4 AUDITOR/CONT	70,718	19,771	216,299	92,360	11,559	19,718	83,237	875	34,125	11,489
5 COUNTY COUNSEL	31,895	10,057	136,959	8,900	0	0	16,265	0	0	2,940
6 HUMAN RESOURCES	82,910	28,980	264,966	148,601	24,654	17,329	99,305	688	48,534	15,596
7 EMPLOYEE BENEFIT	140	49	446	250	41	29	167	1	82	26
8 INFO TECH	400,890	138,551	155,463	76,352	4,076	8,979	350,184	5,525	213,086	55,486
9 FACILITY SERVICES	50,446	27,837	434,998	487,698	0	2,322	46,897	0	79,317	59,585
10 ANNUAL AUDIT	1,707	508	6,219	2,262	377	373	1,711	6	622	191
11 CENTRAL SERVICES	101,136	29,328	138,182	13,953	3	10,814	52,375	2,650	5,955	5,303
Total Current Allocations	811,296	275,363	2,162,897	1,365,147	66,768	78,853	715,647	17,919	494,336	177,167
Less: Prior Year Allocations	895,018	195,133	1,757,119	1,384,208	43,979	90,250	586,812	336,528	385,691	199,507
Carry-Forward	(83,721)	80,230	405,778	(19,060)	22,789	(11,397)	128,835	(318,608)	108,646	(22,340)
Proposed Costs	\$727,575	\$355,592	\$2,568,675	\$1,346,087	\$89,557	\$67,456	\$844,482	\$(300,689)	\$602,982	\$154,827

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

Fiscal Year 2019-20
 1/14/2021

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	\$36,223	\$61,883	\$(13,165)	\$26,153	\$9,870	\$0	\$0	\$0	\$0	\$0
2 EQUIP & SOFTWARE DEPREC	2,565	5,745	952	10,699	160	1,242	96	674	55	1,595
3 ADMINISTRATION	2,489	4,038	2,623	98,100	265	30,708	79	421	126	1,316
4 AUDITOR/CONT	19,789	16,151	19,146	207,629	2,451	189,899	997	963	686	15,132
5 COUNTY COUNSEL	53,949	5,827	2,496	10,536	18,982	0	0	0	0	(326)
6 HUMAN RESOURCES	14,134	16,924	26,559	176,795	1,071	3,405	0	0	0	111
7 EMPLOYEE BENEFIT	24	28	45	298	2	6	0	0	0	0
8 INFO TECH	101,679	76,710	174,413	469,916	127,196	538	0	0	0	17
9 FACILITY SERVICES	70,335	135,373	39,997	229,975	4,622	83,177	0	0	0	0
10 ANNUAL AUDIT	243	394	256	9,560	26	2,992	8	41	12	128
11 CENTRAL SERVICES	19,383	28,957	116,878	186,599	2,650	18,670	662	1,325	0	15,898
Total Current Allocations	320,812	352,028	370,198	1,426,259	167,293	330,638	1,842	3,424	879	33,871
Less: Prior Year Allocations	264,604	339,389	272,489	1,092,270	54,877	1,338,396	4,755	1,228	726	29,294
Carry-Forward	56,208	12,639	97,710	333,989	112,415	(1,007,758)	(2,913)	2,196	152	4,577
Proposed Costs	\$377,020	\$364,667	\$467,908	\$1,760,247	\$279,708	\$(677,120)	\$(1,071)	\$5,620	\$1,031	\$38,448

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

Fiscal Year 2019-20
 1/14/2021

Summary Schedule

Department	DOT/ FLEET MGMT	DOT/ AIRPORTS	DEVELOPM ENT SVCS	HHSA ADMINISTR ATION	HEALTH	HLTH/ANIMA L SVCS	MENTAL HEALTH	ENVIRON MGMT	AIR QUALITY MGMT	CSA #3 - VECTOR
1 BUILDING DEPRECIATION	\$0	\$0	\$62,809	\$5,363	\$38,003	\$158,910	\$22,011	\$26,027	\$0	\$0
2 EQUIP & SOFTWARE DEPREC	1,316	723	5,948	4,417	14,167	17,075	18,132	1,149	2,212	262
3 ADMINISTRATION	2,689	1,393	17,113	3,818	47,697	4,360	38,847	3,479	4,087	403
4 AUDITOR/CONT	17,935	9,156	77,464	45,383	142,270	34,977	135,953	20,863	23,778	4,434
5 COUNTY COUNSEL	0	(309)	314,567	35,846	20,527	71,848	56,465	6,582	381	0
6 HUMAN RESOURCES	6,145	2,950	92,312	73,250	78,928	28,022	116,352	20,943	10,631	3,247
7 EMPLOYEE BENEFIT	10	5	155	123	133	47	196	35	18	5
8 INFO TECH	13,355	10,171	814,431	305,880	324,037	131,735	478,159	96,676	40,398	21,912
9 FACILITY SERVICES	3,974	180	151,771	4,721	153,803	216,653	58,127	52,205	19,290	3,411
10 ANNUAL AUDIT	262	136	1,668	372	4,648	425	3,786	339	398	39
11 CENTRAL SERVICES	13,286	6,010	45,228	51,066	42,255	24,554	44,786	25,902	28,468	3,315
Total Current Allocations	58,973	30,415	1,583,467	530,239	866,468	688,607	972,814	254,200	129,661	37,028
Less: Prior Year Allocations	54,452	25,134	1,079,079	400,655	780,426	638,120	799,083	222,624	68,964	33,755
Carry-Forward	4,521	5,281	504,388	129,584	86,042	50,486	173,731	31,576	60,698	3,273
Proposed Costs	\$63,494	\$35,696	\$2,087,854	\$659,823	\$952,510	\$739,093	\$1,146,544	\$285,776	\$190,359	\$40,301

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

Fiscal Year 2019-20
 1/14/2021

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	\$(552)	\$14,499	\$6,459	\$19,514	\$126	\$0	\$60,293	\$436	\$0	\$0
2 EQUIP & SOFTWARE DEPREC	13,445	518	29,553	4,090	295	4,199	12,537	155	15,396	324
3 ADMINISTRATION	5,078	1,214	50,399	4,865	0	4,664	4,757	128	2,104	922
4 AUDITOR/CONT	25,198	6,335	380,507	63,457	40	41,215	49,895	1,454	121,139	4,282
5 COUNTY COUNSEL	(12)	2,983	592,731	12,751	0	0	0	0	0	0
6 HUMAN RESOURCES	13,212	6,287	288,342	28,194	0	4,325	35,359	135	12,954	3,290
7 EMPLOYEE BENEFIT	22	11	485	47	0	7	60	0	22	6
8 INFO TECH	42,883	24,886	1,104,919	117,843	1,108	15,974	127,338	21	47,689	5,942
9 FACILITY SERVICES	14,017	24,286	74,428	119,299	0	983	196,504	3,515	53	3,696
10 ANNUAL AUDIT	495	118	4,911	474	0	455	464	13	205	90
11 CENTRAL SERVICES	16,569	12,729	72,234	36,628	0	2,329	8,537	4,637	4,193	18,974
Total Current Allocations	130,355	93,865	2,604,969	407,163	1,569	74,151	495,744	10,494	203,753	37,525
Less: Prior Year Allocations	113,260	84,624	2,562,833	384,217	20,979	74,994	397,782	9,494	204,183	23,350
Carry-Forward	17,094	9,241	42,136	22,945	(19,410)	(844)	97,962	1,000	(430)	14,175
Proposed Costs	\$147,449	\$103,106	\$2,647,105	\$430,108	\$(17,841)	\$73,307	\$593,705	\$11,493	\$203,323	\$51,700

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

Fiscal Year 2019-20
 1/14/2021

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	\$262,323	\$2,695	\$0	\$0	\$29,519	\$0	\$0	\$0	\$0	\$0
2 EQUIP & SOFTWARE DEPREC	7,057	0	24	785	1,683	2,936	2,110	107	354	536
3 ADMINISTRATION	7,185	0	9	4,685	6,254	0	0	0	0	0
4 AUDITOR/CONT	63,235	3	262	12,632	28,707	32,910	22,737	1,477	369	7,056
5 COUNTY COUNSEL	28,318	0	0	0	466	0	2,014	0	0	0
6 HUMAN RESOURCES	60,038	0	0	3,687	44,429	0	0	0	0	0
7 EMPLOYEE BENEFIT	101	0	0	6	75	0	0	0	0	0
8 INFO TECH	56,512	0	0	21,531	159,328	0	0	928	0	0
9 FACILITY SERVICES	486,593	19,338	0	267	24,785	0	0	0	0	0
10 ANNUAL AUDIT	700	0	1	457	609	0	0	0	0	0
11 CENTRAL SERVICES	11,359	162	0	18	29,071	0	0	7	0	0
Total Current Allocations	983,421	22,198	296	44,069	324,927	35,846	26,861	2,520	723	7,592
Less: Prior Year Allocations	923,770	15,487	515	38,626	267,086	37,272	28,220	2,517	20,576	6,157
Carry-Forward	59,651	6,712	(219)	5,443	57,841	(1,426)	(1,359)	2	(19,853)	1,435
Proposed Costs	\$1,043,072	\$28,910	\$77	\$49,512	\$382,768	\$34,421	\$25,502	\$2,522	\$(19,130)	\$9,028

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

Fiscal Year 2019-20
1/14/2021

Summary Schedule

Department	REC & RES DIST	FIRE DISTRICTS	LAFCO	FIRE DIST/JPA	MISC	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$151,332	\$2,214,791
2 EQUIP & SOFTWARE DEPREC	771	9,602	6	2,550	80,510	1,060,359
3 ADMINISTRATION	0	0	0	0	0	571,635
4 AUDITOR/CONT	10,133	140,169	116	33,901	713,150	3,501,943
5 COUNTY COUNSEL	0	0	0	0	213,886	1,877,525
6 HUMAN RESOURCES	0	0	0	0	0	2,031,180
7 EMPLOYEE BENEFIT	0	0	0	0	0	3,418
8 INFO TECH	2,692	0	459	0	1,732	7,010,572
9 FACILITY SERVICES	0	0	0	0	223,486	4,193,065
10 ANNUAL AUDIT	0	0	0	0	7,193	62,899
11 CENTRAL SERVICES	0	0	0	0	5,962	1,377,125
Total Current Allocations	13,596	149,771	581	36,451	1,397,250	23,904,512
Less: Prior Year Allocations	10,329	128,373	540	32,786	1,016,387	22,207,987
Carry-Forward	3,267	21,398	41	3,665	380,864	1,696,525
Proposed Costs	\$16,863	\$171,169	\$621	\$40,116	\$1,778,114	\$25,601,037