



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of El Dorado  
Placerville, California**

**Date: May 3, 2022  
Filing Ref: ELD23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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. Facility Services             |
| 2. Building Depreciation    | 7. Central Services              |
| 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 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 2022-23 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

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

5-4-2022

5-4-2022

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

Fiscal Year 2020-21  
 2/2/2022

**Summary Schedule**

Department	BD OF SUPERVISOR RS	ADMIN- ECON DEVEL	RISK MANAGEMENT NT	TREASURE R/TAX COLL	ASSESSOR	CAO- PRO/PARKS /HCED	SURVEYOR	GRAND JURY	SUP COURT MOU	SUPERIOR COURT
1 BUILDING DEPRECIATION	\$73,677	\$1,622	\$6,995	\$39,370	\$69,088	\$88,400	\$26,936	\$7,160	\$0	\$113,157
2 EQUIP & SOFTWARE DEPREC	2,689	288	2,588	19,719	479	18,159	349	157	432	1,953
3 ADMINISTRATION	2,070	1,645	53,711	3,755	5,446	2,632	2,149	42	3,090	0
4 AUDITOR/CONT	11,004	5,515	66,690	64,056	22,989	12,379	9,283	1,575	6,973	18,971
5 COUNTY COUNSEL	170,121	0	7,453	26,852	15,166	53,427	41	19,493	0	0
6 HUMAN RESOURCES	16,820	4,377	9,109	25,611	48,165	8,722	14,000	0	0	0
7 EMPLOYEE BENEFIT	144	38	78	220	413	75	120	0	0	0
8 INFO TECH	87,061	17,898	27,897	175,050	422,584	69,931	76,109	656	0	0
9 FACILITY SERVICES	111,132	4,744	12,222	71,613	141,240	76,757	48,902	13,018	0	103,183
10 ANNUAL AUDIT	221	176	5,730	401	581	281	229	4	330	0
11 CENTRAL SERVICES	14,041	6,771	20,622	36,607	12,940	(23,326)	3,216	2,279	2,206	0
<b>Total Current Allocations</b>	<b>488,980</b>	<b>43,074</b>	<b>213,094</b>	<b>463,253</b>	<b>739,091</b>	<b>307,437</b>	<b>181,335</b>	<b>44,384</b>	<b>13,030</b>	<b>237,264</b>
Less: Prior Year Allocations	484,234	44,844	215,101	727,230	575,297	300,839	332,058	43,185	11,315	235,961
Carry-Forward	4,746	(1,770)	(2,007)	(263,977)	163,794	6,598	(150,723)	1,199	1,715	1,303
<b>Proposed Costs</b>	<b>\$493,726</b>	<b>\$41,304</b>	<b>\$211,087</b>	<b>\$199,275</b>	<b>\$902,885</b>	<b>\$314,036</b>	<b>\$30,611</b>	<b>\$45,582</b>	<b>\$14,744</b>	<b>\$238,567</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

Fiscal Year 2020-21  
 2/2/2022

**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	\$22,330	\$11,515	\$178,225	\$539,511	\$0	\$0	\$15,132	\$0	\$101,931	\$8,438
2 EQUIP & SOFTWARE DEPREC	48,800	949	703,753	2,627	21,622	16,662	36,926	7,195	4,142	17,871
3 ADMINISTRATION	16,674	5,311	53,431	23,569	3,771	4,754	16,688	0	5,746	1,866
4 AUDITOR/CONT	67,369	20,254	226,218	96,016	12,499	21,366	81,516	7	35,310	11,423
5 COUNTY COUNSEL	26,613	3,371	145,764	20,977	0	0	21,036	0	0	23,514
6 HUMAN RESOURCES	78,507	30,199	275,016	152,163	25,167	16,738	99,435	0	48,929	15,386
7 EMPLOYEE BENEFIT	674	259	2,361	1,306	216	144	854	0	420	132
8 INFO TECH	392,880	159,822	126,241	29,672	13,267	7,765	371,100	1,158	253,712	71,977
9 FACILITY SERVICES	58,219	32,819	488,396	477,943	0	6	60,273	0	78,257	59,971
10 ANNUAL AUDIT	1,779	567	5,700	2,514	402	507	1,780	0	613	199
11 CENTRAL SERVICES	74,662	18,453	140,019	25,752	752	13,541	58,378	0	12,659	5,953
<b>Total Current Allocations</b>	<b>788,507</b>	<b>283,518</b>	<b>2,345,124</b>	<b>1,372,051</b>	<b>77,697</b>	<b>81,483</b>	<b>763,117</b>	<b>8,360</b>	<b>541,720</b>	<b>216,730</b>
Less: Prior Year Allocations	1,112,018	289,562	1,821,153	1,420,743	52,019	67,619	652,900	366,783	412,909	170,912
Carry-Forward	(323,511)	(6,044)	523,971	(48,692)	25,678	13,864	110,217	(358,423)	128,811	45,818
<b>Proposed Costs</b>	<b>\$464,995</b>	<b>\$277,475</b>	<b>\$2,869,096</b>	<b>\$1,323,360</b>	<b>\$103,375</b>	<b>\$95,347</b>	<b>\$873,335</b>	<b>\$(350,064)</b>	<b>\$670,530</b>	<b>\$262,548</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

Fiscal Year 2020-21  
 2/2/2022

**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	\$36,786	\$63,147	\$1,366	\$33,491	\$11,218	\$0	\$0	\$0	\$0	\$0
2 EQUIP & SOFTWARE DEPREC	6,620	22,482	679	15,359	218	1,274	124	2,986	81	1,886
3 ADMINISTRATION	1,702	2,507	2,317	81,295	277	9,722	25	461	3	661
4 AUDITOR/CONT	26,576	15,293	15,806	220,833	2,683	23,520	1,212	1,384	782	18,971
5 COUNTY COUNSEL	27,140	26,626	3,276	29,568	1,346	0	0	0	0	(801)
6 HUMAN RESOURCES	12,041	15,434	23,746	170,534	1,172	4,219	0	0	0	83
7 EMPLOYEE BENEFIT	103	132	204	1,464	10	36	0	0	0	1
8 INFO TECH	73,344	145,943	107,471	757,415	75,604	511	0	0	0	10
9 FACILITY SERVICES	75,228	142,882	42,153	244,453	7,160	46,975	0	0	0	0
10 ANNUAL AUDIT	182	267	247	8,672	30	1,037	3	49	0	71
11 CENTRAL SERVICES	17,236	17,697	81,168	193,258	752	3,010	752	3,762	0	3,010
<b>Total Current Allocations</b>	<b>276,957</b>	<b>452,411</b>	<b>278,434</b>	<b>1,756,343</b>	<b>100,469</b>	<b>90,303</b>	<b>2,116</b>	<b>8,642</b>	<b>866</b>	<b>23,892</b>
Less: Prior Year Allocations	373,688	369,713	406,754	1,173,971	27,950	1,258,320	2,203	1,216	563	26,993
Carry-Forward	(96,731)	82,698	(128,320)	582,372	72,519	(1,168,017)	(87)	7,426	303	(3,101)
<b>Proposed Costs</b>	<b>\$180,226</b>	<b>\$535,109</b>	<b>\$150,113</b>	<b>\$2,338,716</b>	<b>\$172,988</b>	<b>\$(1,077,715)</b>	<b>\$2,028</b>	<b>\$16,068</b>	<b>\$1,170</b>	<b>\$20,791</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

Fiscal Year 2020-21  
 2/2/2022

**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	\$65,413	\$4,509	\$40,086	\$158,911	\$23,308	\$23,533	\$0	\$0
2 EQUIP & SOFTWARE DEPREC	1,271	2,474	11,103	4,506	13,791	13,721	16,492	1,311	1,938	372
3 ADMINISTRATION	2,589	1,473	17,669	4,386	19,981	4,193	41,432	3,391	2,833	352
4 AUDITOR/CONT	17,124	11,570	109,891	42,878	110,454	35,190	146,486	21,643	24,299	4,786
5 COUNTY COUNSEL	0	1,451	521,366	33,888	24,767	97,478	72,608	23,168	3,845	0
6 HUMAN RESOURCES	5,782	2,760	98,533	69,875	77,242	27,133	121,682	21,033	9,318	2,871
7 EMPLOYEE BENEFIT	50	24	846	600	663	233	1,045	181	80	25
8 INFO TECH	26,216	10,416	886,782	319,730	338,362	123,540	558,937	96,788	79,611	30,321
9 FACILITY SERVICES	2,923	311	161,725	1,197	146,522	219,570	55,936	48,160	34,691	3,273
10 ANNUAL AUDIT	276	157	1,885	468	2,132	447	4,420	362	302	38
11 CENTRAL SERVICES	16,548	14,281	51,661	35,798	45,472	26,018	64,505	9,601	27,626	1,505
<b>Total Current Allocations</b>	<b>72,780</b>	<b>44,918</b>	<b>1,926,874</b>	<b>517,835</b>	<b>819,472</b>	<b>706,435</b>	<b>1,106,851</b>	<b>249,170</b>	<b>184,542</b>	<b>43,542</b>
Less: Prior Year Allocations	37,073	28,604	1,435,045	459,583	822,598	664,214	845,277	230,182	92,378	34,978
Carry-Forward	35,707	16,314	491,829	58,252	(3,126)	42,221	261,574	18,988	92,164	8,564
<b>Proposed Costs</b>	<b>\$108,486</b>	<b>\$61,232</b>	<b>\$2,418,703</b>	<b>\$576,086</b>	<b>\$816,345</b>	<b>\$748,656</b>	<b>\$1,368,424</b>	<b>\$268,159</b>	<b>\$276,707</b>	<b>\$52,106</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

Fiscal Year 2020-21  
 2/2/2022

**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	\$4,889	\$14,499	\$13,027	\$19,565	\$0	\$0	\$60,388	\$436	\$0	\$0
2 EQUIP & SOFTWARE DEPREC	16,199	496	25,233	3,744	0	4,333	13,635	124	13,260	344
3 ADMINISTRATION	4,730	850	47,155	5,783	0	4,981	5,427	99	2,202	893
4 AUDITOR/CONT	27,880	6,098	380,822	55,574	0	47,462	54,711	1,300	134,721	4,689
5 COUNTY COUNSEL	8,089	18,973	705,187	7,900	0	0	0	0	0	0
6 HUMAN RESOURCES	13,296	6,546	297,169	14,953	0	4,366	34,665	70	14,383	2,014
7 EMPLOYEE BENEFIT	114	56	2,551	128	0	37	298	1	123	17
8 INFO TECH	59,162	45,832	1,295,650	111,001	526	9,634	156,939	4,245	58,534	4,796
9 FACILITY SERVICES	28,385	24,295	84,443	137,831	0	0	168,365	4,052	0	4,130
10 ANNUAL AUDIT	505	91	5,353	617	0	531	579	11	235	95
11 CENTRAL SERVICES	38,374	7,008	94,630	37,542	0	2,421	13,819	1,505	4,524	3,773
<b>Total Current Allocations</b>	<b>201,623</b>	<b>124,743</b>	<b>2,951,221</b>	<b>394,638</b>	<b>526</b>	<b>73,765</b>	<b>508,826</b>	<b>11,842</b>	<b>227,981</b>	<b>20,750</b>
Less: Prior Year Allocations	131,097	99,980	2,940,232	393,241	25,595	74,236	402,167	9,599	205,760	19,955
Carry-Forward	70,526	24,763	10,989	1,397	(25,069)	(471)	106,659	2,243	22,221	795
<b>Proposed Costs</b>	<b>\$272,149</b>	<b>\$149,507</b>	<b>\$2,962,210</b>	<b>\$396,035</b>	<b>\$(24,542)</b>	<b>\$73,293</b>	<b>\$615,485</b>	<b>\$14,085</b>	<b>\$250,202</b>	<b>\$21,545</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

Fiscal Year 2020-21  
 2/2/2022

**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	\$265,826	\$2,935	\$0	\$0	\$53,960	\$0	\$0	\$0	\$0	\$0
2 EQUIP & SOFTWARE DEPREC	6,451	0	26	871	1,468	3,841	637	118	403	803
3 ADMINISTRATION	6,302	0	22	4,181	5,597	0	0	0	0	0
4 AUDITOR/CONT	62,403	0	302	15,404	25,207	39,356	8,271	1,484	5,347	8,872
5 COUNTY COUNSEL	12,019	0	0	0	733	0	7,920	0	0	0
6 HUMAN RESOURCES	59,059	0	0	2,580	40,663	0	0	0	0	0
7 EMPLOYEE BENEFIT	507	0	0	22	349	0	0	0	0	0
8 INFO TECH	59,695	0	0	29,852	153,295	0	0	607	0	0
9 FACILITY SERVICES	499,198	19,373	0	0	32,478	0	0	0	0	0
10 ANNUAL AUDIT	672	0	2	446	597	0	0	0	0	0
11 CENTRAL SERVICES	33,480	64	0	(4)	29,601	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,005,613</b>	<b>22,372</b>	<b>352</b>	<b>53,352</b>	<b>343,949</b>	<b>43,196</b>	<b>16,829</b>	<b>2,208</b>	<b>5,750</b>	<b>9,675</b>
Less: Prior Year Allocations	914,419	21,911	269	42,252	267,431	33,696	36,344	1,936	10,627	6,527
Carry-Forward	91,194	461	83	11,100	76,518	9,500	(19,515)	272	(4,877)	3,148
<b>Proposed Costs</b>	<b>\$1,096,807</b>	<b>\$22,833</b>	<b>\$435</b>	<b>\$64,453</b>	<b>\$420,467</b>	<b>\$52,697</b>	<b>\$(2,686)</b>	<b>\$2,480</b>	<b>\$872</b>	<b>\$12,824</b>

**EL DORADO COUNTY, CALIFORNIA**  
**2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

Fiscal Year 2020-21  
 2/2/2022

**Summary Schedule**

Department	REC & RES DIST	FIRE DISTRICTS	LAFCO	FIRE DIST/JPA	MISC	EMS PREPARED NESS	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$114,751	\$0	\$2,315,531
2 EQUIP & SOFTWARE DEPREC	1,012	11,552	7	2,665	71,536	3,506	1,208,312
3 ADMINISTRATION	0	0	0	0	0	26,391	518,233
4 AUDITOR/CONT	12,025	162,246	66	38,923	736,820	61,569	3,534,346
5 COUNTY COUNSEL	0	0	0	0	290,503	2,223	2,453,100
6 HUMAN RESOURCES	0	0	0	0	0	12,185	2,033,748
7 EMPLOYEE BENEFIT	0	0	0	0	0	105	17,459
8 INFO TECH	1,572	0	423	0	2,884	77,491	8,007,917
9 FACILITY SERVICES	0	31,113	0	0	236,862	29,461	4,371,841
10 ANNUAL AUDIT	0	0	0	0	10,393	2,815	66,000
11 CENTRAL SERVICES	0	0	0	0	89,533	24,895	1,420,349
<b>Total Current Allocations</b>	<b>14,609</b>	<b>204,912</b>	<b>495</b>	<b>41,588</b>	<b>1,553,282</b>	<b>240,641</b>	<b>25,946,837</b>
Less: Prior Year Allocations	10,802	151,012	428	32,504	1,224,457	0	24,684,462
Carry-Forward	3,807	53,900	67	9,084	328,825	0	1,021,734
<b>Proposed Costs</b>	<b>\$18,417</b>	<b>\$258,811</b>	<b>\$563</b>	<b>\$50,672</b>	<b>\$1,882,107</b>	<b>\$240,641</b>	<b>\$26,968,571</b>