



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of El Dorado
Placerville, California

Date: May 15, 2023
Filing Ref: ELD24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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
2. Building Depreciation and Leased Property
3. Auditor/Controller
4. County Counsel
5. Information Technologies
6. Facility Services
7. Central Services
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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF EL DORADO

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Joe Harn

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

Name

Auditor-Controller

Title

05-18-2023

Date

05-19-2023

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 2023-2024

Fiscal Year 2021-22
 3/30/2023

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 & LEASE	\$75,191	\$1,655	\$7,139	\$39,789	\$69,769	\$88,357	\$27,222	\$7,236	\$2,492	\$113,264
2 EQUIP & SOFTWARE DEPREC & LE	1,468	207	1,318	19,143	550	17,877	420	299	672	1,652
3 ADMINISTRATION	2,640	(0)	61,099	4,098	6,937	2,692	2,540	89	3,035	0
4 AUDITOR/CONT	10,041	3,073	68,954	63,275	20,698	10,341	9,277	3,479	11,003	19,106
5 COUNTY COUNSEL	281,337	9,875	101,401	20,536	26,998	67,264	6,199	13,064	155	0
6 HUMAN RESOURCES	20,771	5,125	10,810	32,052	58,518	11,431	0	0	5,483	0
7 EMPLOYEE BENEFIT	211	52	110	325	593	116	0	0	56	0
8 INFO TECH	75,823	13,958	41,440	280,755	409,451	70,997	72,449	1,419	22,479	0
9 FACILITY SERVICES	108,953	4,236	11,527	64,395	133,226	99,046	44,025	11,699	3,592	67,782
10 ANNUAL AUDIT	234	(0)	5,410	363	614	238	225	8	269	0
11 CENTRAL SERVICES	72,215	7,628	217,474	31,793	15,155	95,992	56,065	1,920	47,847	35,522
Total Current Allocations	648,885	45,809	526,682	556,524	742,509	464,350	218,423	39,214	97,082	237,327
Less: Prior Year Allocations	370,206	39,101	186,598	505,812	593,836	280,679	160,194	39,896	13,877	284,117
Carry-Forward	278,679	6,709	340,084	50,713	148,673	183,671	58,229	(682)	83,205	(46,789)
Proposed Costs	\$927,564	\$52,518	\$866,766	\$607,237	\$891,182	\$648,022	\$276,651	\$38,531	\$180,286	\$190,538

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024

Fiscal Year 2021-22
 3/30/2023

Summary Schedule

Department	DISTRICT ATTORNEY	PUBLIC DEFENDER	SHERIFF	SHERIFF DETEN WS/SLT	SHERIFF DETEN- CRT SVC	SHERIFF GRANT PR	PROBATION	PROBATION OTHER	PROBATION JUV HALL SLT	AG COMM
1 BUILDING DEPRECIATION & LEASEI	\$24,123	\$11,515	\$111,004	\$568,500	\$0	\$0	\$27,083	\$0	\$102,656	\$8,438
2 EQUIP & SOFTWARE DEPREC & LE/	102,126	724	753,925	3,128	19,977	16,329	43,305	7,092	4,137	14,964
3 ADMINISTRATION	21,441	6,791	80,913	28,703	4,863	3,884	20,978	0	7,515	2,843
4 AUDITOR/CONT	63,078	18,287	191,597	71,234	10,598	13,349	64,921	0	31,862	10,953
5 COUNTY COUNSEL	65,786	4,564	217,391	7,523	0	0	51,309	0	0	33,589
6 HUMAN RESOURCES	91,241	34,425	315,300	166,286	28,978	17,747	110,757	0	51,562	18,662
7 EMPLOYEE BENEFIT	925	349	3,198	1,686	294	180	1,123	0	523	189
8 INFO TECH	407,679	155,505	157,944	97,622	4,716	9,638	449,907	0	227,372	77,104
9 FACILITY SERVICES	63,009	34,932	866,593	663,682	0	150	58,756	0	104,441	62,119
10 ANNUAL AUDIT	1,899	601	7,165	2,542	431	344	1,858	0	665	252
11 CENTRAL SERVICES	403,015	66,491	161,165	27,753	580	4,639	42,535	580	7,780	5,082
Total Current Allocations	1,244,324	334,185	2,866,195	1,638,659	70,435	66,259	872,531	7,672	538,513	234,197
Less: Prior Year Allocations	811,296	275,363	2,162,897	1,365,147	66,768	78,853	715,647	17,919	494,336	177,167
Carry-Forward	433,028	58,823	703,298	273,512	3,667	(12,594)	156,884	(10,247)	44,177	57,030
Proposed Costs	\$1,677,352	\$393,008	\$3,569,492	\$1,912,172	\$74,103	\$53,665	\$1,029,415	\$(2,575)	\$582,690	\$291,227

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024

Fiscal Year 2021-22
 3/30/2023

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 & LEASE	\$37,149	\$63,241	\$401	\$24,467	\$11,222	\$0	\$0	\$0	\$0	\$0
2 EQUIP & SOFTWARE DEPREC & LE	7,443	24,314	1,237	22,750	203	1,001	103	14,500	66	1,758
3 ADMINISTRATION	2,143	3,312	4,405	95,248	463	7,080	124	589	2	1,300
4 AUDITOR/CONT	26,779	35,096	21,199	175,281	3,000	17,794	1,301	1,417	769	21,158
5 COUNTY COUNSEL	21,392	3,049	14,914	136,857	14,594	0	0	0	0	2,366
6 HUMAN RESOURCES	14,181	18,821	27,593	176,163	1,753	4,857	0	0	0	39
7 EMPLOYEE BENEFIT	144	191	280	1,787	18	49	0	0	0	0
8 INFO TECH	47,293	144,419	112,887	763,340	14,440	569	0	0	0	5
9 FACILITY SERVICES	71,060	127,222	37,356	270,067	1,088	43,064	0	0	0	0
10 ANNUAL AUDIT	190	293	390	8,434	41	627	11	52	0	115
11 CENTRAL SERVICES	15,331	16,703	79,930	159,808	2,900	43,490	1,160	4,059	0	15,657
Total Current Allocations	243,105	436,661	300,592	1,834,201	49,722	118,531	2,699	20,617	838	42,398
Less: Prior Year Allocations	320,812	352,028	370,198	1,426,259	167,293	330,638	1,842	3,424	879	33,871
Carry-Forward	(77,707)	84,633	(69,606)	407,943	(117,571)	(212,107)	857	17,193	(41)	8,527
Proposed Costs	\$165,397	\$521,294	\$230,986	\$2,242,144	\$(67,849)	\$(93,576)	\$3,556	\$37,809	\$797	\$50,925

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024

Fiscal Year 2021-22
 3/30/2023

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 & LEASEI	\$0	\$0	\$73,594	\$0	\$40,931	\$161,716	\$23,308	\$23,565	\$0	\$23,339
2 EQUIP & SOFTWARE DEPREC & LE/	1,545	2,245	11,066	4,868	16,066	13,725	16,579	1,174	1,682	294
3 ADMINISTRATION	3,019	1,941	21,622	5,592	23,640	5,955	48,528	3,960	3,997	328
4 AUDITOR/CONT	19,491	10,174	102,665	35,166	95,504	36,942	153,131	20,247	23,580	3,987
5 COUNTY COUNSEL	0	1,710	508,685	76,740	27,886	79,815	105,500	19,968	1,641	0
6 HUMAN RESOURCES	5,588	3,604	114,587	78,718	83,476	28,019	135,906	24,769	11,334	2,786
7 EMPLOYEE BENEFIT	57	37	1,162	798	847	284	1,378	251	115	28
8 INFO TECH	21,929	15,448	1,034,117	366,727	343,383	99,985	562,421	89,980	56,692	26,460
9 FACILITY SERVICES	2,368	5,556	176,567	53,770	161,874	231,620	70,372	42,758	34,931	4,490
10 ANNUAL AUDIT	267	172	1,915	495	2,093	527	4,297	351	354	29
11 CENTRAL SERVICES	11,607	8,277	31,764	44,613	48,292	33,973	68,227	9,312	19,930	582
Total Current Allocations	65,873	49,164	2,077,743	667,487	843,992	692,561	1,189,648	236,337	154,256	62,324
Less: Prior Year Allocations	58,973	30,415	1,583,467	530,239	866,468	688,607	972,814	254,200	129,661	37,028
Carry-Forward	6,900	18,749	494,276	137,248	(22,475)	3,954	216,834	(17,863)	24,594	25,296
Proposed Costs	\$72,772	\$67,912	\$2,572,019	\$804,734	\$821,517	\$696,515	\$1,406,482	\$218,473	\$178,850	\$87,620

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024

Fiscal Year 2021-22
 3/30/2023

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 & LEASE	\$4,511	\$14,499	\$13,084	\$19,563	\$0	\$0	\$60,387	\$436	\$0	\$0
2 EQUIP & SOFTWARE DEPREC & LE	19,374	597	24,055	4,781	0	4,012	13,432	93	11,242	262
3 ADMINISTRATION	4,768	980	61,777	7,393	0	6,234	5,628	117	3,127	1,126
4 AUDITOR/CONT	22,585	6,495	402,251	63,590	0	52,103	54,931	1,199	134,794	4,424
5 COUNTY COUNSEL	6,267	19,410	779,167	32,387	0	0	0	0	0	0
6 HUMAN RESOURCES	16,929	8,804	342,905	22,877	0	3,255	35,566	185	16,721	3,138
7 EMPLOYEE BENEFIT	172	89	3,478	232	0	33	361	2	170	32
8 INFO TECH	82,168	51,286	1,360,366	165,310	0	13,852	137,866	22	51,238	18,022
9 FACILITY SERVICES	24,415	30,875	40,138	119,132	0	0	232,311	0	0	0
10 ANNUAL AUDIT	422	87	5,470	655	0	552	498	10	277	100
11 CENTRAL SERVICES	17,976	14,801	91,636	41,768	0	3,600	17,262	1,160	2,726	4,064
Total Current Allocations	199,586	147,924	3,124,327	477,690	0	83,641	558,242	3,224	220,295	31,168
Less: Prior Year Allocations	130,355	93,865	2,604,969	407,163	1,569	74,151	495,744	10,494	203,753	37,525
Carry-Forward	69,231	54,059	519,358	70,527	(1,569)	9,490	62,498	(7,270)	16,542	(6,356)
Proposed Costs	\$268,817	\$201,983	\$3,643,685	\$548,217	\$(1,569)	\$93,131	\$620,741	\$(4,046)	\$236,837	\$24,812

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024

Fiscal Year 2021-22
 3/30/2023

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	\$284,930	\$2,935	\$0	\$0	\$51,092	\$0	\$0	\$0	\$0	\$0
2 EQUIP & SOFTWARE DEPREC & LE/	6,751	0	31	823	1,689	3,361	623	117	357	669
3 ADMINISTRATION	8,519	0	21	4,114	6,912	0	0	0	0	0
4 AUDITOR/CONT	70,106	0	350	13,591	24,576	39,348	8,516	1,855	8,118	8,487
5 COUNTY COUNSEL	12,444	0	0	0	1,098	0	12,276	0	0	0
6 HUMAN RESOURCES	75,493	0	0	3,743	43,756	0	0	0	0	0
7 EMPLOYEE BENEFIT	766	0	0	38	444	0	0	0	0	0
8 INFO TECH	336,196	0	0	30,015	153,249	0	0	625	0	0
9 FACILITY SERVICES	520,780	19,951	0	2	37,213	0	0	0	0	0
10 ANNUAL AUDIT	754	0	2	364	612	0	0	0	0	0
11 CENTRAL SERVICES	39,194	108	0	0	25,692	0	0	0	1,160	0
Total Current Allocations	1,355,933	22,994	404	52,691	346,334	42,709	21,415	2,597	9,635	9,156
Less: Prior Year Allocations	983,421	22,198	296	44,069	324,927	35,846	26,861	2,520	723	7,592
Carry-Forward	372,512	795	108	8,622	21,407	6,863	(5,446)	78	8,912	1,563
Proposed Costs	\$1,728,446	\$23,789	\$511	\$61,313	\$367,740	\$49,572	\$15,969	\$2,675	\$18,548	\$10,719

EL DORADO COUNTY, CALIFORNIA
2CFR Part 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024

Fiscal Year 2021-22
 3/30/2023

Summary Schedule

Department	REC & RES DIST	FIRE DISTRICTS	LAFCO	FIRE DIST/JPA	MISC	EMS PREPARED NESS	Total
1 BUILDING DEPRECIATION & LEASE	\$0	\$0	\$0	\$0	\$109,698	\$0	\$2,329,501
2 EQUIP & SOFTWARE DEPREC & LE/	939	10,368	6	2,741	81,257	2,153	1,341,670
3 ADMINISTRATION	0	0	0	0	0	31,100	636,129
4 AUDITOR/CONT	12,688	151,496	66	39,585	975,245	52,712	3,648,917
5 COUNTY COUNSEL	0	0	0	0	451,962	8,887	3,246,006
6 HUMAN RESOURCES	0	0	0	0	0	12,125	2,296,840
7 EMPLOYEE BENEFIT	0	0	0	0	0	123	23,294
8 INFO TECH	2,020	0	0	0	3,091	56,697	8,738,375
9 FACILITY SERVICES	0	2,172	0	0	154,017	27,393	4,944,728
10 ANNUAL AUDIT	0	0	0	0	9,291	2,754	65,620
11 CENTRAL SERVICES	0	0	0	0	151,935	213,600	2,543,528
Total Current Allocations	15,647	164,035	71	42,326	1,936,497	407,544	29,814,608
Less: Prior Year Allocations	13,596	149,771	581	36,451	1,397,250	0	23,904,512
Carry-Forward	2,051	14,264	(509)	5,875	539,246	0	5,502,552
Proposed Costs	\$17,698	\$178,300	\$(438)	\$48,201	\$2,475,743	\$407,544	\$35,317,160