Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of El Dorado	**Date:**	**June 29, 2026**
Placerville, California	**Filing Ref:**	**ELD27**

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 **2026-27**. 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 **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, 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 2026-27 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 **Name**	**DANIEL BASSO** **Cost Plans Supervisor** **Local Government Policy Section** **Local Govt Programs and Services Division**
Auditor-Controller **Title**	
06-29-2026 **Date**	**06-30-2026** **Date**

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Betty Chen
Telephone (916) 327-9496

El Dorado County, California
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Summary Schedule

Seq #	Department Name	BD OF SUPERVISORS	ADMIN-ECON DEVEL	RISK MANAGEMENT	TREASURER/TAX COLL	ASSESSOR	PARKS	SURVEYOR
1	BUILDING DEPRECIATION & LEASED PROPERTY	$76,176	$1,688	$7,233	$39,724	$69,664	$100,147	$27
2	EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT	1,574	221	1,533	10,892	6,319	8,374	16
3	ADMINISTRATION	2,567	525	60,277	3,450	5,108	2,128	2
4	AUDITOR/CONT	15,535	4,370	104,674	64,318	31,656	16,413	11
5	COUNTY COUNSEL	96,882	9,494	29,207	3,802	0	184	3
6	HUMAN RESOURCES	26,470	5,578	13,933	39,282	70,209	17,048	20
7	EMPLOYEE BENEFIT	14	3	7	21	37	9	
8	INFO TECH	116,566	15,957	42,198	275,445	670,232	93,371	107
9	FACILITY SERVICES	152,461	4,458	11,753	69,126	144,296	122,293	47
10	ANNUAL AUDIT	394	81	9,254	530	784	327	
11	CENTRAL SERVICES	54,239	5,472	289,639	97,796	39,042	350,404	52
Total Current Allocations		**$542,878**	**$47,846**	**$569,710**	**$604,385**	**$1,037,346**	**$710,697**	**$288,**
Less: Prior Year Allocations		543,339	52,327	547,265	523,041	878,567	534,217	240
Carry-Forward		-461	-4,481	22,445	81,344	158,779	176,480	47
Current Adjustment		0	0	0	0	0	0	
Proposed Costs		**$542,417**	**$43,365**	**$592,155**	**$685,729**	**$1,196,125**	**$887,177**	**$335,**

Summary Schedule

Seq #	Department Name	GRAND JURY	SUP COURT MOU	SUPERIOR COURT	DISTRICT ATTORNEY	PUBLIC DEFENDER	SHERIFF	SHERIFF DETEN WS/SLT
1	BUILDING DEPRECIATION & LEASED PROPERTY	$7,224	$2,492	$114,526	$42,827	$12,333	$113,189	$682
2	EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT	445	620	1,984	17,105	953	660,077	2
3	ADMINISTRATION	63	1,871	0	18,499	5,833	68,247	31
4	AUDITOR/CONT	4,861	11,510	21,440	90,742	28,409	295,600	115
5	COUNTY COUNSEL	461	698	0	39,172	1,823	180,858	60
6	HUMAN RESOURCES	0	9,849	0	115,997	44,060	382,093	179
7	EMPLOYEE BENEFIT	0	5	0	61	23	200	
8	INFO TECH	2,355	32,069	0	130,011	190,451	230,035	96
9	FACILITY SERVICES	12,546	8,748	66,761	81,771	45,086	973,353	730
10	ANNUAL AUDIT	10	287	0	2,840	896	10,477	4
11	CENTRAL SERVICES	1,829	46,566	12,880	470,689	116,745	164,904	45
Total Current Allocations		**$29,794**	**$114,714**	**$217,591**	**$1,009,713**	**$446,612**	**$3,079,034**	**$1,949,**
Less: Prior Year Allocations		43,265	91,001	258,041	1,325,330	351,030	3,311,406	1,788
Carry-Forward		-13,470	23,713	-40,451	-315,617	95,582	-232,372	160
Current Adjustment		0	0	0	0	0	0	
Proposed Costs		**$16,324**	**$138,427**	**$177,140**	**$694,097**	**$542,194**	**$2,846,662**	**$2,110,**

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Summary Schedule

Seq #	Department Name	SHERIFF DETEN-CRT SVC	SHERIFF GRANT PR	PROBATION	PROBATION JUVENILE HALL	EMS PREPAREDNESS	AG COMM	RECORDER/ CLERK
1	BUILDING DEPRECIATION & LEASED PROPERTY	$0	$0	$16,482	$115,767	$4,948	$11,720	$42
2	EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT	15,530	23,760	37,425	17,515	2,261	4,129	5
3	ADMINISTRATION	4,430	3,802	20,683	7,183	29,501	2,937	1
4	AUDITOR/CONT	16,433	19,407	107,196	42,753	69,155	14,895	28
5	COUNTY COUNSEL	0	0	27,924	0	12,847	56,454	
6	HUMAN RESOURCES	37,993	26,828	145,200	62,951	14,516	20,846	15
7	EMPLOYEE BENEFIT	20	14	76	33	8	11	
8	INFO TECH	5,963	15,554	589,905	284,239	54,174	126,933	54
9	FACILITY SERVICES	0	0	75,258	128,884	28,451	65,515	86
10	ANNUAL AUDIT	680	584	3,175	1,103	4,529	451	
11	CENTRAL SERVICES	0	1,225	94,837	13,720	270,573	11,473	27
Total Current Allocations		**$81,049**	**$91,174**	**$1,118,160**	**$674,146**	**$490,961**	**$315,366**	**$261,**
Less: Prior Year Allocations		94,101	81,560	906,217	494,074	562,803	294,895	289
Carry-Forward		-13,052	9,614	211,943	180,072	-71,841	20,471	-28
Current Adjustment		0	0	0	0	0	0	
Proposed Costs		**$67,998**	**$100,788**	**$1,330,102**	**$854,218**	**$419,120**	**$335,836**	**$233,**

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Summary Schedule

Seq #	Department Name	ELECTIONS	CDA ADMINISTRATION	DEPT OF TRANS	P&B CEMETERIES	CAO CAPITAL PROJECTS	DOT/ CSA #2	DOT/ CSA #3
1	BUILDING DEPRECIATION & LEASED PROPERTY	$57,079	$0	$124,642	$0	$0	$0	
2	EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT	27,430	0	85,344	0	1,150	96	26
3	ADMINISTRATION	2,242	0	120,738	0	14,350	35	
4	AUDITOR/CONT	16,185	0	297,030	0	34,492	1,080	
5	COUNTY COUNSEL	2,025	0	13,014	0	0	0	
6	HUMAN RESOURCES	20,504	0	221,737	0	8,283	0	
7	EMPLOYEE BENEFIT	11	0	116	0	4	0	
8	INFO TECH	269,503	0	902,713	0	1,153	0	
9	FACILITY SERVICES	113,537	0	313,492	0	240,083	0	
10	ANNUAL AUDIT	344	0	18,535	0	2,203	5	
11	CENTRAL SERVICES	18,067	0	1,439,434	0	12,193	437	
Total Current Allocations		**$526,928**	**$0**	**$3,536,796**	**$0**	**$313,912**	**$1,653**	**$28,**
Less: Prior Year Allocations		538,025	351,825	1,993,128	31,720	148,676	2,648	27
Carry-Forward		-11,097	-351,825	1,543,668	-31,720	165,236	-994	
Current Adjustment		0	0	0	0	0	0	
Proposed Costs		**$515,831**	**-$351,825**	**$5,080,465**	**-$31,720**	**$479,148**	**$659**	**$28,**

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Seq #	Department Name	DOT/ CSA#5	DOT/ CSA #9	DOT/ FLEET MGMT	P&B AIRPORTS	DEVELOPMENT SVCS	HHSA ADMINISTRATION	HEALTH
1	BUILDING DEPRECIATION & LEASED PROPERTY	$0	$0	$0	$0	$74,848	$99,316	$38
2	EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT	56	1,740	1,589	8,426	10,249	4,213	20
3	ADMINISTRATION	23	664	3,127	1,732	19,084	5,098	13
4	AUDITOR/CONT	631	19,581	26,394	25,303	145,962	56,734	102
5	COUNTY COUNSEL	0	5,254	0	3,083	716,643	50,624	41
6	HUMAN RESOURCES	0	11	8,409	5,558	152,630	103,133	104
7	EMPLOYEE BENEFIT	0	0	4	3	80	54	
8	INFO TECH	0	2	12,261	18,981	1,174,660	1,021,280	426
9	FACILITY SERVICES	0	0	1,972	10,802	171,531	45,104	163
10	ANNUAL AUDIT	4	102	480	266	2,930	783	2
11	CENTRAL SERVICES	218	24,438	98,697	333,858	742,156	67,664	74
Total Current Allocations		**$932**	**$51,792**	**$152,934**	**$408,012**	**$3,210,772**	**$1,454,004**	**$987,**
Less: Prior Year Allocations		911	47,056	145,933	61,475	2,217,979	721,870	886
Carry-Forward		21	4,735	7,001	346,537	992,793	732,135	101
Current Adjustment		0	0	0	0	0	0	
Proposed Costs		**$953**	**$56,527**	**$159,935**	**$754,548**	**$4,203,566**	**$2,186,139**	**$1,088,**

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Seq #	Department Name	HLTH/ANIMAL SVCS	MENTAL HEALTH	ENVIRON MGMT	AIR QUALITY MGMT	CSA #3 - VECTOR	ENV MGMT/ CSA #10	VETERAN SVCS
1	BUILDING DEPRECIATION & LEASED PROPERTY	$169,729	$23,793	$25,282	$23,645	$0	$21,672	
2	EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT	36,266	14,240	1,410	3,778	309	22,530	
3	ADMINISTRATION	4,140	51,652	3,776	5,574	456	5,481	1
4	AUDITOR/CONT	41,611	210,100	26,852	26,195	4,762	39,602	10
5	COUNTY COUNSEL	64,335	129,820	10,991	278	69	-244	3
6	HUMAN RESOURCES	37,379	161,126	28,754	12,383	3,609	20,569	12
7	EMPLOYEE BENEFIT	20	84	15	6	2	11	
8	INFO TECH	178,865	770,228	178,963	59,330	21,135	76,556	44
9	FACILITY SERVICES	198,419	79,246	45,307	45,709	5,186	27,467	46
10	ANNUAL AUDIT	636	7,929	580	856	70	841	
11	CENTRAL SERVICES	51,108	155,921	293,950	22,735	1,829	5,487	14
Total Current Allocations		**$782,507**	**$1,604,140**	**$615,881**	**$200,489**	**$37,426**	**$219,971**	**$132,**
Less: Prior Year Allocations		655,295	1,194,609	243,983	194,202	66,883	194,998	154
Carry-Forward		127,213	409,531	371,897	6,287	-29,457	24,974	-22
Current Adjustment		0	0	0	0	0	0	
Proposed Costs		**$909,720**	**$2,013,671**	**$987,778**	**$206,775**	**$7,970**	**$244,945**	**$110,**

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Seq #	Department Name	HUM SVC SOC SVC	HS CSD/ COMMUNITY	HS CSD/ WIA	HS CSD/ PHA	HS CSD/ SR SVCS	HS CSD/ TCM	HS CSD/ PUB GUARD
1	BUILDING DEPRECIATION & LEASED PROPERTY	$17,692	$63,065	$0	$0	$71,565	$611	
2	EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT	31,734	16,490	0	5,676	23,053	98	9
3	ADMINISTRATION	51,028	7,546	0	7,814	4,401	98	2
4	AUDITOR/CONT	443,089	75,116	0	73,117	59,656	1,190	109
5	COUNTY COUNSEL	828,973	33,043	0	0	0	0	
6	HUMAN RESOURCES	421,071	41,205	0	6,093	44,483	30	22
7	EMPLOYEE BENEFIT	220	22	0	3	23	0	
8	INFO TECH	1,808,067	189,857	0	21,649	285,500	4,953	84
9	FACILITY SERVICES	86,887	144,078	0	28	243,534	0	
10	ANNUAL AUDIT	7,834	1,158	0	1,200	676	15	
11	CENTRAL SERVICES	157,160	62,933	0	7,415	24,164	0	7
Total Current Allocations		**$3,853,755**	**$634,514**	**$0**	**$122,995**	**$757,055**	**$6,994**	**$236,**
Less: Prior Year Allocations		3,338,488	476,326	0	101,922	606,048	7,236	236
Carry-Forward		515,267	158,189	0	21,073	151,007	-242	-
Current Adjustment		0	0	0	0	0	0	
Proposed Costs		**$4,369,022**	**$792,703**	**$0**	**$144,068**	**$908,062**	**$6,752**	**$236,**

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Seq #	Department Name	HS CSD/ IHSS PUBLIC	LIBRARY	UCCE	FISH & GAME	WATER AGENCY	CHILD SUPPT SVCS	COM SVC DIST
1	BUILDING DEPRECIATION & LEASED PROPERTY	$0	$308,889	$4,095	$0	$0	$59,468	
2	EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT	243	4,810	0	34	874	8,902	2
3	ADMINISTRATION	1,007	6,076	0	16	7,115	4,575	
4	AUDITOR/CONT	4,830	66,671	0	381	21,255	27,700	32
5	COUNTY COUNSEL	0	0	0	0	0	2,408	
6	HUMAN RESOURCES	3,631	82,361	0	0	8,351	44,636	
7	EMPLOYEE BENEFIT	2	43	0	0	4	23	
8	INFO TECH	10,906	307,283	0	0	28,437	165,818	
9	FACILITY SERVICES	0	556,148	21,468	0	0	93,157	
10	ANNUAL AUDIT	155	933	0	2	1,092	702	
11	CENTRAL SERVICES	4,453	47,455	373	0	0	25,684	
Total Current Allocations		**$25,227**	**$1,380,669**	**$25,937**	**$433**	**$67,129**	**$433,074**	**$35,**
Less: Prior Year Allocations		27,842	1,468,985	25,882	387	81,657	363,671	42
Carry-Forward		-2,616	-88,315	55	46	-14,527	69,403	-7
Current Adjustment		0	0	0	0	0	0	
Proposed Costs		**$22,611**	**$1,292,354**	**$25,991**	**$479**	**$52,602**	**$502,477**	**$27,**

Summary Schedule

Seq #	Department Name	RES CONSERVATION	JOINT POWER AUTH	MELLO ROOS	CEMETERY DIST	REC & RES DIST	FIRE DISTRICTS	LAFCO
1	BUILDING DEPRECIATION & LEASED PROPERTY	$0	$0	$0	$0	$0	$0	
2	EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT	740	120	449	525	912	11,348	
3	ADMINISTRATION	0	0	0	0	0	0	
4	AUDITOR/CONT	12,447	4,108	46,653	6,862	12,821	183,245	1
5	COUNTY COUNSEL	8,503	0	0	0	0	0	
6	HUMAN RESOURCES	0	0	0	0	0	0	
7	EMPLOYEE BENEFIT	0	0	0	0	0	0	
8	INFO TECH	0	1,305	0	0	2,428	0	
9	FACILITY SERVICES	0	0	0	0	0	0	
10	ANNUAL AUDIT	0	0	0	0	0	0	
11	CENTRAL SERVICES	0	0	1,829	0	0	0	
Total Current Allocations		**$21,690**	**$5,533**	**$48,931**	**$7,386**	**$16,161**	**$194,593**	**$1,**
Less: Prior Year Allocations		28,490	3,207	-4,751	9,057	17,281	194,156	
Carry-Forward		-6,800	2,326	53,682	-1,670	-1,120	437	1
Current Adjustment		0	0	0	0	0	0	
Proposed Costs		**$14,890**	**$7,860**	**$102,612**	**$5,716**	**$15,041**	**$195,030**	**$2,**

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Seq #	Department Name	FIRE DIST/JPA	MISC	GENERAL GOV/ UNALLOWABLE	Subtotal	Not Allocated	Residual Costs	Total
1	BUILDING DEPRECIATION & LEASED PROPERTY	$0	$201,757	$0	$2,873,922	$0	$0	$2,873
2	EQUIP & SOFTWARE DEPREC & LEASED EQUIPMENT	2,474	79,185	0	1,302,158	0	0	1,302
3	ADMINISTRATION	0	0	2,655,650	3,272,720	0	-0	3,272
4	AUDITOR/CONT	40,387	863,435	591,317	4,879,222	0	0	4,879
5	COUNTY COUNSEL	0	433,905	30,593	2,901,801	0	0	2,901
6	HUMAN RESOURCES	0	0	88,337	2,910,746	0	0	2,910
7	EMPLOYEE BENEFIT	0	0	0	1,478	0	0	1
8	INFO TECH	0	45,549	780,920	12,027,591	0	-0	12,027
9	FACILITY SERVICES	0	401,685	2,243,613	8,152,445	0	0	8,152
10	ANNUAL AUDIT	0	4,671	0	99,402	0	0	99
11	CENTRAL SERVICES	0	101,608	701,030	6,666,686	0	0	6,666
Total Current Allocations		**$42,861**	**$2,131,795**	**$7,091,459**	**$45,088,170**	**$0**	**-$0**	**$45,088,**
Less: Prior Year Allocations		41,218	2,233,318	0	32,391,408	0	0	32,391
Carry-Forward		1,643	-101,524	0	5,605,302	0	0	5,605
Current Adjustment		0	0	0	0	0	0	
Proposed Costs		**$44,504**	**$2,030,271**	**$7,091,459**	**$50,693,472**	**$0**	**-$0**	**$50,693,**