



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Placer
Auburn, California

Date: September 14, 2016
Filing Ref: PLA17

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2016**, 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. CEO | 7. Facility Services Administration |
| 2. Auditor Controller | 8. Parks and Grounds |
| 3. County Counsel | 9. County Services Fund (ISF) |
| 4. Personnel | 10. District Services Fund (ISF) |
| 5. Building Maintenance | 11. Self-Insurance Fund (ISF) |
| 6. Administrative Services | |

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 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 costs of the county departments 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 that was 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 the 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 of 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 (OMB) Circular 2 CFR Part 225, 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 adjustments in the amount of \$4,550,693 in Schedule A. These adjustments should not be included when calculating carry forward in the 2018-19 FY Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF PLACER

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Jim Reisinger for

Andrew C. Sisk

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

Name
Auditor-Controller

Title

9-20-2016

9-26-2016

Date

Date

**Negotiated by Phillip Pangilinan
Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment

PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17
Allocated Costs By Department

Central Service Departments	01102 CRIM JUST	02030 FOOD SVCS	02100 TELECOM SVC	02200 KINGS BEACH CENTER	02310 MPOWER	02500 PLACER COUNTY	02850 DNTL & VSN
BUILD DEPRECIATION	0	144,630	18,292	0	0	5,359	0
EQUIP DEPRECIATION	412,248	0	0	0	0	0	0
10040 CEO	128	7,813	18,253	14,969	7,560	4,899	21,200
10250 AUDITOR	235	19,407	46,409	1,614	23,558	5,061	13,996
10450 CO COUNSEL	0	0	0	0	2,166	0	0
10500 PERSONNEL	0	39,417	13,451	0	4,955	0	853
10650 BLDG MAINT	0	3,675	19,941	4,758	2,917	27,607	0
11210 ADMIN SVCS	0	5,780	68,218	853	11,333	853	3,519
11250 FAC SVCS ADM	0	0	0	1,044	0	3,711	0
12000 ORG DEVEL	0	4,359	6,244	0	674	0	0
74250 PARKS/GRNDS	0	0	63	0	0	110,281	0
Total Allocated	412,611	225,081	190,871	23,238	53,163	157,771	39,568
Roll Forward	113,720	94,328	35,291	0	48,992	0	(948)
Cost With Roll Forward	526,331	319,409	226,162	23,238	102,155	157,771	38,620
Adjustments	0	1,207	10,822	0	13	0	1,230
Proposed Costs	526,331	320,616	236,984	23,238	102,168	157,771	39,850

NOTE: 6/24/2016 This revision was done to correct # of attendees for ODD (12000).



PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17
Allocated Costs By Department

Central Service Departments	02860 RETIREE HEALTH	02890 E. LANDFILL	04500 SOLID WASTE	05500 FLOOD CTRL	06000 TRANSIT	06020 TART	06220 UNEMP INS
BUILD DEPRECIATION	0	0	0	0	0	0	0
EQUIP DEPRECIATION	0	0	0	0	0	0	0
10040 CEO	0	1,557	2,884	0	16,160	11,095	933
10250 AUDITOR	4,041	34,043	3,882	3,090	30,779	21,660	1,057
10450 CO COUNSEL	0	57	274	9,204	3,002	394	295
10500 PERSONNEL	0	0	0	0	29,292	13,152	367
10650 BLDG MAINT	0	0	373	0	128	11,120	0
11210 ADMIN SVCS	0	0	0	3,262	14,019	12,980	0
11250 FAC SVCS ADM	0	1,043	1,326	0	0	0	0
12000 ORG DEVEL	0	0	0	144	3,002	4,343	0
74250 PARKS/GRNDS	0	0	0	0	0	3,179	0
Total Allocated	4,041	36,700	8,739	15,700	96,382	77,923	2,652
Roll Forward	(14,765)	23,906	(11,846)	(12,356)	31,223	(8,088)	(9,882)
Cost With Roll Forward	(10,724)	60,606	(3,107)	3,344	127,605	69,835	(7,230)
Adjustments	605	7,026	6,209	297	2,767	2,071	625
Proposed Costs	(10,119)	67,632	3,102	3,641	130,372	71,906	(6,605)



PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17
Allocated Costs By Department

Central Service Departments	06240 CNTYWDE SYS	06246 COUNTYWIDE	06280 ENVIRON UTIL	06300 FLEET OPS	06380 CENT SVCS	06660 W. LANDFILL	08460 RDA
RADIO SYSTEMS							
BUILD DEPRECIATION	0	0	874	0	0	0	0
EQUIP DEPRECIATION	0	0	0	0	0	0	0
10040 CEO	31,289	1,666	30,746	21,827	5,462	0	0
10250 AUDITOR	5,202	4,427	58,584	103,460	21,760	48,221	0
10450 CO COUNSEL	0	0	(12)	0	0	1,272	0
10500 PERSONNEL	0	0	58,600	17,008	6,371	0	0
10650 BLDG MAINT	1,491	175	20,177	4,411	1,816	4,710	0
11210 ADMIN SVCS	12,441	5,116	40,182	114,473	41,383	7,992	0
11250 FAC SVCS ADM	0	0	38,344	0	0	22,788	0
12000 ORG DEVEL	0	0	108,386	5,306	3,510	0	0
74250 PARKS/GRNDS	0	0	0	0	0	0	0
Total Allocated	50,423	11,384	355,881	266,485	80,302	84,983	0
Roll Forward	21,751	(5,543)	(15,244)	66,352	(81,244)	38,871	(167)
Cost With Roll Forward	72,174	5,841	340,637	332,837	(942)	123,854	(167)
Adjustments	13	189	47,071	3,448	39,019	(916)	0
Proposed Costs	72,187	6,030	387,708	336,285	38,077	122,938	(167)



PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17

Allocated Costs By Department

Central Service Departments	09800 GEN LIABILITY	09810 WRKRS COMP	10010 BD OF SUPERVISORS	10020 CLRK OF BOARD	10070 AGENCIES	10340 TRS/TX COLL	10370 ASSESSOR
BUILD DEPRECIATION	34,584	34,566	11,258	1,542	0	62,112	186,483
EQUIP DEPRECIATION	0	0	0	0	0	9,597	8,718
10040 CEO	50,013	23,672	272,190	17,395	10,031	22,318	48,169
10250 AUDITOR	13,552	11,229	16,166	6,302	7,986	27,227	74,281
10450 CO COUNSEL	(55,316)	0	155,406	12,749	43,761	63,656	85,153
10500 PERSONNEL	8,178	3,619	22,923	6,405	27,849	38,852	90,722
10650 BLDG MAINT	681	681	4,304	1,600	0	22,736	36,605
11210 ADMIN SVCS	4,898	3,484	9,722	3,069	16,483	32,047	41,636
11250 FAC SVCS ADM	0	0	0	0	0	0	0
12000 ORG DEVEL	2,186	1,942	4,388	1,957	0	9,281	31,024
74250 PARKS/GRNDS	854	853	28,817	10,568	0	0	829
Total Allocated	59,630	80,046	525,174	61,587	106,110	287,826	603,620
Roll Forward	(155,049)	21,191	(83,942)	(54,774)	0	0	(706,065)
Cost With Roll Forward	(95,419)	101,237	441,232	6,813	106,110	287,826	(102,445)
Adjustments	803	267	132,684	61,706	0	0	669,508
Proposed Costs	(94,616)	101,504	573,916	68,519	106,110	287,826	567,063



PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17
Allocated Costs By Department

Central Service Departments	10670 PROP MANAGEMENT	10780 CAP IMPROV	10790 GF FACILITIES	10850 TAHOE TOT	10970 GC ADV & PROMOTION	11120 ECON DEVELOPMENT	11280 DPW ADMIN
BUILD DEPRECIATION	80	762	0	0	0	76,018	108,273
EQUIP DEPRECIATION	0	0	0	0	0	0	0
10040 CEO	2,141	62,463	4	631,700	444	58,852	28,431
10250 AUDITOR	9,356	102,931	29	10,965	496	6,698	8,016
10450 CO COUNSEL	3,151	3,233	0	0	0	9,304	118,142
10500 PERSONNEL	4,955	12,255	0	0	0	5,325	27,859
10650 BLDG MAINT	5,403	17,815	0	0	0	2,830	7,393
11210 ADMIN SVCS	8,894	48,865	0	23,899	824	3,672	5,263
11250 FAC SVCS ADM	16,304	25,321	0	0	0	0	0
12000 ORG DEVEL	2,304	3,121	0	0	0	848	3,524
74250 PARKS/GRNDS	20,207	95,624	0	131,399	0	1,876	0
Total Allocated	72,795	372,390	33	797,963	1,764	165,423	306,901
Roll Forward	0	(86,029)	(35,302)	530,865	1,093	(135,806)	67,207
Cost With Roll Forward	72,795	286,361	(35,269)	1,328,828	2,857	29,617	374,108
Adjustments	0	12,202	0	21,651	0	35,281	1,024
Proposed Costs	72,795	298,563	(35,269)	1,350,479	2,857	64,898	375,132



PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17
Allocated Costs By Department

Central Service Departments	11320 DPW ENGINEERING	11400 ENGINEERING & SURVEYING	11410 - NPDES	11480 EMPLOY BEN	21480 CRIM JUST OTH PROG	21700 G/F PUB SAFETY	21710 DISTRICT ATTORNEY
BUILD DEPRECIATION	90,162	100,082	0	68,362	14,996	0	233,684
EQUIP DEPRECIATION	7,939	5,508	0	0	0	0	72,998
10040 CEO	86,410	12,085	2,215	26,568	70,311	157,030	122,782
10250 AUDITOR	113,114	21,912	4,858	33,029	28,882	23	102,614
10450 CO COUNSEL	9,698	16,343	0	0	52,966	0	21,757
10500 PERSONNEL	33,444	22,056	3,540	123,131	0	0	273,414
10650 BLDG MAINT	1,948	5,921	0	12,862	11,608	0	52,744
11210 ADMIN SVCS	55,898	14,226	3,913	6,201	2,135	0	61,239
11250 FAC SVCS ADM	0	0	0	0	0	0	0
12000 ORG DEVEL	7,649	8,258	1,726	4,388	0	0	20,874
74250 PARKS/GRNDS	515	294	0	15,889	0	0	51,655
Total Allocated	406,777	206,685	16,252	290,430	180,898	157,053	1,013,761
Roll Forward	48,856	(229,026)	(49,384)	0	69,731	(104,190)	142,974
Cost With Roll Forward	455,633	(22,341)	(33,132)	290,430	250,629	52,863	1,156,735
Adjustments	4,087	223,369	44,071	0	6,655	0	10,482
Proposed Costs	459,720	201,028	10,939	290,430	257,284	52,863	1,167,217



PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17
Allocated Costs By Department

Central Service Departments	21720 CHILD SUPPORT SVCS	21780 PCSO GRANTS PGM	21790 PCSO TAHOE OPS	21800 PCSO PROT & PREV	21930 PCSO ADMIN	21950 PCSO SUPPORT SVCS	21960 AUTO MOBIL & FIXED FNGRPRNT
BUILD DEPRECIATION	0	0	11,997	219,052	278,750	179,171	0
EQUIP DEPRECIATION	0	118,555	8,328	28,866	17,206	630,474	0
10040 CEO	19,760	7,648	27,631	77,394	155,318	28,758	339
10250 AUDITOR	4,769	19,381	51,328	135,953	26,204	86,041	831
10450 CO COUNSEL	(469)	394	3,988	0	155,307	11,716	0
10500 PERSONNEL	46,615	11,327	33,019	128,910	142,320	33,457	0
10650 BLDG MAINT	3,597	43	1,326	49,395	86,790	11,038	0
11210 ADMIN SVCS	19,165	11,939	6,823	30,700	244,640	32,435	11,086
11250 FAC SVCS ADM	0	0	0	0	0	0	0
12000 ORG DEVEL	23,316	2,097	8,856	11,448	17,286	12,828	0
74250 PARKS/GRNDS	0	0	0	0	0	0	0
Total Allocated	116,753	171,384	153,296	681,718	1,123,821	1,025,918	12,256
Roll Forward	(34,983)	20,071	(45,285)	(151,063)	(22,526)	660,526	10,264
Cost With Roll Forward	81,770	191,455	108,011	530,655	1,101,295	1,686,444	22,520
Adjustments	10,625	987	5,919	22,991	864	24,838	8
Proposed Costs	92,395	192,442	113,930	553,646	1,102,159	1,711,282	22,528



PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17
Allocated Costs By Department

Central Service Departments	21970 REGIONAL AUTO THEFT TASK FORCE	22000 JAIL	22001 SOUTH PLACER JAIL	22050 PROBATION	22160 FIRE PROT	22210 AG COMM	22220 BLDG INSP
BUILD DEPRECIATION	0	641,687	2,049,998	373,269	63,358	597	77,366
EQUIP DEPRECIATION	0	68,692	0	41,004	169,537	16,506	8,936
10040 CEO	761	90,630	30,083	146,875	95,072	28,538	15,085
10250 AUDITOR	1,173	200,213	31,004	131,122	12,256	15,871	23,644
10450 CO COUNSEL	0	41,202	2,953	39,380	197	6,399	12,701
10500 PERSONNEL	0	159,760	37,520	176,581	0	20,877	30,743
10650 BLDG MAINT	0	112,214	157,001	56,810	19,696	29,592	4,160
11210 ADMIN SVCS	0	52,735	17,056	76,773	20,287	7,259	22,512
11250 FAC SVCS ADM	0	0	0	0	0	0	0
12000 ORG DEVEL	0	34,195	9,387	31,823	0	6,750	5,264
74250 PARKS/GRNDS	0	4,481	0	30,985	0	0	676
Total Allocated	1,934	1,405,809	2,335,002	1,104,622	380,403	132,389	201,087
Roll Forward	(1,183)	98,530	2,277,236	(106,076)	84,319	(167,085)	(152,480)
Cost With Roll Forward	751	1,504,339	4,612,238	998,546	464,722	(34,696)	48,607
Adjustments	8	82,726	1	13,389	137	168,914	167,148
Proposed Costs	759	1,587,065	4,612,239	1,011,935	464,859	134,218	215,755



PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17
Allocated Costs By Department

Central Service Departments	22240 CDRA	22300 CLK/REC/REG	22310 OES	22330 - PLANNING	22350 DIASTR RECOV	22360 LAFCO	22370 FISH & GAME
BUILD DEPRECIATION	84,156	182,792	34,099	102,811	0	0	0
EQUIP DEPRECIATION	1,353	19,126	1,349	0	0	0	0
10040 CEO	53,452	41,989	94,099	48,923	0	6,071	19
10250 AUDITOR	21,965	65,961	6,196	27,908	0	3,650	621
10450 CO COUNSEL	24,416	28,601	17,474	260,207	0	0	0
10500 PERSONNEL	59,542	80,007	9,987	18,272	0	0	0
10650 BLDG MAINT	14,588	40,579	21,888	6,710	0	0	0
11210 ADMIN SVCS	29,412	44,777	4,333	18,495	0	693	0
11250 FAC SVCS ADM	0	0	0	3,011	0	0	0
12000 ORG DEVEL	9,667	18,358	1,136	4,862	0	216	0
74250 PARKS/GRNDS	2,794	0	2,593	437	0	0	0
Total Allocated	301,345	522,190	193,154	491,636	0	10,630	640
Roll Forward	(189,951)	(669,280)	(39,280)	(4,176)	0	7,952	(60)
Cost With Roll Forward	111,394	(147,090)	153,874	487,460	0	18,582	580
Adjustments	255,494	484,560	1,083	149,725	0	(12,540)	24
Proposed Costs	366,888	337,470	154,957	637,185	0	6,042	604



PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17
Allocated Costs By Department

Central Service Departments	22390 ANIMAL SVCS	22400 OPEN SPACE	22770 COMM DEV G & L	32500 SUCCESSOR RDA	32560 RDA HOUSING	32600 DPW ROADS	32760 SP AVIATION
BUILD DEPRECIATION	4,127	0	0	0	9,835	0	0
EQUIP DEPRECIATION	8,726	0	0	0	0	0	0
10040 CEO	8,624	17,115	1,038	7,140	11,041	42,528	8
10250 AUDITOR	25,820	845	1,563	6,147	12,229	90,616	83
10450 CO COUNSEL	18,805	0	0	(1,605)	7,974	2,805	0
10500 PERSONNEL	15,828	0	0	0	0	62,343	0
10650 BLDG MAINT	10,452	0	0	0	6,863	8,720	0
11210 ADMIN SVCS	23,898	0	853	9,381	3,411	63,424	0
11250 FAC SVCS ADM	0	393	0	8,482	0	0	0
12000 ORG DEVEL	4,661	0	0	0	0	20,267	0
74250 PARKS/GRNDS	0	48,749	0	3,071	0	0	0
Total Allocated	120,941	67,102	3,454	32,616	51,353	290,703	91
Roll Forward	(204,345)	(53,750)	49	(355,925)	31,257	(20,276)	33
Cost With Roll Forward	(83,404)	13,352	3,503	(323,309)	82,610	270,427	124
Adjustments	167,576	8,899	1	22,401	8	75,103	2
Proposed Costs	84,172	22,251	3,504	(300,908)	82,618	345,530	126



PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17
Allocated Costs By Department

Central Service Departments	42000 HHS ADMIN	42760 PUBLIC HEALTH	42820 ENV HEALTH	42930 ASOC	42940 IHSS PUB AUTH	42950 MEDICAL CLINICS	42970 CSOC
BUILD DEPRECIATION	115,062	0	100,091	1,715	0	59,233	119,606
EQUIP DEPRECIATION	0	16,803	772	0	0	4,179	0
10040 CEO	110,672	25,582	14,577	85,793	0	20,898	87,681
10250 AUDITOR	42,283	71,304	43,860	198,373	5,309	53,786	234,968
10450 CO COUNSEL	(69,535)	4,677	6,054	180,537	2,310	11,469	256,788
10500 PERSONNEL	123,050	42,071	25,107	100,920	3,814	29,705	133,689
10650 BLDG MAINT	10,151	24,359	5,982	47,741	512	41,985	20,943
11210 ADMIN SVCS	34,318	64,808	29,150	129,769	3,738	94,202	154,520
11250 FAC SVCS ADM	0	0	0	0	0	0	0
12000 ORG DEVEL	21,786	22,980	11,093	44,303	2,160	13,294	64,667
74250 PARKS/GRNDS	0	0	695	0	0	708	0
Total Allocated	387,787	272,584	237,381	789,151	17,843	329,459	1,072,862
Roll Forward	(238,160)	(133,788)	(248,585)	178,035	3,642	111,375	(69,165)
Cost With Roll Forward	149,627	138,796	(11,204)	967,186	21,485	440,834	1,003,697
Adjustments	(278)	76,254	272,960	97,082	587	(22,496)	61,498
Proposed Costs	149,349	215,050	261,756	1,064,268	22,072	418,338	1,065,195



PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17
Allocated Costs By Department

Central Service Departments	43000 G/F HHS	53010 COMM SVCS	53020 PGRM AID	53070 HUMAN SVCS	53650 VET SVCS	64010 LIBRARY	64100 FARM ADV
BUILD DEPRECIATION	0	0	0	114,073	0	376,545	0
EQUIP DEPRECIATION	0	0	0	4,533	0	1,242	0
10040 CEO	0	989	1,258	102,550	10,712	42,294	5,355
10250 AUDITOR	5	9,266	100,119	189,869	4,405	59,084	3,024
10450 CO COUNSEL	0	0	0	15,753	4,282	14,030	295
10500 PERSONNEL	0	5,505	0	206,399	6,065	69,012	3,118
10650 BLDG MAINT	0	0	0	21,795	249	264,090	5,476
11210 ADMIN SVCS	0	853	1,795	281,209	3,197	49,870	1,894
11250 FAC SVCS ADM	0	0	0	0	0	0	0
12000 ORG DEVEL	0	461	0	108,363	1,785	9,104	1,554
74250 PARKS/GRNDS	0	0	0	0	0	95,084	0
Total Allocated	5	17,074	103,172	1,044,544	30,695	980,355	20,716
Roll Forward	(1,177)	(3,639)	(161,093)	336,367	(114,697)	(80,826)	(58,527)
Cost With Roll Forward	(1,172)	13,435	(57,921)	1,380,911	(84,002)	899,529	(37,811)
Adjustments	0	921	24,937	67,667	110,963	52,784	65,651
Proposed Costs	(1,172)	14,356	(32,984)	1,448,578	26,961	952,313	27,840



PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17
Allocated Costs By Department

Central Service Departments	74300 MUSEUM	89350 GF DEBT SVC	89360 OTHER DEBT	07500 GSJTA	07530 AIR POLLUTION	OTHER	SubTotal
BUILD DEPRECIATION	51,348	0	0	0	0	276,441	6,719,298
EQUIP DEPRECIATION	202	0	0	0	0	0	1,683,397
10040 CEO	3,295	0	41	0	2,776	117,077	3,591,154
10250 AUDITOR	10,570	2	6,289	38,031	24,297	562,088	3,710,478
10450 CO COUNSEL	187	0	0	0	488	20,702	1,637,137
10500 PERSONNEL	4,670	0	0	0	9,682	1,400	2,719,308
10650 BLDG MAINT	4,064	0	0	0	0	744,035	2,121,274
11210 ADMIN SVCS	5,965	0	0	1,161	9,606	(11,634)	2,295,280
11250 FAC SVCS ADM	4,440	0	0	0	0	(1,211)	124,996
12000 ORG DEVEL	1,452	0	0	72	3,528	72	768,529
74250 PARKS/GRNDS	53,393	0	0	0	0	1,691,767	2,408,336
Total Allocated	139,586	2	6,330	39,264	50,377	3,400,737	27,779,187
Roll Forward	(74,461)	(10,823)	2,495	957	(65,396)	(2,226,689)	(2,324,941)
Cost With Roll Forward	65,125	(10,821)	8,825	40,221	(15,019)	1,174,048	25,454,246
Adjustments	82,313	0	0	609	1,632	661,232	4,550,693
Proposed Costs	147,438	(10,821)	8,825	40,830	(13,387)	1,835,280	30,004,939



PLACER COUNTY COST ALLOCATION PLAN
2014/15 ACTUAL COSTS FOR USE IN FY2016/17
Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Total
BUILD DEPRECIATION	0	0	6,719,298
EQUIP DEPRECIATION	0	0	1,683,397
10040 CEO	431,881	(2,459,223)	1,563,812
10250 AUDITOR	216,736	(3,695,548)	231,666
10450 CO COUNSEL	2,566,987	(1,513,711)	2,690,413
10500 PERSONNEL	1,183,422	(2,401,127)	1,501,603
10650 BLDG MAINT	10,219,812	(1,307,043)	11,034,043
11210 ADMIN SVCS	13,930,258	(2,879,368)	13,346,170
11250 FAC SVCS ADM	1,719,337	(281,179)	1,563,154
12000 ORG DEVEL	0	(445,657)	322,872
74250 PARKS/GRNDS	2,230,518	(751,889)	3,886,965
Total Allocated	32,498,951	(15,734,745)	44,543,393
Roll Forward	0	0	(2,324,941)
Cost With Roll Forward	32,498,951	(15,734,745)	42,218,452
Adjustments	0	0	4,550,693
Proposed Costs	32,498,951	(15,734,745)	46,769,145

