



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Placer
Auburn, California**

**Date: May 10, 2017
Filing Ref: PLA18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 | 7. Organization Development |
| 2. County Executive Office | 8. Parks and Grounds |
| 3. Auditor Controller | 9. County Services Fund (ISF) |
| 4. County Counsel | 10. District Services Fund (ISF) |
| 5. Human Resources (Personnel) | 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 200, 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: The adjustments of \$6,686,983 included in Schedule A must not be included when calculating carry forward in the 2019-20 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
Local Government Programs & Services**

Name

Auditor-Controller

Title

5-16-2017

5-22-2017

Date

Date

**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

PLACER COUNTY COST ALLOCATION PLAN
2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
Allocated Costs By Department

Central Service Departments	10650 BLDG MAINT	11250 FAC SVCS ADM	01102 CRIM JUST	02030 FOOD SVCS	02100 TELECOM SVC	02110 IT SERVICES	02150 EMPLOYEE BENEFIT
BUILD DEPRECIATION	2,749	636	0	144,630	783	10,018	79,990
EQUIP DEPRECIATION	10,084	0	412,248	0	0	0	0
10040 CEO	16,807	21,280	9	9,628	21,947	50,556	40,506
10250 AUDITOR	100,935	11,798	63	21,406	42,758	100,612	62,269
10450 CO COUNSEL	0	2,662	0	0	0	20,656	22,071
10500 HUMAN RESOURCE	43,926	59,643	0	13,596	24,601	182,844	36,196
11210 ADMIN SVCS	27,675	81,359	0	13,119	67,835	164,420	11,280
12000 ORG DEVEL	7,437	3,485	0	3,371	3,934	23,061	5,250
74250 PARKS/GRNDS	0	0	0	0	0	0	23,966
Total Allocated	209,613	180,863	412,320	205,750	161,858	552,167	281,528
Roll Forward	0	0	137,488	71,819	(22,502)	0	0
Cost With Roll Forward	209,613	180,863	549,808	277,569	139,356	552,167	281,528
Adjustments	0	0	0	17,649	18,014	0	0
Proposed Costs	209,613	180,863	549,808	295,218	157,370	552,167	281,528



PLACER COUNTY COST ALLOCATION PLAN
2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
Allocated Costs By Department

Central Service Departments	02200 KINGS BEACH CENTER	02310 MPOWER	02500 PLACER COUNTY	02850 DNTL & VSN	02860 RETIREE HEALTH	02890 E. LANDFILL	04500 SOLID WASTE
BUILD DEPRECIATION	0	0	0	0	0	0	0
EQUIP DEPRECIATION	0	0	0	0	0	0	0
10040 CEO	10,472	14,259	8,456	12,212	0	2,096	5,192
10250 AUDITOR	2,991	28,101	7,165	15,159	0	(5,088)	5,025
10450 CO COUNSEL	0	3,513	0	0	0	0	0
10500 HUMAN RESOURCE	0	8,367	2,681	0	0	0	0
11210 ADMIN SVCS	941	4,510	690	0	0	1,948	4,762
12000 ORG DEVEL	0	2,649	1,830	0	0	0	0
74250 PARKS/GRNDS	0	0	301,779	0	0	0	0
Total Allocated	14,404	61,399	322,601	27,371	0	(1,044)	14,979
Roll Forward	0	33,363	0	(1,218)	(18,071)	1,654	1,694
Cost With Roll Forward	14,404	94,762	322,601	26,153	(18,071)	610	16,673
Adjustments	0	358	0	60	542	(12,091)	2,514
Proposed Costs	14,404	95,120	322,601	26,213	(17,529)	(11,481)	19,187



PLACER COUNTY COST ALLOCATION PLAN
2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
Allocated Costs By Department

Central Service Departments	05500 FLOOD CTRL	06000 TRANSIT	06020 TART	06220 UNEMP INS	06240 CNTYWDE SYS	06246 COUNTYWIDE RADIO SYSTEMS	06280 ENVIRON UTIL
BUILD DEPRECIATION	0	0	0	0	0	0	1,865
EQUIP DEPRECIATION	0	0	0	0	0	0	0
10040 CEO	0	19,257	14,160	852	103,768	10,914	33,286
10250 AUDITOR	3,418	35,517	38,378	688	6,072	7,585	60,073
10450 CO COUNSEL	12,058	5,715	1,677	0	0	0	0
10500 HUMAN RESOURCE	0	50,196	35,062	0	0	0	102,736
11210 ADMIN SVCS	2,842	20,499	18,217	0	15,849	5,767	24,599
12000 ORG DEVEL	314	3,966	5,441	0	0	0	30,185
74250 PARKS/GRNDS	355	44	22,866	0	0	0	0
Total Allocated	18,987	135,194	135,801	1,540	125,689	24,266	252,744
Roll Forward	3,923	9,311	69,485	(27,865)	71,410	9,597	(97,948)
Cost With Roll Forward	22,910	144,505	205,286	(26,325)	197,099	33,863	154,796
Adjustments	569	33,819	7,895	24,250	1,144	13	97,944
Proposed Costs	23,479	178,324	213,181	(2,075)	198,243	33,876	252,740



**PLACER COUNTY COST ALLOCATION PLAN
2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
Allocated Costs By Department**

Central Service Departments	06300 FLEET OPS	06380 CENT SVCS	06660 W. LANDFILL	08460 RDA	09800 GEN LIABILITY	09810 WRKRS COMP	10010 BD OF SUPERVISORS
BUILD DEPRECIATION	0	0	0	0	41,283	41,283	9,534
EQUIP DEPRECIATION	0	0	0	0	0	0	0
10040 CEO	30,786	6,986	0	0	124,924	12,619	303,606
10250 AUDITOR	68,603	21,358	47,376	0	12,553	11,569	16,049
10450 CO COUNSEL	0	0	0	0	93,596	0	177,827
10500 HUMAN RESOURCE	31,961	11,145	0	0	13,652	7,472	18,250
11210 ADMIN SVCS	122,556	42,639	9,886	0	5,751	1,071	2,283
12000 ORG DEVEL	4,499	1,811	0	0	1,398	1,660	3,270
74250 PARKS/GRNDS	0	0	0	0	2,001	2,001	29,513
Total Allocated	258,405	83,939	57,262	0	295,158	77,675	560,332
Roll Forward	47,028	(44,040)	(56,484)	(30,943)	217,421	23,734	35,192
Cost With Roll Forward	305,433	39,899	778	(30,943)	512,579	101,409	595,524
Adjustments	13,921	47,963	28,806	30,943	3,356	2,889	144,937
Proposed Costs	319,354	87,862	29,584	0	515,935	104,298	740,461



PLACER COUNTY COST ALLOCATION PLAN
2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
Allocated Costs By Department

Central Service Departments	10020 CLRK OF BOARD	10070 AGENCIES	10340 TRS/TX COLL	10370 ASSESSOR	10670 PROP MANAGEMENT	10780 CAP IMPROV	10790 GF FACILITIES
BUILD DEPRECIATION	1,543	0	59,528	182,741	0	433	0
EQUIP DEPRECIATION	0	0	7,273	5,099	0	1,756	0
10040 CEO	26,126	11,698	41,119	50,612	2,198	48,711	0
10250 AUDITOR	5,785	6,867	23,075	79,839	9,839	128,049	25
10450 CO COUNSEL	18,454	51,009	50,276	53,644	0	0	0
10500 HUMAN RESOURCE	12,702	0	50,660	94,720	7,321	11,505	0
11210 ADMIN SVCS	671	1,864	17,264	8,508	9,579	49,655	0
12000 ORG DEVEL	1,136	0	8,936	22,522	717	2,748	0
74250 PARKS/GRNDS	11,011	0	0	6,190	27,566	127,234	0
Total Allocated	77,428	71,438	258,131	503,875	57,220	370,091	25
Roll Forward	(30,859)	0	0	(625,141)	0	141,866	(50,423)
Cost With Roll Forward	46,569	71,438	258,131	(121,266)	57,220	511,957	(50,398)
Adjustments	65,888	0	0	614,051	0	(144,862)	0
Proposed Costs	112,457	71,438	258,131	492,785	57,220	367,095	(50,398)



PLACER COUNTY COST ALLOCATION PLAN
2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
Allocated Costs By Department

Central Service Departments	10850 TAHOE TOT	10970 GC ADV & PROMOTION	11120 ECON DEVELOPMENT	11280 DPW ADMIN	11320 DPW ENGINEERING	11400 ENGINEERING & SURVEYING	11410 - NPDES
BUILD DEPRECIATION	0	0	90,739	108,289	90,162	96,806	0
EQUIP DEPRECIATION	0	0	0	0	9,113	3,105	0
10040 CEO	1,109,972	327	99,857	30,923	116,189	13,204	1,780
10250 AUDITOR	230,961	292	6,622	7,839	109,063	23,456	3,992
10450 CO COUNSEL	0	0	11,743	120,264	22,805	22,176	0
10500 HUMAN RESOURCE	0	0	3,695	30,010	40,553	35,616	4,291
11210 ADMIN SVCS	18,890	588	5,731	3,205	44,557	10,771	2,880
12000 ORG DEVEL	0	0	620	2,853	10,101	6,487	1,770
74250 PARKS/GRNDS	314,361	0	4,394	468	924	1,941	373
Total Allocated	1,674,184	1,207	223,401	303,851	443,467	213,562	15,086
Roll Forward	945,140	(749)	129,068	20,520	122,481	(226,611)	(25,664)
Cost With Roll Forward	2,619,324	458	352,469	324,371	565,948	(13,049)	(10,578)
Adjustments	48,397	0	18,618	9,986	11,970	222,694	24,235
Proposed Costs	2,667,721	458	371,087	334,357	577,918	209,645	13,857



PLACER COUNTY COST ALLOCATION PLAN
2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
Allocated Costs By Department

Central Service Departments	11480 EMPLOY BEN	21480 CRIM JUST OTH PROG	21700 G/F PUB SAFETY	21710 DISTRICT ATTORNEY	21720 CHILD SUPPORT SVCS	21780 PCSO GRANTS PGM	21790 PCSO TAHOE OPS
BUILD DEPRECIATION	0	14,996	0	319,749	0	0	11,997
EQUIP DEPRECIATION	0	0	0	101,227	0	108,972	32,714
10040 CEO	0	154,272	103,575	155,258	25,150	10,731	32,588
10250 AUDITOR	0	27,462	24	104,704	8,494	20,769	49,438
10450 CO COUNSEL	0	76,698	0	23,854	(26)	3,932	576
10500 HUMAN RESOURCE	0	0	0	207,327	55,241	15,689	48,989
11210 ADMIN SVCS	0	1,919	0	12,505	9,262	9,755	8,060
12000 ORG DEVEL	0	0	0	23,493	14,335	2,164	7,323
74250 PARKS/GRNDS	0	0	0	54,397	0	0	0
Total Allocated	0	275,347	103,599	1,002,514	112,456	172,012	191,685
Roll Forward	0	168,635	(388,941)	215,547	(126,503)	21,991	7,392
Cost With Roll Forward	0	443,982	(285,342)	1,218,061	(14,047)	194,003	199,077
Adjustments	0	(3,348)	0	64,390	39,896	2,238	13,546
Proposed Costs	0	440,634	(285,342)	1,282,451	25,849	196,241	212,623



**PLACER COUNTY COST ALLOCATION PLAN
 2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
 Allocated Costs By Department**

Central Service Departments	21800 PCSO PROT & PREV	21930 PCSO ADMIN	21950 PCSO SUPPORT SVCS	21960 AUTO MOBIL & FIXED FNGRPRNT	21970 REGIONAL AUTO THEFT TASK	22000 JAIL	22001 SOUTH PLACER JAIL
BUILD DEPRECIATION	221,068	195,610	255,998	0	0	526,814	2,048,363
EQUIP DEPRECIATION	38,909	1,958	624,099	0	0	68,929	0
10040 CEO	90,828	236,120	32,001	455	1,054	148,428	0
10250 AUDITOR	140,268	26,191	82,717	866	1,153	245,516	24
10450 CO COUNSEL	0	162,466	27,419	0	0	40,682	10,800
10500 HUMAN RESOURCE	140,147	119,097	57,523	0	0	294,644	83,461
11210 ADMIN SVCS	41,167	42,695	45,667	12,114	55	125,815	0
12000 ORG DEVEL	13,718	13,982	12,901	0	0	47,851	0
74250 PARKS/GRNDS	0	0	0	0	0	0	12,248
Total Allocated	686,105	798,119	1,138,325	13,435	2,262	1,498,679	2,154,886
Roll Forward	(52,491)	(438,896)	663,114	(550)	702	(41,384)	(34,132)
Cost With Roll Forward	633,614	359,223	1,801,439	12,885	2,964	1,457,295	2,120,754
Adjustments	(4,393)	277,687	147,918	8	8	370,720	40
Proposed Costs	629,221	636,910	1,949,357	12,893	2,972	1,828,015	2,120,794



PLACER COUNTY COST ALLOCATION PLAN
2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
Allocated Costs By Department

Central Service Departments	22050 PROBATION	22160 FIRE PROT	22210 AG COMM	22220 BLDG INSP	22240 CDRA	22300 CLK/REC/REG	22310 OES
BUILD DEPRECIATION	397,139	63,358	597	69,889	65,387	185,516	32,854
EQUIP DEPRECIATION	35,027	155,728	15,483	8,936	4,375	25,157	1,349
10040 CEO	140,984	295,375	44,320	18,509	59,514	43,631	195,747
10250 AUDITOR	141,804	11,121	17,469	27,437	33,227	69,133	7,269
10450 CO COUNSEL	26,894	4,141	8,021	23,381	62,124	36,593	8,074
10500 HUMAN RESOURCE	211,537	0	33,849	23,002	100,562	90,291	9,450
11210 ADMIN SVCS	24,435	25,298	2,628	17,299	16,409	34,107	2,022
12000 ORG DEVEL	40,427	0	5,513	6,643	10,007	14,270	1,342
74250 PARKS/GRNDS	33,319	0	0	4,656	6,870	0	2,704
Total Allocated	1,051,566	555,021	127,880	199,752	358,475	498,698	260,811
Roll Forward	22,372	238,689	(112,635)	(173,201)	(2,723)	(503,300)	20,219
Cost With Roll Forward	1,073,938	793,710	15,245	26,551	355,752	(4,602)	281,030
Adjustments	94,725	1,072	150,972	198,076	188,911	565,330	99,807
Proposed Costs	1,168,663	794,782	166,217	224,627	544,663	560,728	380,837



PLACER COUNTY COST ALLOCATION PLAN
2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
Allocated Costs By Department

Central Service Departments	22330 - PLANNING	22350 DIASTR RECOV	22360 LAFCO	22370 FISH & GAME	22390 ANIMAL SVCS	22400 OPEN SPACE	22770 COMM DEV G & L
BUILD DEPRECIATION	97,966	0	0	0	13,768	0	0
EQUIP DEPRECIATION	0	0	0	0	8,333	0	0
10040 CEO	51,378	0	7,077	16	9,642	22,774	130
10250 AUDITOR	31,955	0	4,124	508	27,796	345	559
10450 CO COUNSEL	173,937	0	0	0	9,804	0	0
10500 HUMAN RESOURCE	40,035	0	0	0	7,038	0	0
11210 ADMIN SVCS	14,823	0	0	0	10,145	0	932
12000 ORG DEVEL	4,244	0	156	0	4,898	0	0
74250 PARKS/GRNDS	2,881	0	0	0	0	61,350	0
Total Allocated	417,219	0	11,357	524	91,424	84,469	1,621
Roll Forward	(232,065)	0	18,636	(7)	(176,688)	(8,365)	(2,224)
Cost With Roll Forward	185,154	0	29,993	517	(85,264)	76,104	(603)
Adjustments	184,934	0	(11,990)	18	197,713	3,485	3
Proposed Costs	370,088	0	18,003	535	112,449	79,589	(600)



PLACER COUNTY COST ALLOCATION PLAN
2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
Allocated Costs By Department

Central Service Departments	32500 SUCCESSOR RDA	32560 RDA HOUSING	32600 DPW ROADS	32760 SP AVIATION	42000 HHS ADMIN	42760 PUBLIC HEALTH	42820 ENV HEALTH
BUILD DEPRECIATION	0	9,850	0	0	115,043	0	92,390
EQUIP DEPRECIATION	0	0	0	0	0	22,092	772
10040 CEO	11,687	117	47,392	11	120,737	29,391	15,947
10250 AUDITOR	3,567	1,849	88,998	79	49,428	76,179	34,665
10450 CO COUNSEL	(983)	420	8,703	0	(81,383)	11,638	25,059
10500 HUMAN RESOURCE	0	0	105,815	0	39,148	37,839	22,145
11210 ADMIN SVCS	1,901	932	55,935	0	4,566	33,842	5,748
12000 ORG DEVEL	0	0	15,417	0	17,887	19,691	10,284
74250 PARKS/GRNDS	2,989	0	0	0	497	0	4,623
Total Allocated	19,161	13,168	322,260	90	265,923	230,672	211,633
Roll Forward	(71,489)	6,676	(29,562)	35	(259,775)	(129,760)	(213,923)
Cost With Roll Forward	(52,328)	19,844	292,698	125	6,148	100,912	(2,290)
Adjustments	26,901	3	104,379	2	(92,989)	139,008	216,893
Proposed Costs	(25,427)	19,847	397,077	127	(86,841)	239,920	214,603



PLACER COUNTY COST ALLOCATION PLAN
2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
Allocated Costs By Department

Central Service Departments	42930 ASOC	42940 IHSS PUB AUTH	42950 MEDICAL CLINICS	42970 CSOC	43000 G/F HHS	53010 COMM SVCS	53020 PGRM AID
BUILD DEPRECIATION	1,711	0	66,911	67,514	0	0	0
EQUIP DEPRECIATION	0	0	1,334	0	0	0	0
10040 CEO	102,143	0	22,183	103,386	0	926	2,666
10250 AUDITOR	210,175	8,252	50,759	262,210	0	22,476	136,230
10450 CO COUNSEL	55,659	2,117	28,520	94,697	0	0	0
10500 HUMAN RESOURCE	96,418	(2,436)	32,350	138,304	0	2,147	0
11210 ADMIN SVCS	22,051	167	26,687	24,142	0	932	1,045
12000 ORG DEVEL	42,913	1,031	15,394	53,655	0	726	0
74250 PARKS/GRNDS	0	0	582	0	0	0	0
Total Allocated	531,070	9,131	244,720	743,908	0	27,207	139,941
Roll Forward	(146,094)	(1,672)	(39,655)	(265,938)	(38)	7,399	(161,225)
Cost With Roll Forward	384,976	7,459	205,065	477,970	(38)	34,606	(21,284)
Adjustments	165,624	1,214	4,391	98,895	0	1,110	23,931
Proposed Costs	550,600	8,673	209,456	576,865	(38)	35,716	2,647



PLACER COUNTY COST ALLOCATION PLAN
2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
Allocated Costs By Department

Central Service Departments	53070 HUMAN SVCS	53650 VET SVCS	64010 LIBRARY	64100 FARM ADV	74300 MUSEUM	89350 GF DEBT SVC	89360 OTHER DEBT
BUILD DEPRECIATION	88,459	0	376,545	0	51,308	0	0
EQUIP DEPRECIATION	4,533	0	1,551	0	0	0	0
10040 CEO	110,153	16,947	76,094	5,156	3,074	0	60
10250 AUDITOR	210,506	4,255	59,540	3,557	10,297	13	(7,554)
10450 CO COUNSEL	19,138	944	23,067	105	0	0	0
10500 HUMAN RESOURCE	205,861	7,629	82,456	3,393	10,809	0	0
11210 ADMIN SVCS	21,897	1,108	67,639	420	2,535	0	0
12000 ORG DEVEL	95,011	1,300	10,577	2,085	1,764	0	0
74250 PARKS/GRNDS	197	0	33,484	0	102,183	0	0
Total Allocated	755,755	32,183	730,953	14,716	181,970	13	(7,494)
Roll Forward	(424,134)	(12,964)	(227,715)	(32,177)	(65,562)	(11,897)	1,061
Cost With Roll Forward	331,621	19,219	503,238	(17,461)	116,408	(11,884)	(6,433)
Adjustments	299,454	21,875	408,905	36,483	165,853	0	0
Proposed Costs	631,075	41,094	912,143	19,022	282,261	(11,884)	(6,433)



**PLACER COUNTY COST ALLOCATION PLAN
 2015/16 ACTUAL COSTS FOR USE IN FY 2017/18
 Allocated Costs By Department**

Central Service Departments	07500 GSJTA	07530 AIR POLLUTION	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILD DEPRECIATION	0	0	1,335,886	7,689,688	0	0	7,689,688
EQUIP DEPRECIATION	0	0	0	1,710,156	0	0	1,710,156
10040 CEO	0	8,071	282,871	5,265,863	71,591	(2,431,519)	2,905,935
10250 AUDITOR	38,492	34,073	649,232	4,385,788	198,653	(4,155,155)	429,286
10450 CO COUNSEL	0	(1,236)	801	1,576,782	3,001,288	(1,609,425)	2,968,645
10500 HUMAN RESOURCE	0	26,319	25,258	3,304,738	905,567	(2,429,964)	1,780,341
11210 ADMIN SVCS	0	16	57,439	1,610,775	3,197,778	(1,021,820)	3,786,733
12000 ORG DEVEL	0	5,810	0	678,263	24,511	(628,247)	74,527
74250 PARKS/GRNDS	0	0	1,853,389	3,053,356	2,238,245	(1,701,546)	3,590,055
Total Allocated	38,492	73,053	4,204,876	29,275,409	9,637,633	(13,977,676)	24,935,366
Roll Forward	(2,745)	(63,437)	(1,585,478)	(3,813,201)	0	0	(3,813,201)
Cost With Roll Forward	35,747	9,616	2,619,398	25,462,208	9,637,633	(13,977,676)	21,122,165
Adjustments	462	3,259	1,143,092	6,686,983	0	0	6,686,983
Proposed Costs	36,209	12,875	3,762,490	32,149,191	9,637,633	(13,977,676)	27,809,148

