



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Placer
Auburn, California

Date: August 26, 2019
Filing Ref: PLA20

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 **2019-20**. 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 **Schedule A** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 | 12. PW Fleet Operations (ISF) |
| 2. County Executive Office | 13. PCGC Campus (ISF) |
| 3. Auditor-Controller | 14. Building Maintenance (ISF) |
| 4. County Counsel | 15. Correctional Food Services (ISF) |
| 5. Administrative Services | 16. Central Services (ISF) |
| 6. Parks and Grounds | 17. State Unemployment Insurance (ISF) |
| 7. Telecomm Services (ISF) | 18. General Liability (ISF) |
| 8. Countywide Radio Project (ISF) | 19. Workers' Comp (ISF) |
| 9. Countywide Systems (ISF) | 20. Dental & Vision (ISF) |
| 10. IT Systems Services (ISF) | 21. District Services (ISF) |
| 11. Employee Benefits (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 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF PLACER

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Andrew Sisk

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

Name
Auditor-Controller

Title

8-27-2019

8-30-2019

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment: Schedule A

PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	01102 CRIM JUST	02030 FOOD SVCS	02100 TELECOM SVC	02110 IT SERVICES	02150 EMPLOYEE BENEFIT	02200 KINGS BEACH CENTER	02310 MPOWER
BLDG DEPRECIATION	0	144,630	1,235	73,679	11,152	0	0
EQUIP DEPRECIATION	412,248	0	0	0	0	0	0
10040 CEO	193	5,254	13,442	45,754	17,445	26,839	4,762
10250 AUDITOR	6,651	8,984	59,814	83,129	58,194	3,911	19,977
10450 CO COUNSEL	0	0	0	19,019	0	0	43,809
10500 HUMAN RESOURCES	0	0	40,214	122,650	46,245	0	28,149
11210 ADMIN SVCS	17,103	2,792	61,522	131,308	10,000	1,084	5,695
74250 PARKS/GRNDS	0	0	0	0	1,110	2,512	0
Total Allocated	436,195	161,660	176,227	475,539	144,146	34,346	102,392
Roll Forward	23,875	(44,090)	14,369	(76,626)	(137,362)	19,942	40,993
Cost With Roll Forward	460,070	117,570	190,596	398,911	6,784	54,288	143,385
Adjustments	0	0	0	0	0	0	0
Proposed Costs	460,070	117,570	190,596	398,911	6,784	54,288	143,385



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	02500 PLACER COUNTY GOVERNMENT CENTER	02650 BUILDING MAINTENANCE	02850 DNTL & VSN	02860 RETIREE HEALTH	02890 E. LANDFILL	04500 SOLID WASTE	05500 FLOOD CTRL
BLDG DEPRECIATION	0	5,527	0	0	0	0	0
EQUIP DEPRECIATION	0	82,329	0	0	0	0	0
10040 CEO	3,019	53,265	8,695	0	2,575	25,433	0
10250 AUDITOR	6,268	143,139	19,355	0	6,140	6,240	11,512
10450 CO COUNSEL	0	0	0	0	0	0	25,911
10500 HUMAN RESOURCES	0	80,426	0	0	0	0	0
11210 ADMIN SVCS	1,286	39,918	0	0	4,406	2,259	2,275
74250 PARKS/GRNDS	42,488	54	0	0	0	0	0
Total Allocated	53,061	404,656	28,050	0	13,121	33,932	39,698
Roll Forward	(269,540)	195,045	679	0	14,165	18,953	20,711
Cost With Roll Forward	(216,479)	599,703	28,729	0	27,286	52,885	60,409
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(216,479)	599,703	28,729	0	27,286	52,885	60,409



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	06000 TRANSIT	06020 TART	06220 UNEMP INS	06240 CNTYWDE SYS	06246 COUNTYWIDE RADIO SYSTEMS	06280 ENVIRON UTIL	06300 FLEET OPS
BLDG DEPRECIATION	0	0	0	11,965	0	46,889	0
EQUIP DEPRECIATION	0	0	0	0	0	0	0
10040 CEO	22,193	21,470	503	192,870	2,806	25,001	29,818
10250 AUDITOR	49,550	33,616	778	24,311	4,527	73,800	81,085
10450 CO COUNSEL	1,496	374	267	0	0	0	0
10500 HUMAN RESOURCES	56,298	64,341	0	0	0	124,661	48,256
11210 ADMIN SVCS	9,654	13,505	0	29,059	3,207	8,720	106,215
74250 PARKS/GRNDS	0	25,909	0	2,823	0	0	0
Total Allocated	139,192	159,215	1,548	261,028	10,540	279,071	265,374
Roll Forward	3,998	23,414	8	135,339	(13,726)	26,327	6,969
Cost With Roll Forward	143,190	182,629	1,556	396,367	(3,186)	305,398	272,343
Adjustments	0	0	0	0	0	0	0
Proposed Costs	143,190	182,629	1,556	396,367	(3,186)	305,398	272,343



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	06380 CENT SVCS	06660 W. LANDFILL	08460 RDA	09800 GEN LIABILITY	09810 WRKRS COMP	10010 BD OF SUPERVISORS	10020 CLRK OF BOARD
BLDG DEPRECIATION	0	0	0	3,788	0	22,064	11,326
EQUIP DEPRECIATION	0	0	0	0	0	0	0
10040 CEO	4,626	0	0	229,356	9,926	239,242	12,237
10250 AUDITOR	20,178	69,074	888	33,504	14,563	17,823	5,526
10450 CO COUNSEL	0	39,427	481	147,103	0	290,844	23,560
10500 HUMAN RESOURCES	0	0	0	8,043	0	20,106	10,054
11210 ADMIN SVCS	36,538	10,002	0	3,460	1,069	594	289
74250 PARKS/GRNDS	0	0	0	377	0	18,642	12,514
Total Allocated	61,342	118,503	1,369	425,631	25,558	609,315	75,506
Roll Forward	(22,597)	61,241	0	130,473	(52,117)	48,983	(1,922)
Cost With Roll Forward	38,745	179,744	1,369	556,104	(26,559)	658,298	73,584
Adjustments	0	0	0	0	0	0	0
Proposed Costs	38,745	179,744	1,369	556,104	(26,559)	658,298	73,584



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	10070 AGENCIES	10340 TRS/TX COLL	10370 ASSESSOR	10670 PROP MANAGEMENT	10780 CAP IMPROV	10790 GF FACILITIES	10850 TAHOE TOT
BLDG DEPRECIATION	0	56,984	176,567	0	871	0	0
EQUIP DEPRECIATION	0	5,972	2,634	0	6,027	0	0
10040 CEO	9,527	14,413	34,233	1,785	66,655	0	1,111,992
10250 AUDITOR	10,805	28,769	83,074	12,323	83,996	28	41,213
10450 CO COUNSEL	66,157	46,907	93,323	0	0	0	0
10500 HUMAN RESOURCES	0	58,309	154,821	16,085	22,117	0	0
11210 ADMIN SVCS	0	15,110	14,688	9,994	63,365	0	11,487
74250 PARKS/GRNDS	0	0	7,144	17,687	201,643	0	321,772
Total Allocated	86,469	226,464	566,484	57,874	444,674	28	1,486,464
Roll Forward	15,051	(31,667)	62,609	654	74,583	3	(187,720)
Cost With Roll Forward	101,540	194,797	629,093	58,528	519,257	31	1,298,744
Adjustments	0	0	0	0	0	0	0
Proposed Costs	101,540	194,797	629,093	58,528	519,257	31	1,298,744



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	10970 GC ADV & PROMOTION	11120 ECON DEVELOPMENT	11250 FACILITY SERVICES ADMIN	11280 DPW ADMIN	11320 DPW ENGINEERING	11400 ENGINEERING & SURVEYING	11410 - NPDES
BLDG DEPRECIATION	0	4,486	16,737	101,767	90,162	83,941	0
EQUIP DEPRECIATION	0	0	0	0	6,358	3,026	0
10040 CEO	0	83,822	101,109	243,339	45,533	9,822	1,026
10250 AUDITOR	4	10,246	12,318	8,475	91,536	27,799	4,241
10450 CO COUNSEL	0	15,119	12,073	136,073	75,436	44,075	0
10500 HUMAN RESOURCES	0	12,064	28,149	22,117	66,351	48,256	8,043
11210 ADMIN SVCS	0	2,727	66,540	6,029	50,896	14,228	4,308
74250 PARKS/GRNDS	0	447	24,498	0	(82)	68	0
Total Allocated	4	128,911	261,424	517,800	426,190	231,215	17,618
Roll Forward	(1,203)	(94,490)	80,561	213,949	(17,277)	17,653	2,532
Cost With Roll Forward	(1,199)	34,421	341,985	731,749	408,913	248,868	20,150
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1,199)	34,421	341,985	731,749	408,913	248,868	20,150



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	11480 EMPLOY BEN	12000 ORG DEVEL	21480 CRIM JUST OTH PROG	21700 G/F PUB SAFETY	21710 DISTRICT ATTORNEY	21720 CHILD SUPPORT SVCS	21780 PCSO GRANTS PGM
BLDG DEPRECIATION	0	0	22,338	0	313,692	52,918	0
EQUIP DEPRECIATION	0	0	0	0	107,943	1,774	5,667
10040 CEO	0	0	113,554	111,739	74,599	15,798	5,372
10250 AUDITOR	0	0	37,635	26	133,341	(3,366)	16,874
10450 CO COUNSEL	0	0	48,151	0	22,439	176	0
10500 HUMAN RESOURCES	0	0	0	0	235,247	94,501	22,117
11210 ADMIN SVCS	0	0	1,165	0	9,478	11,523	25,238
74250 PARKS/GRNDS	0	0	0	0	54,776	12,486	0
Total Allocated	0	0	223,843	111,765	951,515	185,810	75,268
Roll Forward	0	0	(51,504)	8,166	(50,999)	73,354	(96,744)
Cost With Roll Forward	0	0	172,339	119,931	900,516	259,164	(21,476)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	172,339	119,931	900,516	259,164	(21,476)



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	21790 PCSO TAHOE OPS	21800 PCSO PROT & PREV	21930 PCSO ADMIN	21950 PCSO SUPPORT SVCS	21960 AUTO MOBIL & FIXED FNGRPRNT	21970 REGIONAL AUTO THEFT TASK FORCE	22000 JAIL
BLDG DEPRECIATION	29,831	202,160	196,258	255,998	0	0	55,464
EQUIP DEPRECIATION	37,246	67,499	2,743	828,755	0	0	113,062
10040 CEO	19,669	58,554	113,770	20,230	436	756	103,269
10250 AUDITOR	51,764	162,083	78,615	88,971	909	1,537	306,741
10450 CO COUNSEL	107	0	92,745	10,418	0	0	136,980
10500 HUMAN RESOURCES	90,480	291,546	70,373	114,607	0	0	536,842
11210 ADMIN SVCS	8,563	33,993	53,159	46,497	2,138	1,251	39,127
74250 PARKS/GRNDS	0	0	0	0	0	0	0
Total Allocated	237,860	815,835	607,663	1,365,476	3,483	3,544	1,291,485
Roll Forward	46,175	129,730	(190,466)	227,151	(9,952)	1,282	(207,194)
Cost With Roll Forward	284,035	945,565	417,207	1,592,627	(6,469)	4,826	1,084,291
Adjustments	0	0	0	0	0	0	0
Proposed Costs	284,035	945,565	417,207	1,592,627	(6,469)	4,826	1,084,291



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	22001 SOUTH PLACER JAIL	22050 PROBATION	22160 FIRE PROT	22210 AG COMM	22220 BLDG INSP	22240 CDRA	22300 CLK/REC/REG
BLDG DEPRECIATION	2,048,355	504,892	63,358	597	77,948	73,182	178,500
EQUIP DEPRECIATION	0	36,472	143,279	14,427	8,936	4,375	21,287
10040 CEO	0	73,633	341,755	28,316	13,564	139,419	48,451
10250 AUDITOR	13	161,900	18,098	20,011	34,733	28,181	75,021
10450 CO COUNSEL	8,601	21,851	26,712	12,074	111,284	41,404	30,239
10500 HUMAN RESOURCES	0	295,587	0	28,149	46,245	84,447	102,544
11210 ADMIN SVCS	0	28,369	22,597	2,551	21,600	17,066	33,229
74250 PARKS/GRNDS	529	32,203	0	0	206	177	0
Total Allocated	2,057,498	1,154,887	615,799	106,125	314,516	388,251	489,271
Roll Forward	(97,388)	103,321	60,778	(21,755)	114,764	29,776	(9,427)
Cost With Roll Forward	1,960,110	1,258,208	676,577	84,370	429,280	418,027	479,844
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,960,110	1,258,208	676,577	84,370	429,280	418,027	479,844



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	22310 OES	22330 - PLANNING	22350 DIASTR RECOV	22360 LAFCO	22370 FISH & GAME	22390 ANIMAL SVCS	22400 OPEN SPACE
BLDG DEPRECIATION	31,097	80,774	0	0	0	313,929	0
EQUIP DEPRECIATION	1,674	0	0	0	0	15,837	0
10040 CEO	1,503,299	27,959	0	891	11	7,623	15,809
10250 AUDITOR	9,941	37,408	0	2,858	897	38,448	76
10450 CO COUNSEL	17,898	261,094	0	0	0	22,652	0
10500 HUMAN RESOURCES	10,054	44,235	0	0	0	40,214	0
11210 ADMIN SVCS	2,298	17,943	0	0	0	17,284	0
74250 PARKS/GRNDS	0	100	0	0	0	18,627	56,098
Total Allocated	1,578,261	469,513	0	3,749	708	474,614	71,981
Roll Forward	1,315,450	52,294	0	(7,608)	184	383,190	(12,488)
Cost With Roll Forward	2,891,711	521,807	0	(3,859)	892	857,804	59,493
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,891,711	521,807	0	(3,859)	892	857,804	59,493



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	22770 COMM DEV G & L	32500 SUCCESSOR RDA	32560 RDA HOUSING	32600 DPW ROADS	32760 SP AVIATION	42000 HHS ADMIN	42760 PUBLIC HEALTH
BLDG DEPRECIATION	0	0	0	0	0	114,232	14,021
EQUIP DEPRECIATION	0	0	0	696,055	0	0	21,516
10040 CEO	71	7,554	71	30,420	13	135,581	30,203
10250 AUDITOR	284	1,332	280	103,990	90	42,650	113,164
10450 CO COUNSEL	0	(511)	3,793	19,874	0	(48,619)	30,078
10500 HUMAN RESOURCES	0	0	0	152,810	0	128,682	174,927
11210 ADMIN SVCS	0	1,091	1,080	51,853	0	6,042	30,369
74250 PARKS/GRNDS	0	6,410	0	0	0	0	2,267
Total Allocated	355	15,876	5,224	1,055,002	103	378,568	416,545
Roll Forward	(1,266)	(3,285)	(7,944)	732,742	13	112,645	185,873
Cost With Roll Forward	(911)	12,591	(2,720)	1,787,744	116	491,213	602,418
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(911)	12,591	(2,720)	1,787,744	116	491,213	602,418



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	42820 ENV HEALTH	42930 ASOC	42940 IHSS PUB AUTH	42950 MEDICAL CLINICS	42970 CSOC	43000 G/F HHS	53010 COMM SVCS
BLDG DEPRECIATION	77,402	9,895	0	68,009	112,642	0	0
EQUIP DEPRECIATION	6,860	49,342	0	0	0	0	0
10040 CEO	11,187	74,404	0	0	69,796	0	696
10250 AUDITOR	42,731	248,153	8,695	145	264,491	0	26,883
10450 CO COUNSEL	8,067	17,905	1,983	54	85,542	0	0
10500 HUMAN RESOURCES	66,351	291,546	0	0	315,673	0	4,021
11210 ADMIN SVCS	5,049	37,559	2,160	2,600	20,225	0	0
74250 PARKS/GRNDS	160	0	0	1,073	10,647	0	0
Total Allocated	217,807	728,804	12,838	71,881	879,016	0	31,600
Roll Forward	6,174	197,734	3,707	(172,839)	135,108	0	4,363
Cost With Roll Forward	223,981	926,538	16,545	(100,958)	1,014,124	0	35,993
Adjustments	0	0	0	0	0	0	0
Proposed Costs	223,981	926,538	16,545	(100,958)	1,014,124	0	35,993



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	53020 PGRM AID	53070 HUMAN SVCS	53650 VET SVCS	64010 LIBRARY	64100 FARM ADV	74300 MUSEUM	89350 GF DEBT SVC
BLDG DEPRECIATION	0	215,357	4,547	380,019	0	49,765	0
EQUIP DEPRECIATION	0	0	0	3,478	0	0	0
10040 CEO	1,410	65,758	10,670	45,953	10,079	3,285	0
10250 AUDITOR	196,234	226,815	9,999	60,100	6,613	12,133	3
10450 CO COUNSEL	0	11,112	2,030	962	748	0	0
10500 HUMAN RESOURCES	0	456,419	8,043	98,522	6,032	14,075	0
11210 ADMIN SVCS	1,102	15,200	213	52,698	705	3,249	0
74250 PARKS/GRNDS	0	25,782	1,073	9,459	0	10,461	0
Total Allocated	198,746	1,016,443	36,575	651,191	24,177	92,968	3
Roll Forward	58,805	260,688	4,392	(79,762)	9,461	(89,002)	(10)
Cost With Roll Forward	257,551	1,277,131	40,967	571,429	33,638	3,966	(7)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	257,551	1,277,131	40,967	571,429	33,638	3,966	(7)



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	89360 OTHER DEBT	07500 GSJTA	07530 AIR POLLUTION	OTHER	SubTotal	Direct Billed	Unallocated
BLDG DEPRECIATION	0	0	0	1,346,133	7,757,083	0	0
EQUIP DEPRECIATION	0	0	0	0	2,706,821	0	0
10040 CEO	48	0	7,945	463,122	6,526,922	511,015	(3,758,338)
10250 AUDITOR	(8,074)	37,500	24,561	685,716	4,684,367	204,046	(4,638,496)
10450 CO COUNSEL	0	0	535	(15,550)	2,065,282	2,946,482	(1,575,981)
10500 HUMAN RESOURCES	0	0	34,181	0	4,944,206	0	(3,957,743)
11210 ADMIN SVCS	.0	0	5	161,515	1,549,116	3,905,155	(1,553,336)
74250 PARKS/GRNDS	0	0	0	2,384,754	3,306,892	2,515,259	(1,259,127)
Total Allocated	(8,026)	37,500	67,227	5,025,690	33,540,689	10,081,957	(16,743,021)
Roll Forward	(532)	(2,292)	(5,826)	822,114	4,269,911	0	0
Cost With Roll Forward	(8,558)	35,208	61,401	5,847,804	37,804,600	10,081,957	(16,743,021)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(8,558)	35,208	61,401	5,847,804	37,804,600	10,081,957	(16,743,021)



PLACER COUNTY COST ALLOCATION PLAN
2017-2018 ACTUAL COSTS FOR USE IN FY 2019-2020
Allocated Costs By Department

Central Service Departments	Total
BLDG DEPRECIATION	7,757,083
EQUIP DEPRECIATION	2,706,821
10040 CEO	3,279,599
10250 AUDITOR	249,917
10450 CO COUNSEL	3,435,783
10500 HUMAN RESOURCES	988,463
11210 ADMIN SVCS	3,900,935
74250 PARKS/GRNDS	4,563,024
Total Allocated	<u>26,879,625</u>
Roll Forward	4,263,911
Cost With Roll Forward	<u>31,143,536</u>
Adjustments	0
Proposed Costs	<u><u>31,143,536</u></u>