



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Placer
Auburn, California**

**Date: August 18, 2021
Filing Ref: PLA22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Auditor-Controller
3. County Counsel
4. Parks and Grounds
5. County Services Fund (ISF)
6. Direct Services Fund (ISF)
7. Self Insurance Fund (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: Adjustments totaling \$1,549,116 must not be included when calculating the carry-forward in the FY 2023-24 cost plan using FY 2021-22 actuals. The adjustment was to remove Administrative Services as a central service department from the cost plan.

SECTION IV: ACCEPTANCE

COUNTY OF PLACER

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Andrew C. Sisk

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

Name

Auditor-Controller

Title

08-19-2021

08-23-2021

Date

Date

**Negotiated by Alex Tran
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Schedule A

PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department

Central Service Departments	CC01002 Telecom Services	CC01003 Document Solutions	CC01004 Information Technology Services	CC01009 Countywide Systems	CC01010 Countywide Radio Systems	CC01023 Food Services Program	CC02000 Agricultural Commissioner/Sealer
BLDG DEPR	0	0	0	0	0	0	597
EQUIP DEPR	0	0	0	0	0	0	10,531
CEO	65,362	23,256	165,991	35,169	17,246	33,613	23,371
PROCUREMENT	9,202	48,652	42,975	4,895	4,209	391	6,460
REVENUE SERVICES	0	0	0	0	0	0	193
AUDITOR	50,780	15,518	95,329	10,751	5,380	10,647	18,068
CO COUNSEL	0	0	27,796	0	0	0	21,310
HUMAN RESOURCES	39,242	18,589	130,119	0	0	2,066	39,242
PARKS & GRNDS MAINT	9,611	11,150	12,493	0	0	0	6,805
Total Allocated	174,197	117,165	474,703	50,815	26,835	46,717	126,577
Roll Forward	(2,030)	55,823	(836)	(210,213)	16,295	(114,943)	20,452
Cost With Roll Forward	172,167	172,988	473,867	(159,398)	43,130	(68,226)	147,029
Adjustments	(61,522)	(36,538)	(131,308)	(29,059)	(3,207)	(2,792)	(2,551)
Proposed Costs	110,645	136,450	342,559	(188,457)	39,923	(71,018)	144,478



PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department

Central Service Departments	CC02001 Fish and Game	CC03001 Assessor	CC04700 Workday Support	CC06001 Engineering & Surveying	CC06002 Building Services 22220	CC06003 Planning Services 22330	CC06004 CDRA - Administration & Fiscal S
BLDG DEPR	0	234,868	0	77,856	64,795	97,629	58,336
EQUIP DEPR	0	642	0	1,885	0	0	3,176
CEO	76	125,171	0	48,777	62,699	74,485	17,905
PROCUREMENT	0	5,971	1,077	4,112	2,055	4,699	6,069
REVENUE SERVICES	0	0	0	0	0	0	210
AUDITOR	440	81,418	11,708	26,810	36,821	35,057	18,935
CO COUNSEL	0	65,592	0	27,142	91,398	395,210	0
HUMAN RESOURCES	0	163,165	28,916	51,635	53,700	45,439	92,943
PARKS & GRNDS MAINT	0	2,452	1,485	8,846	6,407	11,028	6,530
Total Allocated	516	679,279	43,186	247,063	317,875	663,547	204,104
Roll Forward	(192)	112,795	0	15,848	3,359	194,034	(184,147)
Cost With Roll Forward	324	792,074	43,186	262,911	321,234	857,581	19,957
Adjustments	0	(14,688)	0	(14,228)	(21,600)	(17,943)	(17,066)
Proposed Costs	324	777,386	43,186	248,683	299,634	839,638	2,891



PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department

Central Service Departments	CC06005 CDRA - Housing 32560	CC06006 Community Devel Grants & Loans	CC06047 PCCP Administration	CC07001 Clerk-Recorder-Elections	CC10001 Risk Management	CC10002 Bd of Sup	CC10003 Clerk of the Board
BLDG DEPR	0	0	0	238,477	6,359	52,675	0
EQUIP DEPR	0	0	0	17,603	0	0	0
CEO	453	384	0	79,551	60,803	25,035	7,641
PROCUREMENT	0	0	0	19,970	27,410	4,895	6,755
REVENUE SERVICES	0	0	0	770	17	0	0
AUDITOR	120	102	38	65,572	20,671	18,451	5,527
CO COUNSEL	0	0	0	35,807	(4,176)	252,665	72,649
HUMAN RESOURCES	0	0	4,131	105,335	8,261	20,653	12,392
PARKS & GRNDS MAINT	0	0	0	44,808	3,658	35,005	0
Total Allocated	573	486	4,169	607,893	123,003	409,379	104,964
Roll Forward	(4,651)	131	0	118,622	(302,628)	(199,936)	29,458
Cost With Roll Forward	(4,078)	617	4,169	726,515	(179,625)	209,443	134,422
Adjustments	(1,080)	0	0	(33,229)	(3,460)	(594)	(289)
Proposed Costs	(5,158)	617	4,169	693,286	(183,085)	208,849	134,133



PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department

Central Service Departments	CC10005 Public Information Office	CC10006 Economic Development	CC10007 Emergency Services	CC10008 County Fire	CC10016 Criminal Justice CEO	CC10018 Community and Agency Support	CC10020 Tahoe TOT
BLDG DEPR	0	12,750	26,940	63,358	6,583	0	0
EQUIP DEPR	0	0	325	295,974	11,960	0	0
CEO	0	13,202	13,073	35,370	489	29,684	65,980
PROCUREMENT	1,174	10,963	13,020	8,712	0	1,664	0
REVENUE SERVICES	0	0	0	0	0	0	(19,892)
AUDITOR	4,512	6,545	3,918	5,350	940	8,026	17,757
CO COUNSEL	0	6,977	5,722	44,254	0	0	0
HUMAN RESOURCES	14,458	14,458	8,261	0	0	0	0
PARKS & GRNDS MAINT	0	5,405	0	0	0	0	126,989
Total Allocated	20,144	70,300	71,259	453,018	19,972	39,374	190,834
Roll Forward	0	(58,611)	(1,505,002)	(162,781)	(416,223)	(47,115)	(1,295,630)
Cost With Roll Forward	20,144	11,689	(1,433,743)	290,237	(396,251)	(7,741)	(1,104,796)
Adjustments	0	(2,727)	(2,298)	(22,597)	(17,103)	0	(11,487)
Proposed Costs	20,144	8,962	(1,436,041)	267,640	(413,354)	(7,741)	(1,116,283)



PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department

Central Service Departments	CC10021 Criminal Justice Other Programs	CC10022 General Fund Contribution Public	CC10023 Open Space	CC10025 Other Debt Svc	CC11001 District Attorney	CC12002 Kings Beach Center	CC12003 PCGC
BLDG DEPR	0	0	0	0	265,732	0	0
EQUIP DEPR	0	0	0	0	97,124	0	0
CEO	113,662	6	35	201	206,133	3,639	17,083
PROCUREMENT	1,860	0	0	0	95,151	0	0
REVENUE SERVICES	3	0	0	0	(715)	0	0
AUDITOR	36,334	0	0	12,077	198,536	3,243	5,608
CO COUNSEL	40,821	0	0	0	19,837	0	0
HUMAN RESOURCES	0	0	0	0	243,715	0	0
PARKS & GRNDS MAINT	0	0	0	0	17,104	0	423,484
Total Allocated	192,680	6	35	12,278	1,142,617	6,882	446,175
Roll Forward	(31,163)	(111,759)	(71,946)	0	191,102	(27,464)	393,114
Cost With Roll Forward	161,517	(111,753)	(71,911)	12,278	1,333,719	(20,582)	839,289
Adjustments	(1,165)	0	0	0	(9,478)	(1,084)	(1,286)
Proposed Costs	160,352	(111,753)	(71,911)	12,278	1,324,241	(21,666)	838,003



PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department

Central Service Departments	CC12004 Building Maint.	CC12005 Eastern Regional Landfill	CC12006 Solid Waste Management	CC12007 Environmental Utilities	CC12009 WPWMA	CC12016 Museums	CC12017 Real Estate Services
BLDG DEPR	156,527	0	0	39,436	0	50,521	70,449
EQUIP DEPR	0	0	0	0	0	0	0
CEO	117,289	10,475	15,861	114,819	0	11,620	7,931
PROCUREMENT	325,884	1,566	0	23,983	0	1,762	1,566
REVENUE SERVICES	0	0	0	0	0	0	0
AUDITOR	98,285	4,174	5,842	79,232	106,495	9,453	6,463
CO COUNSEL	(225)	(1,939)	(937)	(6,908)	(19,558)	0	(2,145)
HUMAN RESOURCES	72,288	0	0	130,119	0	14,458	16,523
PARKS & GRNDS MAINT	72,590	0	0	889,042	0	69,654	7,432
Total Allocated	842,638	14,276	20,766	1,269,723	86,937	157,468	108,219
Roll Forward	437,980	1,155	(13,166)	990,652	(31,566)	64,500	50,345
Cost With Roll Forward	1,280,618	15,431	7,600	2,260,375	55,371	221,968	158,564
Adjustments	(39,918)	(4,406)	(2,259)	(8,720)	(10,002)	(3,249)	(9,994)
Proposed Costs	1,240,700	11,025	5,341	2,251,655	45,369	218,719	148,570



**PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department**

Central Service Departments	CC12018 Capital Improvements	CC12019 Facilities Management Administra	CC12085 Parks & Grounds Cap Impr	CC12086 Environ Utilities Capital Imprv	CC12090 Capital Improvements- GF	CC13001 Farm Advisor	CC14001 Adult System of Care
BLDG DEPR	0	10,643	10	15	693	0	288,213
EQUIP DEPR	0	77,766	4,481	5,213	31,278	0	0
CEO	0	10,606	10,788	15,583	93,494	4,681	381,687
PROCUREMENT	0	34,067	5,286	6,656	26,725	1,957	31,717
REVENUE SERVICES	0	342	0	0	0	0	(50)
AUDITOR	0	20,976	17,481	24,818	145,659	3,986	238,525
CO COUNSEL	0	(1,337)	(3,048)	(4,404)	(26,419)	0	(48,923)
HUMAN RESOURCES	0	24,785	2,066	2,066	16,523	0	316,005
PARKS & GRNDS MAINT	0	10,166	25,724	1,560	9,360	0	56,056
Total Allocated	0	188,014	62,788	51,507	297,313	10,624	1,263,230
Roll Forward	0	(73,410)	22,767	(6,301)	(49,532)	(13,553)	534,426
Cost With Roll Forward	0	114,604	85,555	45,206	247,781	(2,929)	1,797,656
Adjustments	0	(66,540)	(5,703)	(8,237)	(49,425)	(705)	(37,559)
Proposed Costs	0	48,064	79,852	36,969	198,356	(3,634)	1,760,097



PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department

Central Service Departments	CC14007 Children's Systems of Care	CC14011 Public Health	CC14013 IHSS Public Authority	CC14014 HHS-Admin	CC14015 Human Services	CC14020 Client Aid	CC14024 Housing - HHS
BLDG DEPR	546,658	1,427	0	214,470	338,482	0	0
EQUIP DEPR	0	10,963	0	0	49,342	0	0
CEO	365,800	128,848	0	39,842	358,337	8,488	3,400
PROCUREMENT	7,538	15,173	3,524	33,969	10,083	0	0
REVENUE SERVICES	0	0	27	2,945	0	(31)	0
AUDITOR	225,614	104,053	10,537	53,975	255,309	216,532	38,187
CO COUNSEL	(250,654)	(13,098)	(1,695)	(18,201)	(1,985)	0	0
HUMAN RESOURCES	320,135	171,427	0	130,119	479,168	0	4,131
PARKS & GRNDS MAINT	6,172	34,688	1,807	13,360	31,903	0	0
Total Allocated	1,221,263	453,481	14,200	470,479	1,520,639	224,989	45,718
Roll Forward	342,247	36,936	1,362	20,030	504,196	26,243	14,118
Cost With Roll Forward	1,563,510	490,417	15,562	490,509	2,024,835	251,232	59,836
Adjustments	(20,225)	(30,369)	(2,160)	(8,642)	(15,200)	(1,102)	0
Proposed Costs	1,543,285	460,048	13,402	481,867	2,009,635	250,130	59,836



**PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department**

Central Service Departments	CC14026 Environmental Health	CC14030 Animal Svcs	CC14400 Veterans Service Office	CC15001 Library	CC17001 Benefit Administration	CC17002 Dental & Vision Insurance	CC17003 SUI
BLDG DEPR	80,351	460,367	9,339	391,178	0	0	0
EQUIP DEPR	10,313	19,958	0	3,478	0	0	0
CEO	57,006	37,655	0	63,733	80,762	44,719	2,688
PROCUREMENT	2,741	2,546	98	4,895	3,133	0	0
REVENUE SERVICES	8	0	0	5,306	2,219	0	0
AUDITOR	39,313	31,021	3,293	54,960	31,886	17,716	688
CO COUNSEL	0	0	0	3,543	0	0	0
HUMAN RESOURCES	68,158	41,308	8,261	101,204	47,504	0	0
PARKS & GRNDS MAINT	9,126	25,729	571	71,957	0	0	0
Total Allocated	267,016	618,584	21,562	700,254	165,504	62,435	3,376
Roll Forward	49,209	143,970	0	49,063	21,358	34,385	1,828
Cost With Roll Forward	316,225	762,554	21,562	749,317	186,862	96,820	5,204
Adjustments	(5,049)	(17,284)	0	(52,698)	(10,000)	0	0
Proposed Costs	311,176	745,270	21,562	696,619	176,862	96,820	5,204



PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department

Central Service Departments	CC17004 Workers Comp Insurance	CC18001 Probation	CC19001 DPW Administration	CC19002 Fleet	CC19003 Tahoe Truckee Area Regional	CC19004 Placer County Transit	CC19005 Blue Canyon Airport
BLDG DEPR	0	538,069	100,196	0	0	0	0
EQUIP DEPR	0	45,330	0	0	0	0	0
CEO	48,230	252,687	5,926	70,982	56,719	67,612	45
PROCUREMENT	0	15,466	1,957	30,249	7,440	9,104	0
REVENUE SERVICES	0	(72,731)	0	0	0	0	0
AUDITOR	13,314	168,812	10,086	69,087	78,519	62,253	0
CO COUNSEL	0	19,021	152,438	0	0	1,527	0
HUMAN RESOURCES	0	307,742	28,916	47,504	70,224	57,831	0
PARKS & GRNDS MAINT	0	17,780	0	0	31,612	8,255	0
Total Allocated	61,544	1,292,176	299,519	217,822	244,514	206,582	45
Roll Forward	35,986	137,289	(218,281)	(47,552)	85,299	67,390	(58)
Cost With Roll Forward	97,530	1,429,465	81,238	170,270	329,813	273,972	(13)
Adjustments	(1,069)	(28,369)	(6,029)	(106,215)	(13,505)	(9,654)	0
Proposed Costs	96,461	1,401,096	75,209	64,055	316,308	264,318	(13)



**PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department**

Central Service Departments	CC19006 Engineering	CC19007 Road Maintenance	CC19008 Stormwater & Floodplain Mgmt	CC19009 Flood Control	CC20001 Sheriff Grants Program 2178	CC20002 Sheriff Tahoe Operations 2179	CC20003 Sheriff Protection & Prevention
BLDG DEPR	112,201	0	0	0	0	19,980	144,686
EQUIP DEPR	9,721	605,332	0	0	31,805	36,714	77,386
CEO	286,694	160,189	6,205	0	32,921	106,436	311,632
PROCUREMENT	10,376	77,628	98	489	11,356	5,090	15,271
REVENUE SERVICES	0	53	0	0	0	0	0
AUDITOR	126,897	134,656	5,743	8,263	4,391	49,794	168,526
CO COUNSEL	12,263	20,601	0	11,010	2,289	0	0
HUMAN RESOURCES	68,158	156,970	6,197	0	10,327	90,877	295,350
PARKS & GRNDS MAINT	3,849	18,064	0	0	0	0	0
Total Allocated	630,159	1,173,493	18,243	19,762	93,089	308,891	1,012,851
Roll Forward	203,969	118,491	625	(19,936)	17,821	71,031	197,016
Cost With Roll Forward	834,128	1,291,984	18,868	(174)	110,910	379,922	1,209,867
Adjustments	(50,896)	(51,853)	(4,308)	(2,275)	(25,238)	(8,563)	(33,993)
Proposed Costs	783,232	1,240,131	14,560	(2,449)	85,672	371,359	1,175,874



PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department

Central Service Departments	CC20004 Sheriff Administration 2193	CC20005 Sheriff Support Services 2195	CC20006 Auburn Jail 2200	CC20007 South Placer Jail 2200	CC20009 Automated Mobile & Fixed Fingerp	CC20010 Placer Auto Theft Task Force	CC22001 Treasurer-Tax Collector
BLDG DEPR	578,156	849	694,409	2,048,354	0	0	69,435
EQUIP DEPR	464,690	807,619	112,833	63,187	0	0	1,949
CEO	96,064	106,347	524,074	0	2,519	4,054	43,523
PROCUREMENT	23,690	12,041	4,797	4,797	783	0	35,437
REVENUE SERVICES	8,796	0	0	0	0	0	0
AUDITOR	60,407	73,360	230,940	94,125	680	1,090	89,453
CO COUNSEL	180,016	61,968	0	42,074	0	0	34,554
HUMAN RESOURCES	88,812	125,988	237,520	313,939	0	0	61,961
PARKS & GRNDS MAINT	4,963	2,358	26,138	129,356	0	0	27,946
Total Allocated	1,505,594	1,190,530	1,830,711	2,695,832	3,982	5,144	364,258
Roll Forward	897,931	(174,946)	539,226	638,334	499	1,600	137,794
Cost With Roll Forward	2,403,525	1,015,584	2,369,937	3,334,166	4,481	6,744	502,052
Adjustments	(53,159)	(46,497)	(39,127)	0	(2,138)	(1,251)	(15,110)
Proposed Costs	2,350,366	969,087	2,330,810	3,334,166	2,343	5,493	486,942



PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department

Central Service Departments	CC22002 mPOWER	CC23001 Veterans Service Office	CC24001 Child Support Services	CC25001 Redevelopment	CC71001 GSJTA	CC72000 LAFCO	CC73000 Air Pollution Control District
BLDG DEPR	0	0	102,731	0	0	0	0
EQUIP DEPR	0	0	1,774	0	0	0	0
CEO	18,200	5,369	63,448	3,783	0	0	0
PROCUREMENT	0	0	13,705	0	0	1,174	587
REVENUE SERVICES	0	0	0	0	0	0	6
AUDITOR	9,380	1,749	117,449	1,013	56,375	2,816	64,113
CO COUNSEL	1,090	0	0	(3,021)	0	0	0
HUMAN RESOURCES	6,197	0	97,074	0	0	0	37,177
PARKS & GRNDS MAINT	0	0	6,563	0	0	0	0
Total Allocated	34,867	7,118	402,744	1,775	56,375	3,990	101,883
Roll Forward	(67,525)	(29,457)	216,934	(15,470)	18,875	241	34,656
Cost With Roll Forward	(32,658)	(22,339)	619,678	(13,695)	75,250	4,231	136,539
Adjustments	(5,695)	(213)	(11,523)	(1,091)	0	0	(5)
Proposed Costs	(38,353)	(22,552)	608,155	(14,786)	75,250	4,231	136,534



PLACER COUNTY COUNTYWIDE COST ALLOCATION PLAN
2019-2020 ACTUAL COSTS FOR USE IN FY 2021-22
Allocated Costs By Department

Central Service Departments	CC99998 Other	SubTotal	Direct Billed	Unallocated	Total
BLDG DEPR	1,186,171	9,460,971	0	0	9,460,971
EQUIP DEPR	7,091	2,917,443	0	0	2,917,443
CEO	271,303	5,896,619	0	(4,879,943)	1,016,676
PROCUREMENT	45,324	1,204,069	0	(1,291,160)	(87,091)
REVENUE SERVICES	(314,995)	(387,519)	3,561,625	(11,442)	3,162,664
AUDITOR	1,117,784	5,496,537	231,345	(4,882,085)	845,797
CO COUNSEL	(66,022)	1,174,879	4,150,614	(2,084,435)	3,241,058
HUMAN RESOURCES	0	5,171,732	0	(4,944,206)	227,526
PARKS & GRNDS MAINT	1,218,146	3,565,187	1,548,730	(916,184)	4,197,733
Total Allocated	3,464,802	34,499,918	9,492,314	(19,009,455)	24,982,777
Roll Forward	(1,552,897)	857,890	0	0	857,890
Cost With Roll Forward	1,911,905	35,357,808	9,492,314	(19,009,455)	25,840,667
Adjustments	(161,515)	(1,549,116)	0	0	(1,549,116)
Proposed Costs	1,750,390	33,808,692	9,492,314	(19,009,455)	24,291,551

