



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Placer  
Auburn, California**

**Date: July 31, 2018  
Filing Ref: PLA19**

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 **2018-19**. 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|---------------------------------|
| 1. Employee Fringe Benefits | 6. Administrative Services      |
| 2. County Executive Office  | 7. Parks and Grounds            |
| 3. Auditor-Controller       | 8. County Services Fund (ISF)   |
| 4. County Counsel           | 9. District Services Fund (ISF) |
| 5. Human Resources          | 10. 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.

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**SECTION III: CONDITIONS**

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**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:** The adjustments of \$768,529, to account for the closure of the Organizational Development central service department, included in Schedule A, must not be included when calculating carry forward in the 2020-21 Estimated Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF PLACER**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Andrew Sisk

**Renee Hszieh, Bureau Chief  
Local Govt Policy & Reporting  
Local Govt Programs & Services Division**

Name  
Auditor-Controller

Title

7-31-2018

8-1-2018

Date

Date

**Negotiated by Melma Dizon  
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

**PLACER COUNTY COST ALLOCATION PLAN  
2016-17 ACTUAL COSTS FOR USE IN FY 2018-19  
Allocated Costs By Department**

| Central Service Departments   | 01102 CRIM JUST | 02030 FOOD SVCS | 02100 TELECOM SVC | 02110 IT SERVICES | 02150 EMPLOYEE<br>BENEFIT | 02200 KINGS BEACH<br>CENTER | 02310 MPOWER   |
|-------------------------------|-----------------|-----------------|-------------------|-------------------|---------------------------|-----------------------------|----------------|
| BLDG DEPRECIATION             | 0               | 144,630         | 1,248             | 874               | 11,153                    | 0                           | 0              |
| EQUIP DEPRECIATION            | 515,310         | 0               | 0                 | 0                 | 0                         | 0                           | 0              |
| 10040 CEO                     | 98              | 12,581          | 21,036            | 64,617            | 28,584                    | 27,104                      | 11,178         |
| 10250 AUDITOR                 | 159             | 24,155          | 51,962            | 129,508           | 55,372                    | 3,906                       | 25,056         |
| 10450 CO COUNSEL              | 0               | 0               | 0                 | 26,687            | 3,769                     | 0                           | 40,810         |
| 10500 HUMAN RESOURCES         | 0               | 19,519          | 28,528            | 184,677           | 31,530                    | 0                           | 21,020         |
| 11210 ADMIN SVCS              | 0               | 13,265          | 91,410            | 170,710           | 16,932                    | 991                         | 4,296          |
| 74250 PARKS/GRNDS             | 0               | 0               | 0                 | 0                 | 11,901                    | 2,125                       | 0              |
| <b>Total Allocated</b>        | <b>515,567</b>  | <b>214,150</b>  | <b>194,184</b>    | <b>577,073</b>    | <b>159,241</b>            | <b>34,126</b>               | <b>102,360</b> |
| Roll Forward                  | 102,956         | ( 10,931)       | 3,313             | 0                 | ( 131,189)                | 10,888                      | 49,197         |
| <b>Cost With Roll Forward</b> | <b>618,523</b>  | <b>203,219</b>  | <b>197,497</b>    | <b>577,073</b>    | <b>28,052</b>             | <b>45,014</b>               | <b>151,557</b> |
| Adjustments                   | 0               | 4,359           | 6,244             | 0                 | 4,388                     | 0                           | 674            |
| <b>Proposed Costs</b>         | <b>618,523</b>  | <b>207,578</b>  | <b>203,741</b>    | <b>577,073</b>    | <b>32,440</b>             | <b>45,014</b>               | <b>152,231</b> |



**PLACER COUNTY COST ALLOCATION PLAN**  
**2016-17 ACTUAL COSTS FOR USE IN FY 2018-19**  
**Allocated Costs By Department**

PLACER 2017

2017

Version 1.0028-2

Detail

| 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                                     | 4,726                      | 0                | 0                    | 0                 | 0                 | 0                |
| EQUIP DEPRECIATION            | 0                                     | 104,317                    | 0                | 0                    | 0                 | 0                 | 0                |
| 10040 GEO                     | 6,578                                 | 59,599                     | 13,702           | 0                    | 2,944             | 8,319             | 0                |
| 10250 AUDITOR                 | 6,565                                 | 136,257                    | 17,847           | 384                  | 3,862             | 7,280             | 9,976            |
| 10450 CO COUNSEL              | 0                                     | 0                          | 0                | 0                    | 0                 | 0                 | 31,713           |
| 10500 HUMAN RESOURCES         | 0                                     | 61,559                     | 0                | 0                    | 0                 | 0                 | 0                |
| 11210 ADMIN SVCS              | 904                                   | 29,709                     | 0                | 0                    | 2,041             | 4,956             | 2,945            |
| 74250 PARKS/GRNDS             | 138,599                               | 6,901                      | 0                | 0                    | 0                 | 0                 | 0                |
| <b>Total Allocated</b>        | <b>152,646</b>                        | <b>403,068</b>             | <b>31,549</b>    | <b>384</b>           | <b>8,847</b>      | <b>20,555</b>     | <b>44,634</b>    |
| Roll Forward                  | ( 5,125)                              | 0                          | ( 8,019)         | ( 3,657)             | ( 27,853)         | 11,816            | 28,934           |
| <b>Cost With Roll Forward</b> | <b>147,521</b>                        | <b>403,068</b>             | <b>23,530</b>    | <b>( 3,273)</b>      | <b>( 19,006)</b>  | <b>32,371</b>     | <b>73,568</b>    |
| Adjustments                   | 0                                     | 0                          | 0                | 0                    | 0                 | 0                 | 144              |
| <b>Proposed Costs</b>         | <b>147,521</b>                        | <b>403,068</b>             | <b>23,530</b>    | <b>( 3,273)</b>      | <b>( 19,006)</b>  | <b>32,371</b>     | <b>73,712</b>    |



**PLACER COUNTY COST ALLOCATION PLAN  
2016-17 ACTUAL COSTS FOR USE IN FY 2018-19  
Allocated Costs By Department**

| Central Service Departments   | 06000 TRANSIT  | 06020 TART     | 06220 UNEMP INS | 06240 CNTYWDE SYS | 06246 COUNTYWIDE<br>RADIO SYSTEMS | 06280 ENVIRON UTIL | 06300 FLEET OPS |
|-------------------------------|----------------|----------------|-----------------|-------------------|-----------------------------------|--------------------|-----------------|
| BLDG DEPRECIATION             | 0              | 0              | 0               | 0                 | 0                                 | 46,185             | 0               |
| EQUIP DEPRECIATION            | 0              | 0              | 0               | 0                 | 0                                 | 0                  | 0               |
| 10040 CEO                     | 24,946         | 21,928         | 727             | 544,664           | 8,149                             | 35,123             | 25,772          |
| 10250 AUDITOR                 | 49,311         | 38,085         | 713             | 16,832            | 9,390                             | 77,679             | 107,121         |
| 10450 CO COUNSEL              | 754            | 805            | 0               | 0                 | 0                                 | 0                  | 0               |
| 10500 HUMAN RESOURCES         | 40,539         | 34,533         | 0               | 0                 | 0                                 | 93,089             | 34,533          |
| 11210 ADMIN SVCS              | 21,410         | 18,999         | 0               | 16,589            | 5,909                             | 26,802             | 127,890         |
| 74250 PARKS/GRNDS             | 0              | 5,880          | 0               | 0                 | 0                                 | 0                  | 0               |
| <b>Total Allocated</b>        | <b>136,960</b> | <b>120,230</b> | <b>1,440</b>    | <b>578,085</b>    | <b>23,448</b>                     | <b>278,878</b>     | <b>295,316</b>  |
| Roll Forward                  | 40,578         | 42,307         | ( 1,212)        | 527,662           | 12,064                            | ( 77,003)          | 28,831          |
| <b>Cost With Roll Forward</b> | <b>177,538</b> | <b>162,537</b> | <b>228</b>      | <b>1,105,747</b>  | <b>35,512</b>                     | <b>201,875</b>     | <b>324,147</b>  |
| Adjustments                   | 3,002          | 4,343          | 0               | 0                 | 0                                 | 108,386            | 5,306           |
| <b>Proposed Costs</b>         | <b>180,540</b> | <b>166,880</b> | <b>228</b>      | <b>1,105,747</b>  | <b>35,512</b>                     | <b>310,261</b>     | <b>329,453</b>  |



**PLACER COUNTY COST ALLOCATION PLAN**  
**2016-17 ACTUAL COSTS FOR USE IN FY 2018-19**  
**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         | 3,789               | 0                | 21,343                  | 7,526               |
| EQUIP DEPRECIATION            | 0               | 0                 | 0         | 0                   | 0                | 0                       | 0                   |
| 10040 CEO                     | 7,685           | 0                 | 0         | 172,594             | 14,334           | 279,149                 | 19,557              |
| 10250 AUDITOR                 | 22,111          | 74,670            | 0         | 14,375              | 13,473           | 18,882                  | 5,627               |
| 10450 CO COUNSEL              | 0               | 0                 | 0         | 132,792             | 0                | 227,014                 | 25,681              |
| 10500 HUMAN RESOURCES         | 13,513          | 0                 | 0         | 6,006               | 0                | 16,516                  | 9,009               |
| 11210 ADMIN SVCS              | 54,837          | 10,829            | 0         | 6,119               | 972              | 2,352                   | 564                 |
| 74250 PARKS/GRNDS             | 0               | 0                 | 0         | 1,456               | 0                | 27,688                  | 13,017              |
| <b>Total Allocated</b>        | <b>98,146</b>   | <b>85,499</b>     | <b>0</b>  | <b>337,131</b>      | <b>28,779</b>    | <b>592,944</b>          | <b>80,981</b>       |
| Roll Forward                  | 17,844          | 516               | 0         | 277,501             | ( 51,267)        | 67,770                  | 19,394              |
| <b>Cost With Roll Forward</b> | <b>115,990</b>  | <b>86,015</b>     | <b>0</b>  | <b>614,632</b>      | <b>( 22,488)</b> | <b>660,714</b>          | <b>100,375</b>      |
| Adjustments                   | 3,510           | 0                 | 0         | 2,186               | 1,942            | 4,388                   | 1,957               |
| <b>Proposed Costs</b>         | <b>119,500</b>  | <b>86,015</b>     | <b>0</b>  | <b>616,818</b>      | <b>( 20,546)</b> | <b>665,102</b>          | <b>102,332</b>      |



**PLACER COUNTY COST ALLOCATION PLAN**  
**2016-17 ACTUAL COSTS FOR USE IN FY 2018-19**  
**Allocated Costs By Department**

| Central Service Departments | 10070 AGENCIES | 10340 TRS/TX COLL | 10370 ASSESSOR | 10670 PROP<br>MANAGEMENT | 10780 CAP IMPROV | 10790 GF FACILITIES | 10850 TAHOE TOT |
|-----------------------------|----------------|-------------------|----------------|--------------------------|------------------|---------------------|-----------------|
| BLDG DEPRECIATION           | 0              | 58,399            | 180,143        | 0                        | 870              | 0                   | 0               |
| EQUIP DEPRECIATION          | 0              | 7,639             | 5,766          | 0                        | 3,975            | 0                   | 0               |
| 10040 CEO                   | 9,741          | 42,271            | 47,617         | 2,340                    | 88,161           | 0                   | 1,184,709       |
| 10250 AUDITOR               | 9,027          | 33,424            | 92,551         | 10,920                   | 93,858           | 12                  | 13,355          |
| 10450 CO COUNSEL            | 66,546         | 22,113            | 59,004         | 0                        | 0                | 0                   | 0               |
| 10500 HUMAN RESOURCES       | 0              | 44,910            | 128,084        | 12,011                   | 16,516           | 0                   | 0               |
| 11210 ADMIN SVCS            | 67,258         | 17,653            | 8,824          | 9,951                    | 51,730           | 0                   | 26,668          |
| 74250 PARKS/GRNDS           | 0              | 0                 | 3,330          | 18,185                   | 106,292          | 0                   | 104,499         |
| Total Allocated             | 152,572        | 226,409           | 525,319        | 53,407                   | 361,402          | 12                  | 1,329,231       |
| Roll Forward                | 46,462         | ( 61,417)         | ( 78,301)      | ( 19,388)                | ( 10,988)        | ( 21)               | 531,268         |
| Cost With Roll Forward      | 199,034        | 164,992           | 447,018        | 34,019                   | 350,414          | ( 9)                | 1,860,499       |
| Adjustments                 | 0              | 9,281             | 31,024         | 2,304                    | 3,121            | 0                   | 0               |
| Proposed Costs              | 199,034        | 174,273           | 478,042        | 36,323                   | 353,535          | ( 9)                | 1,860,499       |





**PLACER COUNTY COST ALLOCATION PLAN**  
**2016-17 ACTUAL COSTS FOR USE IN FY 2018-19**  
**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                  | 1,017                         | 101,906         | 90,162                | 90,679                        | 0             |
| EQUIP DEPRECIATION          | 0                        | 0                      | 0                             | 0               | 10,137                | 3,902                         | 0             |
| 10040 CEO                   | 0                        | 133,007                | 56,018                        | 131,354         | 80,678                | 15,511                        | 2,555         |
| 10250 AUDITOR               | 17                       | 8,312                  | 21,963                        | 10,211          | 103,416               | 27,529                        | 5,552         |
| 10450 CO COUNSEL            | 0                        | 24,375                 | 53,063                        | 86,443          | 32,115                | 26,888                        | 0             |
| 10500 HUMAN RESOURCES       | 0                        | 6,006                  | 83,382                        | 81,559          | 57,055                | 34,533                        | 6,006         |
| 11210 ADMIN SVCS            | 0                        | 6,758                  | 84,826                        | 3,402           | 46,294                | 11,157                        | 2,993         |
| 74250 PARKS/GRNDS           | 0                        | 1,305                  | 0                             | 0               | 1,541                 | 173                           | 0             |
| <b>Total Allocated</b>      | <b>17</b>                | <b>184,249</b>         | <b>300,269</b>                | <b>414,875</b>  | <b>421,398</b>        | <b>210,372</b>                | <b>17,106</b> |
| Roll Forward                | ( 1,747)                 | 18,826                 | 0                             | 107,974         | 14,621                | 3,687                         | 854           |
| Cost With Roll Forward      | ( 1,730)                 | 203,075                | 300,269                       | 522,849         | 436,019               | 214,059                       | 17,960        |
| Adjustments                 | 0                        | 848                    | 0                             | 3,524           | 7,649                 | 8,258                         | 1,726         |
| <b>Proposed Costs</b>       | <b>( 1,730)</b>          | <b>203,923</b>         | <b>300,269</b>                | <b>526,373</b>  | <b>443,668</b>        | <b>222,317</b>                | <b>19,686</b> |



**PLACER COUNTY COST ALLOCATION PLAN**  
**2016-17 ACTUAL COSTS FOR USE IN FY 2018-19**  
**Allocated Costs By Department**

| Central Service Departments   | 11480 EMPLOY BEN | 12000 ORG DEVEL | 21480 CRIM JUST OTH<br>PROG | 21700 G/F PUB SAFETY | 21710 DISTRICT<br>ATTORNEY | 21720 CHILD SUPPORT<br>SVCS | 21780 PCSO GRANTS<br>PGM |
|-------------------------------|------------------|-----------------|-----------------------------|----------------------|----------------------------|-----------------------------|--------------------------|
| BLDG DEPRECIATION             | 0                | 0               | 14,996                      | 0                    | 313,692                    | 51,829                      | 0                        |
| EQUIP DEPRECIATION            | 0                | 0               | 0                           | 0                    | 131,023                    | 18,131                      | 75,261                   |
| 10040 CEO                     | 0                | 0               | 174,714                     | 38,078               | 104,313                    | 27,731                      | 10,841                   |
| 10250 AUDITOR                 | 0                | 149             | 43,147                      | 22                   | 128,505                    | 1,539                       | 20,928                   |
| 10450 CO COUNSEL              | 0                | 0               | 83,931                      | 0                    | 14,927                     | 0                           | 301                      |
| 10500 HUMAN RESOURCES         | 0                | 0               | 0                           | 0                    | 226,501                    | 74,098                      | 22,521                   |
| 11210 ADMIN SVCS              | 0                | 3,887           | 1,963                       | 0                    | 13,117                     | 9,689                       | 10,224                   |
| 74250 PARKS/GRNDS             | 0                | 0               | 0                           | 0                    | 51,369                     | 31                          | 0                        |
| <b>Total Allocated</b>        | <b>0</b>         | <b>4,036</b>    | <b>318,751</b>              | <b>38,100</b>        | <b>983,447</b>             | <b>183,048</b>              | <b>140,076</b>           |
| Roll Forward                  | 0                | 0               | 137,853                     | ( 118,953)           | ( 30,314)                  | 66,295                      | ( 31,308)                |
| <b>Cost With Roll Forward</b> | <b>0</b>         | <b>4,036</b>    | <b>456,604</b>              | <b>( 80,853)</b>     | <b>953,133</b>             | <b>249,343</b>              | <b>108,768</b>           |
| Adjustments                   | 0                | 0               | 0                           | 0                    | 20,874                     | 23,316                      | 2,097                    |
| <b>Proposed Costs</b>         | <b>0</b>         | <b>4,036</b>    | <b>456,604</b>              | <b>( 80,853)</b>     | <b>974,007</b>             | <b>272,659</b>              | <b>110,865</b>           |



**PLACER COUNTY COST ALLOCATION PLAN**  
**2016-17 ACTUAL COSTS FOR USE IN FY 2018-19**  
**Allocated Costs By Department**

| Central Service Departments   | 21790 PCSO TAHOE<br>OPS | 21800 PCSO PROT &<br>PREV | 21930 PCSO ADMIN | 21950 PCSO SUPPORT<br>SVCS | 21960 AUTO MOBIL &<br>FIXED FNDRPRNT | 21970 REGIONAL<br>AUTO THEFT TASK | 22000 JAIL       |
|-------------------------------|-------------------------|---------------------------|------------------|----------------------------|--------------------------------------|-----------------------------------|------------------|
| BLDG DEPRECIATION             | 8,416                   | 223,575                   | 196,282          | 255,998                    | 0                                    | 0                                 | 55,464           |
| EQUIP DEPRECIATION            | 48,040                  | 53,003                    | 3,167            | 1,028,885                  | 0                                    | 0                                 | 139,427          |
| 10040 CEO                     | 32,631                  | 99,472                    | 173,216          | 33,046                     | 1,080                                | 1,328                             | 163,872          |
| 10250 AUDITOR                 | 56,524                  | 179,609                   | 82,814           | 98,640                     | 1,718                                | 1,638                             | 333,004          |
| 10450 CO COUNSEL              | 1,909                   | 0                         | 95,590           | 24,073                     | 0                                    | 0                                 | 3,417            |
| 10500 HUMAN RESOURCES         | 67,565                  | 214,705                   | 218,672          | 85,583                     | 0                                    | 0                                 | 400,886          |
| 11210 ADMIN SVCS              | 8,669                   | 43,119                    | 44,587           | 49,890                     | 12,633                               | 136                               | 209,605          |
| 74250 PARKS/GRNDS             | 0                       | 0                         | 0                | 0                          | 0                                    | 0                                 | 0                |
| <b>Total Allocated</b>        | <b>223,754</b>          | <b>813,483</b>            | <b>814,328</b>   | <b>1,576,115</b>           | <b>15,431</b>                        | <b>3,102</b>                      | <b>1,305,675</b> |
| Roll Forward                  | 70,458                  | 131,765                   | ( 309,493)       | 550,197                    | 3,175                                | 1,168                             | ( 100,134)       |
| <b>Cost With Roll Forward</b> | <b>294,212</b>          | <b>945,248</b>            | <b>504,835</b>   | <b>2,126,312</b>           | <b>18,606</b>                        | <b>4,270</b>                      | <b>1,205,541</b> |
| Adjustments                   | 8,856                   | 11,448                    | 17,286           | 12,828                     | 0                                    | 0                                 | 34,195           |
| <b>Proposed Costs</b>         | <b>303,068</b>          | <b>956,696</b>            | <b>522,121</b>   | <b>2,139,140</b>           | <b>18,606</b>                        | <b>4,270</b>                      | <b>1,239,736</b> |



**PLACER COUNTY COST ALLOCATION PLAN**  
**2016-17 ACTUAL COSTS FOR USE IN FY 2018-19**  
**Allocated Costs By Department**

| Central Service Departments   | 22001 SOUTH PLACER<br>JAIL | 22050 PROBATION  | 22160 FIRE PROT | 22210 AG COMM  | 22220 BLDG INSP | 22240 CDRA     | 22300 CLK/REC/REG |
|-------------------------------|----------------------------|------------------|-----------------|----------------|-----------------|----------------|-------------------|
| BLDG DEPRECIATION             | 2,048,351                  | 504,892          | 63,358          | 597            | 63,057          | 65,813         | 182,350           |
| EQUIP DEPRECIATION            | 0                          | 46,133           | 158,119         | 19,161         | 11,170          | 5,469          | 31,348            |
| 10040 CEO                     | 0                          | 170,836          | 408,352         | 33,807         | 22,771          | 90,589         | 50,632            |
| 10250 AUDITOR                 | 73,319                     | 111,001          | 16,625          | 30,034         | 19,247          | 53,988         | 59,473            |
| 10450 CO COUNSEL              | 5,881                      | 32,164           | 5,881           | 18,997         | 79,257          | 31,461         | 29,350            |
| 10500 HUMAN RESOURCES         | 0                          | 272,300          | 0               | 39,327         | 34,533          | 151,838        | 113,819           |
| 11210 ADMIN SVCS              | 0                          | 18,006           | 27,094          | 3,167          | 17,827          | 16,788         | 41,958            |
| 74250 PARKS/GRNDS             | 0                          | 30,228           | 0               | 0              | 396             | 1,755          | 0                 |
| <b>Total Allocated</b>        | <b>2,127,551</b>           | <b>1,185,560</b> | <b>679,429</b>  | <b>145,090</b> | <b>248,258</b>  | <b>417,701</b> | <b>508,930</b>    |
| Roll Forward                  | ( 207,451)                 | 80,938           | 299,026         | 12,701         | 47,171          | 116,356        | ( 13,260)         |
| <b>Cost With Roll Forward</b> | <b>1,920,100</b>           | <b>1,266,498</b> | <b>978,455</b>  | <b>157,791</b> | <b>295,429</b>  | <b>534,057</b> | <b>495,670</b>    |
| Adjustments                   | 9,387                      | 31,823           | 0               | 6,750          | 5,264           | 9,667          | 18,358            |
| <b>Proposed Costs</b>         | <b>1,929,487</b>           | <b>1,298,321</b> | <b>978,455</b>  | <b>164,541</b> | <b>300,693</b>  | <b>543,724</b> | <b>514,028</b>    |



**PLACER COUNTY COST ALLOCATION PLAN  
2016-17 ACTUAL COSTS FOR USE IN FY 2018-19  
Allocated Costs By Department**

PLACER 2017

2017

Version 1.0028-2

Detail

| Central Service Departments   | 22310 OES      | 22330 - PLANNING | 22350 DIASTR RECOV | 22360 LAFCO   | 22370 FISH & GAME | 22390 ANIMAL SVCS | 22400 OPEN SPACE |
|-------------------------------|----------------|------------------|--------------------|---------------|-------------------|-------------------|------------------|
| BLDG DEPRECIATION             | 31,869         | 80,647           | 0                  | 4,079         | 0                 | 313,929           | 0                |
| EQUIP DEPRECIATION            | 1,687          | 0                | 0                  | 0             | 0                 | 15,188            | 0                |
| 10040 CEO                     | 350,283        | 44,634           | 0                  | 2,800         | 33                | 12,469            | 6,635            |
| 10250 AUDITOR                 | 6,023          | 44,561           | 0                  | 3,528         | 717               | 35,104            | 49               |
| 10450 CO COUNSEL              | 10,755         | 264,127          | 0                  | 0             | 0                 | 9,348             | 0                |
| 10500 HUMAN RESOURCES         | 7,507          | 31,530           | 0                  | 0             | 0                 | 29,016            | 0                |
| 11210 ADMIN SVCS              | 2,031          | 15,745           | 0                  | 0             | 0                 | 11,041            | 0                |
| 74250 PARKS/GRNDS             | 0              | 256              | 0                  | 9,690         | 0                 | 8,446             | 109,944          |
| <b>Total Allocated</b>        | <b>410,155</b> | <b>481,500</b>   | <b>0</b>           | <b>20,097</b> | <b>750</b>        | <b>434,541</b>    | <b>116,628</b>   |
| Roll Forward                  | 217,001        | ( 10,136)        | 0                  | 9,467         | 110               | 313,600           | 49,526           |
| <b>Cost With Roll Forward</b> | <b>627,156</b> | <b>471,364</b>   | <b>0</b>           | <b>29,564</b> | <b>860</b>        | <b>748,141</b>    | <b>166,154</b>   |
| Adjustments                   | 1,136          | 4,862            | 0                  | 216           | 0                 | 4,661             | 0                |
| <b>Proposed Costs</b>         | <b>628,292</b> | <b>476,226</b>   | <b>0</b>           | <b>29,780</b> | <b>860</b>        | <b>752,802</b>    | <b>166,154</b>   |



**PLACER COUNTY COST ALLOCATION PLAN  
2016-17 ACTUAL COSTS FOR USE IN FY 2018-19  
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                 | 130,398         | 50,213              |
| EQUIP DEPRECIATION            | 0                    | 0                   | 0                 | 0               | 0                 | 0               | 32,836              |
| 10040 CEO                     | 98                   | 10,252              | 173               | 53,925          | 6                 | 125,851         | 38,965              |
| 10250 AUDITOR                 | 947                  | 2,278               | 950               | 116,404         | 87                | 53,044          | 108,022             |
| 10450 CO COUNSEL              | 0                    | ( 1,310)            | 553               | 26,637          | 0                 | ( 22,626)       | 15,078              |
| 10500 HUMAN RESOURCES         | 0                    | 0                   | 0                 | 112,608         | 0                 | 94,351          | 110,451             |
| 11210 ADMIN SVCS              | 972                  | 1,943               | 972               | 59,251          | 0                 | 4,577           | 36,823              |
| 74250 PARKS/GRNDS             | 0                    | 3,236               | 0                 | 0               | 0                 | 0               | 3                   |
| <b>Total Allocated</b>        | <b>2,017</b>         | <b>16,399</b>       | <b>2,648</b>      | <b>368,825</b>  | <b>93</b>         | <b>385,595</b>  | <b>392,391</b>      |
| Roll Forward                  | ( 1,437)             | ( 16,217)           | ( 48,705)         | 78,122          | 2                 | ( 2,192)        | 119,807             |
| <b>Cost With Roll Forward</b> | <b>580</b>           | <b>182</b>          | <b>( 46,057)</b>  | <b>446,947</b>  | <b>95</b>         | <b>383,403</b>  | <b>512,198</b>      |
| Adjustments                   | 0                    | 0                   | 0                 | 20,267          | 0                 | 21,786          | 22,980              |
| <b>Proposed Costs</b>         | <b>580</b>           | <b>182</b>          | <b>( 46,057)</b>  | <b>467,214</b>  | <b>95</b>         | <b>405,189</b>  | <b>535,178</b>      |



**PLACER COUNTY COST ALLOCATION PLAN**  
**2016-17 ACTUAL COSTS FOR USE IN FY 2018-19**  
**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             | 84,550           | 9,895          | 0                   | 70,471                | 76,922         | 0             | 0               |
| EQUIP DEPRECIATION            | 4,395            | 26,052         | 0                   | 0                     | 0              | 0             | 0               |
| 10040 CEO                     | 18,440           | 123,984        | 0                   | 14,053                | 118,413        | 0             | 1,080           |
| 10250 AUDITOR                 | 44,109           | 250,175        | 9,256               | 25,503                | 283,864        | 1,066         | 27,432          |
| 10450 CO COUNSEL              | 10,052           | 45,897         | 7,137               | 26,838                | 131,511        | 0             | 0               |
| 10500 HUMAN RESOURCES         | 49,845           | 213,577        | 140                 | 43,938                | 251,965        | 0             | 3,003           |
| 11210 ADMIN SVCS              | 5,231            | 22,750         | 301                 | 32,676                | 26,392         | 0             | 972             |
| 74250 PARKS/GRNDS             | 407              | 0              | 0                   | 4,177                 | 26             | 0             | 0               |
| <b>Total Allocated</b>        | <b>217,029</b>   | <b>692,330</b> | <b>16,834</b>       | <b>217,656</b>        | <b>889,093</b> | <b>1,066</b>  | <b>32,487</b>   |
| Roll Forward                  | ( 20,352)        | ( 96,821)      | ( 1,009)            | ( 111,803)            | ( 183,769)     | 1,061         | 15,413          |
| <b>Cost With Roll Forward</b> | <b>196,677</b>   | <b>595,509</b> | <b>15,825</b>       | <b>105,853</b>        | <b>705,324</b> | <b>2,127</b>  | <b>47,900</b>   |
| Adjustments                   | 11,093           | 44,303         | 2,160               | 13,294                | 64,667         | 0             | 461             |
| <b>Proposed Costs</b>         | <b>207,770</b>   | <b>639,812</b> | <b>17,985</b>       | <b>119,147</b>        | <b>769,991</b> | <b>2,127</b>  | <b>48,361</b>   |



**PLACER COUNTY COST ALLOCATION PLAN**  
**2016-17 ACTUAL COSTS FOR USE IN FY 2018-19**  
**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              | 207,082          | 26,613         | 380,019        | 0              | 49,526         | 0                 |
| EQUIP DEPRECIATION            | 0              | 4,533            | 0              | 4,347          | 0              | 0              | 0                 |
| 10040 CEO                     | 2,630          | 116,458          | 46,689         | 63,767         | 5,498          | 4,081          | 0                 |
| 10250 AUDITOR                 | 158,185        | 256,701          | 5,242          | 59,912         | 5,786          | 12,346         | 3                 |
| 10450 CO COUNSEL              | 0              | 8,845            | 4,523          | 5,377          | 402            | 0              | 0                 |
| 10500 HUMAN RESOURCES         | 0              | 356,982          | 10,041         | 110,110        | 6,001          | 10,510         | 0                 |
| 11210 ADMIN SVCS              | 1,120          | 21,769           | 1,137          | 82,723         | 428            | 2,294          | 0                 |
| 74250 PARKS/GRNDS             | 0              | 69               | 2              | 87,550         | 0              | 74,829         | 0                 |
| <b>Total Allocated</b>        | <b>161,935</b> | <b>972,439</b>   | <b>94,247</b>  | <b>793,805</b> | <b>18,115</b>  | <b>153,586</b> | <b>3</b>          |
| Roll Forward                  | 58,763         | ( 72,105)        | 63,552         | ( 186,550)     | ( 2,601)       | 14,000         | 1                 |
| <b>Cost With Roll Forward</b> | <b>220,698</b> | <b>900,334</b>   | <b>157,799</b> | <b>607,255</b> | <b>15,514</b>  | <b>167,586</b> | <b>4</b>          |
| Adjustments                   | 0              | 108,363          | 1,785          | 9,104          | 1,554          | 1,452          | 0                 |
| <b>Proposed Costs</b>         | <b>220,698</b> | <b>1,008,697</b> | <b>159,584</b> | <b>616,359</b> | <b>17,068</b>  | <b>169,038</b> | <b>4</b>          |





**PLACER COUNTY COST ALLOCATION PLAN  
2016-17 ACTUAL COSTS FOR USE IN FY 2018-19  
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                   | 1,351,370        | 7,685,389         | 0                | 0                    |
| EQUIP DEPRECIATION            | 0                | 0             | 0                   | 0                | 2,508,421         | 0                | 0                    |
| 10040 CEO                     | 39               | 0             | 5,889               | 343,593          | 6,352,977         | 102,732          | ( 2,593,625)         |
| 10250 AUDITOR                 | ( 7,636)         | 39,098        | 27,819              | 625,443          | 4,858,647         | 307,936          | ( 4,010,359)         |
| 10450 CO COUNSEL              | 0                | 0             | 0                   | 2,376            | 1,833,231         | 2,949,577        | ( 1,616,436)         |
| 10500 HUMAN RESOURCES         | 0                | 0             | 30,628              | 12,237           | 4,471,421         | 446,624          | ( 3,486,357)         |
| 11210 ADMIN SVCS              | 0                | 0             | 29                  | ( 44,455)        | 1,788,026         | 3,687,531        | ( 1,020,657)         |
| 74250 PARKS/GRNDS             | 0                | 0             | 0                   | 1,820,667        | 2,645,973         | 2,215,584        | ( 936,569)           |
| <b>Total Allocated</b>        | <b>( 7,597)</b>  | <b>39,098</b> | <b>64,365</b>       | <b>4,111,231</b> | <b>32,144,085</b> | <b>9,709,984</b> | <b>( 13,664,003)</b> |
| Roll Forward                  | ( 13,927)        | ( 166)        | 13,988              | 710,494          | 3,080,452         | 0                | 0                    |
| <b>Cost With Roll Forward</b> | <b>( 21,524)</b> | <b>38,932</b> | <b>78,353</b>       | <b>4,821,725</b> | <b>35,224,537</b> | <b>9,709,984</b> | <b>( 13,664,003)</b> |
| Adjustments                   | 0                | 72            | 3,528               | 72               | 768,529           | 0                | 0                    |
| <b>Proposed Costs</b>         | <b>( 21,524)</b> | <b>39,004</b> | <b>81,881</b>       | <b>4,821,797</b> | <b>35,993,066</b> | <b>9,709,984</b> | <b>( 13,664,003)</b> |



**PLACER COUNTY COST ALLOCATION PLAN**  
**2016-17 ACTUAL COSTS FOR USE IN FY 2018-19**  
**Allocated Costs By Department**

| Central Service Departments | Total      |
|-----------------------------|------------|
| BLDG DEPRECIATION           | 7,685,389  |
| EQUIP DEPRECIATION          | 2,508,421  |
| 10040 CEO                   | 3,862,084  |
| 10250 AUDITOR               | 1,156,224  |
| 10450 CO COUNSEL            | 3,166,372  |
| 10500 HUMAN RESOURCES       | 1,431,688  |
| 11210 ADMIN SVCS            | 4,454,900  |
| 74250 PARKS/GRNDS           | 3,924,988  |
| Total Allocated             | 28,190,066 |
| Roll Forward                | 3,080,452  |
| Cost With Roll Forward      | 31,270,518 |
| Adjustments                 | 768,529    |
| Proposed Costs              | 32,039,047 |

