



JOHN CHIANG
California State Controller

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**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Joaquin
Stockton, California**

**Date: June 25, 2007
Filing Ref: SJO08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** 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 **2005-06** fiscal year and as estimated costs for the **2007-08** 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, 2007**, 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 | 10. Facilities Maintenance |
| 2. Building Use Allowance | 11. Parks and Recreation |
| 3. Auditor-Controller | 12. Motor Pool (ISF) |
| 4. Information Systems Division | 13. Office Automation (ISF) |
| 5. Treasurer-Tax Collector | 14. Central Telephone (ISF) |
| 6. Purchasing and Support Services | 15. Southern Water System (ISF) |
| 7. County Counsel | 16. Radio Communications (ISF) |
| 8. Human Resources | 17. Purchasing (ISF) |
| 9. Labor Relations | 18. Self-Insurance (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 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.

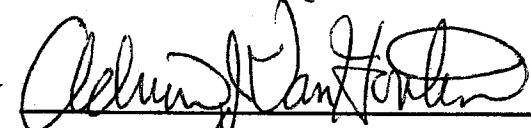
D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, 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.

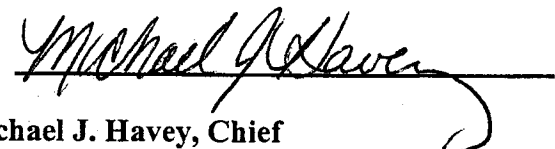
F. SPECIAL REMARKS: The adjustments reflected on Schedule A must be included when calculating carry-forward in the 2009-10 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN JOAQUIN

BY 
Adrian J. Van Houten
Auditor-Controller
7/2/07
Date

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

BY 
Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting
7-12-07
Date

Negotiated by Norman Akiyama
Telephone (916) 916-323-9293

cc: State and Federal Agencies

Attachment

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2007-08

Allocated Costs By Department

Central Service Departments	1010100000 BOS	1010206000 CAO-JJSC	1011100000 ASSR	1011103000 ABR18	1011600000 R & R	1013000000 VOTERS	1014300000 CAP PROJ
BUILDING USE	6,731	0	41,314	0	3,756	9,533	0
EQUIPMENT USAGE	6,983	372	39,992	6,425	14,109	67,799	1,038
COUNTY ADMINISTRATOR	3,717	262	9,479	0	1,974	1,550	780
AUDITOR-CONTROLLER	3,856	1,427	23,011	101	11,249	134,065	1,525
INFORMATION SYSTEMS	49,816	0	7,752	0	19,979	707	0
TREASURER-TAX	45	2	323	0	735	1,221	19
PURCHASING & SUPPORT	7,651	435	31,471	0	7,752	32,487	617
UNITY COUNSEL	56,999	0	0	(14,328)	532	18,737	0
HUMAN RESOURCES	9,717	694	75,085	0	18,739	21,247	4,165
LABOR RELATIONS	1,501	108	11,579	0	2,895	3,324	644
FACILITIES MANAGEMENT	41,503	0	208,886	0	55,687	83,996	0
PARKS & RECREATION	663	0	2,663	0	0	0	0
Total Allocated	189,182	3,300	451,555	(7,802)	137,407	374,666	8,788
Roll Forward	76,410	1,097	36,874	1,842	62,928	231,403	(2,398)
Cost With Roll Forward	265,592	4,397	488,429	(5,960)	200,335	606,069	6,390
Adjustments	(49,816)	(1,169)	(7,752)	0	(19,979)	(707)	0
Proposed Costs	215,776	3,228	480,677	(5,960)	180,356	605,362	6,390



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2007-08
Allocated Costs By Department

Central Service Departments	1016000000 SURVYR	1040148000 PUB IMPV	2020200000 DIST ATTY	2020202000 R EST	2020205000 VIC AS	2020209000 CHLD ABD	2020210000 NARCO
BUILDING USE	2,461	0	28,517	0	1,496	0	1,265
EQUIPMENT USAGE	2,791	11,604	96,721	287	1,516	1,366	0
COUNTY ADMINISTRATOR	676	0	17,430	255	738	240	0
AUDITOR-CONTROLLER	1,884	7,340	50,484	227	1,345	393	2
INFORMATION SYSTEMS	0	0	(3,409)	0	0	0	0
TREASURER-TAX	27	51	606	1	23	7	0
PURCHASING & SUPPORT	1,181	51,473	51,100	353	75	0	0
COUNTY COUNSEL	0	3	6,223	0	0	0	0
HUMAN RESOURCES	1,477	0	118,936	0	6,941	2,082	0
LABOR RELATIONS	965	0	17,583	0	1,072	322	0
FACILITIES MANAGEMENT	12,942	(39,356)	232,038	0	11,352	0	9,593
PARKS & RECREATION	0	(6,024)	2,885	0	187	0	158
Total Allocated	24,404	25,091	619,114	1,123	24,745	4,410	11,018
Roll Forward	3,689	149,239	37,600	881	387	943	(1,290)
Cost With Roll Forward	28,093	174,330	656,714	2,004	25,132	5,353	9,728
Adjustments	0	0	3,409	0	0	0	0
Proposed Costs	28,093	174,330	660,123	2,004	25,132	5,353	9,728



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**SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2007-08**

Allocated Costs By Department

Central Service Departments	2020212000 AUTO INS	2020215000 SPOUSAL	2020216000 WRK	2020217000 HSA	2020219000 AUTO	2020223000 CHLD VRT	2020225000 DA-VTH
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	196	0	332	3,467	336	2	0
COUNTY ADMINISTRATOR	341	109	512	2,870	414	178	88
AUDITOR-CONTROLLER	533	67	605	4,105	600	286	51
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	4	0	2	54	6	0	0
PURCHASING & SUPPORT	0	0	353	705	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	694	0	0	13,880	1,388	0	0
LABOR RELATIONS	108	0	0	2,144	214	0	0
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	1,876	176	1,804	27,225	2,958	466	139
Roll Forward	(216)	166	987	2,637	(386)	(1,020)	0
Cost With Roll Forward	1,660	342	2,791	29,862	2,572	(554)	139
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,660	342	2,791	29,862	2,572	(554)	139



SAN JOAQUIN COUNTY, CALIFORNIA
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FOR FY 2007-08

Allocated Costs By Department

Central Service Departments	2020227000 DUI	2020273000 VIC WIT	2020278110 VAWV	2020278130 ANTI DRG	2020278220 THREAT	2020278230 ELD	2020278240 RURAL
BUILDING USE	0	519	0	0	0	0	0
EQUIPMENT USAGE	14	2,115	0	36	0	2	79
COUNTY ADMINISTRATOR	0	640	100	297	135	174	26
AUDITOR-CONTROLLER	86	2,618	188	1,111	229	238	676
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	1	37	0	1	0	0	3
PURCHASING & SUPPORT	0	689	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	0	9,022	0	0	0	0	0
LABOR RELATIONS	0	1,394	0	0	0	0	0
FACILITIES MANAGEMENT	0	3,937	0	0	0	0	0
PARKS & RECREATION	0	65	0	0	0	0	0
Total Allocated	101	21,036	288	1,445	364	414	784
Roll Forward	66	5,046	(1,003)	(1,192)	23	55	316
Cost With Roll Forward	167	26,082	(715)	253	387	469	1,100
Adjustments	0	0	0	0	0	0	0
Proposed Costs	167	26,082	(715)	253	387	469	1,100



SAN JOAQUIN COUNTY, CALIFORNIA
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FOR FY 2007-08
Allocated Costs By Department

Central Service Departments	2020278260 ELDR AB	2020280000 COPS-DA	2020301000 CSS	2020400000 PUB DEF	2021000000 GRAND	2021200000 PRETRIAL	2021201000 ADAP
BUILDING USE	0	0	6,668	91,579	1,669	1,094	0
EQUIPMENT USAGE	2	0	39,028	18,239	1,853	1,359	755
COUNTY ADMINISTRATOR	127	271	16,209	11,396	0	848	383
AUDITOR-CONTROLLER	140	180	58,755	21,029	4,617	1,308	685
INFORMATION SYSTEMS	0	0	13,197	9,274	0	0	0
TREASURER-TAX	0	0	32,783	258	41	21	12
PURCHASING & SUPPORT	42	0	87,644	5,408	591	3,328	1,410
COUNTY COUNSEL	0	0	(101)	4,836	5,911	0	0
HUMAN RESOURCES	0	0	137,669	70,456	0	6,246	3,420
LABOR RELATIONS	0	0	21,121	9,328	0	965	536
FACILITIES MANAGEMENT	0	0	2,316	139,009	12,658	8,300	0
PARKS & RECREATION	0	0	(2,443)	0	209	137	0
Total Allocated	311	451	412,846	380,812	27,549	23,606	7,201
Roll Forward	1	(713)	(29,728)	(24,142)	9,012	(985)	(1,405)
Cost With Roll Forward	312	(262)	383,118	356,670	36,561	22,621	5,796
Adjustments	0	0	(15,513)	(9,274)	0	0	0
Proposed Costs	312	(262)	367,605	347,396	36,561	22,621	5,796



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Allocated Costs By Department

Central Service Departments	2021274000 CO SUP	20213000000 CT	2021602000 SHF	2021603000 SCH OFF	2021606000 NRC ENF	2021607000 NARC FED	2021608000 WTRCRAFT
BUILDING USE	128,822	0	0	0	0	0	0
EQUIPMENT USAGE	0	2,462	11,543	0	61	273	279
COUNTY ADMINISTRATOR	25	0	989	110	0	0	0
AUDITOR-CONTROLLER	3,558	11,244	2,279	74	272	11	46
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	0	97	24	0	2	0	0
PURCHASING & SUPPORT	0	0	2,543	0	0	1,057	353
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	4,165	0	0	0	0
LABOR RELATIONS	0	0	695	0	0	0	0
FACILITIES MANAGEMENT	720,182	0	0	0	0	0	0
PARKS & RECREATION	19,700	0	0	0	0	0	0
Total Allocated	872,287	13,803	22,238	184	335	1,341	678
Roll Forward	(188,357)	9,694	7,483	(691)	(310)	1,286	673
Cost With Roll Forward	683,930	23,497	29,721	(507)	25	2,627	1,351
Adjustments	0	0	(55)	0	0	0	0
Proposed Costs	683,930	23,497	29,666	(507)	25	2,627	1,351



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Allocated Costs By Department

Central Service Departments	2021609000 CAL MMET	2021610000 ENGRPRT	2021613000 HI TECH	2021614000 RURAL	2021615000 SHF-MT	2021620000 PATROL	2021622000 COMM
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	1,192	62,930	244	306	889	47,146	44,261
COUNTY ADMINISTRATOR	786	0	83	257	253	18,935	3,908
AUDITOR-CONTROLLER	4,681	1,287	705	336	519	30,426	9,373
INFORMATION SYSTEMS	0	0	0	0	0	(4,499)	0
TREASURER-TAX	29	10	6	5	7	383	128
PURCHASING & SUPPORT	3,245	2,468	0	0	705	10,462	409
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	4,650	0	694	1,388	1,388	98,653	29,844
LABOR RELATIONS	570	0	116	231	231	17,433	4,610
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	15,153	66,695	1,848	2,523	3,992	218,939	92,533
Roll Forward	(40,007)	65,693	(711)	749	0	65,084	17,492
Cost With Roll Forward	(24,854)	132,388	1,137	3,272	3,992	284,023	110,025
Adjustments	(36)	0	(9)	(18)	(18)	3,365	0
Proposed Costs	(24,890)	132,388	1,128	3,254	3,974	287,388	110,025

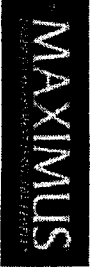


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Allocated Costs By Department

Central Service Departments	2021626000 DETEC	2021628000 RECORDS	2021635000 CIVIL	2021640000 CORONER	2021645000 ADMIN	2021649000 INFO SYS	2021650000 LPD
BUILDING USE	0	0	0	0	443	0	0
EQUIPMENT USAGE	23,882	9,424	5,604	2,684	9,707	1,642	28,825
COUNTY ADMINISTRATOR	5,404	3,213	1,298	494	3,365	367	2,779
AUDITOR-CONTROLLER	10,711	6,994	42,170	5,663	54,493	1,479	5,594
INFORMATION SYSTEMS	(1,023)	84,120	0	1	135,463	0	(140)
TREASURER-TAX	135	128	40	53	144	11	56
PURCHASING & SUPPORT	4,318	365	1,879	3,032	6,107	2,820	353
COUNTY COUNSEL	0	0	0	0	89,592	0	0
HUMAN RESOURCES	33,032	37,685	9,717	2,776	16,317	0	13,880
LABOR RELATIONS	5,021	5,683	1,527	445	14,417	0	2,289
FACILITIES MANAGEMENT	0	0	0	2,656	146,541	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	81,480	147,612	62,235	17,804	476,589	6,319	53,636
Roll Forward	(11,701)	103,848	47,376	2,860	(18,824)	0	35,215
Cost With Roll Forward	69,779	251,460	109,611	20,664	457,765	6,319	88,851
Adjustments	813	(84,120)	(39,343)	(19)	(176,387)	0	(15)
Proposed Costs	70,592	167,340	70,268	20,645	281,378	6,319	88,836



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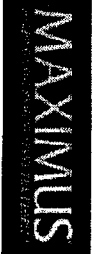
Allocated Costs By Department

Central Service Departments	2021652000 COPSPTRL	2021653000	2021658000 CT SVCS	2022600000 CUSTODY	2022620000 WRK	2022621000 CORR	2022700000 PROB-JUV
BUILDING USE	0	0	6,481	764,134	0	0	58,894
EQUIPMENT USAGE	302	978	11,461	81,512	3,441	17,831	13,265
COUNTY ADMINISTRATOR	286	103	6,114	37,890	1,030	5,903	4,422
AUDITOR-CONTROLLER	368	230	10,803	85,732	23,678	29,020	11,489
INFORMATION SYSTEMS	0	0	0	(54,570)	0	0	0
TREASURER-TAX	5	3	181	1,028	60	350	175
PURCHASING & SUPPORT	0	1,057	72	21,002	227	7,769	9,145
UNITY COUNSEL	0	0	0	14,259	0	0	0
HUMAN RESOURCES	2,055	694	52,008	231,410	14,574	56,017	43,030
LABOR RELATIONS	231	116	8,339	51,007	2,252	8,685	6,648
FACILITIES MANAGEMENT	0	0	63,549	1,655,443	0	6,217	2,376
PARKS & RECREATION	0	0	612	0	0	0	0
Total Allocated	3,237	3,181	159,620	2,888,847	45,262	131,792	149,444
Roll Forward	625	1,159	34,965	452,830	41,570	11,367	13,428
Cost With Roll Forward	3,862	4,340	194,585	3,341,677	86,832	143,159	162,872
Adjustments	(18)	(9)	(319)	54,342	(19,986)	0	0
Proposed Costs	3,844	4,331	194,266	3,396,019	66,846	143,159	162,872



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2007-08
Allocated Costs By Department

Central Service Departments	2022700300 COMM	2022702000 ADLT	2022708000 TRNG	2022710000 PROB-JAG	2022745000 PRB-ADM	2022755000 TANF	2022760000 OCJP
BUILDING USE	0	21,506	0	0	30,578	0	0
EQUIPMENT USAGE	342	19,064	658	0	8,521	1,680	153
COUNTY ADMINISTRATOR	0	5,344	0	130	2,124	1,570	94
AUDITOR-CONTROLLER	315	12,996	2,934	75	5,428	2,069	160
INFORMATION SYSTEMS	0	0	0	0	(11,836)	0	0
TREASURER-TAX	3	162	26	0	46	27	2
PURCHASING & SUPPORT	353	17,333	0	0	1,512	0	0
UNTY COUNSEL	0	9,407	0	0	38,164	0	0
HUMAN RESOURCES	0	47,701	0	0	5,918	7,635	694
LABOR RELATIONS	0	7,184	0	0	1,608	1,180	108
FACILITIES MANAGEMENT	0	108,832	0	0	23,658	0	0
PARKS & RECREATION	0	1,386	0	0	0	0	0
Total Allocated	1,013	250,915	3,618	205	105,721	14,161	1,211
Roll Forward	0	34,763	2,734	0	23,151	(4,059)	393
Cost With Roll Forward	1,013	285,678	6,352	205	128,872	10,102	1,604
Adjustments	0	0	0	0	11,836	0	0
Proposed Costs	1,013	285,678	6,352	205	140,708	10,102	1,604



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2007-08

Allocated Costs By Department

Central Service Departments	2022781000 CRSRDS	2022782000 OFF CAM	2022784000 CAO NEIG	2022800000 JUV	2023024000 LLEBG	2023040000 STRMWTTR	2023060000 WTR RES
BUILDING USE	0	0	0	240,230	0	0	0
EQUIPMENT USAGE	2,198	1,329	24	23,813	821	1,057	755
COUNTY ADMINISTRATOR	365	604	0	11,480	0	800	730
AUDITOR-CONTROLLER	1,737	1,575	11,692	23,857	776	1,045	844
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	22	20	1	353	11	16	12
PURCHASING & SUPPORT	3,313	0	0	9,177	1,427	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	4,165	4,165	0	91,820	2,082	4,858	3,470
LABOR RELATIONS	644	644	0	15,580	322	750	536
FACILITIES MANAGEMENT	1,697	0	0	348,348	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	14,141	8,337	11,717	764,658	5,439	8,526	6,347
Roll Forward	(342)	4,438	11,554	197,474	(4,698)	2,467	2,547
Cost With Roll Forward	13,799	12,775	23,271	962,132	741	10,993	8,894
Adjustments	0	0	(11,503)	0	0	0	0
Proposed Costs	13,799	12,775	11,768	962,132	741	10,993	8,894



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SAN JOAQUIN COUNTY, CALIFORNIA
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Allocated Costs By Department

Central Service Departments	2024100000 FLD CHNL	2024700000 AGRIC	2024900000 W & M2025600000 COMM DEV	2025700000 PUB ADM	2025900000 REC	2026000000 OES
BUILDING USE	1,064	34,744	2,310	36,045	0	3,689
EQUIPMENT USAGE	4,008	36,783	10,407	40,142	966	26,839
COUNTY ADMINISTRATOR	2,087	3,795	434	7,700	362	2,163
AUDITOR-CONTROLLER	3,190	11,051	1,113	17,307	30,741	11,594
INFORMATION SYSTEMS	0	7,694	0	755	0	68
TREASURER-TAX	56	144	16	228	15	91
PURCHASING & SUPPORT	0	5,961	1,383	21,333	1,129	55,016
COUNTY COUNSEL	0	20,008	0	83,682	22,540	1,768
HUMAN RESOURCES	16,657	34,908	3,420	51,423	2,776	20,742
LABOR RELATIONS	2,574	5,254	536	8,041	428	3,324
FACILITIES MANAGEMENT	5,597	47,033	5,909	42,681	0	225
PARKS & RECREATION	0	(1,425)	0	(732)	0	0
Total Allocated	35,233	205,950	25,528	308,605	58,947	121,380
Roll Forward	11,833	13,432	2,504	79,469	25,789	40,265
Cost With Roll Forward	47,066	219,382	28,032	388,074	84,736	161,645
Adjustments	0	(7,694)	0	(755)	(29,438)	(68)
Proposed Costs	47,066	211,688	28,032	387,319	55,298	161,577
						51,846



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Central Service Departments	2026300000 ANML	2029000000 CT OTHER	2029015000 INDIRCT	2029500000 CT-FAM	2029600000 CT-CHLD	3030101000 PW	4040500000 MH
BUILDING USE	5,628	0	0	0	0	51,385	22,168
EQUIPMENT USAGE	3,959	0	15,814	0	0	136,380	89,453
COUNTY ADMINISTRATOR	735	0	0	0	0	18,563	33,936
AUDITOR-CONTROLLER	2,957	0	27,474	0	0	63,154	102,377
INFORMATION SYSTEMS	0	0	(64,115)	0	0	22,056	33
TREASURER-TAX	36	0	1,129	0	0	786	1,372
PURCHASING & SUPPORT	3,974	48,990	53,888	508	667	77,038	67,061
COUNTY COUNSEL	375	0	3,720	0	0	112,654	48,205
HUMAN RESOURCES	6,246	0	0	0	0	135,045	283,839
LABOR RELATIONS	965	0	0	0	0	21,014	43,637
FACILITIES MANAGEMENT	10,282	0	0	0	0	187,033	2,738
PARKS & RECREATION	0	0	0	0	0	(943)	0
Total Allocated	35,157	48,990	37,910	508	667	824,145	694,818
Roll Forward	(28,343)	29,924	(50,636)	489	357	177,630	87,863
Cost With Roll Forward	6,814	78,914	(12,726)	997	1,024	1,001,775	782,681
Adjustments	0	0	64,115	0	0	(22,056)	(2,771)
Proposed Costs	6,814	78,914	51,389	997	1,024	979,719	779,910



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	4040600000 OSA	4040700000 BEHV	4040800000 UTILITY	4041000000 PUB HLTH	4041200000 CONSERV	4041600000 SUBS	4042000000 ENV HLTH
BUILDING USE	38,741	0	0	6,830	0	711	21,512
EQUIPMENT USAGE	25,892	11,426	7,717	156,874	5,243	3,390	37,363
COUNTY ADMINISTRATOR	8,200	6,955	1,941	20,690	2,213	457	6,902
AUDITOR-CONTROLLER	23,786	14,532	12,311	67,985	6,876	2,232	16,358
INFORMATION SYSTEMS	3,510	0	0	186	0	0	619
TREASURER-TAX	422	183	135	830	95	26	209
PURCHASING & SUPPORT	8,768	20,620	6,443	75,573	6,829	7,936	16,533
COUNTY COUNSEL	(16,245)	(18,253)	0	15,784	0	0	9,360
HUMAN RESOURCES	104,837	40,666	14,823	152,411	19,193	4,165	44,991
LABOR RELATIONS	16,789	6,004	2,359	23,802	3,002	644	6,969
FACILITIES MANAGEMENT	883	(114)	122	160,298	0	(5,782)	(7,954)
PARKS & RECREATION	0	0	0	0	0	89	0
Total Allocated	215,583	82,019	45,851	681,263	43,451	13,868	152,862
Roll Forward	(32,777)	0	12,677	224,295	32,384	10,910	15,544
Cost With Roll Forward	182,806	82,019	58,528	905,558	75,835	24,778	168,406
Adjustments	(3,510)	0	0	(186)	0	0	(619)
Proposed Costs	179,296	82,019	58,528	905,372	75,835	24,778	167,787



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Allocated Costs By Department

COST ALLOCATION PLAN FOR FY 2007-08
Fy 2005-2006 Version 1.0099-1
Detail

Central Service Departments	4045415000 CA CHLD	4049100000 FIRST 5 40495000000 COM HLTH	5050101000 H S A	5053900000 MGCS	5054101000 AGING	5055103000 EEDD
BUILDING USE	0	0	22,916	213,695	1,292	0
EQUIPMENT USAGE	14,251	2,439	163,262	13,814	38,489	45,219
COUNTY ADMINISTRATOR	6,784	995	68,837	5,988	5,466	11,888
AUDITOR-CONTROLLER	13,920	2,510	238,586	19,055	45,619	41,952
INFORMATION SYSTEMS	0	11,249	223	0	0	58
TREASURER-TAX	181	35	32,198	256	607	636
PURCHASING & SUPPORT	7,609	1,777	98,348	4,265	32,251	39,753
COUNTY COUNSEL	0	(4,571)	2,034	2	131	242
HUMAN RESOURCES	40,572	7,635	525,781	51,044	102,338	91,125
LABOR RELATIONS	6,433	1,180	81,269	7,934	15,868	22,901
FACILITIES MANAGEMENT	0	0	176,468	26,027	0	2,757
PARKS & RECREATION	0	0	0	0	(1,221)	0
Total Allocated	89,750	23,249	1,405,408	342,080	240,840	256,531
Roll Forward	29,533	(19,217)	498,844	47,311	25,597	205,185
Cost With Roll Forward	119,283	4,032	1,904,252	389,391	266,437	461,716
Adjustments	0	(11,249)	176,245	0	0	(58)
Proposed Costs	119,283	(7,217)	1,728,007	389,391	266,437	461,658



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Central Service Departments	5055246000 NP	5055600000 VET SV	5056500000 HDSTART	6061500000 COOP EXT	7070300000 PARKS	8190000000 FLT SV	8250000000 AUTO
BUILDING USE	0	0	0	25,605	136,747	6,729	0
EQUIPMENT USAGE	2,512	873	301	1,965	35,043	19,235	1,233
COUNTY ADMINISTRATOR	1,079	707	40,048	277	0	2,983	0
AUDITOR-CONTROLLER	7,926	666	1,199	1,199	4,656	60,793	721
INFORMATION SYSTEMS	0	15,340	0	0	0	0	0
TREASURER-TAX	66	10	1	18	122	587	6
PURCHASING & SUPPORT	1,147	914	709	6	29,072	15,520	5,288
COUNTY COUNSEL	0	0	0	0	0	474	0
HUMAN RESOURCES	6,246	2,726	0	3,470	35,775	21,160	0
LABOR RELATIONS	965	428	0	536	5,576	3,431	0
FACILITIES MANAGEMENT	235	9,708	0	17,854	689,527	26,972	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	20,176	31,372	42,258	50,930	936,518	157,884	7,248
Roll Forward	4,395	22,286	0	2,059	323,815	65,219	(7,759)
Cost With Roll Forward	24,571	53,658	42,258	52,989	1,260,333	223,103	(511)
Adjustments	0	(15,340)	0	0	0	(26,972)	0
Proposed Costs	24,571	38,318	42,258	52,989	1,260,333	196,131	(511)

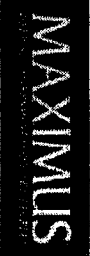


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Allocated Costs By Department

Central Service Departments	8260000000 TEL	8270000000 RADIO	8400112100 PURCH	9210000540 SW 9221100000 HOSPITAL	9230901100 AIRPORT	38925 HEALTH
BUILDING USE	3,341	0	0	1,547	7,251	0
EQUIPMENT USAGE	12,443	2,546	5,791	38,275	306,750	13,900
COUNTY ADMINISTRATOR	1,161	0	0	7,396	112,934	1,134
AUDITOR-CONTROLLER	8,566	6,784	25,702	38,134	433,421	7,947
INFORMATION SYSTEMS	186	0	0	0	42	17,951
TREASURER-TAX	88	57	227	460	6,354	84
PURCHASING & SUPPORT	6,055	3,878	49,643	43,959	128,999	10,672
COUNTY COUNSEL	0	0	0	407	16,890	696
HUMAN RESOURCES	7,635	0	0	53,598	536,491	6,941
LABOR RELATIONS	1,180	0	0	8,577	156,399	1,072
FACILITIES MANAGEMENT	18,157	0	0	10,677	14,444	259
PARKS & RECREATION	(4,551)	0	0	0	0	0
Total Allocated	54,261	13,265	81,363	203,030	1,719,975	60,656
Roll Forward	24,553	2,897	71,731	4,903	157,070	13,759
Cost With Roll Forward	78,814	16,162	153,094	207,933	1,877,045	74,415
Adjustments	(18,343)	0	(49,643)	(10,677)	(80,951)	(17,951)
Proposed Costs	60,471	16,162	103,451	197,256	1,796,094	56,464
						(21,380)



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Allocated Costs By Department

Central Service Departments	38926 DENTAL	38949 CASUALTY	38950 WRK COMP	38951 UNEMP	35401 CSA 54	35601 MT HOUSE	40598 RETIREMENT
BUILDING USE	0	878	876	0	0	0	0
EQUIPMENT USAGE	51	2,127	2,265	12	0	2,116	9,386
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0
AUDITOR-CONTROLLER	423	15,630	12,171	118	0	1,150	29,073
INFORMATION SYSTEMS	0	0	0	0	127	56,873	237
TREASURER-TAX	2	83	89	0	0	33	(4,174)
PURCHASING & SUPPORT	0	0	0	0	813	12,413	11,199
COUNTY COUNSEL	0	0	0	0	0	(11,924)	210
HUMAN RESOURCES	(646)	(5,855)	20,262	270	0	9,337	6,791
LABOR RELATIONS	0	0	0	0	0	1,501	1,197
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	(170)	12,863	35,663	400	940	71,499	53,919
Roll Forward	(6,035)	(41,586)	(137,972)	(319)	934	18,150	40,445
Cost With Roll Forward	(6,205)	(28,723)	(102,309)	81	1,874	89,649	94,364
Adjustments	0	0	0	0	(127)	(56,873)	(237)
Proposed Costs	(6,205)	(28,723)	(102,309)	81	1,747	32,776	94,127



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Central Service Departments	56101 COG	57101 LAFCO	JUIS	PROP TAX	SB90	OTHER DEPT	OTHER AGENCIES
BUILDING USE	0	0	0	0	0	1,798	69,264
EQUIPMENT USAGE	1,351	0	0	0	0	44,104	128,981
COUNTY ADMINISTRATOR	0	0	0	0	0	59	5,068
AUDITOR-CONTROLLER	2,301	0	0	34,765	23,063	126,719	456,453
INFORMATION SYSTEMS	0	8,222	827,977	143,408	0	0	4,900
TREASURER-TAX	66	0	0	0	0	11,526	27,430
PURCHASING & SUPPORT	0	411	0	0	0	36,034	116,093
COUNTY COUNSEL	0	0	0	0	0	0	25,920
HUMAN RESOURCES	0	0	0	0	0	5,312	0
LABOR RELATIONS	0	0	0	0	0	858	0
FACILITIES MANAGEMENT	0	0	0	0	0	7,002	351,564
PARKS & RECREATION	0	0	0	0	0	594	1,242
Total Allocated	3,718	8,633	827,977	178,173	23,063	234,006	1,186,915
Roll Forward	(704)	0	0	139,692	5,749	(416,347)	275,707
Cost With Roll Forward	3,014	8,633	827,977	317,865	28,812	182,341	1,462,622
Adjustments	0	(8,222)	(827,977)	(143,408)	0	0	(4,900)
Proposed Costs	3,014	411	0	174,457	28,812	(182,341)	1,457,722



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Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	2,164,456	662,134	0	2,826,590
EQUIPMENT USAGE	2,291,006	0	0	2,291,006
COUNTY ADMINISTRATOR	585,365	0	2,536,633	3,121,998
AUDITOR-CONTROLLER	2,834,217	212,221	1,486,443	4,532,881
INFORMATION SYSTEMS	1,317,683	8,620,211	91,401	10,029,295
TREASURER-TAX	122,927	5,119	2,571,920	2,699,966
PURCHASING & SUPPORT	1,545,465	1,571,087	1,060	3,117,612
COUNTY COUNSEL	542,199	650,382	(114,379)	1,078,202
HUMAN RESOURCES	3,813,080	2,340,357	95	6,153,532
LABOR RELATIONS	699,482	25,498	8	724,988
FACILITIES MANAGEMENT	5,690,498	1,099,832	347,876	7,138,206
PARKS & RECREATION	13,712	86,828	3,690,384	3,790,924
Total Allocated	21,620,090	15,273,669	10,611,441	47,505,200
Roll Forward	3,398,005	0	0	3,398,005
Cost With Roll Forward	25,018,095	15,273,669	10,611,441	50,903,205
Adjustments	(1,830,153)	0	0	(1,830,153)
Proposed Costs	23,187,942	15,273,669	10,611,441	49,073,052



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