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APPROVED
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SAN JOAQUIN COUNTY

JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Joaquin
Stockton, California**

**Date: April 15, 2010
Filing Ref: SJO11**

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 **2010-11** 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 **2008-09** fiscal year and as estimated costs for the **2010-11** 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, 2010**, 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 | 11. Facilities Management |
| 2. Building Use | 12. Parks & Recreation |
| 3. County Administrator | 13. Fleet Services (ISF) |
| 4. Auditor-Controller | 14. Central Telephone (ISF) |
| 5. Information Systems | 15. Radio Communications (ISF) |
| 6. Treasurer-Tax Collector | 16. Office Automation (ISF) |
| 7. Purchasing & Support | 17. Purchasing (ISF) |
| 8. County Counsel | 18. Southern Water System (ISF) |
| 9. Human Resources | 19. Self-Insurance (ISF) |
| 10. Labor Relations | |

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.

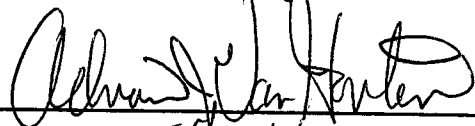
F. SPECIAL REMARKS: The adjustments included in Schedule A, must be included when calculating carry forward in the 2012-13 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

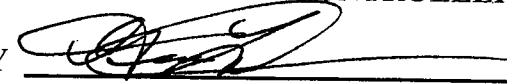
COUNTY OF SAN JOAQUIN

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

BY



BY



Adrian J. Van Houten

George Lolas, Assistant Division Chief
Local Government Operations
Division of Accounting and Reporting

Name

Auditor-Controller

Title

4/27/10

Date

5/10/10

Date

Negotiated by Phillip Pangilinan
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11

Allocated Costs By Department

	1010100000 BOS	1011100000 ASSESSOR	1011600000 REV & REC	1013000000 VOTERS	1014300000 CAP PROJ	1016000000 SURVYR	1040148000 PUB IMPV
BUILDING USE	30,192	41,160	3,753	9,526	0	2,480	0
EQUIPMENT USAGE	5,605	63,762	27,986	60,949	2,187	8,534	15,259
COUNTY ADMINISTRATOR	4,448	10,019	2,188	2,047	1,066	647	0
AUDITOR-CONTROLLER	4,725	20,229	27,144	62,439	2,020	1,304	32,446
INFORMATION SYSTEMS	15,328	22,417	10,734	638	20,808	0	0
TREASURER-TAX	106	430	4,067	2,308	46	27	307
PURCHASING & SUPPORT	13,056	54,765	10,563	46,337	1,411	725	40,647
COUNTY COUNSEL	65,815	86,304	611	31,639	0	0	2,354
HUMAN RESOURCES	11,410	73,804	23,534	20,173	6,845	4,464	0
LABOR RELATIONS	1,620	10,906	3,348	3,887	972	647	0
FACILITIES MANAGEMENT	37,506	171,322	23,277	107,353	0	34,573	221,098
PARKS & RECREATION	3	11	0	0	0	0	431
Total Allocated	189,814	555,129	137,205	347,296	35,355	53,401	(129,654)
Roll Forward	(26,321)	53,208	55,540	57,033	25,441	4,909	(10,299)
Cost With Roll Forward	163,493	608,337	192,745	404,329	60,796	58,310	(139,953)
Adjustments	(15,328)	(22,417)	(31,489)	(638)	(20,808)	0	(19,066)
Proposed Costs	148,165	585,920	161,256	403,691	39,988	58,310	(159,019)



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

Central Service Departments	2020200000 DIST ATTY	2020202000 REAL EST	2020205000 VIC ASSIST	2020206000 CONSUMER FRD	2020209000 CHILD ABDUCT	2020210000 NARC ENF	2020212000 AUTO INS
BUILDING USE	55,296	0	3,232	0	0	2,731	0
EQUIPMENT USAGE	147,059	2	1,190	753	446	0	0
COUNTY ADMINISTRATOR	23,280	453	736	801	484	0	378
AUDITOR-CONTROLLER	59,103	311	1,145	999	539	1	268
INFORMATION SYSTEMS	214,019	0	0	0	0	0	0
TREASURER-TAX	1,488	0	18	13	7	0	0
PURCHASING & SUPPORT	72,159	0	43	0	0	0	36
COUNTY COUNSEL	2,658	0	0	0	0	0	0
HUMAN RESOURCES	167,668	0	6,085	3,803	2,282	0	0
LABOR RELATIONS	22,890	0	864	540	324	0	0
FACILITIES MANAGEMENT	196,823	0	11,401	0	0	9,635	0
PARKS & RECREATION	12	0	1	0	0	1	0
Total Allocated	962,455	766	24,715	6,909	4,082	12,368	682
Roll Forward	286,162	(508)	1,313	4,547	(757)	3,260	(1,384)
Cost With Roll Forward	1,248,617	258	26,028	11,456	3,325	15,628	(702)
Adjustments	(214,019)	0	0	0	0	0	0
Proposed Costs	1,034,598	258	26,028	11,456	3,325	15,628	(702)



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

COST ALLOCATION PLAN FOR FY 2010-11
FY 2008 - 2009 Version 1.0044-1
Detail

Central Service Departments	2020215000 SPOUSAL	2020216000 WRK COMP INS	2020217000 PUBLIC ASST FRD	2020219000 AUTO THEFT	2020223000 CHILD VRT	2020225000 DA-YTH	2020227000 DUI
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	0	3	2,568	0	0	0	0
COUNTY ADMINISTRATOR	123	633	2,833	0	187	187	0
AUDITOR-CONTROLLER	84	468	3,307	0	451	112	0
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	0	1	47	0	0	0	0
PURCHASING & SUPPORT	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	12,930	0	0	0	0
LABOR RELATIONS	0	0	1,835	0	0	0	0
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	207	1,105	23,520	0	638	299	0
Roll Forward	(13)	(1,698)	(3,240)	(1,144)	(49)	41	(14)
Cost With Roll Forward	194	(593)	20,280	(1,144)	589	340	(14)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	194	(593)	20,280	(1,144)	589	340	(14)



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SAN JOAQUIN COUNTY
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MORIAN J. VAUGHN
ADDITIONAL COUNTY CLERK

**SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department**

Central Service Departments	2020273000 VICTIM	2020278110 VAWV	2020278130 ANTI DRG	2020278220 THREAT	2020278230 ELDER	2020278240 RURAL	2020278250
	WIT			MGMT	ABUSE	CRIME	DA-CRIMINAL
BUILDING USE	1,121	0	0	0	0	0	0
EQUIPMENT USAGE	1,693	0	12	0	0	31	446
COUNTY ADMINISTRATOR	592	157	257	201	390	25	203
AUDITOR-CONTROLLER	2,451	384	1,228	490	970	740	380
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	36	0	3	0	0	7	7
PURCHASING & SUPPORT	580	0	293	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	8,367	0	0	0	0	0	2,282
LABOR RELATIONS	1,188	0	0	0	0	0	324
FACILITIES MANAGEMENT	3,954	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	19,982	541	1,793	691	1,360	803	3,642
Roll Forward	116	(8)	531	(7)	458	(143)	948
Cost With Roll Forward	20,098	533	2,324	684	1,818	660	4,590
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,098	533	2,324	684	1,818	660	4,590

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

COST ALLOCATION PLAN FOR FY 2010-11
FY 2008 - 2009 Version 1.0044-1
Detail

Central Service Departments 2020278260 ELDER AB 2020280000 COPS-DA 2020301000 CHLD SUP 2020400000 PUB DEF 2021000000 GRAND 2021200000 PRETRIAL 2021201000 ADAP
ADV JURY

	2020278260 ELDER AB	2020280000 COPS-DA	2020301000 CHLD SUP	2020400000 PUB DEF	2021000000 GRAND	2021200000 PRETRIAL	2021201000 ADAP
BUILDING USE	0	0	6,616	91,233	3,604	2,363	0
EQUIPMENT USAGE	0	3	28,476	22,858	815	1,635	1,040
COUNTY ADMINISTRATOR	146	194	15,740	13,708	0	981	498
AUDITOR-CONTROLLER	142	164	25,113	25,419	15	1,545	905
INFORMATION SYSTEMS	0	0	8,657	37,571	0	0	0
TREASURER-TAX	0	1	728	534	0	24	16
PURCHASING & SUPPORT	0	0	71,301	8,546	1,152	4,278	1,759
COUNTY COUNSEL	0	0	280	806	458	0	0
HUMAN RESOURCES	0	0	132,245	84,949	0	8,367	5,280
LABOR RELATIONS	0	0	19,003	10,798	0	1,188	756
FACILITIES MANAGEMENT	0	0	9,597	183,621	12,713	8,337	0
PARKS & RECREATION	0	0	0	0	1	1	0
Total Allocated	288	362	298,562	480,043	18,758	28,719	10,254
Roll Forward	(1,845)	(21)	(45,090)	(185,535)	1,406	2,960	1,673
Cost With Roll Forward	(1,557)	341	253,472	294,508	20,164	31,679	11,927
Adjustments	0	0	940	(37,571)	0	0	0
Proposed Costs	(1,557)	341	254,412	256,937	20,164	31,679	11,927



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ADRIAN B. SAHOTA
AUDITOR-CONTROLLER

**SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11**

Allocated Costs By Department

Central Service Departments	2021274000 CO SUP	20213000000 CT	2021602000	2021606000	2021607000	2021608000	2021609000	
	TO CT	ASSGN	SHF-BOATING	SHF-NARCO ENF	FED	SHF-NARC	WTRCRAFT	CAL MMET
BUILDING USE	186,504	0	0	0	0	0	0	0
EQUIPMENT USAGE	0	1,942	22,289	43	10	367	1,147	
COUNTY ADMINISTRATOR	0	0	1,041	0	0	0	622	
AUDITOR-CONTROLLER	3,806	11,045	2,831	235	56	27	4,953	
INFORMATION SYSTEMS	0	0	0	0	0	0	0	
TREASURER-TAX	0	414	75	9	2	1	79	
PURCHASING & SUPPORT	0	0	1,188	0	586	293	642	
COUNTY COUNSEL	0	0	0	0	0	0	0	
HUMAN RESOURCES	0	0	4,564	0	0	0	2,282	
LABOR RELATIONS	0	0	647	0	0	0	324	
FACILITIES MANAGEMENT	582,307	0	0	0	0	0	0	
PARKS & RECREATION	19,108	0	0	0	0	0	0	
Total Allocated	791,725	13,401	32,635	287	654	688	10,049	
Roll Forward	66,751	2,073	8,164	12	610	642	(3,672)	
Cost With Roll Forward	858,476	15,474	40,799	299	1,264	1,330	6,377	
Adjustments	0	0	0	0	0	0	0	
Proposed Costs	858,476	15,474	40,799	299	1,264	1,330	6,377	



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

Central Service Departments	2021610000 FNGRRPT	2021613000 HI TECH	2021614000 RURAL	2021615000 SHF-MT	2021620000 PATROL	2021622000 SHF-COMM	2021626000 DETECT
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	152,713	148	297	4,903	124,947	43,331	43,934
COUNTY ADMINISTRATOR	0	151	263	883	23,308	4,366	6,451
AUDITOR-CONTROLLER	767	306	332	1,147	34,936	8,999	11,262
INFORMATION SYSTEMS	0	0	0	0	5,743	0	2,022
TREASURER-TAX	25	2	4	17	574	199	216
PURCHASING & SUPPORT	1,173	0	0	293	10,919	630	3,759
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	0	761	1,521	3,803	119,937	28,904	35,835
LABOR RELATIONS	0	108	215	540	17,645	4,103	5,183
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	154,678	1,476	2,632	11,586	338,009	90,532	108,662
Roll Forward	70,597	(3)	(47)	6,521	98,213	(5,399)	(3,132)
Cost With Roll Forward	225,275	1,473	2,585	18,107	436,222	85,133	105,530
Adjustments	0	0	0	0	(5,743)	0	(2,022)
Proposed Costs	225,275	1,473	2,585	18,107	430,479	85,133	103,508



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

	2021627000 SHF-AUTO	2021628000 RECORDS	2021635000 CIVIL	2021640000 CORONER	2021645000 SHF-ADMIN	2021649000 SHF-INFO	2021650000 LATHROP
	THF					SYS	
BUILDING USE	0	0	0	0	2,187	0	0
EQUIPMENT USAGE	2,485	11,660	6,056	7,101	21,594	11,979	20,146
COUNTY ADMINISTRATOR	95	3,916	1,458	734	4,584	538	4,269
AUDITOR-CONTROLLER	998	7,832	3,056	8,345	15,408	2,428	11,809
INFORMATION SYSTEMS	0	24,793	0	0	16,697	184,905	105
TREASURER-TAX	34	150	64	294	434	76	101
PURCHASING & SUPPORT	293	57	63	2,936	3,215	2,346	18
COUNTY COUNSEL	0	0	0	0	233,199	0	0
HUMAN RESOURCES	1,521	44,066	12,930	4,564	28,279	0	19,016
LABOR RELATIONS	215	6,262	1,835	647	4,643	0	2,699
FACILITIES MANAGEMENT	0	(814)	0	15,635	205,862	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	5,641	97,922	25,452	40,256	536,102	202,272	58,163
Roll Forward	3,399	30,698	(1,645)	5,006	109,294	189,499	(7,763)
Cost With Roll Forward	9,040	128,620	23,817	45,262	645,396	391,771	50,400
Adjustments	0	(24,793)	0	0	(16,697)	(184,905)	(105)
Proposed Costs	9,040	103,827	23,817	45,262	628,699	206,866	50,295



**SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2010-11**

COST ALLOCATION PLAN FOR FY 2010-11
 FY 2008 - 2009 Version 1.0044-1
 Detail

Allocated Costs By Department

Central Service Departments	2021652000 COPS-PATROL	2021653000 COPS-CUST	2021658000 COURT SVCS	2022600000 CUSTODY	2022620000 WORK PROG	2022621000 CORR HLTH	2022700000 PROB-JUV
BUILDING USE	0	0	10,571	799,916	0	0	59,028
EQUIPMENT USAGE	309	1,244	11,489	190,665	4,220	18,423	26,128
COUNTY ADMINISTRATOR	205	112	7,172	44,360	1,222	7,568	6,493
AUDITOR-CONTROLLER	372	195	12,084	98,243	5,224	27,740	18,745
INFORMATION SYSTEMS	0	0	0	121,794	0	0	0
TREASURER-TAX	7	3	209	2,009	0	0	0
PURCHASING & SUPPORT	0	880	597	15,292	538	788	339
COUNTY COUNSEL	0	0	0	0	0	7,923	17,966
HUMAN RESOURCES	1,521	761	57,663	274,488	18,255	67,962	60,963
LABOR RELATIONS	215	108	8,206	41,991	2,591	9,718	7,990
FACILITIES MANAGEMENT	0	0	71,638	2,779,910	0	100,702	133,303
PARKS & RECREATION	0	0	3	0	0	0	0
Total Allocated	2,629	3,303	179,632	4,368,668	32,164	240,824	330,955
Roll Forward	(743)	383	28,594	1,150,592	4,023	29,993	174,032
Cost With Roll Forward	1,886	3,686	208,226	5,519,260	36,187	270,817	504,987
Adjustments	0	0	0	(121,794)	0	0	(4,677)
Proposed Costs	1,886	3,686	208,226	5,397,466	36,187	270,817	500,310



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

	2022700300 COMM ACCT	2022702000 PROB-ADULT	2022708000 PROB-TRNG	2022710000 PROB-JAG	2022745000 PROB-ADMIN	2022760000 OCJP	2022780000 PRB-JJC-COPS
BUILDING USE	0	21,427	0	0	30,667	0	0
EQUIPMENT USAGE	7	26,321	1,193	0	34,191	0	0
COUNTY ADMINISTRATOR	0	7,924	0	0	3,287	0	1,405
AUDITOR-CONTROLLER	38	12,032	2,536	294	9,795	0	1,007
INFORMATION SYSTEMS	0	0	0	0	(697,653)	0	0
TREASURER-TAX	1	276	99	0	161	0	0
PURCHASING & SUPPORT	101	19,028	880	0	7,093	0	0
COUNTY COUNSEL	0	361	0	0	40,751	0	0
HUMAN RESOURCES	0	69,707	0	0	8,733	0	0
LABOR RELATIONS	0	8,854	0	108	2,484	0	0
FACILITIES MANAGEMENT	0	89,228	0	0	3,261	0	0
PARKS & RECREATION	0	6	0	0	0	0	0
Total Allocated	147	255,164	4,708	402	557,230	0	2,412
Roll Forward	(2,365)	(2,153)	3,549	172	(705,903)	(140)	587
Cost With Roll Forward	(2,218)	253,011	8,257	574	(1,263,133)	(140)	2,999
Adjustments	0	(4,017)	0	0	697,653	0	0
Proposed Costs	(2,218)	248,994	8,257	574	(565,480)	(140)	2,999



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

Central Service Departments	2022781000 CROSSROADS	2022782000 CAMPUS	2022784000 NEIGH	2022800000 DETEN	2023024000 CNTRL	2023040000 MGMT	2023060000 RES
BUILDING USE	0	0	0	240,932	0	0	0
EQUIPMENT USAGE	1,122	1,281	24	29,663	191	1,040	892
COUNTY ADMINISTRATOR	0	0	0	13,935	147	854	746
AUDITOR-CONTROLLER	1,001	1,861	212	28,112	110	1,062	918
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	34	67	5	586	11	16	13
PURCHASING & SUPPORT	2,014	1,173	0	9,791	293	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	5,325	5,325	0	103,485	761	5,325	4,564
LABOR RELATIONS	756	756	0	17,718	0	756	647
FACILITIES MANAGEMENT	318	0	0	615,626	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	10,570	10,463	241	1,059,848	1,513	9,053	7,780
Roll Forward	(4,787)	209	(592)	196,406	(2,574)	(1,315)	953
Cost With Roll Forward	5,783	10,672	(351)	1,256,254	(1,061)	7,738	8,733
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,783	10,672	(351)	1,256,254	(1,061)	7,738	8,733



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

Central Service Departments	2024100000 FLOOD	2024700000 AGRICULTURE	2024900000 W & M	2025600000 COMM DEV	2025700000 SHF-PUBLIC ADM	2025900000 RECORDER	2026000000 OES
BUILDING USE	1,072	132,176	51,378	36,248	0	0	95,581
EQUIPMENT USAGE	5,883	84,249	18,062	55,983	857	35,502	7,558
COUNTY ADMINISTRATOR	2,991	4,226	651	8,197	400	2,301	1,669
AUDITOR-CONTROLLER	4,701	11,865	1,525	16,509	4,729	22,216	4,720
INFORMATION SYSTEMS	0	3,758	0	853	0	0	14,660
TREASURER-TAX	82	238	36	366	25	130	111
PURCHASING & SUPPORT	0	4,784	892	16,503	970	46,036	6,656
COUNTY COUNSEL	0	8,874	0	122,732	33,253	639	4,977
HUMAN RESOURCES	28,143	35,755	4,514	51,674	3,043	23,784	11,378
LABOR RELATIONS	3,995	6,028	647	7,558	432	3,455	1,296
FACILITIES MANAGEMENT	14,950	103,731	35,128	51,440	0	0	60,882
PARKS & RECREATION	0	45	0	239	0	0	0
Total Allocated	61,817	395,729	112,833	368,302	43,709	134,063	209,488
Roll Forward	14,697	160,720	74,562	45,638	(40,519)	6,115	148,586
Cost With Roll Forward	76,514	556,449	187,395	413,940	3,190	140,178	358,074
Adjustments	0	(3,758)	0	(853)	0	0	(14,660)
Proposed Costs	76,514	552,691	187,395	413,087	3,190	140,178	343,414



**SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department**

COST ALLOCATION PLAN FOR FY 2010-11
FY 2008 - 2009
Detail
Version 1.0044-1

Central Service Departments	2026300000 ANIMAL	2029000000 CT OTHER	2029015000 CT INDIRRECT	3030101000 PW-ADM	3030900000 COMM INFR-ENGR	4040500000 MH	4040600000 OSA
BUILDING USE	21,713	0	0	76,507	0	37,365	38,714
EQUIPMENT USAGE	2,784	0	20,031	177,382	1,256	83,261	20,615
COUNTY ADMINISTRATOR	858	0	0	20,983	822	39,100	7,376
AUDITOR-CONTROLLER	3,837	0	44,762	69,228	492	106,997	22,008
INFORMATION SYSTEMS	0	0	144,840	1,275	0	0	29
TREASURER-TAX	118	0	1,179	1,995	0	2,850	564
PURCHASING & SUPPORT	4,519	0	0	77,725	340	52,230	9,013
COUNTY COUNSEL	3,076	0	8,770	135,093	0	34,450	325
HUMAN RESOURCES	4,202	0	0	147,621	4,339	304,431	98,187
LABOR RELATIONS	864	0	0	22,459	0	43,514	14,037
FACILITIES MANAGEMENT	24,099	0	0	422,671	0	48,593	4,047
PARKS & RECREATION	0	0	0	690	0	0	0
Total Allocated	66,070	101,086	219,582	1,153,629	7,249	752,791	206,821
Roll Forward	25,832	47,883	96,523	146,365	0	91,384	13,443
Cost With Roll Forward	91,902	148,969	316,105	1,299,994	7,249	844,175	193,378
Adjustments	0	0	(144,840)	(11,474)	0	(48,593)	(29)
Proposed Costs	91,902	148,969	171,265	1,288,520	7,249	795,582	193,349



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**SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department**

Central Service Departments	4040700000 BEHV	4040800000,UTILITY	4041000000 PUBLIC	4041200000 CONSERV	4041600000 SUBS	4042000000 ENV HLTH	4045415000 CA CHILD
	HLTH	DIST	HLTH	SVC	ABUSE/CRIME	HLTH	SVC
BUILDING USE	0	0	6,825	0	1,536	0	0
EQUIPMENT USAGE	14,799	12,312	179,844	5,581	2,026	50,666	14,223
COUNTY ADMINISTRATOR	7,229	2,193	22,470	2,795	301	7,566	7,387
AUDITOR-CONTROLLER	17,186	13,946	72,100	7,550	2,425	17,895	16,416
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	424	474	1,961	199	82	433	390
PURCHASING & SUPPORT	37,212	3,908	54,194	9,276	6,971	23,919	7,030
COUNTY COUNSEL	0	0	21,202	0	0	16,671	0
HUMAN RESOURCES	68,162	18,568	169,807	22,641	2,643	51,498	51,167
LABOR RELATIONS	9,718	2,591	24,294	3,348	432	7,126	6,586
FACILITIES MANAGEMENT	0	0	264,878	0	(5,759)	13,808	0
PARKS & RECREATION	4,743	0	0	0	0	0	0
Total Allocated	159,473	53,992	817,575	51,390	10,657	189,582	103,199
Roll Forward	9,864	5,248	126,971	43,811	(559)	(35,071)	(5,043)
Cost With Roll Forward	169,337	59,240	944,546	95,201	10,098	154,511	98,156
Adjustments	0	0	0	0	0	0	0
Proposed Costs	169,337	59,240	944,546	95,201	10,098	154,511	98,156



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

Central Service Departments	4049100000 FIRST 5 SJ	4049500000 COMM HLTH ACC	5050101000 HSA	5053900000 MGCS	5054101000 AGING	5055103000 WIA (EEDD)	5055246000 NEIGHBOR PRES
BUILDING USE	0	0	22,535	213,550	1,270	0	0
EQUIPMENT USAGE	2,462	422	202,119	12,823	33,747	38,462	2,175
COUNTY ADMINISTRATOR	1,220	414	76,865	5,934	6,250	4,040	1,055
AUDITOR-CONTROLLER	3,569	1,170	487,871	23,160	49,706	37,102	7,773
INFORMATION SYSTEMS	3,408	0	4,653	0	0	0	0
TREASURER-TAX	63	31	48,900	428	1,666	981	228
PURCHASING & SUPPORT	4,715	0	80,012	883	34,768	31,575	189
COUNTY COUNSEL	106	0	(9,815)	(146)	8	(23)	0
HUMAN RESOURCES	8,017	1,521	601,095	53,186	102,703	56,824	6,085
LABOR RELATIONS	1,188	215	92,236	7,882	14,576	13,065	864
FACILITIES MANAGEMENT	0	0	31,759	58,957	(915)	(549)	0
PARKS & RECREATION	0	0	0	0	430	0	0
Total Allocated	24,748	3,773	1,638,230	376,657	244,209	181,477	18,369
Roll Forward	8,496	(3,126)	148,250	45,057	7,858	(37,543)	(2,906)
Cost With Roll Forward	33,244	647	1,786,480	421,714	252,067	143,934	15,463
Adjustments	(3,408)	0	(53,369)	(6,879)	0	(69,889)	0
Proposed Costs	29,836	647	1,733,111	414,835	252,067	74,045	15,463



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

Central Service Departments	5055600000 VETERANS	5056500000 HEADSTART	6061500000 COOP EXT	7070300000 PARKS & REC	8190000000 FLEET SVCS	8250000000 OFFICE AUTO	8260000000 TELEPHONE
BUILDING USE	0	0	168,833	172,268	6,709	0	5,630
EQUIPMENT USAGE	1,007	699	3,062	54,206	18,651	2,742	12,986
COUNTY ADMINISTRATOR	872	(1,007)	359	0	3,238	0	1,309
AUDITOR-CONTROLLER	794	13,245	1,230	6,111	64,132	3,874	10,436
INFORMATION SYSTEMS	(8,927)	0	750	0	0	(34,932)	(57,548)
TREASURER-TAX	15	61	34	156	2,374	42	353
PURCHASING & SUPPORT	1,139	2,170	4	18,445	13,308	10,851	4,888
COUNTY COUNSEL	444	0	0	0	0	0	0
HUMAN RESOURCES	3,803	2,232	4,564	53,244	28,365	0	7,562
LABOR RELATIONS	540	324	647	7,558	3,887	0	1,079
FACILITIES MANAGEMENT	12,349	0	105,636	1,489,375	58,194	0	7,343
PARKS & RECREATION	0	0	0	0	0	0	1,618
Total Allocated	12,036	17,724	285,119	1,801,363	198,858	(17,423)	(4,344)
Roll Forward	(9,891)	4,475	236,415	492,093	52,407	(30,605)	(48,224)
Cost With Roll Forward	2,145	22,199	521,534	2,293,456	251,265	(48,028)	(52,568)
Adjustments	8,927	0	(750)	0	(58,194)	34,932	50,205
Proposed Costs	11,072	22,199	520,784	2,293,456	193,071	(13,096)	(2,363)



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

COST ALLOCATION PLAN FOR FY 2010-11
 FY 2008 - 2009 Version 1.0044-1
 Detail

Central Service Departments	8270000000 RADIO	8400112100 PURCH ISF	9210000540 SW-ADM	9221100000 HOSPITAL	9230901100 AIRPORT	38925 HEALTH	38926 DENTAL
BUILDING USE	0	0	2,797	6,970	0	0	0
EQUIPMENT USAGE	4,297	10,194	49,517	282,552	12,912	210	45
COUNTY ADMINISTRATOR	0	0	7,620	121,216	1,329	0	0
AUDITOR-CONTROLLER	4,388	55,926	37,176	423,002	9,039	6,402	845
INFORMATION SYSTEMS	0	0	0	16,780	11,902	0	0
TREASURER-TAX	141	2,174	1,355	15,090	338	45	10
PURCHASING & SUPPORT	5,279	(124,926)	37,101	320,099	6,458	0	0
COUNTY COUNSEL	0	0	2,268	33,650	1,818	0	0
HUMAN RESOURCES	0	0	63,776	301,314	1,710	(33,800)	(4,744)
LABOR RELATIONS	0	0	9,286	172,261	1,079	0	0
FACILITIES MANAGEMENT	0	0	9,880	(60,057)	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	14,105	(56,632)	220,776	1,632,877	46,585	(27,143)	(3,844)
Roll Forward	2,150	(95,988)	(39,855)	79,182	(27,346)	(62,777)	(8,887)
Cost With Roll Forward	16,255	(152,620)	180,921	1,712,059	19,239	(89,920)	(12,731)
Adjustments	0	124,926	(9,880)	(168,492)	(11,902)	0	0
Proposed Costs	16,255	(27,694)	171,041	1,543,567	7,337	(89,920)	(12,731)

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

Central Service Departments	38949 CASUALTY	38950 WORKERS COMP	38951 UNEMPLOY	35401 CSA 54	40598 RETIREMENT	47801 MT HOUSE	56101 COG
BUILDING USE	874	873	0	0	0	0	0
EQUIPMENT USAGE	1,832	1,179	12	0	5,664	3,271	0
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0
AUDITOR-CONTROLLER	24,743	14,726	1,318	0	815	1,731	0
INFORMATION SYSTEMS	0	0	0	0	0	124,007	0
TREASURER-TAX	391	251	3	0	124	49	73
PURCHASING & SUPPORT	0	764	0	1,176	13,639	8,542	0
COUNTY COUNSEL	0	0	0	0	4,581	10	0
HUMAN RESOURCES	(211,516)	(45,745)	(1,137)	0	1,179	16,539	0
LABOR RELATIONS	0	0	0	0	(132)	2,375	0
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	(183,676)	(27,952)	196	1,176	25,870	156,504	73
Roll Forward	(204,541)	(161,414)	(328)	113	12,824	138,081	(4,397)
Cost With Roll Forward	(388,217)	(189,366)	(132)	1,289	38,694	291,585	(4,324)
Adjustments	0	0	0	0	0	(124,007)	0
Proposed Costs	(388,217)	(189,366)	(132)	1,289	38,694	167,578	(4,324)



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

COST ALLOCATION PLAN FOR FY 2010-11
FY 2008 - 2009
Detail
Version 1.0044-1

Central Service Departments	57101 LAFCO	JUS	PROP TAX	SB90	OTHER DEPT	OTHER AGENCIES	SubTotal
BUILDING USE	0	0	0	0	3,885	80,859	2,790,707
EQUIPMENT USAGE	0	0	0	0	54,118	168,778	2,991,825
COUNTY ADMINISTRATOR	0	0	0	0	83	5,564	607,587
AUDITOR-CONTROLLER	0	0	9,627	16,175	155,632	402,442	2,964,467
INFORMATION SYSTEMS	3,446	1,630,174	672,308	0	0	(58,293)	2,461,721
TREASURER-TAX	0	0	0	0	1,149	23,540	129,451
PURCHASING & SUPPORT	660	0	0	0	54,862	120,808	1,550,304
COUNTY COUNSEL	0	0	0	0	0	138,227	1,026,406
HUMAN RESOURCES	0	0	0	0	1,779	90	3,687,332
LABOR RELATIONS	0	0	0	0	432	0	716,796
FACILITIES MANAGEMENT	0	0	0	0	(1,339)	514,438	8,422,241
PARKS & RECREATION	0	0	0	0	0	9	27,352
Total Allocated	4,106	1,630,174	681,935	16,175	270,601	1,396,282	27,376,189
Roll Forward	3,587	0	679,022	(5,635)	(33,665)	(124,849)	3,614,806
Cost With Roll Forward	7,693	1,630,174	1,360,957	10,540	236,936	1,271,433	30,990,995
Adjustments	(3,446)	(1,630,174)	(672,308)	0	0	58,293	(2,787,118)
Proposed Costs	4,247	0	688,649	10,540	236,936	1,329,726	28,203,877



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2010-11
Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Total
BUILDING USE	662,134	0	3,452,841
EQUIPMENT USAGE	0	0	2,991,825
COUNTY ADMINISTRATOR	13,136	2,889,724	3,510,447
AUDITOR-CONTROLLER	216,464	1,595,299	4,776,230
INFORMATION SYSTEMS	11,146,737	15,748	13,624,206
TREASURER-TAX	701	3,636,953	3,767,105
PURCHASING & SUPPORT	1,599,604	2,036	3,151,944
COUNTY COUNSEL	722,479	(143,070)	1,605,815
HUMAN RESOURCES	3,428,368	0	7,115,700
LABOR RELATIONS	36,413	0	753,209
FACILITIES MANAGEMENT	1,600,262	329,318	10,351,821
PARKS & RECREATION	158,920	5,415,907	5,602,179
Total Allocated	19,585,218	13,741,915	60,703,322
Roll Forward	0	0	3,614,806
Cost With Roll Forward	19,585,218	13,741,915	64,318,128
Adjustments	0	0	(2,787,118)
Proposed Costs	19,585,218	13,741,915	61,531,010



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