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ADRIAN J. VAN HOUTEN
AUDITOR CONTROL

2011 OCT -5 AM 10:57

SAN JOAQUIN COUNTY

JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Joaquin
Stockton, California**

**Date: September 28, 2011
Filing Ref: SJO12**

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 2011-12 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 2009-10 fiscal year and as estimated costs for the 2011-12 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, 2011**, 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 2013-14 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN JOAQUIN

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

BY *Jeffery M. Woltkamp*

BY *[Signature]*

JEFFERY M. WOLTKAMP

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

ASST. AUDITOR-CONTROLLER

9/28/11

9/30/11

Date

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 2011-12**

Allocated Costs By Department

Central Service Departments	1010100000 BD OF SUPVSR	1010200600 CAO-JAG-ARRA	1011100000 ASSESSOR	1011600000 REV & REC	1013000000 VOTERS	1014300000 CAPITAL PROJ	1014400000 AIRPORT EAST BUS PRK
BUILDING USE	10,223	0	17,676	6,448	9,905	0	0
EQUIPMENT USAGE	5,861	0	62,717	19,893	53,112	1,247	12
COUNTY ADMINISTRATOR	4,240	20,401	9,195	2,127	1,740	722	0
AUDITOR-CONTROLLER	4,242	0	20,126	21,594	26,814	1,416	535
INFORMATION SYSTEMS	39,008	0	21,110	36,901	2,447	43,291	0
TREASURER-TAX	92	0	459	3,409	774	35	4
PURCHASING & SUPPORT	15,704	0	55,825	11,170	35,095	2,111	379
COUNTY COUNSEL	80,099	0	94,228	1,631	42,372	277	469
HUMAN RESOURCES	10,682	0	71,783	21,863	24,684	4,085	0
LABOR RELATIONS	1,675	0	11,052	3,349	3,796	670	0
FACILITIES MANAGEMENT	117,508	0	201,890	82,261	165,366	1,315	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	289,334	20,401	566,061	210,646	366,105	55,169	1,399
Roll Forward	131,718	20,180	51,421	116,494	1,361	42,097	0
Cost With Roll Forward	421,052	40,581	617,482	327,140	367,466	97,266	1,399
Adjustments	(39,008)	0	(21,110)	(52,819)	(2,447)	(43,291)	0
Proposed Costs	382,044	40,581	596,372	274,321	365,019	53,975	1,399

APPROVED
 COUNTY ADMINISTRATOR
 2011 OCT -5 AM 10:57
 SAN JOAQUIN COUNTY



**SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2011-12
 Allocated Costs By Department**

Central Service Departments	1016000000 SURVEYOR	1040148000 PUBLIC IMPRV	2020200000 DIST ATTY	2020202000 REAL EST	2020205000 VIC ASSIST	2020206000 CONSUMER FRD	2020209000 CHILD ABDUCT
BUILDING USE	3,031	0	101,272	0	3,001	0	0
EQUIPMENT USAGE	8,195	11,997	134,283	243	1,371	1,172	457
COUNTY ADMINISTRATOR	355	0	21,650	537	662	760	508
AUDITOR-CONTROLLER	655	42,138	46,472	595	1,110	1,315	559
INFORMATION SYSTEMS	0	0	53,135	0	0	0	0
TREASURER-TAX	14	327	1,059	7	26	29	9
PURCHASING & SUPPORT	400	72,482	82,747	379	18	569	0
COUNTY COUNSEL	0	895	6,424	0	0	0	0
HUMAN RESOURCES	3,213	0	146,056	729	8,500	5,101	2,187
LABOR RELATIONS	447	0	21,658	112	1,005	782	335
FACILITIES MANAGEMENT	17,659	5,187	326,033	0	8,567	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	33,969	133,026	940,789	2,602	24,260	9,728	4,055
Roll Forward	(13,794)	535,964	10,295	1,721	(2,096)	4,057	764
Cost With Roll Forward	20,175	668,990	951,084	4,323	22,164	13,785	4,819
Adjustments	0	(24,271)	(53,135)	0	0	0	0
Proposed Costs	20,175	644,719	897,949	4,323	22,164	13,785	4,819



**SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2011-12**

Allocated Costs By Department

Central Service Departments	2020210000 NARC ENF	2020212000 AUTO INS	2020215000 SPOUSAL	2020216000 WRK	2020217000 PUBLIC	2020223000 CHILD VRT	2020225000 DA-YTH
	FRD	FRD	AB	COMP INS	ASST FRD		JAG
BUILDING USE	2,535	0	0	0	0	0	0
EQUIPMENT USAGE	0	105	0	262	2,192	0	0
COUNTY ADMINISTRATOR	0	293	0	513	1,995	144	178
AUDITOR-CONTROLLER	20	527	8	809	2,449	31	110
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	0	9	0	13	47	0	0
PURCHASING & SUPPORT	0	569	0	569	352	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	729	10,204	0	0
LABOR RELATIONS	0	0	0	112	1,563	0	0
FACILITIES MANAGEMENT	7,240	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	9,795	1,503	8	3,007	18,802	175	288
Roll Forward	(3,577)	862	(251)	388	(8,192)	(688)	108
Cost With Roll Forward	6,218	2,365	(243)	3,395	10,610	(513)	396
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,218	2,365	(243)	3,395	10,610	(513)	396



**SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2011-12**

Allocated Costs By Department

Central Service Departments	2020227000 DUI	2020273000 VICTIM WIT	2020278110 VAWV	2020278130 ANTI DRG	2020278220 THREAT MGMT	2020278230 ELDER ABUSE	2020278240 RURAL CRIME
BUILDING USE	0	1,040	0	0	0	0	0
EQUIPMENT USAGE	0	1,918	0	173	0	0	10
COUNTY ADMINISTRATOR	0	525	262	248	0	321	24
AUDITOR-CONTROLLER	0	997	62	149	(19)	71	23
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	0	38	0	5	0	0	3
PURCHASING & SUPPORT	0	647	0	758	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	0	8,745	0	0	0	0	0
LABOR RELATIONS	0	1,340	0	0	0	0	0
FACILITIES MANAGEMENT	0	2,972	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	0	18,222	324	1,333	(19)	392	60
Roll Forward	(3)	(2,524)	(320)	16	(827)	(1,279)	(906)
Cost With Roll Forward	(3)	15,698	4	1,349	(846)	(887)	(846)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(3)	15,698	4	1,349	(846)	(887)	(846)

**SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2011-12**

Allocated Costs By Department

Central Service Departments	2020278250 DA-CRIMINAL	2020278260 ELDER AB ADVOC	2020280000 COPS-DA	2020301000 CHILD SUP	2020400000 PUB DEFNDR	2021000000 GRAND JURY	2021200000 PRETRIAL SVCS
BUILDING USE	0	0	0	6,534	62,399	3,345	2,194
EQUIPMENT USAGE	455	0	31	28,492	19,247	815	1,672
COUNTY ADMINISTRATOR	201	134	218	15,033	12,157	0	913
AUDITOR-CONTROLLER	334	30	505	19,872	21,622	28	1,376
INFORMATION SYSTEMS	0	0	0	7,668	10,960	0	0
TREASURER-TAX	8	0	0	720	432	0	31
PURCHASING & SUPPORT	0	0	0	67,368	7,890	1,401	5,325
COUNTY COUNSEL	0	0	0	465	803	150	0
HUMAN RESOURCES	2,187	0	0	124,678	87,575	0	8,017
LABOR RELATIONS	335	0	0	19,313	10,383	0	1,228
FACILITIES MANAGEMENT	0	0	0	(854)	475,226	9,553	6,265
PARKS & RECREATION	0	0	0	348	0	0	0
Total Allocated	3,520	164	754	289,637	708,694	15,292	27,021
Roll Forward	(179)	(520)	(54)	(71,022)	228,111	(6,498)	(2,857)
Cost With Roll Forward	3,341	(356)	700	218,615	936,805	8,794	24,164
Adjustments	0	0	0	(6,814)	(10,960)	0	0
Proposed Costs	3,341	(356)	700	211,801	925,845	8,794	24,164



**SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2011-12**

Allocated Costs By Department

Central Service Departments	2021201000 ADAP	2021274000 CO SUPPORT TO CT	20213000000 CT ASSGN	2021602000 SHF-BOATING	2021606000 SHF-NARCO ENF	2021607000 SHF-NARC FED	2021608000 AB WTRCRAFT
BUILDING USE	0	187,258	0	0	0	0	0
EQUIPMENT USAGE	1,220	0	1,093	21,706	25	5	1
COUNTY ADMINISTRATOR	482	0	0	1,019	0	0	0
AUDITOR-CONTROLLER	793	38	12,237	2,434	267	48	22
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	19	0	356	54	8	1	0
PURCHASING & SUPPORT	948	0	0	948	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	5,101	0	0	5,101	0	0	0
LABOR RELATIONS	782	0	0	782	0	0	0
FACILITIES MANAGEMENT	(94)	475,352	0	0	0	0	0
PARKS & RECREATION	0	5,861	0	0	0	0	0
Total Allocated	9,251	668,509	13,686	32,044	300	54	23
Roll Forward	(951)	(223,744)	1,324	6,015	(41)	0	(448)
Cost With Roll Forward	8,300	444,765	15,010	38,059	259	54	(425)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,300	444,765	15,010	38,059	259	54	(425)



SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2011-12

Allocated Costs By Department

Central Service Departments	2021609000 CAL MMET	2021610000 FNDRPRT	2021613000 HI TECH CRIME	2021614000 RURAL CRIME	2021614170 SHRF-OFF HWY ENF	2021615000 SHF-MT HOUSE	2021620000 SHF-PATROL
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	941	156,050	152	303	2,154	6,298	121,574
COUNTY ADMINISTRATOR	450	0	124	264	0	906	21,158
AUDITOR-CONTROLLER	2,178	630	101	296	170	1,300	35,721
INFORMATION SYSTEMS	0	0	0	0	0	0	20,185
TREASURER-TAX	71	14	3	5	5	23	691
PURCHASING & SUPPORT	2,510	1,706	0	0	569	379	11,533
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	1,457	0	729	1,457	0	4,373	113,792
LABOR RELATIONS	223	0	112	223	0	670	19,554
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	7,830	158,400	1,221	2,548	2,898	13,949	344,208
Roll Forward	(5,973)	26,084	(141)	(31)	0	6,588	38,731
Cost With Roll Forward	1,857	184,484	1,080	2,517	2,898	20,537	382,939
Adjustments	0	0	0	0	0	0	(20,185)
Proposed Costs	1,857	184,484	1,080	2,517	2,898	20,537	362,754



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2011-12
Allocated Costs By Department

Central Service Departments	2021622000 SHF-COMM	2021625000 SHRF-TECH PROJ	2021626000 DETECTIVES	2021627000 SHF-AUTO THEFT	2021628000 RECORDS	2021635000 CIVIL	2021640000 CORONER
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	43,383	177	42,301	2,742	11,502	7,116	4,911
COUNTY ADMINISTRATOR	3,464	0	6,187	90	3,735	1,441	737
AUDITOR-CONTROLLER	8,133	199	10,770	1,382	6,555	3,024	7,881
INFORMATION SYSTEMS	0	0	5,429	0	73,969	38	0
TREASURER-TAX	196	6	218	41	160	74	227
PURCHASING & SUPPORT	1,371	758	3,212	569	190	2,102	2,780
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	26,816	0	35,210	1,457	42,276	13,388	4,373
LABOR RELATIONS	4,131	0	5,471	223	6,252	2,010	670
FACILITIES MANAGEMENT	0	0	0	0	0	0	36,933
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	87,494	1,140	108,798	6,504	144,639	29,193	58,512
Roll Forward	(7,641)	0	(149)	1,915	79,128	4,371	16,255
Cost With Roll Forward	79,853	1,140	108,649	8,419	223,767	33,564	74,767
Adjustments	0	0	(5,429)	0	(73,969)	(38)	0
Proposed Costs	79,853	1,140	103,220	8,419	149,798	33,526	74,767



SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2011-12

Allocated Costs By Department

Central Service Departments	2021645000 SHF-ADMIN	2021649000 SHF-INFO SYSTEMS	2021650000 LATHROP POLICE	2021652000 COPS-PATROL	2021653000 COPS-CUST	2021658000 COURT SVCS	2022600000 CUSTODY
BUILDING USE	2,185	0	0	0	0	9,813	817,326
EQUIPMENT USAGE	18,589	14,105	20,684	157	278	12,038	189,384
COUNTY ADMINISTRATOR	4,125	567	3,990	206	109	7,137	40,957
AUDITOR-CONTROLLER	10,356	2,952	10,164	277	228	10,805	90,582
INFORMATION SYSTEMS	43,418	(126,925)	386	0	0	0	325,710
TREASURER-TAX	239	73	91	4	5	230	1,819
PURCHASING & SUPPORT	2,551	7,583	379	0	569	33	13,767
COUNTY COUNSEL	223,837	0	0	0	0	0	2,483
HUMAN RESOURCES	24,922	2,187	18,219	729	729	57,574	263,388
LABOR RELATIONS	3,572	335	2,791	112	112	8,820	49,690
FACILITIES MANAGEMENT	0	0	0	0	0	50,410	2,887,777
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	333,794	(99,123)	56,704	1,485	2,030	156,860	4,682,883
Roll Forward	(116,913)	(110,088)	1,518	(1,413)	127	(14,516)	382,891
Cost With Roll Forward	216,881	(209,211)	58,222	72	2,157	142,344	5,065,774
Adjustments	(43,418)	126,925	(386)	0	0	0	(325,710)
Proposed Costs	173,463	(82,286)	57,836	72	2,157	142,344	4,740,064



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2011-12

Allocated Costs By Department

Central Service Departments	2022620000 WORK PROG	2022621000 CORR HLTH	2022700000 PROB-JUV	2022700300 COMM ACCT	2022702000 PROB-ADULT	2022708000 PROB-TRNG	2022710000 PROB-JAG
BUILDING USE	0	0	60,477	0	101,551	0	0
EQUIPMENT USAGE	3,879	18,143	22,595	0	25,456	406	365
COUNTY ADMINISTRATOR	1,104	7,148	5,995	0	7,145	0	141
AUDITOR-CONTROLLER	5,337	29,023	13,329	0	10,257	1,759	427
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	98	787	292	0	270	55	12
PURCHASING & SUPPORT	596	16,523	16,562	0	21,707	1,706	0
COUNTY COUNSEL	0	0	0	0	4,748	0	0
HUMAN RESOURCES	14,575	63,078	58,782	0	57,394	0	1,457
LABOR RELATIONS	2,232	9,378	8,373	0	8,708	0	223
FACILITIES MANAGEMENT	4,242	88,876	9,918	0	228,072	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	32,063	232,956	196,323	0	465,308	3,926	2,625
Roll Forward	1,828	19,071	(3,007)	(1,329)	205,456	(107)	2,420
Cost With Roll Forward	33,891	252,027	193,316	(1,329)	670,764	3,819	5,045
Adjustments	0	0	0	0	0	0	0
Proposed Costs	33,891	252,027	193,316	(1,329)	670,764	3,819	5,045



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2011-12

Allocated Costs By Department

Central Service Departments	2022736000 PROB-JUV-JAG-ARRA	2022745000 PROB-ADMIN	2022760000 OCJP	2022780000 PRB-JJC-COPS	2022781000 CROSSROADS	2022782000 PROB-OFF CAMPUS	2022784000 CAO NEIGH
BUILDING USE	0	31,594	0	0	0	0	0
EQUIPMENT USAGE	717	31,393	0	0	511	1,054	51
COUNTY ADMINISTRATOR	0	2,975	0	1,136	0	0	0
AUDITOR-CONTROLLER	434	6,641	0	988	339	1,407	252
INFORMATION SYSTEMS	0	(749,364)	0	0	0	0	0
TREASURER-TAX	16	98	0	0	13	49	4
PURCHASING & SUPPORT	1,327	3,338	0	0	272	190	190
COUNTY COUNSEL	0	27,645	0	0	0	0	0
HUMAN RESOURCES	2,187	14,220	0	0	2,187	4,373	0
LABOR RELATIONS	335	2,232	0	0	335	670	0
FACILITIES MANAGEMENT	0	132,450	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	5,016	(496,778)	0	2,124	3,657	7,743	497
Roll Forward	0	(683,464)	(106)	116	(7,203)	(2,724)	283
Cost With Roll Forward	5,016	(1,180,242)	(106)	2,240	(3,546)	5,019	780
Adjustments	0	749,364	0	0	0	0	0
Proposed Costs	5,016	(430,878)	(106)	2,240	(3,546)	5,019	780



SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2011-12

Allocated Costs By Department

Central Service Departments	2022800000 JUV DETENT	2023024000 JAG CNTRL	2023040000 FLOOD MGMT	2023060000 WATER RES	2024100000 FLOOD CHNL	2024700000 AGRICULTURE	2024900000 WT & MEAS
BUILDING USE	248,211	0	0	0	8,259	143,992	56,218
EQUIPMENT USAGE	27,645	0	1,214	1,062	5,389	83,261	17,123
COUNTY ADMINISTRATOR	13,171	0	860	888	2,917	3,727	560
AUDITOR-CONTROLLER	25,911	47	982	950	3,661	9,808	1,177
INFORMATION SYSTEMS	0	0	0	0	0	3,631	0
TREASURER-TAX	597	0	22	19	89	234	27
PURCHASING & SUPPORT	12,386	190	0	0	0	6,387	1,271
COUNTY COUNSEL	2,228	0	0	0	0	6,517	0
HUMAN RESOURCES	107,398	0	5,831	5,101	24,050	36,656	4,373
LABOR RELATIONS	21,899	0	893	782	3,684	5,694	670
FACILITIES MANAGEMENT	499,736	0	0	0	2,667	90,355	31,299
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	959,182	237	9,802	8,802	50,716	390,262	112,718
Roll Forward	(180,983)	(2,841)	654	631	(2,974)	157,557	70,205
Cost With Roll Forward	778,199	(2,604)	10,456	9,433	47,742	547,819	182,923
Adjustments	0	0	0	0	0	(3,631)	0
Proposed Costs	778,199	(2,604)	10,456	9,433	47,742	544,188	182,923

SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2011-12

Allocated Costs By Department

Central Service Departments	2025600000 COMM DEV	2025700000 SHF-PUBLIC ADM	2025900000 RECORDER	2026000000 EMERG SVCS	2026300000 ANIMAL CNTRL	2029000000 CT OTHER OP	2029015000 CT INDIRECT
BUILDING USE	42,354	0	10,579	104,584	23,759	0	0
EQUIPMENT USAGE	49,466	827	35,952	6,666	1,842	0	18,832
COUNTY ADMINISTRATOR	5,746	380	2,137	1,568	620	0	0
AUDITOR-CONTROLLER	11,216	36,614	42,421	4,889	2,236	0	21,519
INFORMATION SYSTEMS	263	0	3,054	3,566	0	0	414,791
TREASURER-TAX	242	21	138	95	57	0	1,351
PURCHASING & SUPPORT	15,726	1,132	56,568	9,125	4,603	113,053	0
COUNTY COUNSEL	89,516	38,731	495	3,180	4,638	0	5,891
HUMAN RESOURCES	37,552	2,915	22,832	8,017	5,786	0	0
LABOR RELATIONS	5,806	447	3,572	1,228	893	0	0
FACILITIES MANAGEMENT	24,384	0	120,630	53,271	16,267	0	0
PARKS & RECREATION	209	0	0	0	0	0	0
Total Allocated	282,480	81,067	298,378	196,189	60,701	113,053	462,384
Roll Forward	(36,825)	10,339	172,931	103,516	22,224	977	347,301
Cost With Roll Forward	245,655	91,406	471,309	299,705	82,925	114,030	809,685
Adjustments	(263)	(35,744)	(38,822)	(3,566)	0	0	(414,791)
Proposed Costs	245,392	55,662	432,487	296,139	82,925	114,030	394,894



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2011-12

Allocated Costs By Department

Central Service Departments	3030101000 PUBLIC WORKS	3030900000 INFRA-ENGR	4040500000 MENTAL HLTH	4040600000 SUBS ABUSE	4040700000 BEHAVIORAL	4040800000 UTILITY DISTRICTS	4041000000 PUBLIC HLTH
BUILDING USE	66,055	0	43,863	38,674	0	0	37,367
EQUIPMENT USAGE	156,906	990	74,665	19,479	15,863	14,304	168,930
COUNTY ADMINISTRATOR	18,878	578	37,757	7,031	7,460	2,114	18,647
AUDITOR-CONTROLLER	55,596	697	98,889	18,013	16,058	13,192	57,210
INFORMATION SYSTEMS	8,484	0	0	28	0	0	443
TREASURER-TAX	1,424	16	2,502	502	431	393	1,453
PURCHASING & SUPPORT	114,134	379	52,761	10,769	53,035	12,081	77,232
COUNTY COUNSEL	112,535	0	170,781	589	0	0	10,965
HUMAN RESOURCES	131,323	4,373	302,214	83,606	65,412	17,854	145,345
LABOR RELATIONS	20,988	670	45,660	12,793	9,713	2,679	22,328
FACILITIES MANAGEMENT	233,226	0	74,669	(283)	(116)	78	143,941
PARKS & RECREATION	269	0	1,831	0	2,902	0	0
Total Allocated	919,818	7,703	905,592	191,201	170,758	62,695	683,861
Roll Forward	(115,209)	1,704	217,167	(11,344)	7,911	8,378	(394)
Cost With Roll Forward	804,609	9,407	1,122,759	179,857	178,669	71,073	683,467
Adjustments	(64,374)	0	(74,669)	(28)	0	0	(443)
Proposed Costs	740,235	9,407	1,048,090	179,829	178,669	71,073	683,024



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2011-12

Allocated Costs By Department

Central Service Departments	4041200000 CONSERVATOR SVCS	4041600000 SUBS AB/CRM	4042000000 ENV HEALTH	4045415000 CA CHILD SVC	4049100000 FIRST 5 SJ	4049500000 COMM HLTH ACC	5050101000 HUMAN SVCS
BUILDING USE	0	1,427	0	0	4,068	0	641,124
EQUIPMENT USAGE	5,733	1,088	49,830	12,271	2,264	25	166,080
COUNTY ADMINISTRATOR	2,531	289	6,839	5,011	990	0	72,433
AUDITOR-CONTROLLER	7,214	2,104	14,863	13,063	3,696	397	459,463
INFORMATION SYSTEMS	0	0	161	0	443	0	(437,482)
TREASURER-TAX	200	54	344	324	45	8	46,241
PURCHASING & SUPPORT	12,340	4,789	37,913	11,442	5,388	0	152,194
COUNTY COUNSEL	0	0	7,495	0	124	0	(7,756)
HUMAN RESOURCES	22,542	1,457	46,968	38,967	6,460	0	558,367
LABOR RELATIONS	3,461	223	6,921	5,694	1,005	0	85,292
FACILITIES MANAGEMENT	0	(1,260)	20,227	0	321	0	237,421
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	54,021	10,171	191,561	86,772	24,804	430	1,973,377
Roll Forward	27,553	(1,892)	(42,976)	(17,965)	6,744	(6,486)	417,300
Cost With Roll Forward	81,574	8,279	148,585	68,807	31,548	(6,056)	2,390,677
Adjustments	0	0	(161)	0	(443)	0	152,631
Proposed Costs	81,574	8,279	148,424	68,807	31,105	(6,056)	2,543,308



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2011-12

Allocated Costs By Department

Central Service Departments	5053900000 MARY GRAHAM	5054101000 AGING	5055103000 WIA (EEDD)	5055246000 NEIGHBOR PRES	5055600000 VETERANS	5056500000 HEADSTART	6061500000 COOP EXT
BUILDING USE	213,325	32,178	0	0	0	1,862	184,735
EQUIPMENT USAGE	13,019	28,220	61,970	2,007	901	1,120	2,850
COUNTY ADMINISTRATOR	5,456	5,848	(2,699)	1,019	795	449	280
AUDITOR-CONTROLLER	14,310	48,385	8,567	10,848	622	19,908	672
INFORMATION SYSTEMS	0	5,049	0	0	2,511	0	311
TREASURER-TAX	385	1,471	826	254	14	44	21
PURCHASING & SUPPORT	10,092	34,734	41,598	657	1,953	4,652	0
COUNTY COUNSEL	563	536	11	0	138	(252)	0
HUMAN RESOURCES	47,507	91,984	4,316	5,786	2,915	2,187	3,644
LABOR RELATIONS	7,703	13,732	1,974	893	447	335	558
FACILITIES MANAGEMENT	(8,576)	42,032	327	0	9,698	0	94,098
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	303,784	304,169	116,890	21,464	19,994	30,305	287,169
Roll Forward	(67,242)	77,247	(53,954)	2,189	1,168	14,368	235,449
Cost With Roll Forward	236,542	381,416	62,936	23,653	21,162	44,673	522,618
Adjustments	0	(5,049)	(6,290)	0	(2,511)	0	(311)
Proposed Costs	236,542	376,367	56,646	23,653	18,651	44,673	522,307



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2011-12

Allocated Costs By Department

Central Service Departments	7070300000 PARKS & REC	8190000000 FLEET SVCS	8250000000 OFFICE AUTO	8260000000 TELEPHONE	8270000000 RADIO	8400112100 PURCH ISF	9210000540 SOLID WASTE
BUILDING USE	174,370	6,647	0	6,187	0	0	1,869
EQUIPMENT USAGE	61,793	15,093	1,399	10,845	1,647	1,877	25,597
COUNTY ADMINISTRATOR	0	2,861	0	948	0	0	6,811
AUDITOR-CONTROLLER	5,396	57,107	1,222	14,949	4,524	20,978	41,230
INFORMATION SYSTEMS	0	0	(40,440)	10,378	0	0	0
TREASURER-TAX	205	1,753	30	381	137	610	1,268
PURCHASING & SUPPORT	21,028	27,958	8,910	11,024	7,962	(136,250)	51,379
COUNTY COUNSEL	0	0	0	0	0	0	298
HUMAN RESOURCES	55,389	24,933	0	6,510	0	0	59,673
LABOR RELATIONS	8,485	3,796	0	1,005	0	0	9,378
FACILITIES MANAGEMENT	822,668	24,889	0	12,801	0	0	5,556
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	1,149,334	165,037	(28,879)	75,028	14,270	(112,785)	203,059
Roll Forward	(729,522)	25,179	(44,850)	30,739	(2,461)	(161,393)	(30,400)
Cost With Roll Forward	419,812	190,216	(73,729)	105,767	11,809	(274,178)	172,659
Adjustments	0	(24,889)	40,440	(23,179)	0	136,250	(5,556)
Proposed Costs	419,812	165,327	(33,289)	82,588	11,809	(137,928)	167,103



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2011-12

Allocated Costs By Department

Central Service Departments	9221100000 HOSPITAL	9230901100 AIRPORT	38925 HEALTH	38926 DENTAL	38949 CASUALTY	38950 WORKERS COMP	38951 UNEMPLOY
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	251,478	12,888	91	22	985	491	7
COUNTY ADMINISTRATOR	113,391	1,181	0	0	0	0	0
AUDITOR-CONTROLLER	417,232	8,999	8,973	821	25,697	18,624	195
INFORMATION SYSTEMS	6,070	12,766	0	0	0	0	0
TREASURER-TAX	14,047	279	30	7	320	160	2
PURCHASING & SUPPORT	281,298	20,097	0	0	0	194	0
COUNTY COUNSEL	15	438	0	0	0	0	0
HUMAN RESOURCES	134,138	7,188	(75,506)	(4,269)	(321,089)	(156,951)	(4,349)
LABOR RELATIONS	172,156	1,117	0	0	0	0	0
FACILITIES MANAGEMENT	(298)	40	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	1,389,527	64,993	(66,412)	(3,419)	(294,087)	(137,482)	(4,145)
Roll Forward	(177,141)	(1,177)	(50,864)	(1,325)	122,300	(159,161)	(2,928)
Cost With Roll Forward	1,212,386	63,816	(117,276)	(4,744)	(171,787)	(296,643)	(7,073)
Adjustments	(106,453)	(12,766)	0	0	0	0	0
Proposed Costs	1,105,933	51,050	(117,276)	(4,744)	(171,787)	(296,643)	(7,073)



SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2011-12

Allocated Costs By Department

Central Service Departments	35401 CSA 54	40598 RETIREMENT	47801 MT HOUSE	56101 COG	57101 LAFCO	JJIS	PROP TAX
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	0	4,108	2,883	0	0	0	0
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0
AUDITOR-CONTROLLER	0	563	1,072	0	0	0	8,438
INFORMATION SYSTEMS	0	94	45,957	0	2,458	984,905	512,619
TREASURER-TAX	0	7	51	59	0	0	0
PURCHASING & SUPPORT	569	16,180	0	14	760	0	0
COUNTY COUNSEL	0	9,884	0	0	0	0	0
HUMAN RESOURCES	0	(2,642)	13,847	0	0	0	0
LABOR RELATIONS	0	649	2,121	0	0	0	0
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	569	28,843	65,931	73	3,218	984,905	521,057
Roll Forward	0	4,484	43,323	(3,975)	2,630	0	508,144
Cost With Roll Forward	569	33,327	109,254	(3,902)	5,848	984,905	1,029,201
Adjustments	0	(94)	(45,957)	0	(2,458)	(984,905)	(512,619)
Proposed Costs	569	33,233	63,297	(3,902)	3,390	0	516,582



**SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2011-12
Allocated Costs By Department**

Central Service Departments	SB90	OTHER DEPT	OTHER AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	0	3,606	92,469	3,627,589	71,010	0	3,698,599
EQUIPMENT USAGE	0	38,334	180,606	2,797,329	0	0	2,797,329
COUNTY ADMINISTRATOR	0	75	4,649	573,044	14,723	2,177,808	2,765,575
AUDITOR-CONTROLLER	18,653	230,944	379,166	2,796,292	292,819	1,784,806	4,873,917
INFORMATION SYSTEMS	0	0	(100,867)	1,246,559	12,192,770	16,871	13,456,200
TREASURER-TAX	0	12,305	19,841	125,213	2,878	3,512,036	3,640,127
PURCHASING & SUPPORT	0	8,173	77,408	1,733,914	1,807,815	936	3,542,665
COUNTY COUNSEL	0	0	(40,812)	903,274	661,294	20,881	1,585,449
HUMAN RESOURCES	0	1,599	0	2,964,758	3,890,071	0	6,854,829
LABOR RELATIONS	0	335	0	705,855	88,811	0	794,666
FACILITIES MANAGEMENT	0	(90,684)	502,121	8,301,629	1,776,561	154,602	10,232,792
PARKS & RECREATION	0	0	0	11,420	107,010	5,798,526	5,916,956
Total Allocated	18,653	204,687	1,114,581	25,786,876	20,905,762	13,466,466	60,159,104
Roll Forward	(4,673)	(153,196)	(305,833)	914,430	0	0	914,430
Cost With Roll Forward	13,980	51,491	808,748	26,701,306	20,905,762	13,466,466	61,073,534
Adjustments	0	0	100,867	(1,786,485)	0	0	(1,786,485)
Proposed Costs	13,980	51,491	909,615	24,914,821	20,905,762	13,466,466	59,287,049

