



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Joaquin
Stockton, California**

**Date: September 27, 2012
Filing Ref: SJO13**

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 **2012-13** 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 **2010-11** fiscal year and as estimated costs for the **2012-13** 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, 2012**, 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 Management |
| 2. Building Use | 11. Parks & Recreation |
| 3. County Administrator | 12. Fleet Services (ISF) |
| 4. Auditor-Controller | 13. Office Automation (ISF) |
| 5. Information Systems | 14. Purchasing (ISF) |
| 6. Treasurer-Tax Collector | 15. Radio Communications (ISF) |
| 7. Purchasing & Support | 16. Self-Insurance (ISF) |
| 8. County Counsel | 17. Southern Water System (ISF) |
| 9. Human Resources | 18. Telephone (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.

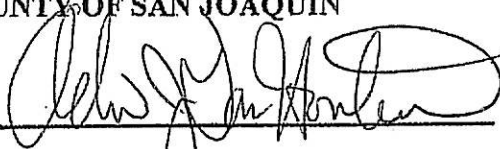
E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments included in Schedule A, must be included when calculating carry-forward in the 2014-15 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN JOAQUIN

BY



Adrian J. Van Houten

Name

Auditor-Controller

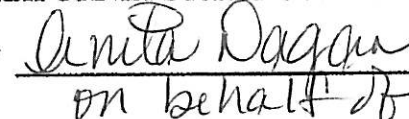
Title

September 28, 2012

Date

JOHN CHIANG**CALIFORNIA STATE CONTROLLER**

BY


on behalf ofLinda Yamanaka, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting

09/28/12

Date

Negotiated by Zakia Shamim
Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN

COST ALLOCATION PLAN FOR FY 2012-13
FY 2010- 2011 Version 1.0083-1
Detail

FOR FY 2012-13

Allocated Costs By Department

Central Service Departments	OTHER DEPT	OTHER AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	3,659	111,282	3,691,473	71,010	0	3,762,483
EQUIPMENT USAGE	34,401	146,924	1,386,824	0	0	1,386,824
COUNTY ADMINISTRATOR	71	4,316	521,225	13,792	1,860,307	2,395,324
AUDITOR-CONTROLLER	81,080	394,370	2,665,058	261,010	1,883,882	4,809,950
INFORMATION SYSTEMS	0	11,460	587,110	11,908,904	12,720	12,508,734
TREASURER-TAX	11,051	22,942	130,617	2,687	3,328,445	3,461,749
PURCHASING & SUPPORT	28,489	68,123	1,606,131	1,832,461	65	3,438,657
COUNTY COUNSEL	0	106,260	890,776	779,245	(108,154)	1,561,867
HUMAN RESOURCES	2,504	0	3,010,719	4,168,101	0	7,178,820
FACILITIES MANAGEMENT	(61,313)	617,995	6,616,071	1,982,422	273,765	8,872,258
PARKS & RECREATION	0	0	9,783	175,085	5,450,107	5,634,975
Total Allocated	99,942	1,483,672	21,115,787	21,194,717	12,701,137	55,011,641
Roll Forward	(170,659)	29,097	(4,619,891)	0	0	(4,619,891)
Cost With Roll Forward	(70,717)	1,512,769	16,495,896	21,194,717	12,701,137	50,391,750
Adjustments	0	(11,460)	(1,029,931)	0	0	(1,029,931)
Proposed Costs	(70,717)	1,501,309	15,465,965	21,194,717	12,701,137	49,361,819

SAN JOAQUIN COUNTY, CALIFORNIA
OMIB A-87 COST ALLOCATION PLAN

COST ALLOCATION PLAN FOR FY 2012-13
 FY 2010- 2011 Version 1.0083-1
 Detail

FOR FY 2012-13

Allocated Costs By Department

Central Service Departments	1010100000 BD OF SUPVSR	10102000600 CAO-JAG-ARRA	1011100000 ASSESSOR	10116000000 REV & REC	10130000000 VOTERS	10143000000 CAPITAL	10144000000 AIRPORT
						PROJ	EAST BUS PRK
BUILDING USE	10,222	0	17,674	6,447	9,903	0	0
EQUIPMENT USAGE	1,899	0	34,187	3,852	42,137	0	0
COUNTY ADMINISTRATOR	3,942	10,577	8,788	2,028	1,558	481	0
AUDITOR-CONTROLLER	3,310	162	18,957	8,031	34,129	1,113	479
INFORMATION SYSTEMS	(16,550)	0	21,209	36,373	1,286	4,660	0
TREASURER-TAX	63	0	406	4,027	985	27	3
PURCHASING & SUPPORT	15,306	0	50,807	7,858	40,624	1,428	0
COUNTY COUNSEL	64,970	0	43,341	121	32,937	(12,636)	660
HUMAN RESOURCES	12,156	0	81,833	22,574	30,429	3,473	0
FACILITIES MANAGEMENT	126,016	0	215,726	81,080	165,495	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	221,334	10,739	492,928	172,391	359,483	(1,454)	1,142
Roll Forward	46,848	0	(39,784)	66,675	12,825	(16,001)	0
Cost With Roll Forward	268,182	10,739	453,144	239,066	372,308	(17,455)	1,142
Adjustments	16,550	0	(21,209)	(36,373)	(1,286)	(4,660)	0
Proposed Costs	284,732	10,739	431,935	202,693	371,022	(22,115)	1,142

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN

COST ALLOCATION PLAN FOR FY 2012-13
FY 2010- 2011
Detail

FOR FY 2012-13

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	3,086	0	102,673	0	3,044	0	0
EQUIPMENT USAGE	7,578	0	101,844	0	0	0	0
COUNTY ADMINISTRATOR	347	0	17,252	390	680	1,548	503
AUDITOR-CONTROLLER	671	8,417	43,214	432	1,282	2,088	590
INFORMATION SYSTEMS	0	0	(14,060)	0	0	0	0
TREASURER-TAX	14	194	929	4	26	34	8
PURCHASING & SUPPORT	576	30,582	84,039	0	16	189	0
COUNTY COUNSEL	0	11,825	2,203	0	0	0	0
HUMAN RESOURCES	3,575	0	135,515	869	7,813	8,682	3,059
FACILITIES MANAGEMENT	28,998	(416,390)	208,963	0	4,992	0	0
PARKS & RECREATION	0	4,065	0	0	0	0	0
Total Allocated	44,845	(361,307)	682,572	1,695	17,853	12,541	4,160
Roll Forward	(8,556)	(212,587)	(65,864)	929	(6,862)	5,632	78
Cost With Roll Forward	36,289	(573,894)	616,708	2,624	10,991	18,173	4,238
Adjustments	0	0	14,060	0	0	0	0
Proposed Costs	36,289	(573,894)	630,768	2,624	10,991	18,173	4,238

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN

COST ALLOCATION PLAN FOR FY 2012-13
FY 2010- 2011 Version 1.0083-1
Detail

FOR FY 2012-13

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	AB	COMP INS	ASST FRD	JAG		
BUILDING USE	2,573	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	0	304	0	484	1,478	150	95
AUDITOR-CONTROLLER	29	55	0	270	1,742	53	59
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	0	1	0	4	30	0	0
PURCHASING & SUPPORT	0	189	0	189	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	10,006	0	0
FACILITIES MANAGEMENT	4,218	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	6,820	549	0	947	13,256	203	154
Roll Forward	(5,548)	(133)	(207)	(158)	(10,264)	(435)	(145)
Cost With Roll Forward	1,272	416	(207)	789	2,992	(232)	9
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,272	416	(207)	789	2,992	(232)	9

**SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN**

FOR FY 2012-13

Allocated Costs By Department

COST ALLOCATION PLAN FOR FY 2012-13
FY 2010- 2011 Version 1.0083-1
Detail

Central Service Departments	2020273000 VICTIM WIT	2020278110 VAWV	2020278130 ANTI DRG	2020278220 THREAT MGMT	2020278230 ELDER ABUSE	2020278240 RURAL CRIME	2020278250 DA-CRIMINAL
BUILDING USE	1,056	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	562	251	257	0	291	24	193
AUDITOR-CONTROLLER	1,490	134	127	0	86	95	368
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	44	1	4	0	0	5	8
PURCHASING & SUPPORT	1,755	0	377	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	11,286	0	0	0	0	0	2,604
FACILITIES MANAGEMENT	1,731	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	17,924	386	765	0	377	124	3,173
Roll Forward	(2,058)	(155)	(1,028)	(691)	(983)	(679)	(469)
Cost With Roll Forward	15,866	231	263	(691)	(606)	(555)	2,704
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,866	231	263	(691)	(606)	(555)	2,704

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN

COST ALLOCATION PLAN FOR FY 2012-13
 FY 2010- 2011 Version 1.0083-1

FOR FY 2012-13

Detail

Allocated Costs By Department

Central Service Departments	2020278260 ELDER AB	2020280000 COPS-DA	2020300000 CHILD SUP	2020400000 PUB	2021000000 GRAND	2021200000 PRETRIAL	2021201000 ADAP
	ADVOC			DEFNDR	JURY	SVCS	
BUILDING USE	0	0	6,521	81,131	3,395	2,226	0
EQUIPMENT USAGE	0	0	0	2,508	815	0	0
COUNTY ADMINISTRATOR	33	159	14,472	10,043	0	925	485
AUDITOR-CONTROLLER	(12)	126	21,924	19,989	22	1,465	875
INFORMATION SYSTEMS	0	0	7,614	18,727	0	0	0
TREASURER-TAX	0	0	699	389	0	26	18
PURCHASING & SUPPORT	0	0	63,858	6,356	1,522	5,123	1,699
COUNTY COUNSEL	0	0	(35)	715	186	0	0
HUMAN RESOURCES	0	0	148,946	74,357	0	8,682	6,077
FACILITIES MANAGEMENT	0	0	5,288	88,193	5,566	3,650	137
PARKS & RECREATION	0	0	413	0	0	0	0
Total Allocated	21	285	269,700	302,408	11,506	22,097	9,291
Roll Forward	(267)	(77)	(29,802)	(140,064)	(7,252)	(6,622)	(963)
Cost With Roll Forward	(246)	208	239,898	162,344	4,254	15,475	8,328
Adjustments	0	0	(12,902)	(18,727)	0	0	0
Proposed Costs	(246)	208	226,996	143,617	4,254	15,475	8,328

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2012-13

COST ALLOCATION PLAN FOR FY 2012-13
FY 2010- 2011 Version 1.0083-1
Detail

Allocated Costs By Department

Central Service Departments	2021274000 CO SUPPORT TO CT	202130000000 CT ASSGN	2021602000 SHF-BOATING	2021606000 SHF-NARCO ENF	2021607000 SHF-NARC FED	2021608000 AB WTRCRAFT	2021609000 CAL MMET
BUILDING USE	189,602	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	20,378	0	0	0	0
COUNTY ADMINISTRATOR	0	0	998	0	0	0	449
AUDITOR-CONTROLLER	84	14,890	2,914	271	54	6	3,013
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	0	457	69	9	2	0	96
PURCHASING & SUPPORT	0	0	3,209	0	0	0	1,963
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	6,016	0	0	0	1,727
FACILITIES MANAGEMENT	273,201	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	462,887	15,347	33,584	280	56	6	7,248
Roll Forward	(328,838)	1,946	949	(7)	(598)	(682)	(2,801)
Cost With Roll Forward	134,049	17,293	34,533	273	(542)	(676)	4,447
Adjustments	0	0	0	0	0	0	0
Proposed Costs	134,049	17,293	34,533	273	(542)	(676)	4,447

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN

COST ALLOCATION PLAN FOR FY 2012-13
 FY 2010- 2011 Version 1.0083-1

Detail

FOR FY 2012-13

Allocated Costs By Department

Central Service Departments	2021610000 FNGRPRT	2021613000 HI TECH	2021614000 RURAL	2021614170 SHRF-OFF	2021615000 SHF-MT	2021619000 SHF-ANIMAL CNTRL	2021620000 SHF-PATROL
	CRIME	CRIME	CRIME	HWY ENF	HOUSE		
BUILDING USE	0	0	0	0	0	24,023	0
EQUIPMENT USAGE	157,352	0	0	2,019	5,324	400	96,514
COUNTY ADMINISTRATOR	0	119	266	0	812	485	17,645
AUDITOR-CONTROLLER	503	125	321	17	1,347	2,267	32,724
INFORMATION SYSTEMS	0	0	0	0	0	0	35,103
TREASURER-TAX	13	3	5	0	23	59	594
PURCHASING & SUPPORT	1,510	0	0	0	0	5,958	12,409
COUNTY COUNSEL	0	0	0	0	0	1,886	0
HUMAN RESOURCES	0	860	1,718	0	5,156	5,209	123,020
FACILITIES MANAGEMENT	0	0	0	0	0	20,867	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	159,378	1,107	2,310	2,036	12,662	61,154	318,009
Roll Forward	4,700	(369)	(322)	0	1,076	(4,916)	(14,257)
Cost With Roll Forward	164,078	738	1,988	2,036	13,738	56,238	303,752
Adjustments	0	0	0	0	0	0	(35,103)
Proposed Costs	164,078	738	1,988	2,036	13,738	56,238	268,649

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN

COST ALLOCATION PLAN FOR FY 2012-13
FY 2010- 2011 Version 1.0083-1
Detail

FOR FY 2012-13

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	36,918	0	34,245	3,191	2,937	5,448	3,075
COUNTY ADMINISTRATOR	3,311	0	5,548	86	3,156	1,406	678
AUDITOR-CONTROLLER	8,234	180	10,118	1,311	6,092	3,121	9,412
INFORMATION SYSTEMS	0	0	7,029	0	120,063	73	0
TREASURER-TAX	185	5	186	40	123	68	282
PURCHASING & SUPPORT	965	377	2,856	944	56	1,537	3,474
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	31,257	0	37,948	1,686	42,400	15,104	6,034
FACILITIES MANAGEMENT	0	0	0	0	0	0	5,929
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	80,870	562	97,930	7,258	174,827	26,757	28,884
Roll Forward	(9,662)	0	(8,710)	1,617	101,698	1,295	(11,372)
Cost With Roll Forward	71,208	562	89,220	8,875	276,525	28,052	17,512
Adjustments	0	0	(7,029)	0	(120,063)	(73)	0
Proposed Costs	71,208	562	82,191	8,875	156,462	27,979	17,512

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN

COST ALLOCATION PLAN FOR FY 2012-13
 FY 2010- 2011 Version 1.0083-1

Detail

FOR FY 2012-13

Allocated Costs By Department

Central Service Departments	2021645000 SHF-ADMIN	2021649000 SYSTEMS	2021650000 POLICE	2021652000 COPS-PATROL	2021653000 COPS-CUST	2021658000 SVCS	2022600000 CUSTODY
BUILDING USE	2,184	0	0	0	0	9,956	825,918
EQUIPMENT USAGE	12,126	11,987	16,778	0	0	0	128,450
COUNTY ADMINISTRATOR	3,738	478	3,520	191	99	7,357	36,722
AUDITOR-CONTROLLER	8,801	2,662	13,678	276	509	12,162	85,168
INFORMATION SYSTEMS	54,079	(180,187)	544	0	0	0	460,819
TREASURER-TAX	188	69	95	5	14	223	1,653
PURCHASING & SUPPORT	2,957	5,475	189	189	1,510	19	11,705
COUNTY COUNSEL	205,786	0	0	0	0	0	5,813
HUMAN RESOURCES	25,546	2,604	19,786	860	869	71,323	299,121
FACILITIES MANAGEMENT	0	0	0	0	0	40,949	2,016,990
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	315,405	(156,912)	54,590	1,521	3,001	141,989	3,872,359
Roll Forward	(204,000)	(174,279)	(3,468)	(1,108)	(302)	(37,643)	(374,515)
Cost With Roll Forward	111,405	(331,191)	51,122	413	2,699	104,346	3,497,844
Adjustments	(54,079)	180,187	(544)	0	0	0	(460,819)
Proposed Costs	57,326	(151,004)	50,578	413	2,699	104,346	3,037,025

**SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN**

FOR FY 2012-13

Allocated Costs By Department

COST ALLOCATION PLAN FOR FY 2012-13
FY 2010- 2011 Version 1.0083-1
Detail

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	60,467	0	88,358	0	0
EQUIPMENT USAGE	668	2,804	9,933	0	9,220	0	0
COUNTY ADMINISTRATOR	1,067	6,200	5,259	0	6,321	0	135
AUDITOR-CONTROLLER	3,189	27,183	11,671	0	10,171	1,403	474
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	78	716	264	0	239	45	13
PURCHASING & SUPPORT	532	14,079	10,496	0	20,922	566	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	12,887	62,889	59,233	0	62,453	0	1,736
FACILITIES MANAGEMENT	0	88,640	8,797	0	202,266	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	18,421	202,511	166,120	0	399,950	2,014	2,358
Roll Forward	(13,743)	(38,313)	(160,158)	(147)	148,803	(2,694)	1,956
Cost With Roll Forward	4,678	164,198	5,962	(147)	548,753	(680)	4,314
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,678	164,198	5,962	(147)	548,753	(680)	4,314

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2012-13

COST ALLOCATION PLAN FOR FY 2012-13
 FY 2010-2011 Version 1.0083-1
 Detail

Allocated Costs By Department

Central Service Departments	2022736000 JUV-JAG-ARRA	2022745000 PROB-ADMIN	2022780000 PRB-JJC-COPS	2022781000 CROSSROADS	2022782000 CAMPUS	2022784000 CAO	2022800000 JUV DETENT
BUILDING USE	0	31,589	0	0	0	0	248,169
EQUIPMENT USAGE	0	26,389	0	0	0	0	3,060
COUNTY ADMINISTRATOR	474	2,340	820	0	0	0	11,662
AUDITOR-CONTROLLER	1,334	8,924	664	0	1,533	219	26,961
INFORMATION SYSTEMS	0	(557,984)	0	0	0	0	0
TREASURER-TAX	35	88	0	0	51	4	578
PURCHASING & SUPPORT	1,321	3,386	0	9	199	189	11,556
COUNTY COUNSEL	0	46,198	0	0	0	0	24,882
HUMAN RESOURCES	4,342	12,086	0	0	6,077	0	117,808
FACILITIES MANAGEMENT	0	40,241	0	0	0	0	649,367
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	7,506	(386,743)	1,484	9	7,860	412	1,094,043
Roll Forward	0	(527,166)	(928)	(10,561)	(2,603)	171	34,195
Cost With Roll Forward	7,506	(913,909)	556	(10,552)	5,257	583	1,128,238
Adjustments	0	557,984	0	0	0	0	0
Proposed Costs	7,506	(355,925)	556	(10,552)	5,257	583	1,128,238

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN

COST ALLOCATION PLAN FOR FY 2012-13
FY 2010- 2011 Version 1.0083-1
Detail

FOR FY 2012-13

Allocated Costs By Department

Central Service Departments	2023024000 JAG	2023040000 FLOOD	2023060000 WATER	2024100000 FLOOD	2024700000 AGRICULTURE	2024900000 WT &	2025600000 COMM
	CNTRL	MGMT	RES	CHNL		MEAS	DEV
BUILDING USE	0	0	0	8,258	145,518	56,842	42,975
EQUIPMENT USAGE	0	0	0	381	58,424	15,324	41,074
COUNTY ADMINISTRATOR	0	863	896	2,819	3,723	465	5,055
AUDITOR-CONTROLLER	33	965	1,127	4,054	12,143	1,088	10,895
INFORMATION SYSTEMS	0	0	0	0	3,646	0	18
TREASURER-TAX	0	15	20	80	265	24	235
PURCHASING & SUPPORT	189	0	0	29	8,842	2,051	20,154
COUNTY COUNSEL	0	0	0	0	6,711	0	132,770
HUMAN RESOURCES	0	5,209	8,081	27,784	46,228	4,342	34,729
FACILITIES MANAGEMENT	0	0	0	1,003	114,349	38,875	10,080
PARKS & RECREATION	0	0	0	0	0	0	213
Total Allocated	222	7,052	10,124	44,408	399,849	119,011	298,198
Roll Forward	(1,291)	(2,001)	2,344	(17,409)	7,878	6,178	(69,251)
Cost With Roll Forward	(1,069)	5,051	12,468	26,999	407,727	125,189	228,947
Adjustments	0	0	0	0	(3,646)	0	(18)
Proposed Costs	(1,069)	5,051	12,468	26,999	404,081	125,189	228,929

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN

COST ALLOCATION PLAN FOR FY 2012-13
 FY 2010- 2011 Version 1.0083-1
 Detail

FOR FY 2012-13

Allocated Costs By Department

Central Service Departments	2025700000 SHF-PUBLIC ADM	2025900000 RECORDER	2026000000 EMERG	2029000000 CT OTHER	2029015000 CT INDIRECT	3030101000 PUBLIC WORKS	3030900000 INFRA-ENGR
BUILDING USE	0	10,577	105,747	0	0	69,996	0
EQUIPMENT USAGE	188	23,309	3,925	0	0	68,213	0
COUNTY ADMINISTRATOR	321	2,143	1,549	0	0	17,760	814
AUDITOR-CONTROLLER	8,739	9,599	4,896	0	26,189	59,938	1,383
INFORMATION SYSTEMS	0	438	7,209	0	540,371	6,743	0
TREASURER-TAX	16	136	88	0	1,197	1,524	30
PURCHASING & SUPPORT	1,257	55,625	6,617	96,725	0	135,991	823
COUNTY COUNSEL	49,497	431	555	0	138	137,875	0
HUMAN RESOURCES	2,604	26,665	9,551	0	0	138,270	6,077
FACILITIES MANAGEMENT	0	129,058	72,523	0	0	357,522	0
PARKS & RECREATION	0	0	0	0	0	538	0
Total Allocated	62,622	257,981	212,660	96,725	567,895	994,370	9,127
Roll Forward	18,913	123,918	17,832	(4,361)	493,153	(147,785)	1,878
Cost With Roll Forward	81,535	381,899	230,492	92,364	1,061,048	846,585	11,005
Adjustments	0	(438)	(7,209)	0	(540,371)	(80,083)	0
Proposed Costs	81,535	381,461	223,283	92,364	520,677	766,502	11,005

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN

COST ALLOCATION PLAN FOR FY 2012-13
FY 2010- 2011
Detail

FOR FY 2012-13

Allocated Costs By Department

Central Service Departments	40405000000 MENTAL	40406000000 SUBS	40407000000 BEHAVIORAL	40408000000 UTILITY	40410000000 PUBLIC	40412000000 CONSERVATOR SVCS	40416000000 SUBS
	HLTH	ABUSE		DISTRICTS	HLTH		AB/CRM
BUILDING USE	55,192	38,667	0	0	40,971	0	1,448
EQUIPMENT USAGE	0	0	0	7,560	115,721	0	0
COUNTY ADMINISTRATOR	36,791	6,511	7,227	2,170	14,581	2,357	135
AUDITOR-CONTROLLER	110,938	20,968	17,021	12,604	54,318	7,534	865
INFORMATION SYSTEMS	0	270	0	0	286	0	0
TREASURER-TAX	2,636	521	416	367	1,364	195	22
PURCHASING & SUPPORT	61,473	13,159	62,781	9,495	78,859	9,345	0
COUNTY COUNSEL	4,130	(278)	0	0	7,349	0	0
HUMAN RESOURCES	355,650	134,851	76,302	20,901	141,481	24,310	869
FACILITIES MANAGEMENT	79,223	(2,820)	0	(90)	281,359	0	2,373
PARKS & RECREATION	1,605	0	2,949	0	0	0	0
Total Allocated	707,638	211,849	166,696	53,007	736,289	43,741	5,712
Roll Forward	3,440	5,057	7,223	(985)	(81,286)	(7,649)	(4,945)
Cost With Roll Forward	711,078	216,906	173,919	52,022	655,003	36,092	767
Adjustments	(79,223)	(270)	0	0	(286)	0	0
Proposed Costs	631,855	216,636	173,919	52,022	654,717	36,092	767

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2012-13

COST ALLOCATION PLAN FOR FY 2012-13
 FY 2010- 2011 Version 1.0083-1
 Detail

Allocated Costs By Department

Central Service Departments	4041800000 EMERG	4042000000 ENV	HEALTH	4045415000 CA CHILD	4049100000 FIRST 5 SJ	4049500000 HLTH	CARE SV ADM	SVCS	5050101000 HUMAN	5053900000 MARY GRAHAM
BUILDING USE	0	0	0	0	4,067	0	0	641,003	213,290	
EQUIPMENT USAGE	0	34,381	0	3,960	0	0	0	0	0	
COUNTY ADMINISTRATOR	0	6,337	0	5,018	958	0	0	70,954	5,149	
AUDITOR-CONTROLLER	1,534	15,791	0	13,801	4,778	404	0	526,136	16,057	
INFORMATION SYSTEMS	(2,079)	84	0	0	560	0	0	550,141	0	
TREASURER-TAX	50	355	0	326	146	12	0	50,014	407	
PURCHASING & SUPPORT	3,668	28,407	0	13,317	3,609	566	0	89,553	7,173	
COUNTY COUNSEL	191	5,694	0	0	349	0	0	7,958	(479)	
HUMAN RESOURCES	1,736	53,066	0	41,001	6,946	869	0	667,405	57,442	
FACILITIES MANAGEMENT	0	4,847	0	0	0	0	0	295,586	40,585	
PARKS & RECREATION	0	0	0	0	0	0	0	0	0	
Total Allocated	5,100	148,962	0	77,423	21,413	1,851	0	1,782,552	339,624	
Roll Forward	0	(40,620)	(25,776)	73	73	(1,922)	0	197,691	(30,154)	
Cost With Roll Forward	5,100	108,342	0	51,647	21,486	(71)	0	1,980,243	309,470	
Adjustments	2,079	(84)	0	0	(560)	0	0	278,903	(6)	
Proposed Costs	7,179	108,258	0	51,647	20,926	(71)	0	2,259,146	309,470	

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN

COST ALLOCATION PLAN FOR FY 2012-13
FY 2010- 2011 Version 1.0083-1
Detail

FOR FY 2012-13

Allocated Costs By Department

Central Service Departments	5054101000 AGING	5055103000 WIA (EEDD)	5055246000 NEIGHBOR	5055600000 VETERANS	5056500000 HEADSTART	6061500000 COOP EXT	7070300000 PARKS & REC
BUILDING USE	32,173	0	0	0	1,862	186,789	176,327
EQUIPMENT USAGE	0	0	0	245	0	2,070	46,688
COUNTY ADMINISTRATOR	5,654	(2,199)	941	797	389	212	0
AUDITOR-CONTROLLER	59,926	(34,334)	11,076	661	17,910	525	5,889
INFORMATION SYSTEMS	2,628	(232)	0	2,113	0	0	0
TREASURER-TAX	1,803	954	266	13	44	13	175
PURCHASING & SUPPORT	42,337	11,309	1,852	1,490	2,831	0	16,031
COUNTY COUNSEL	(356)	(336)	0	103	(26)	0	0
HUMAN RESOURCES	106,007	5,449	6,946	3,473	2,604	3,473	60,775
FACILITIES MANAGEMENT	2,554	(1,443)	0	7,534	0	127,744	600,868
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	252,726	47,836	21,081	16,429	25,614	320,826	906,753
Roll Forward	8,517	(63,752)	2,712	(4,534)	7,890	36,457	(894,610)
Cost With Roll Forward	261,243	(15,916)	23,793	11,895	33,504	357,283	12,143
Adjustments	(2,628)	(5,217)	0	(2,113)	0	0	0
Proposed Costs	258,615	(21,133)	23,793	9,782	33,504	357,283	12,143

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2012-13

COST ALLOCATION PLAN FOR FY 2012-13
 FY 2010- 2011
 Version 1.0083-1
 Detail

Allocated Costs By Department

Central Service Departments	8190000000 FLEET	8250000000 OFFICE	8260000000 TELEPHONE	8270000000 RADIO	8400112100 PURCH	9210000540 SOLID	9221100000 HOSPITAL
	SVCS	AUTO			ISF	WASTE	
BUILDING USE	6,646	0	5,956	0	0	2,011	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	2,794	0	1,118	0	0	6,590	105,226
AUDITOR-CONTROLLER	65,128	1,526	12,439	4,648	8,376	46,065	405,159
INFORMATION SYSTEMS	0	(61,548)	(269,450)	0	0	0	3,371
TREASURER-TAX	2,075	42	385	145	270	1,441	12,963
PURCHASING & SUPPORT	33,055	15,480	7,838	11,893	(167,201)	54,006	295,492
COUNTY COUNSEL	0	0	0	0	0	186	9,262
HUMAN RESOURCES	29,951	0	8,682	0	0	69,836	186,180
FACILITIES MANAGEMENT	16,747	0	11,589	0	0	12,224	9,602
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	156,396	(44,500)	(221,443)	16,686	(158,555)	192,359	1,027,255
Roll Forward	15,732	(62,009)	(267,304)	2,581	(226,849)	(18,537)	(437,130)
Cost With Roll Forward	172,128	(106,509)	(488,747)	19,267	(385,404)	173,822	590,125
Adjustments	(16,747)	61,548	257,861	0	167,201	(12,224)	(138,295)
Proposed Costs	155,381	(44,961)	(230,886)	19,267	(218,203)	161,598	451,830

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN

COST ALLOCATION PLAN FOR FY 2012-13
FY 2010-2011 Version 1.0083-1
Detail

FOR FY 2012-13

Allocated Costs By Department

Central Service Departments	9230901100 AIRPORT	38925 HEALTH	38926 DENTAL	38949 CASUALTY	38950 WORKERS COMP	38951 UNEMPLOY	35401 CSA 54
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	1,078	0	0	0	0	0	0
AUDITOR-CONTROLLER	11,310	10,751	1,329	21,236	13,191	268	0
INFORMATION SYSTEMS	15,806	0	0	0	0	0	0
TREASURER-TAX	354	38	9	371	250	2	0
PURCHASING & SUPPORT	24,163	0	0	0	0	0	0
COUNTY COUNSEL	662	0	0	0	0	0	6
HUMAN RESOURCES	8,262	(72,403)	(2,671)	(465,012)	(454,846)	(9,822)	0
FACILITIES MANAGEMENT	10,196	0	0	(35,081)	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	71,831	(61,614)	(1,333)	(478,486)	(441,405)	(9,552)	6
Roll Forward	37,148	(34,471)	2,511	(294,810)	(413,453)	(9,748)	(1,170)
Cost With Roll Forward	108,979	(96,085)	1,178	(773,296)	(854,858)	(19,300)	(1,164)
Adjustments	(15,806)	0	0	0	0	0	0
Proposed Costs	93,173	(96,085)	1,178	(773,296)	(854,858)	(19,300)	(1,164)

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2012-13

COST ALLOCATION PLAN FOR FY 2012-13
FY 2010- 2011 Version 1.0083-1
Detail

Allocated Costs By Department

Central Service Departments	40598 RETIREMENT	47801 MT HOUSE	56101 COG	57101 LAFCO	JJIS	PROP TAX	SB90
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0
AUDITOR-CONTROLLER	1,461	1,209	0	0	0	7,160	18,475
INFORMATION SYSTEMS	0	25,163	0	1,600	1,119,522	(269,526)	0
TREASURER-TAX	(19)	43	0	0	0	0	0
PURCHASING & SUPPORT	14,002	0	0	2,183	0	0	0
COUNTY COUNSEL	9,188	0	0	0	0	0	0
HUMAN RESOURCES	4,511	14,760	0	0	0	0	0
FACILITIES MANAGEMENT	0	1,472	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	29,143	42,647	0	3,783	1,119,522	(262,366)	18,475
Roll Forward	3,273	10,150	(73)	3,123	0	(271,993)	2,300
Cost With Roll Forward	32,416	52,797	(73)	6,906	1,119,522	(534,359)	20,775
Adjustments	0	(25,163)	0	(1,600)	(1,119,522)	269,526	0
Proposed Costs	32,416	27,634	(73)	5,306	0	(264,833)	20,775