



JOHN CHIANG
California State Controller

APPROVED
2014 NOV -5 PM 12:16
SAN JOAQUIN COUNTY

**AMENDED NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Joaquin
Stockton, California**

**Date: October 30, 2014
Filing Ref: SJO14**

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 **2013-14** 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 **2011-12** fiscal year and as estimated costs for the **2013-14** 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, 2013**, 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 **not** be included when calculating carry-forward in the 2015-16 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN JOAQUIN

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

BY *Jerome C. Wilverding*
Jerome C. Wilverding
Name
Auditor - Controller
Title
10-30-14
Date

BY *Hitomi Sekine*
for
Hitomi Sekine, Bureau Chief
Local Government Operations
Division of Accounting and Reporting
11/3/2014
Date

Negotiated by Sandeep Singh
Telephone (916) 445-2987

cc: State and Federal Agencies

Attachment

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2013-14

Allocated Costs By Department

Central Service Departments	1010100000 BD OF SUPVSR	1010200060 CAO-JAG-ARRA	1011100000 ASSESSOR	1011600000 REV & REC	1013000000 VOTERS	1014300000 CAPITAL PROJ	1014400000 AIRPORT EAST BUS PRK
BUILDING USE	10,623	0	18,370	6,700	10,291	0	0
EQUIPMENT USAGE	1,630	0	32,885	3,313	42,315	0	0
COUNTY ADMINISTRATOR	3,932	2,339	7,424	1,645	1,416	444	0
AUDITOR-CONTROLLER	3,194	0	17,295	5,532	27,513	2,933	239
INFORMATION SYSTEMS	5,461	0	866	849	30	189	0
TREASURER-TAX	51	0	332	3,481	823	31	3
PURCHASING & SUPPORT	13,293	0	37,949	5,825	28,678	1,531	771
COUNTY COUNSEL	59,479	0	81,783	2,059	68,083	863	5
HUMAN RESOURCES	11,631	0	72,741	21,380	29,459	3,346	0
FACILITIES MANAGEMENT	133,732	0	229,901	84,386	133,643	965	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	243,026	2,339	499,547	135,170	342,251	10,302	1,018
Roll Forward	(7,300)	(18,062)	(45,404)	(22,657)	(21,407)	(1,576)	(381)
Cost With Roll Forward	235,726	(15,723)	454,143	112,513	320,844	8,726	637
Adjustments	0	0	0	0	0	0	0
Proposed Costs	235,726	(15,723)	454,143	112,513	320,844	8,726	637



SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2013-14
 Allocated Costs By Department

Central Service Departments	1016000000	1040148000	PUBLIC	2020200000	DIST	ATTY	2020202000	REAL	EST	2020205000	VIC	2020206000	CONSUMER	FRD	2020207000	DA-EP	PU
	SURVEYOR	IMPRV								ASSIST					INVEST	PR	
BUILDING USE	3,113		0	103,157			0	0	0	3,060		0	0	0			0
EQUIPMENT USAGE	7,580		0	103,115			0	0	0	0		0	0	0			0
COUNTY ADMINISTRATOR	194		0	15,570			366	545	1,468	545		1,468	0	0			0
AUDITOR-CONTROLLER	459		7,413	37,202			334	1,112	2,714	1,112		2,714	431	0			0
INFORMATION SYSTEMS	0		0	96,024			0	0	0	0		0	0	0			0
TREASURER-TAX	8		165	720			0	19	44	19		44	14	0			0
PURCHASING & SUPPORT	169		24,367	76,259			0	1	462	1		462	0	0			0
COUNTY COUNSEL	0		8,823	516			0	0	0	0		0	0	0			0
HUMAN RESOURCES	2,510		0	116,290			0	6,690	10,036	6,690		10,036	0	0			0
FACILITIES MANAGEMENT	22,909		(77,536)	190,556			0	5,234	0	5,234		0	0	0			0
PARKS & RECREATION	0		2,951	0			0	0	0	0		0	0	0			0
Total Allocated	36,942		(33,817)	739,409			700	16,661	14,724	16,661		14,724	445	0			445
Roll Forward	2,973		(142,572)	(148,226)			(1,902)	(7,599)	4,996	7,599		4,996	445	0			445
Cost With Roll Forward	39,915		(176,389)	591,183			(1,202)	9,062	19,720	9,062		19,720	890	0			890
Adjustments	0		0	0			0	0	0	0		0	0	0			0
Proposed Costs	39,915		(176,389)	591,183			(1,202)	9,062	19,720	9,062		19,720	890	0			890



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2013-14
Allocated Costs By Department

Central Service Departments	2020209000 CHLD	2020210000 NARC ENF	2020212000 AUTO INS	2020216000 WRK	2020217000 PUBLIC	2020223000 CHLD VRT	2020225000 DA-YTH
	ABDUCT	FRD	COMP INS	ASST FRD	JAG		
BUILDING USE	0	2,585	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	455	0	237	414	1,260	162	81
AUDITOR-CONTROLLER	625	4	(18)	232	1,662	68	57
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	7	0	5	9	24	0	0
PURCHASING & SUPPORT	0	0	462	782	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	2,510	0	0	0	7,529	0	0
FACILITIES MANAGEMENT	0	4,423	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	3,597	7,012	686	1,437	10,475	230	138
Roll Forward	(458)	(2,783)	(817)	(1,570)	(8,327)	55	(150)
Cost With Roll Forward	3,139	4,229	(131)	(133)	2,148	285	(12)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,139	4,229	(131)	(133)	2,148	285	(12)



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2013-14

Allocated Costs By Department

Central Service Departments	2020273000 VICTIM	2020278110 VAWV	2020278130 ANTI DRG	2020278230 ELDER ABUSE	2020278240 RURAL CRIME	2020278250 DA-CRIMINAL	2020278260 ELDER AB ADVOC
BUILDING USE	1,061	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	471	214	170	283	21	161	0
AUDITOR-CONTROLLER	1,080	(11)	(257)	104	(13)	355	(17)
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	29	0	1	0	2	6	0
PURCHASING & SUPPORT	1,062	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	9,201	0	0	0	0	2,510	0
FACILITIES MANAGEMENT	1,815	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	14,719	203	(86)	387	10	3,032	(17)
Roll Forward	(3,503)	(129)	(1,419)	(5)	(50)	(488)	(181)
Cost With Roll Forward	11,216	74	(1,505)	382	(40)	2,544	(198)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,216	74	(1,505)	382	(40)	2,544	(198)



SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2013-14
 Allocated Costs By Department

Central Service Departments	2020278270	2020280000	COPS-DA	2020300000	CHILD SUP	2020400000	PUB	2021000000	GRAND	2021200000	PRETRIAL	2021201000	ADAP
	DA-LINDRSRV VICT				DEFNDR			JURY		SVCS			
BUILDING USE	0	0	0	6,503	81,426	3,412	2,237	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	2,509	815	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	126	135	11,863	8,725	17,993	34	1,419	808	404	0	0	0	0
AUDITOR-CONTROLLER	47	123	21,383	269	7,037	0	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	0	586	316	6,204	1,481	4,446	0	0	0	0	0	0
TREASURER-TAX	1	0	58,161	98	428	142	0	8,365	0	0	0	0	0
PURCHASING & SUPPORT	0	0	144,328	57,974	72,444	5,836	3,827	0	0	0	0	0	0
COUNTY COUNSEL	0	0	9,968	536	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0	0	0	0	0	0	0
FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Allocated	174	258	253,695	255,056	11,720	21,123	9,588	0	0	0	0	0	0
Roll Forward	174	(496)	(29,128)	(442,678)	(3,572)	(5,898)	337	0	0	0	0	0	0
Cost With Roll Forward	348	(238)	224,567	(187,622)	8,148	15,225	9,925	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
Proposed Costs	348	(238)	224,567	(187,622)	8,148	15,225	9,925	0	0	0	0	0	0



SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2013-14

Allocated Costs By Department

Central Service Departments	2021274000 CO SUPPORT TO CT	20213000000 CT ASSGN	2021602000 SHF-BOATING	2021606000 SHF-NARCO ENF	2021607000 SHF-NARC FED	2021609000 CAL MMET	2021610000 FNGRPRT
BUILDING USE	190,412	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	22,918	0	0	0	148,772
COUNTY ADMINISTRATOR	0	0	857	0	0	405	0
AUDITOR-CONTROLLER	0	12,714	2,470	230	73	3,076	323
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	0	397	53	8	2	92	8
PURCHASING & SUPPORT	308	0	1,854	0	154	2,350	308
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	5,695	0	0	1,651	0
FACILITIES MANAGEMENT	282,097	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	472,817	13,111	33,847	238	229	7,574	149,411
Roll Forward	(195,692)	(575)	1,780	(62)	175	(256)	(8,989)
Cost With Roll Forward	277,125	12,536	35,627	176	404	7,318	140,422
Adjustments	0	0	0	0	0	0	0
Proposed Costs	277,125	12,536	35,627	176	404	7,318	140,422



SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2013-14

Allocated Costs By Department

	2021613000 HI TECH	2021614000 RURAL	2021614170 SHRF-OF	2021615000 SHF-MT	2021619000	2021620000	2021622000
	CRIME	CRIME	HWY ENF	HOUSE	SHF-ANIMAL SVCS	SHF-PATROL	SHF-COMM
BUILDING USE	0	0	0	0	24,143	0	0
EQUIPMENT USAGE	0	0	2,120	5,325	400	89,486	36,927
COUNTY ADMINISTRATOR	106	236	0	683	426	14,882	2,897
AUDITOR-CONTROLLER	106	340	11	1,361	5,381	29,175	7,376
INFORMATION SYSTEMS	0	0	0	0	0	2,948	0
TREASURER-TAX	2	4	0	23	47	457	149
PURCHASING & SUPPORT	0	0	0	308	4,411	9,813	15
COUNTY COUNSEL	0	0	0	0	4,343	0	0
HUMAN RESOURCES	813	1,628	0	4,882	5,019	105,609	28,632
FACILITIES MANAGEMENT	0	0	0	0	17,657	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	1,026	2,208	2,131	12,582	61,827	252,370	75,996
Roll Forward	(195)	(340)	(767)	(1,367)	1,126	(71,653)	(11,498)
Cost With Roll Forward	831	1,868	1,364	11,215	62,953	180,717	64,498
Adjustments	0	0	0	0	0	0	0
Proposed Costs	831	1,868	1,364	11,215	62,953	180,717	64,498



Allocated Costs By Department

Central Service Departments	2021625000 SHRF-TECH PROJ	2021626000 DETECTIVES	2021627000 SHF-AUTO THEFT	2021628000 RECORDS	2021635000 CIVIL	2021640000 CORONER	2021645000 SHF-ADMIN
BUILDING USE	0	0	0	0	0	0	2,184
EQUIPMENT USAGE	0	32,100	4,580	2,838	4,877	5,390	11,022
COUNTY ADMINISTRATOR	0	4,700	76	2,555	1,263	724	3,024
AUDITOR-CONTROLLER	87	9,104	897	5,350	2,933	8,793	9,073
INFORMATION SYSTEMS	0	461	0	9,771	6	0	4,542
TREASURER-TAX	3	151	26	89	55	264	201
PURCHASING & SUPPORT	308	1,746	925	80	1,100	3,700	2,722
COUNTY COUNSEL	0	0	0	0	0	0	188,915
HUMAN RESOURCES	0	34,740	1,674	34,326	13,475	7,438	17,510
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	110,019	0
Total Allocated	398	83,002	8,178	55,009	23,709	136,328	239,193
Roll Forward	(742)	(20,367)	1,674	(15,661)	(5,446)	77,916	(51,183)
Cost With Roll Forward	(344)	62,635	9,852	39,348	18,263	214,144	188,010
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(344)	62,635	9,852	39,348	18,263	214,144	188,010



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2013-14

COST ALLOCATION PLAN FOR FY 2013-14
 FY 2011-2012 Version 1.0109-1
 Detail

Allocated Costs By Department

Central Service Departments	2021649000 SHF-INFO SYSTEMS	2021650000 LATHROP POLICE	2021652000 COPS-PATROL	2021653000 COPS-CUST	2021658000 COURT SVCS	2022600000 CUSTODY	2022610000 SHF-LOC COMM AB109
BUILDING USE	0	0	0	0	10,006	859,770	0
EQUIPMENT USAGE	13,726	13,267	0	0	102	118,415	0
COUNTY ADMINISTRATOR	377	2,934	211	92	6,535	32,625	0
AUDITOR-CONTROLLER	4,036	8,283	325	321	12,351	76,557	950
INFORMATION SYSTEMS	108,799	30	0	0	0	32,963	0
TREASURER-TAX	117	76	4	7	192	1,228	29
PURCHASING & SUPPORT	4,318	154	0	925	160	10,182	771
COUNTY COUNSEL	0	0	0	0	0	2,024	0
HUMAN RESOURCES	2,510	18,757	1,628	836	70,295	259,899	10,013
FACILITIES MANAGEMENT	0	0	0	0	32,666	1,952,986	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	133,883	43,501	2,168	2,181	132,307	3,346,649	11,763
Roll Forward	106,081	(12,817)	683	151	(24,553)	(1,010,524)	11,763
Cost With Roll Forward	239,964	30,684	2,851	2,332	107,754	2,336,125	23,526
Adjustments	0	0	0	0	0	0	0
Proposed Costs	239,964	30,684	2,851	2,332	107,754	2,336,125	23,526



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2013-14

COST ALLOCATION PLAN FOR FY 2013-14
FY 2011-2012 Version 1.0109-1
Detail

Allocated Costs By Department

Central Service Departments	2022620000 WORK	2022621000 CORR	2022700000 PROB-JUV	2022702000	2022702200	2022702300	2022702510
	PROG	HLTH	PROB-ADULT	PROB-COM COR	PROB-ADULT SB678	COMM AB109	
BUILDING USE	0	0	60,454	89,580	0	0	0
EQUIPMENT USAGE	668	17,187	11,280	7,602	0	0	0
COUNTY ADMINISTRATOR	688	5,114	4,688	6,044	0	0	0
AUDITOR-CONTROLLER	2,123	20,820	10,677	9,988	18	208	1,320
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	46	512	207	187	1	6	42
PURCHASING & SUPPORT	308	14,759	9,195	17,201	0	0	6,014
COUNTY COUNSEL	0	0	0	12	0	0	0
HUMAN RESOURCES	7,483	57,140	51,859	52,734	0	0	15,848
FACILITIES MANAGEMENT	9,131	74,494	4,239	146,509	0	5,806	3,088
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	20,447	190,026	152,599	329,857	19	5,592	11,560
Roll Forward	(11,616)	(42,930)	(43,724)	(135,451)	19	(5,592)	(11,560)
Cost With Roll Forward	8,831	147,096	108,875	194,406	38	(11,184)	23,120
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,831	147,096	108,875	194,406	38	(11,184)	23,120



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2013-14

Allocated Costs By Department

Central Service Departments	2022708000 PROB-TRNG	2022710000 PROB-JAG	2022736000 JUV-JAG-ARRA	2022745000 PROB-ADMIN	2022780000 PRB-JJC-COPS	2022782000 PROB-OFF CAMPUS	2022784000 CAO NEIGH
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	31,582	0	0	0
COUNTY ADMINISTRATOR	0	0	0	16,210	0	0	0
AUDITOR-CONTROLLER	0	121	0	2,115	728	0	0
INFORMATION SYSTEMS	1,861	173	414	8,771	671	733	101
TREASURER-TAX	0	0	0	(66,920)	0	0	0
PURCHASING & SUPPORT	62	3	12	83	0	0	0
COUNTY COUNSEL	308	0	925	2,701	0	23	1
HUMAN RESOURCES	0	0	0	18,236	0	161	462
FACILITIES MANAGEMENT	0	0	1,674	7,810	0	0	0
PARKS & RECREATION	0	0	0	41,809	0	0	0
Total Allocated	2,231	1,133	3,025	62,397	1,399	5,099	0
Roll Forward	(1,695)	(1,492)	(1,991)	(190,189)	(4,382)	(2,644)	564
Cost With Roll Forward	536	(359)	1,034	(127,792)	(2,983)	2,455	67
Adjustments	0	0	0	0	0	0	631
Proposed Costs	536	(359)	1,034	(127,792)	(2,983)	2,455	0
							631



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2013-14

COST ALLOCATION PLAN FOR FY 2013-14
FY 2011-2012 Version 1.0109-1
Detail

Allocated Costs By Department

Central Service Departments	20222785000 PRO8-JUV	20228000000 JUV	2023024000 JAG	20230400000 FLOOD	20230600000 WATER	20230700000 DELTA	20241000000 FLOOD
	AB109	DETENT	CNTRL	MGMT	RES	ACTIVITIES	CHNL
BUILDING USE	0	248,115	0	0	0	0	3,681
EQUIPMENT USAGE	0	7,292	0	0	0	0	662
COUNTY ADMINISTRATOR	0	10,671	0	665	815	18,338	2,461
AUDITOR-CONTROLLER	854	24,615	19	819	1,063	586	3,961
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	28	457	0	10	15	20	67
PURCHASING & SUPPORT	308	9,081	1,079	0	0	308	0
COUNTY COUNSEL	0	26	0	0	0	41,092	0
HUMAN RESOURCES	0	105,756	0	4,182	6,220	0	26,720
FACILITIES MANAGEMENT	0	306,001	0	0	0	0	1,130
PARKS & RECREATION	0	104	0	0	0	0	0
Total Allocated	1,190	712,118	1,098	5,676	8,113	(21,840)	38,682
Roll Forward	1,190	(247,064)	861	(4,126)	(689)	(21,840)	(12,034)
Cost With Roll Forward	2,380	465,054	1,959	1,550	7,424	(43,680)	26,648
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,380	465,054	1,959	1,550	7,424	(43,680)	26,648



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2013-14
Allocated Costs By Department

COST ALLOCATION PLAN FOR FY 2013-14
FY 2011-2012 Version 1.0109-1
Detail

Central Service Departments	2024700000 AGRICULTURE	2024900000 WT & MEAS	2025600000 COMM DEV	2025700000 SHF-PUBLIC ADM	2025900000 RECORDER	2026000000 EMERG SVCS	2029000000 CT OTHER OP
BUILDING USE	146,211	57,127	43,264	0	10,992	106,275	0
EQUIPMENT USAGE	57,560	14,829	41,345	188	24,943	3,926	0
COUNTY ADMINISTRATOR	3,734	421	4,297	299	1,875	889	0
AUDITOR-CONTROLLER	11,627	1,083	9,283	636	8,260	2,751	0
INFORMATION SYSTEMS	109	0	7	0	6	429	0
TREASURER-TAX	228	22	180	11	121	39	0
PURCHASING & SUPPORT	7,784	1,464	17,833	1,504	37,177	3,307	80,673
COUNTY COUNSEL	3,344	0	103,564	65,652	3,611	0	0
HUMAN RESOURCES	44,973	4,182	29,474	2,510	24,056	5,710	0
FACILITIES MANAGEMENT	149,259	41,779	16,286	0	138,363	77,746	0
PARKS & RECREATION	0	0	565	0	0	0	0
Total Allocated	424,829	120,907	266,098	70,800	249,404	201,072	80,673
Roll Forward	38,198	8,189	(16,119)	28,477	(10,152)	8,449	(32,380)
Cost With Roll Forward	463,027	129,096	249,979	96,277	239,252	209,521	48,293
Adjustments	0	0	0	0	0	0	0
Proposed Costs	463,027	129,096	249,979	96,277	239,252	209,521	48,293



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SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2013-14
 Allocated Costs By Department

COST ALLOCATION PLAN FOR FY 2013-14
 FY 2011-2012 Version 1.0109-1
 Detail

Central Service Departments	2029015000 CT INDIRECT	3030101000 PUBLIC WORKS	3030900000 INFRA-ENGR	3039900000 COMM INFRASTRUC	4040500000 MENTAL HLTH	4040600000 SUBS ABUSE	4040700000 BEHAVIORAL
BUILDING USE	0	73,892	0	0	55,180	40,113	0
EQUIPMENT USAGE	0	76,593	0	0	0	0	0
COUNTY ADMINISTRATOR	0	16,010	768	0	32,578	5,612	6,197
AUDITOR-CONTROLLER	22,014	55,180	1,130	0	100,345	16,671	15,775
INFORMATION SYSTEMS	32,135	308	0	0	(6,436)	1	0
TREASURER-TAX	869	1,300	18	0	2,239	388	349
PURCHASING & SUPPORT	0	102,837	511	9	64,888	13,156	54,605
COUNTY COUNSEL	0	147,502	0	0	16,906	47	0
HUMAN RESOURCES	0	126,189	5,805	0	338,950	93,811	70,219
FACILITIES MANAGEMENT	0	299,905	0	0	23,579	1,454	0
PARKS & RECREATION	0	452	0	0	6,492	0	0
Total Allocated	55,018	902,168	8,232	9	634,721	171,253	147,145
Roll Forward	7,425	46,724	529	9	(196,202)	(30,091)	(23,613)
Cost With Roll Forward	62,443	948,892	8,761	18	438,519	141,162	123,532
Adjustments	0	(59,059)	0	0	0	0	0
Proposed Costs	62,443	889,833	8,761	18	438,519	141,162	123,532



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2013-14

COST ALLOCATION PLAN FOR FY 2013-14
FY 2011-2012 Version 1.0109-1
Detail

Allocated Costs By Department

	4040800000 UTILITY DISTRICTS	4041000000 PUBLIC HLTH	4041200000 CONSERVATOR SVCS	4041800000 EMERG MED SVC	4042000000 ENV HEALTH	4045415000 CA CHILD SVC	4049100000 FIRST 5 SJ
BUILDING USE	0	46,344	0	0	5,882	0	4,266
EQUIPMENT USAGE	5,018	109,211	0	0	34,926	3,961	0
COUNTY ADMINISTRATOR	1,986	12,210	1,917	725	6,063	4,143	889
AUDITOR-CONTROLLER	5,261	45,619	6,793	3,158	14,950	12,318	3,326
INFORMATION SYSTEMS	0	12	0	24	4	0	1
TREASURER-TAX	123	1,090	169	87	301	277	141
PURCHASING & SUPPORT	8,112	61,403	11,578	3,519	27,202	8,360	4,533
COUNTY COUNSEL	0	9,542	0	479	7,725	0	253
HUMAN RESOURCES	19,559	122,282	22,217	5,019	51,535	35,869	5,855
FACILITIES MANAGEMENT	274	125,400	0	0	19,506	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	40,333	533,113	42,674	13,011	168,094	64,928	19,264
Roll Forward	(22,362)	(150,305)	(11,347)	13,011	(23,306)	(21,844)	(5,097)
Cost With Roll Forward	17,971	382,808	31,327	26,022	144,788	43,084	14,167
Adjustments	0	0	0	0	0	0	0
Proposed Costs	17,971	382,808	31,327	26,022	144,788	43,084	14,167



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2013-14
Allocated Costs By Department

Central Service Departments	4049500000 HLTH CARE SV ADM	5050101000 HUMAN SVCS	5053900000 MARY GRAHAM	5054101000 AGING	5055103000 WIA (EEDD)	5055246000 NEIGHBOR PRES	5055600000 VETERANS
BUILDING USE	0	672,402	213,243	33,748	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	0	245
COUNTY ADMINISTRATOR	718	66,714	3,730	4,616	(666)	853	768
AUDITOR-CONTROLLER	1,169	503,489	13,768	43,040	24,602	11,065	659
INFORMATION SYSTEMS	0	324,201	0	2	11	0	32
TREASURER-TAX	20	56,151	334	1,282	616	230	11
PURCHASING & SUPPORT	926	166,957	7,870	25,278	14,434	509	1,180
COUNTY COUNSEL	0	(15,448)	(19)	101	(252)	0	1,146
HUMAN RESOURCES	3,296	663,451	48,514	79,827	11,582	6,690	3,346
FACILITIES MANAGEMENT	0	305,686	126,242	13,740	4,715	0	4,257
PARKS & RECREATION	0	0	0	324	0	0	0
Total Allocated	6,129	2,743,603	413,682	201,958	55,042	19,347	11,644
Roll Forward	5,699	617,595	109,898	(97,162)	(55,558)	(2,117)	(5,839)
Cost With Roll Forward	11,828	3,361,198	523,580	104,796	(13,474)	17,230	5,805
Adjustments	0	(54,076)	0	0	(13,474)	0	0
Proposed Costs	11,828	3,307,122	523,580	104,796	(13,990)	17,230	5,805



SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2013-14

COST ALLOCATION PLAN FOR FY 2013-14
 FY 2011-2012 Version 1.0109.1
 Detail

Allocated Costs By Department

Central Service Departments	5056500000 HEADSTART	6061500000 COOP EXT	7070300000 PARKS &	8190000000 FLEET	8250000000 OFFICE	8260000000 TELEPHONE	8270000000 RADIO
			REC	SVCS	AUTO		
BUILDING USE	1,953	187,722	176,739	6,644	0	5,936	0
EQUIPMENT USAGE	0	2,170	45,760	0	0	0	0
COUNTY ADMINISTRATOR	351	191	0	2,517	0	1,186	0
AUDITOR-CONTROLLER	3,247	417	5,360	57,285	1,250	10,671	4,628
INFORMATION SYSTEMS	0	0	0	3	15,677	87,744	28,789
TREASURER-TAX	26	8	135	1,760	32	324	139
PURCHASING & SUPPORT	1,851	12	15,967	29,623	11,104	6,452	17,427
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	2,510	2,510	53,626	26,092	0	10,036	0
FACILITIES MANAGEMENT	0	137,292	861,631	26,740	0	10,124	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	9,938	330,322	1,159,218	150,664	28,063	112,225	50,983
Roll Forward	(20,367)	43,464	9,884	10,516	16,502	60,376	36,713
Cost With Roll Forward	(10,429)	373,786	1,169,102	161,180	44,565	172,601	87,696
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(10,429)	373,786	1,169,102	161,180	44,565	172,601	87,696



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2013-14

Allocated Costs By Department

Central Service Departments	8400112100 PURCH ISF	9210000540 SOLID WASTE	9221100000 HOSPITAL	9230901100 AIRPORT	38925 HEALTH	38926 DENTAL	38949 CASUALTY
BUILDING USE	0	2,209	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	0	5,974	124,560	681	0	0	0
AUDITOR-CONTROLLER	7,036	40,409	377,333	9,903	6,986	879	25,700
INFORMATION SYSTEMS	0	0	198	528	0	0	0
TREASURER-TAX	210	1,254	12,172	310	34	0	0
PURCHASING & SUPPORT	(183,726)	44,926	258,347	25,138	0	0	246
COUNTY COUNSEL	0	29	4,917	138	0	0	0
HUMAN RESOURCES	0	66,331	156,215	7,359	(45,649)	(6,685)	(385,169)
FACILITIES MANAGEMENT	0	17,838	8,838	579	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	(176,480)	178,970	924,904	44,636	(38,629)	(5,798)	(359,223)
Roll Forward	(199,945)	(18,533)	(358,170)	(7,591)	27,783	(2,379)	(65,136)
Cost With Roll Forward	(376,425)	160,437	566,734	37,045	(10,846)	(8,177)	(424,359)
Adjustments	182,451	0	(91,886)	0	0	0	0
Proposed Costs	(193,974)	160,437	474,848	37,045	(10,846)	(8,177)	(424,359)



**SAN JOAQUIN COUNTY, CALIFORNIA
 OMB A-87 COST ALLOCATION PLAN
 FOR FY 2013-14**

Allocated Costs By Department

Central Service Departments	38950 WORKERS COMP	38951 UNEMPLOY	35401 CSA 54	40598 RETIREMENT	47801 MT HOUSE	57101 LAFCO	PROP TAX
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	13,970	0	0	0	0	0	0
INFORMATION SYSTEMS	0	408	0	585	1,247	0	13,064
TREASURER-TAX	0	0	0	0	576	156	227,664
PURCHASING & SUPPORT	192	0	0	(3)	38	0	0
COUNTY COUNSEL	1	0	0	0	0	0	380
HUMAN RESOURCES	0	0	462	0	16,633	0	0
FACILITIES MANAGEMENT	(2,522)	(12,665)	0	0	12,285	0	0
PARKS & RECREATION	0	0	0	0	5,534	0	0
Total Allocated	11,641	(12,255)	462	0	0	0	0
Roll Forward	149,123	(8,110)	(107)	35,034	16,916	(536)	240,728
Cost With Roll Forward	160,764	(20,365)	355	6,285	(3,058)	(224)	232,290
Adjustments	0	0	0	41,319	13,858	312	473,018
Proposed Costs	160,764	(20,365)	355	0	0	0	0
			20,365)	41,319	13,858	312	473,018



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2013-14
Allocated Costs By Department

Central Service Departments	SB90	OTHER DEPT	OTHER AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	0	3,677	110,894	3,777,178	71,010	0	3,848,188
EQUIPMENT USAGE	0	32,071	151,872	1,371,946	0	0	1,371,946
COUNTY ADMINISTRATOR	0	21	6,152	508,367	122,898	1,736,420	2,367,685
AUDITOR-CONTROLLER	17,378	70,327	175,352	2,220,901	333,090	1,770,435	4,324,426
INFORMATION SYSTEMS	0	0	4,877	920,383	12,149,930	10,998	13,081,311
TREASURER-TAX	0	8,367	11,624	115,651	1,875	3,483,324	3,600,850
PURCHASING & SUPPORT	0	20,771	64,795	1,432,644	1,614,193	0	3,046,837
COUNTY COUNSEL	0	0	140,276	896,541	835,496	(7,804)	1,724,233
HUMAN RESOURCES	0	2,510	0	3,171,500	3,966,933	0	7,138,433
FACILITIES MANAGEMENT	0	(20,717)	255,541	6,399,730	1,891,865	287,065	8,578,650
PARKS & RECREATION	0	0	0	11,424	149,278	5,390,561	5,551,263
Total Allocated	17,378	117,027	921,383	20,826,265	21,136,568	12,670,989	54,633,822
Roll Forward	(1,275)	(87,660)	(294,138)	(3,174,126)	0	0	(3,174,126)
Cost With Roll Forward	16,103	29,367	627,245	17,652,139	21,136,568	12,670,989	51,459,696
Adjustments	0	0	0	(36,044)	0	0	(36,044)
Proposed Costs	16,103	29,367	627,245	17,616,095	21,136,568	12,670,989	51,423,652

