



BETTY T. YEE
California State Controller

May 24, 2019

The Honorable Jay Wilverding
Auditor-Controller
County of San Joaquin
44 North San Joaquin Street, 5th Floor, Suite 550
Stockton, CA 95202

SUBJECT: 2019-20 Cost Plan Negotiation Agreement

Dear Mr. Wilverding:

The State Controller's Office accepts the County's response dated May 20, 2019 to the findings and recommendations noted in the field review report. The Negotiation Agreement for San Joaquin County's 2019-20 Cost Allocation Plan is enclosed for your review.

If this Negotiation Agreement is acceptable, please sign it with blue ink and return it along with Summary Schedule to:

State Controller's Office
Local Government Programs and Services Division
Local Government Policy Section
County Cost Plans Unit, Suite 740
P.O. Box 942850
Sacramento, CA 94250

Upon receipt, we will sign it, return a copy of the agreement to you, and forward copies to all applicable agencies. If you have any questions, please contact Loc Trinh of the Local Government Policy Section by telephone at (916) 445-2987.

Sincerely,

SANDEEP SINGH, Manager
Local Government Policy Section

Enclosures: Negotiation Agreement; Summary Schedule



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Joaquin
Stockton, California**

**Date: May 24, 2019
Filing Ref: SJO20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 | 13. Central Telephone (ISF) |
| 2. County Administrator | 14. Radio Communications (ISF) |
| 3. Auditor-Controller | 15. Southern Water System (ISF) |
| 4. Information Systems | 16. Purchasing (ISF) |
| 5. Treasurer-Tax Collector | 17. Health Insurance (ISF) |
| 6. Purchasing & Support | 18. Dental Insurance (ISF) |
| 7. County Counsel | 19. Medical Malpractice Insurance (ISF) |
| 8. Human Resources | 20. Casualty Insurance (ISF) |
| 9. Facilities Management | 21. Worker's Compensation Insurance (ISF) |
| 10. Parks & Recreation | 22. Unemployment Insurance (ISF) |
| 11. Fleet Services (ISF) | |
| 12. Office Automation (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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

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

F. SPECIAL REMARKS: The adjustments reflected on the Carry Forward Schedule totaling (\$459,700) must not be included when calculating carry-forward in the 2020-21 Estimated Cost Allocation Plan to remove the Purchasing Central Service Department's net allocated costs to Hospital, Public Works, Human Services, and Purchasing ISF receiving departments. The adjustments reflected on the Carry Forward Schedule totaling (\$245,632) must be included when calculating carry-forward in the 2020-21 Estimated Cost Allocation Plan to account for the Information Systems Division converting to an ISF as of July 1, 2018.

SECTION IV: ACCEPTANCE

COUNTY OF SAN JOAQUIN**BETTY T. YEE
CALIFORNIA STATE CONTROLLER****BY** _____**BY** __________
Name**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**_____
Title_____
Date_____
Date**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment: Summary Schedule

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2019-2020

FY 2017-18
12/20/2018

Summary Schedule

Department	1010900000 INFO SYSTEMS	1010100000 BD OF SUPVSR	1011100000 ASSESSOR	1011600000 REV & REC	1013000000 VOTERS	1014300000 CAPITAL PROJ	1014400000 AIRPORT EAST BUS PRK	1016000000 SURVEYOR	1040148000 PUBLIC IMPRV	2020200000 DIST ATTY
1 BUILDING DEPRECIATION	\$0	\$122,224	\$211,359	\$77,094	\$160,452	\$0	\$0	\$9,814	\$0	\$286,865
2 EQUIPMENT DEPRECIATION	0	0	2,804	372	4,158	0	0	3,576	0	33,740
3 DEBT SERVICE INTEREST	0	156,346	270,365	98,617	205,246	0	0	0	0	0
4 COUNTY ADMINISTRATOR	0	4,925	9,202	1,333	2,042	792	0	336	0	28,705
5 AUDITOR-CONTROLLER	0	3,744	19,620	4,043	10,759	16,559	161	573	4,229	49,993
6 INFORMATION SYSTEMS	0	(15,348)	299,980	(379)	20,603	726	0	0	0	89,602
7 TREASURER-TAX COLLECTOR	0	24	148	1,394	67	6	2	4	58	386
8 PURCHASING & SUPPORT	0	10,872	36,326	10,168	24,815	1,197	823	108	27,874	87,362
9 COUNTY COUNSEL	0	209,868	140,929	23,070	31,075	0	171	0	2,296	40,478
10 HUMAN RESOURCES	0	12,614	61,181	12,698	24,902	1,705	0	1,693	0	149,260
11 FACILITIES MANAGEMENT	0	117,991	202,801	74,424	155,298	0	0	13,187	(64,592)	936,086
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	623,260	1,254,714	302,836	639,418	20,985	1,157	29,292	(30,135)	1,702,477
Less: Prior Year Allocations	0	447,158	879,022	221,472	549,791	14,485	(6,654)	32,893	22,331	786,812
Carry-Forward	0	176,102	375,692	81,364	89,627	6,500	7,811	(3,601)	(52,466)	915,665
Current Adjustments	1,127,181	16,079	(296,654)	1,160	(19,061)	1,998	10	97	196	(81,354)
Proposed Costs	<u>\$1,127,181</u>	<u>\$815,442</u>	<u>\$1,333,753</u>	<u>\$385,359</u>	<u>\$709,984</u>	<u>\$29,482</u>	<u>\$8,979</u>	<u>\$25,787</u>	<u>\$(82,405)</u>	<u>\$2,536,787</u>

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2019-2020

FY 2017-18
12/20/2018

Summary Schedule

Department	2020202000 REAL EST	2020205000 VIC ASSIST	2020206000 CONSUMER FRD	2020207000 DA-EPU INVEST PR	2020209000 CHILD ABDUCT	2020210000 NARC ENF	2020212000 AUTO INS FRD	2020216000 WRK COMP INS	2020217000 PUBLIC ASST FRD	2020225000 DA-YTH JAG
1 BUILDING DEPRECIATION	\$0	\$7,656	\$0	\$0	\$0	\$6,470	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	0	745	2,413	0	370	0	0	0	2,343	0
5 AUDITOR-CONTROLLER	260	1,351	3,645	1,529	709	286	74	294	4,251	0
6 INFORMATION SYSTEMS	0	0	0	0	0	0	0	0	0	0
7 TREASURER-TAX COLLECTOR	3	7	22	25	5	5	1	4	37	0
8 PURCHASING & SUPPORT	309	3	1,371	104	0	0	0	561	1,898	0
9 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
10 HUMAN RESOURCES	0	6,772	12,698	0	2,540	0	0	0	12,698	0
11 FACILITIES MANAGEMENT	0	23,967	0	0	0	20,254	0	0	0	0
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	572	40,501	20,150	1,657	3,624	27,014	75	859	21,227	0
Less: Prior Year Allocations	178	24,673	19,511	335	3,681	13,383	(172)	(144)	11,224	125
Carry-Forward	394	15,828	639	1,322	(57)	13,631	247	1,003	10,003	(125)
Current Adjustments	10	327	635	78	129	20	2	13	678	0
Proposed Costs	\$975	\$56,657	\$21,423	\$3,058	\$3,696	\$40,664	\$324	\$1,876	\$31,908	\$(125)

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2019-2020

FY 2017-18
12/20/2018

Summary Schedule

Department	2020273000 VICTIM WIT	2020278250 DA- CRIMINAL	2020278270 DA- UNDRSRV VICT	2020281000 DA-SLESF- AB109	2020300000 CHILD SUP	2020400000 PUB DEFNDR	2021000000 GRAND JURY	2021200000 PRETRIAL SVCS	2021201000 ADAP	2021274000 CO SUPPORT TO CT
1 BUILDING DEPRECIATION	\$2,655	\$0	\$0	\$0	\$9,134	\$129,062	\$0	\$0	\$0	\$45,070
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	448	0	908	0	0
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	1,259	255	0	0	12,710	14,740	0	2,523	331	0
5 AUDITOR-CONTROLLER	2,972	472	10	29	20,754	24,056	23	4,535	635	0
6 INFORMATION SYSTEMS	0	0	0	0	164,723	(19,719)	0	0	0	0
7 TREASURER-TAX COLLECTOR	24	2	0	0	261	170	0	33	3	0
8 PURCHASING & SUPPORT	2,399	0	0	0	45,194	6,252	4,109	7,578	1,851	103
9 COUNTY COUNSEL	0	0	0	0	366	17,217	4,862	0	0	0
10 HUMAN RESOURCES	11,852	2,540	0	0	107,297	80,445	0	17,278	3,386	0
11 FACILITIES MANAGEMENT	8,313	0	0	0	34,476	96,561	0	0	0	5,325
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	29,473	3,269	10	29	394,914	349,233	8,995	32,855	6,207	50,498
Less: Prior Year Allocations	19,587	3,307	(98)	25	397,291	371,133	21,410	43,899	6,370	889,937
Carry-Forward	9,886	(38)	108	4	(2,377)	(21,900)	(12,415)	(11,044)	(163)	(839,439)
Current Adjustments	614	119	1	0	(159,440)	23,452	21	869	160	2
Proposed Costs	\$39,974	\$3,350	\$118	\$34	\$233,096	\$350,784	\$(3,400)	\$22,680	\$6,203	\$(788,939)

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2019-2020

FY 2017-18
12/20/2018

Summary Schedule

Department	2021300000 CT ASSGN	2021602000 SHF- BOATING	2021606000 SHF-NARCO ENF	2021607000 SHF-NARCO FED	2021609000 CAL MMET	2021610000 FNRRPRT	2021613000 HI TECH CRIME	2021614000 RURAL CRIME	2021614170 SHRF-OFF HWY ENF	2021615000 SHF-MT HOUSE
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	33,774	0	0	0	82,805	0	0	0	2,529
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	0	1,410	0	0	573	0	164	378	0	964
5 AUDITOR-CONTROLLER	11,895	2,516	271	0	4,193	638	197	914	3	2,147
6 INFORMATION SYSTEMS	(8)	0	0	0	0	0	0	0	0	0
7 TREASURER-TAX COLLECTOR	187	20	4	0	63	9	1	7	0	19
8 PURCHASING & SUPPORT	0	2,160	0	0	2,135	1,337	0	0	0	309
9 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
10 HUMAN RESOURCES	0	5,926	0	0	1,693	0	847	4,233	0	6,607
11 FACILITIES MANAGEMENT	0	0	0	0	(796)	0	0	0	0	0
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	12,073	45,805	276	0	7,861	84,789	1,208	5,531	3	12,574
Less: Prior Year Allocations	10,512	32,183	230	4	8,164	183,531	1,217	2,479	53	7,842
Carry-Forward	1,561	13,622	46	(4)	(303)	(98,742)	(9)	3,052	(50)	4,732
Current Adjustments	592	325	14	0	271	28	40	207	0	321
Proposed Costs	\$14,227	\$59,752	\$335	\$(4)	\$7,829	\$(13,925)	\$1,240	\$8,790	\$(47)	\$17,626

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2019-2020

FY 2017-18
12/20/2018

Summary Schedule

Department	2021619000 SHF-ANIMAL SVCS	2021620000 SHF- PATROL	2021622000 SHF-COMM	2021626000 DETECTIVE S	2021627000 SHF-AUTO THEFT	2021628000 RECORDS	2021635000 CIVIL	2021640000 CORONER	2021645000 SHF-ADMIN	2021649000 SHF-INFO SYSTEMS
1 BUILDING DEPRECIATION	\$24,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,913	\$0
2 EQUIPMENT DEPRECIATION	0	128,113	11,359	49,229	3,382	0	12,821	20,840	9,329	2,901
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	733	27,629	4,547	8,501	88	3,418	1,726	1,236	6,941	686
5 AUDITOR-CONTROLLER	4,094	42,856	7,681	12,586	657	7,249	4,268	10,987	19,846	5,242
6 INFORMATION SYSTEMS	0	(6,185)	0	(1,342)	0	(46,871)	(3)	0	(8,735)	179,141
7 TREASURER-TAX COLLECTOR	51	278	46	75	9	43	37	157	181	72
8 PURCHASING & SUPPORT	3,207	11,949	621	3,869	823	107	1,357	5,540	4,575	5,966
9 COUNTY COUNSEL	4,211	0	0	0	0	0	0	0	210,374	0
10 HUMAN RESOURCES	6,772	129,475	31,670	40,634	847	36,402	13,545	7,618	51,639	2,540
11 FACILITIES MANAGEMENT	20,218	(109)	(188)	(648)	0	0	0	44,395	477,000	0
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	63,473	334,006	55,736	112,904	5,804	347	33,751	90,774	778,064	196,548
Less: Prior Year Allocations	56,482	251,836	49,003	85,715	9,679	30,293	24,167	55,164	529,455	(571,387)
Carry-Forward	6,991	82,170	6,733	27,189	(3,875)	(29,946)	9,584	35,610	248,609	767,935
Current Adjustments	477	12,761	1,491	3,385	65	48,611	718	869	12,298	(178,800)
Proposed Costs	\$70,940	\$428,938	\$63,961	\$143,478	\$1,994	\$19,012	\$44,053	\$127,252	\$1,038,970	\$785,683

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2019-2020

FY 2017-18
12/20/2018

Summary Schedule

Department	2021650000 LATHROP POLICE	2021654000 SHF-JAG PRG	2021655000 PTRL-AB109	2021657000 CUST-AB109	2021658000 COURT SVCS	2021659000 SHF-ANTI DRUG AB	2022600000 CUSTODY	2022610000 SHF-LOC AB109	2022620000 WORK PROG	2022621000 CORR HLTH
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$25,039	\$0	\$936,522	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	1,786	0	38,392	0	0	86,786
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	5,397	136	142	146	9,045	0	44,550	4,181	838	9,148
5 AUDITOR-CONTROLLER	15,702	392	214	864	14,530	0	85,128	6,909	3,540	33,545
6 INFORMATION SYSTEMS	(8)	0	0	0	0	0	(152,317)	0	0	538
7 TREASURER-TAX COLLECTOR	37	3	1	12	74	0	459	39	42	370
8 PURCHASING & SUPPORT	0	309	103	411	647	0	8,766	514	990	24,252
9 COUNTY COUNSEL	0	0	0	0	0	0	66,874	0	0	0
10 HUMAN RESOURCES	20,787	0	847	847	68,252	0	254,718	27,090	6,772	77,331
11 FACILITIES MANAGEMENT	0	0	0	0	104,428	0	2,037,268	0	9,609	188,867
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	41,915	840	1,306	2,280	223,799	0	3,320,360	38,733	21,791	420,836
Less: Prior Year Allocations	15,553	851	2,390	1,461	171,925	21	2,874,175	37,956	41,419	281,302
Carry-Forward	26,362	(11)	(1,084)	819	51,874	(21)	446,185	777	(19,628)	139,534
Current Adjustments	1,953	14	41	74	3,168	0	167,692	1,320	438	4,252
Proposed Costs	\$70,230	\$843	\$263	\$3,173	\$278,842	\$(21)	\$3,934,237	\$40,830	\$2,601	\$564,623

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2019-2020

FY 2017-18
12/20/2018

Summary Schedule

Department	2022700000 PROB-JUV	2022700190 PROB-JUV JUS-AB109	2022702000 PROB- ADULT	2022702300 PROB- ADULT SB678	2022702510 PROB-LOC AB109	2022708000 PROB-TRNG	2022710000 PROB-JAG	2022745000 PROB- ADMIN	2022785000 PROB-JUV AB109	2022800000 JUV DETENT
1 BUILDING DEPRECIATION	\$68,392	\$0	\$124,390	\$0	\$0	\$0	\$0	\$37,309	\$0	\$293,107
2 EQUIPMENT DEPRECIATION	7,275	0	6,086	0	0	0	0	2,211	0	68,713
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	6,493	0	6,999	1,914	4,573	0	0	3,207	1,600	15,080
5 AUDITOR-CONTROLLER	3,899	0	10,381	5,989	14,886	1,603	0	6,961	4,266	27,143
6 INFORMATION SYSTEMS	13,157	0	0	0	1,577	0	0	(162,347)	0	211
7 TREASURER-TAX COLLECTOR	116	0	82	64	145	26	0	64	41	201
8 PURCHASING & SUPPORT	12,348	0	15,433	6,480	16,971	617	0	4,118	3,086	11,712
9 COUNTY COUNSEL	0	0	45,417	0	0	0	0	21,204	0	31
10 HUMAN RESOURCES	51,453	0	46,560	12,698	25,396	0	0	12,875	11,005	83,808
11 FACILITIES MANAGEMENT	(901)	0	411,368	(23,241)	(84,951)	0	0	97,196	0	525,216
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	162,233	0	666,718	3,905	(21,402)	2,246	0	22,799	19,997	1,025,224
Less: Prior Year Allocations	167,888	0	647,941	3,861	(31,618)	2,557	47	(88,371)	16,606	756,309
Carry-Forward	(5,655)	0	18,777	44	10,216	(311)	(47)	111,170	3,391	268,915
Current Adjustments	(10,635)	0	2,344	764	8	82	0	163,440	614	4,531
Proposed Costs	\$145,942	\$0	\$687,839	\$4,712	\$(11,178)	\$2,018	\$(47)	\$297,408	\$24,003	\$1,298,669

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2019-2020

FY 2017-18
12/20/2018

Summary Schedule

Department	2023024000 JAG CNTRL	2023040000 FLOOD MGMT	2023060000 WATER RES	2023070000 DELTA ACTIVITIES	2024100000 FLOOD CHNL	2024700000 AGRICULTU RE	2025600000 COMM DEV	2025700000 SHF-PUBLIC ADM	2025900000 RECORDER	2026000000 EMERG SVCS
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$201,484	\$180,360	\$0	\$126,476	\$106,470
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	20,514	32,111	0	30,462	1,851
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	161,785	0
4 COUNTY ADMINISTRATOR	0	674	1,116	7,049	2,806	5,116	6,119	461	1,932	792
5 AUDITOR-CONTROLLER	30	645	1,420	1,867	4,048	21,097	22,818	850	6,463	3,085
6 INFORMATION SYSTEMS	0	0	0	0	0	3,002	59	0	8,139	643
7 TREASURER-TAX COLLECTOR	0	2	8	29	20	137	116	5	39	31
8 PURCHASING & SUPPORT	0	0	0	309	0	11,916	21,130	2,231	40,973	1,504
9 COUNTY COUNSEL	0	0	0	(6,336)	0	42,402	115,202	72,721	13,149	8,680
10 HUMAN RESOURCES	0	2,540	5,926	0	21,164	52,433	41,406	3,386	21,164	8,465
11 FACILITIES MANAGEMENT	0	0	0	0	0	194,128	13,604	0	122,095	88,996
12 PARKS & RECREATION	0	0	0	0	0	0	677	0	0	0
Total Current Allocations	30	3,861	8,470	2,918	28,037	552,232	433,602	79,655	532,677	220,518
Less: Prior Year Allocations	412	4,732	8,562	34,086	39,000	479,945	380,643	89,700	366,730	247,381
Carry-Forward	(382)	(871)	(92)	(31,168)	(10,963)	72,287	52,959	(10,045)	165,947	(26,863)
Current Adjustments	2	120	286	114	995	480	3,642	241	(6,479)	(128)
Proposed Costs	\$(350)	\$3,110	\$8,664	\$(28,136)	\$18,070	\$624,998	\$490,203	\$69,851	\$692,146	\$193,527

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2019-2020

FY 2017-18
12/20/2018

Summary Schedule

Department	2026000150 EMERG SVS- GRANTS	3030101000 PUBLIC WORKS	3030900000 INFRA- ENGR	4040500000 MENTAL HLTH	4040600000 SUBS ABUSE	4040700000 BEHAVIORA L	4040800000 UTILITY DISTRICTS	4041000000 PUBLIC HLTH	4041200000 CONSERVA TOR SVCS	4041800000 EMERG MED SVC
1 BUILDING DEPRECIATION	\$0	\$116,178	\$0	\$98,092	\$32,714	\$0	\$0	\$115,330	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	143,206	0	0	0	0	12,011	139,020	0	0
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	0	22,014	989	58,047	8,184	8,853	2,390	21,268	2,757	1,623
5 AUDITOR-CONTROLLER	22	72,841	1,225	162,361	26,651	22,379	6,070	68,867	9,018	4,393
6 INFORMATION SYSTEMS	0	94,595	0	(2,517)	(39)	84,020	0	663	4	15,055
7 TREASURER-TAX COLLECTOR	0	827	6	1,612	258	215	59	725	93	46
8 PURCHASING & SUPPORT	720	228,312	838	53,669	12,428	53,500	12,095	60,067	9,781	4,413
9 COUNTY COUNSEL	0	184,123	0	305,673	75	0	0	14,186	0	(26,121)
10 HUMAN RESOURCES	0	141,244	4,133	437,044	104,432	80,861	18,624	146,857	26,243	5,871
11 FACILITIES MANAGEMENT	0	157,339	0	0	(179)	0	0	142,612	0	0
12 PARKS & RECREATION	0	556	0	13,721	0	0	0	0	0	0
Total Current Allocations	742	1,161,233	7,191	1,127,703	184,525	249,827	51,248	709,596	47,895	5,280
Less: Prior Year Allocations	2,022	1,117,810	10,742	1,079,072	198,044	160,362	42,362	730,164	(46,070)	23,321
Carry-Forward	(1,280)	43,423	(3,551)	48,631	(13,519)	89,465	8,886	(20,568)	93,965	(18,041)
Current Adjustments	0	(262,793)	245	27,167	5,311	(80,054)	1,030	8,939	1,473	(14,543)
Proposed Costs	\$(538)	\$941,863	\$3,885	\$1,203,500	\$176,317	\$259,238	\$61,163	\$697,968	\$143,333	\$(27,304)

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2019-2020

FY 2017-18
12/20/2018

Summary Schedule

Department	4042000000 ENV HEALTH	4045415000 CA CHILD SVC	4049100000 FIRST 5 SJ	4049500000 HLTH CARE SV ADM	5050101000 HUMAN SVCS	5053900000 MARY GRAHAM	5054101000 AGING	5055103000 WIA (EEDD)	5055246000 NEIGHBOR PRES	5055600000 VETERANS
1 BUILDING DEPRECIATION	\$10,153	\$0	\$0	\$0	\$381,594	\$213,093	\$17,562	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	815	9,125	0	0	0	0	0	0	0	3,804
3 DEBT SERVICE INTEREST	0	0	0	0	31,303	0	0	0	0	0
4 COUNTY ADMINISTRATOR	7,443	5,908	1,263	4,820	114,718	5,234	6,002	7,497	827	1,157
5 AUDITOR-CONTROLLER	17,157	15,376	6,360	7,087	442,913	17,068	45,139	68,895	14,506	1,355
6 INFORMATION SYSTEMS	46,689	0	2	212	587,399	0	0	(22)	0	18
7 TREASURER-TAX COLLECTOR	147	153	139	53	27,368	182	618	711	131	12
8 PURCHASING & SUPPORT	26,637	13,228	9,453	1,362	180,911	2,423	15,241	13,476	611	2,127
9 COUNTY COUNSEL	6,762	0	649	12,203	(7,797)	28	1,207	(17,079)	244	0
10 HUMAN RESOURCES	51,639	37,248	7,619	19,283	918,722	44,021	72,187	59,008	5,079	5,079
11 FACILITIES MANAGEMENT	41,824	0	0	0	196,404	158,335	0	4,822	0	4,370
12 PARKS & RECREATION	0	0	0	0	0	0	336	0	0	0
Total Current Allocations	209,267	81,037	25,486	45,021	2,873,535	440,383	158,293	137,308	21,399	17,922
Less: Prior Year Allocations	236,913	79,057	23,342	16,007	2,878,147	399,363	198,038	203,444	12,131	17,121
Carry-Forward	(27,646)	1,980	2,144	29,014	(4,612)	41,020	(39,745)	(66,136)	9,268	801
Current Adjustments	(43,810)	2,172	815	864	(600,860)	2,730	4,941	6,864	1,588	254
Proposed Costs	\$137,811	\$85,190	\$28,444	\$74,899	\$2,268,063	\$484,134	\$123,488	\$78,036	\$32,254	\$18,976

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2019-2020

FY 2017-18
12/20/2018

Summary Schedule

Department	6061500000 COOP EXT	7070300000 PARKS & REC	8190000000 FLEET SVCS	8250000000 OFFICE AUTO	8260000000 TELEPHONE	8270000000 RADIO COMM	8400112100 PURCH ISF	9210000540 SOLID WASTE	9221100000 HOSPITAL	9230901100 AIRPORT
1 BUILDING DEPRECIATION	\$188,067	\$245,325	\$34,644	\$0	\$11,941	\$0	\$0	\$2,546	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	20,659	0	0	0	0	0	0	0	0
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	309	0	3,533	0	1,820	0	0	5,237	209,061	2,040
5 AUDITOR-CONTROLLER	614	9,674	83,889	1,333	12,953	6,306	3,617	48,573	519,531	11,848
6 INFORMATION SYSTEMS	0	0	0	28,022	160,477	44,370	0	33	463,286	367
7 TREASURER-TAX COLLECTOR	4	47	1,335	18	194	101	60	839	6,702	175
8 PURCHASING & SUPPORT	193	16,570	25,579	7,200	7,795	9,158	75,223	53,905	346,301	17,900
9 COUNTY COUNSEL	0	0	0	0	0	0	0	232	9,151	3,331
10 HUMAN RESOURCES	3,386	49,652	29,629	0	11,852	0	0	73,650	761,249	(19,430)
11 FACILITIES MANAGEMENT	157,202	752,036	20,249	0	36,371	(3,050)	0	24,181	(20,089)	8,557
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	349,775	1,093,963	198,859	36,573	243,403	56,885	78,899	209,196	2,295,190	24,790
Less: Prior Year Allocations	328,258	941,656	191,682	30,832	45,674	14,968	73,518	233,050	1,720,351	62,379
Carry-Forward	21,517	152,307	7,177	5,741	197,729	41,917	5,381	(23,854)	574,839	(37,589)
Current Adjustments	212	3,112	5,503	(27,962)	(159,328)	(44,052)	(74,795)	6,152	(504,607)	696
Proposed Costs	\$371,504	\$1,249,383	\$211,539	\$14,353	\$281,803	\$54,751	\$9,057	\$191,494	\$2,365,423	\$(12,104)

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2019-2020

FY 2017-18
12/20/2018

Summary Schedule

Department	38925 HEALTH	38926 DENTAL	38948 CO INS-MED MALPR	38949 CASUALTY	38950 WORKERS COMP	38951 UNEMPLOY	35401 CSA 54	40598 RETIREMEN T	47801 MT HOUSE	57101 LAFCO
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0
5 AUDITOR-CONTROLLER	4,676	573	1,989	20,271	12,311	117	0	2,924	3,044	0
6 INFORMATION SYSTEMS	0	0	0	0	0	0	0	0	286	(865)
7 TREASURER-TAX COLLECTOR	39	4	30	153	161	1	0	(13)	22	0
8 PURCHASING & SUPPORT	0	0	0	0	0	0	0	13,704	0	1,994
9 COUNTY COUNSEL	0	0	0	0	0	0	0	11,688	0	0
10 HUMAN RESOURCES	59,285	6,123	1,491	(353,180)	329,178	(10,143)	0	(2,372)	23,703	0
11 FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	(608)	0
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	64,001	6,700	3,510	(332,756)	341,650	(10,025)	0	25,930	26,448	1,129
Less: Prior Year Allocations	145,636	20,881	10,176	(374,471)	136,478	(21,383)	0	31,449	64,618	1,029
Carry-Forward	(81,635)	(14,181)	(6,666)	41,715	205,172	11,358	0	(5,519)	(38,170)	100
Current Adjustments	30,197	4,234	3,834	21,630	61,231	573	0	1,668	824	873
Proposed Costs	\$12,563	\$(3,246)	\$678	\$(269,411)	\$608,053	\$1,905	\$0	\$22,080	\$(10,899)	\$2,102

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2019-2020

FY 2017-18
12/20/2018

Summary Schedule

Department	PROP TAX	SB 90	OTHER DEPT	OTHER AGENCIES	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$68,551	\$0	\$4,734,295
2 EQUIPMENT DEPRECIATION	0	0	33,171	106,210	0	1,167,297
3 DEBT SERVICE INTEREST	0	0	0	11,756	0	935,417
4 COUNTY ADMINISTRATOR	0	0	24	0	0	786,550
5 AUDITOR-CONTROLLER	0	20,899	65,716	115,093	0	2,567,712
6 INFORMATION SYSTEMS	0	0	19	(14,700)	0	1,876,210
7 TREASURER-TAX COLLECTOR	0	0	1,724	6,130	0	57,193
8 PURCHASING & SUPPORT	0	0	20,960	47,651	0	1,845,481
9 COUNTY COUNSEL	0	0	0	(94,192)	0	1,468,625
10 HUMAN RESOURCES	0	0	0	0	0	4,868,201
11 FACILITIES MANAGEMENT	0	0	3,015	285,990	0	7,817,029
12 PARKS & RECREATION	0	0	1,511	0	0	16,801
Total Current Allocations	0	20,899	126,141	532,490	0	28,140,810
Less: Prior Year Allocations	302,687	18,727	314,932	634,936	0	24,402,506
Carry-Forward	(302,687)	2,172	(188,791)	(102,446)	0	3,738,304
Current Adjustments	0	2,143	7,582	32,223	0	(705,336)
Proposed Costs	<u>\$(302,687)</u>	<u>\$25,214</u>	<u>\$(55,067)</u>	<u>\$462,266</u>	<u>\$0</u>	<u>\$31,173,779</u>