



**BETTY T. YEE**  
**California State Controller**  
Division of Accounting and Reporting

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of San Joaquin**  
**Stockton, California**

**Date: September 26, 2016**  
**Filing Ref: SJO17**

Pursuant to federal Office of Management and Budget (OMB) 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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. Office Automation (ISF)               |
| 2. Building Use             | 14. Central Telephone (ISF)               |
| 3. County Administrator     | 15. Radio Communications (ISF)            |
| 4. Auditor-Controller       | 16. Southern Water System (ISF)           |
| 5. Information Systems      | 17. Purchasing (ISF)                      |
| 6. Treasurer-Tax Collector  | 18. Health Insurance (ISF)                |
| 7. Purchasing & Support     | 19. Dental Insurance (ISF)                |
| 8. County Counsel           | 20. Medical Malpractice Insurance (ISF)   |
| 9. Human Resources          | 21. Casualty Insurance (ISF)              |
| 10. Facilities Management   | 22. Worker's Compensation Insurance (ISF) |
| 11. Parks & Recreation      | 23. Unemployment Insurance (ISF)          |
| 12. Fleet Services (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 2 CFR Part 225, 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 total internal adjustment of \$242,081 is included in the schedule to show directly identified labor costs for purchase charges made to the ISFs. The internal adjustment of \$242,081 does not affect carry-forward calculation. Therefore, \$242,081 must not be included in Schedule A when calculating carry-forward in the 2018-19 Estimated Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF SAN JOAQUIN**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Jerome C. Wilverding

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**

Name  
Auditor-Controller

Title

9-30-2016

10-6-2016

Date

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 2016-17  
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	10,815	0	18,702	6,822	12,715	0	0
EQUIPMENT USAGE	5,307	0	48,182	2,810	33,616	0	0
COUNTY ADMINISTRATOR	3,330	0	6,793	1,139	1,812	473	0
AUDITOR-CONTROLLER	3,335	0	15,114	5,331	29,199	3,057	80
INFORMATION SYSTEMS	56,143	0	48,912	6,062	3,151	5,505	0
TREASURER-TAX	30	0	148	1,564	439	10	1
PURCHASING & SUPPORT	9,843	0	41,868	5,354	25,744	658	124
COUNTY COUNSEL	324,397	0	149,691	( 1,872)	41,403	0	( 653)
HUMAN RESOURCES	12,343	0	65,935	17,540	25,160	1,402	0
FACILITIES MANAGEMENT	185,660	0	278,905	117,048	214,710	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>611,203</b>	<b>0</b>	<b>674,250</b>	<b>161,798</b>	<b>387,949</b>	<b>11,105</b>	<b>( 448)</b>
Roll Forward	369,584	( 1,304)	177,063	37,025	35,199	( 16,945)	5,937
<b>Cost With Roll Forward</b>	<b>980,787</b>	<b>( 1,304)</b>	<b>851,313</b>	<b>198,823</b>	<b>423,148</b>	<b>( 5,840)</b>	<b>5,489</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>980,787</b>	<b>( 1,304)</b>	<b>851,313</b>	<b>198,823</b>	<b>423,148</b>	<b>( 5,840)</b>	<b>5,489</b>



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	1016000000 SURVEYOR	1040148000 PUBLIC IMPRV	2020200000 DIST ATTY	2020202000 REAL EST	2020205000 VIC ASSIST	2020206000 CONSUMER FRD	2020207000 DA-EPU INVEST PR
BUILDING USE	3,947	0	103,935	0	3,088	0	0
EQUIPMENT USAGE	5,425	0	100,018	0	0	0	0
COUNTY ADMINISTRATOR	172	0	18,909	0	497	1,523	0
AUDITOR-CONTROLLER	521	2,368	36,807	86	995	2,697	58
INFORMATION SYSTEMS	0	0	16,952	0	0	0	0
TREASURER-TAX	6	27	339	0	8	23	1
PURCHASING & SUPPORT	373	17,326	62,373	0	13	2	0
COUNTY COUNSEL	0	0	40,285	0	0	0	0
HUMAN RESOURCES	2,505	0	120,948	0	6,681	10,857	0
FACILITIES MANAGEMENT	15,319	( 76,647)	378,007	0	11,256	0	0
PARKS & RECREATION	0	8,848	0	0	0	0	0
<b>Total Allocated</b>	<b>28,268</b>	<b>( 48,078)</b>	<b>878,573</b>	<b>86</b>	<b>22,538</b>	<b>15,102</b>	<b>59</b>
Roll Forward	( 5,550)	( 10,654)	59,827	( 379)	5,750	( 598)	( 222)
<b>Cost With Roll Forward</b>	<b>22,718</b>	<b>( 58,732)</b>	<b>938,400</b>	<b>( 293)</b>	<b>28,288</b>	<b>14,504</b>	<b>( 163)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>22,718</b>	<b>( 58,732)</b>	<b>938,400</b>	<b>( 293)</b>	<b>28,288</b>	<b>14,504</b>	<b>( 163)</b>



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**  
**Allocated Costs By Department**

Central Service Departments	2020209000 CHILD ABDUCT	2020210000 NARC ENF	2020212000 AUTO INS FRD	2020216000 WRK COMP INS	2020217000 PUBLIC ASST FRD	2020223000 CHILD VRT	2020225000 DA-YTH JAG
BUILDING USE	0	2,609	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	285	0	0	0	1,252	0	83
AUDITOR-CONTROLLER	535	1	( 249)	( 259)	1,610	0	50
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	5	0	1	0	12	0	0
PURCHASING & SUPPORT	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	2,505	0	0	0	7,517	0	0
FACILITIES MANAGEMENT	0	9,513	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>3,330</b>	<b>12,123</b>	<b>( 248)</b>	<b>( 259)</b>	<b>10,391</b>	<b>0</b>	<b>133</b>
Roll Forward	183	4,584	( 237)	( 809)	393	25	( 27)
<b>Cost With Roll Forward</b>	<b>3,513</b>	<b>16,707</b>	<b>( 485)</b>	<b>( 1,068)</b>	<b>10,784</b>	<b>25</b>	<b>106</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>3,513</b>	<b>16,707</b>	<b>( 485)</b>	<b>( 1,068)</b>	<b>10,784</b>	<b>25</b>	<b>106</b>



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	2020273000 VICTIM WIT	2020278110 VAWV	2020278240 RURAL CRIME	2020278250 DA-CRIMINAL	2020278270 DA-UNDRSRV VICT	2020281000 DA-SLESF-AB109	2020300000 CHILD SUP
BUILDING USE	1,071	0	0	0	0	0	6,504
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	670	0	0	175	0	0	10,686
AUDITOR-CONTROLLER	1,008	0	0	351	( 56)	23	30,170
INFORMATION SYSTEMS	0	0	0	0	0	0	( 19,431)
TREASURER-TAX	11	0	0	3	0	0	267
PURCHASING & SUPPORT	248	0	0	0	0	0	75,382
COUNTY COUNSEL	0	0	0	0	0	0	( 26)
HUMAN RESOURCES	7,517	0	0	2,505	0	0	122,642
FACILITIES MANAGEMENT	3,904	0	0	0	0	0	34,858
PARKS & RECREATION	0	0	0	0	0	0	41
<b>Total Allocated</b>	<b>14,429</b>	<b>0</b>	<b>0</b>	<b>3,034</b>	<b>( 56)</b>	<b>23</b>	<b>261,093</b>
Roll Forward	2,935	59	( 90)	692	( 49)	( 192)	33,966
<b>Cost With Roll Forward</b>	<b>17,364</b>	<b>59</b>	<b>( 90)</b>	<b>3,726</b>	<b>( 105)</b>	<b>( 169)</b>	<b>295,059</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>17,364</b>	<b>59</b>	<b>( 90)</b>	<b>3,726</b>	<b>( 105)</b>	<b>( 169)</b>	<b>295,059</b>



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	2020400000 PUB DEFNDR	2021000000 GRAND JURY	2021200000 PRETRIAL SVCS	2021201000 ADAP	2021274000 CO SUPPORT TO CT	20213000000 CT ASSGN	2021602000 SHF-BOATING
BUILDING USE	81,586	3,443	2,258	0	202,392	0	0
EQUIPMENT USAGE	5,648	815	424	0	0	0	28,254
COUNTY ADMINISTRATOR	10,320	0	1,531	312	0	0	1,072
AUDITOR-CONTROLLER	20,413	18	2,514	603	0	10,965	2,125
INFORMATION SYSTEMS	162,784	0	0	0	0	107	0
TREASURER-TAX	196	0	21	5	0	173	20
PURCHASING & SUPPORT	12,951	1,409	5,840	2,723	124	0	1,238
COUNTY COUNSEL	1,477	679	0	0	0	0	0
HUMAN RESOURCES	72,263	0	12,528	4,177	0	0	5,847
FACILITIES MANAGEMENT	62,096	12,551	8,231	0	607,644	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>429,734</b>	<b>18,915</b>	<b>33,347</b>	<b>7,820</b>	<b>810,160</b>	<b>11,245</b>	<b>38,556</b>
Roll Forward	143,044	4,460	13,934	1,238	276,425	199	5,673
<b>Cost With Roll Forward</b>	<b>572,778</b>	<b>23,375</b>	<b>47,281</b>	<b>9,058</b>	<b>1,086,585</b>	<b>11,444</b>	<b>44,229</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>572,778</b>	<b>23,375</b>	<b>47,281</b>	<b>9,058</b>	<b>1,086,585</b>	<b>11,444</b>	<b>44,229</b>





**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**  
**Allocated Costs By Department**

Central Service Departments	2021606000 SHF-NARCO ENF	2021607000 SHF-NARC FED	2021609000 CAL MMET	2021610000 FNRPRT	2021613000 HI TECH CRIME	2021614000 RURAL CRIME	2021614170 SHRF-OFF HWY ENF
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	124,032	0	0	336
COUNTY ADMINISTRATOR	0	0	431	0	131	274	0
AUDITOR-CONTROLLER	249	96	3,536	546	154	327	6
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	4	2	54	7	1	2	0
PURCHASING & SUPPORT	0	0	2,104	742	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	1,670	0	835	1,670	0
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	253	98	7,795	125,327	1,121	2,273	342
Roll Forward	( 288)	97	( 245)	( 22,302)	243	263	( 4)
Cost With Roll Forward	( 35)	195	7,550	103,025	1,364	2,536	338
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 35)	195	7,550	103,025	1,364	2,536	338



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	2021615000 SHF-MT HOUSE	2021619000 SHF-ANIMAL SVCS	2021620000 SHF-PATROL	2021622000 SHF-COMM	2021626000 DETECTIVES	2021627000 SHF-AUTO THEFT	2021628000 RECORDS
BUILDING USE	0	24,204	0	0	0	0	0
EQUIPMENT USAGE	3,769	3,695	72,380	30,266	28,038	4,579	2,645
COUNTY ADMINISTRATOR	857	438	20,020	3,390	5,659	76	2,368
AUDITOR-CONTROLLER	1,406	3,184	32,392	6,690	9,693	834	4,805
INFORMATION SYSTEMS	0	0	9,118	0	2,392	0	47,857
TREASURER-TAX	11	45	249	59	79	12	42
PURCHASING & SUPPORT	0	3,303	7,663	0	1,233	619	130
COUNTY COUNSEL	0	6,334	0	0	0	0	0
HUMAN RESOURCES	5,011	5,847	122,377	34,130	38,176	1,535	27,403
FACILITIES MANAGEMENT	0	17,421	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	11,054	64,471	264,199	74,535	85,270	7,655	85,250
Roll Forward	( 1,170)	4,353	25,063	1,385	6,548	271	32,648
Cost With Roll Forward	9,884	68,824	289,262	75,920	91,818	7,926	117,898
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,884	68,824	289,262	75,920	91,818	7,926	117,898



**SAN JOAQUIN COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	2021635000 CIVIL	2021640000 CORONER	2021645000 SHF-ADMIN	2021649000 SHF-INFO SYSTEMS	2021650000 LATHROP POLICE	2021654000 SHF-JAG PRG	2021655000 PTRL-AB109
BUILDING USE	0	0	2,184	0	0	0	0
EQUIPMENT USAGE	2,798	13,554	11,962	14,011	13,263	0	0
COUNTY ADMINISTRATOR	1,257	806	4,224	487	4,076	43	96
AUDITOR-CONTROLLER	2,810	8,548	12,330	3,998	10,814	122	186
INFORMATION SYSTEMS	12	0	5,149	123,711	95	0	0
TREASURER-TAX	27	127	118	57	39	2	1
PURCHASING & SUPPORT	1,143	2,618	2,230	4,703	0	0	495
COUNTY COUNSEL	0	0	199,231	0	0	0	0
HUMAN RESOURCES	13,363	6,431	26,022	3,341	21,672	0	835
FACILITIES MANAGEMENT	0	12,059	169,805	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>21,410</b>	<b>44,143</b>	<b>433,255</b>	<b>150,308</b>	<b>49,959</b>	<b>167</b>	<b>1,613</b>
Roll Forward	1,580	( 6,055)	119,742	64,509	6,875	106	319
<b>Cost With Roll Forward</b>	<b>22,990</b>	<b>38,088</b>	<b>552,997</b>	<b>214,817</b>	<b>56,834</b>	<b>273</b>	<b>1,932</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>22,990</b>	<b>38,088</b>	<b>552,997</b>	<b>214,817</b>	<b>56,834</b>	<b>273</b>	<b>1,932</b>



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**  
**Allocated Costs By Department**

Central Service Departments	2021657000 CUST-AB109	2021658000 COURT SVCS	2021659000 SHF-ANTI DRUG AB	2022600000 CUSTODY	2022610000 SHF-LOC AB109	2022620000 WORK PROG	2022621000 CORR HLTH
BUILDING USE	0	10,097	0	807,025	0	0	0
EQUIPMENT USAGE	0	833	0	117,647	0	3,036	27,342
COUNTY ADMINISTRATOR	94	7,012	0	32,410	3,089	766	5,887
AUDITOR-CONTROLLER	486	11,280	40	63,015	5,254	2,993	24,275
INFORMATION SYSTEMS	0	0	0	152,618	0	0	0
TREASURER-TAX	7	85	0	468	38	38	306
PURCHASING & SUPPORT	619	523	0	8,477	1,114	686	16,291
COUNTY COUNSEL	0	0	0	308	0	0	0
HUMAN RESOURCES	0	60,135	0	240,098	27,492	8,352	71,381
FACILITIES MANAGEMENT	0	50,583	0	1,877,845	0	26,939	88,045
PARKS & RECREATION	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>1,206</b>	<b>140,548</b>	<b>40</b>	<b>3,299,911</b>	<b>36,987</b>	<b>42,810</b>	<b>233,527</b>
Roll Forward	( 1,126)	20,009	23	128,483	9,540	20,761	39,466
<b>Cost With Roll Forward</b>	<b>80</b>	<b>160,557</b>	<b>63</b>	<b>3,428,394</b>	<b>46,527</b>	<b>63,571</b>	<b>272,993</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>80</b>	<b>160,557</b>	<b>63</b>	<b>3,428,394</b>	<b>46,527</b>	<b>63,571</b>	<b>272,993</b>



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	2022700000 PROB-JUV JUS-AB109	2022700190 PROB-JUV PROB-ADULT	2022702000 PROB-ADULT	2022702300 PROB-ADULT SB678	2022702510 PROB-LOC AB109	2022708000 PROB-TRNG	2022710000 PROB-JAG
BUILDING USE	59,507	0	99,883	0	0	0	0
EQUIPMENT USAGE	16,111	0	10,582	0	0	0	0
COUNTY ADMINISTRATOR	4,375	0	5,039	1,191	2,780	0	36
AUDITOR-CONTROLLER	10,334	259	8,001	4,192	10,565	1,438	21
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	107	0	95	54	112	24	0
PURCHASING & SUPPORT	11,803	0	15,491	5,941	11,769	742	0
COUNTY COUNSEL	0	0	114	0	0	0	0
HUMAN RESOURCES	50,114	0	49,972	10,023	26,621	0	0
FACILITIES MANAGEMENT	6,806	0	345,218	( 34,796)	( 56,083)	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>159,157</b>	<b>259</b>	<b>534,395</b>	<b>( 13,395)</b>	<b>( 4,236)</b>	<b>2,204</b>	<b>57</b>
Roll Forward	18,370	( 19)	90,520	( 15,272)	( 33,011)	370	8
<b>Cost With Roll Forward</b>	<b>177,527</b>	<b>240</b>	<b>624,915</b>	<b>( 28,667)</b>	<b>( 37,247)</b>	<b>2,574</b>	<b>65</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>177,527</b>	<b>240</b>	<b>624,915</b>	<b>( 28,667)</b>	<b>( 37,247)</b>	<b>2,574</b>	<b>65</b>



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	2022736000 JUV-JAG-ARRA	2022745000 PROB-ADMIN	2022780000 PRB-JJC-COPS	2022784000 CAO NEIGH	2022785000 PROB-JUV AB109	2022800000 JUV DETENT	2023024000 JAG CNTRL
BUILDING USE	0	30,981	0	0	0	243,394	0
EQUIPMENT USAGE	0	16,513	0	0	0	9,425	0
COUNTY ADMINISTRATOR	0	2,132	0	0	1,166	11,445	0
AUDITOR-CONTROLLER	0	7,021	0	0	3,065	24,934	28
INFORMATION SYSTEMS	0	185,435	0	0	0	0	0
TREASURER-TAX	0	63	0	0	34	241	0
PURCHASING & SUPPORT	0	5,481	0	0	1,485	9,186	866
COUNTY COUNSEL	0	25,122	0	0	0	0	0
HUMAN RESOURCES	0	12,150	0	0	8,352	103,282	0
FACILITIES MANAGEMENT	0	41,665	0	0	0	290,159	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	0	326,563	0	0	14,102	692,066	894
Roll Forward	( 30)	182,134	( 72)	( 16)	5,732	( 122,206)	882
Cost With Roll Forward	( 30)	508,697	( 72)	( 16)	19,834	569,860	1,776
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 30)	508,697	( 72)	( 16)	19,834	569,860	1,776



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	2023040000 FLOOD MGMT	2023060000 WATER RES	2023070000 DELTA ACTIVITIES	2024100000 FLOOD CHNL	2024700000 AGRICULTURE	2024900000 WT & MEAS	2025600000 COMM DEV
BUILDING USE	0	0	0	3,681	146,565	57,271	52,527
EQUIPMENT USAGE	0	0	0	851	44,468	17,529	45,458
COUNTY ADMINISTRATOR	629	724	11,098	2,082	3,330	382	4,433
AUDITOR-CONTROLLER	756	889	1,275	3,296	11,586	1,026	10,543
INFORMATION SYSTEMS	0	0	0	0	8,551	0	95
TREASURER-TAX	5	6	21	27	115	11	111
PURCHASING & SUPPORT	0	0	619	0	9,501	2,693	18,762
COUNTY COUNSEL	0	0	( 6,532)	0	11,843	0	90,041
HUMAN RESOURCES	4,087	3,686	0	22,551	44,421	3,446	35,944
FACILITIES MANAGEMENT	0	0	0	2,242	124,149	41,220	18,600
PARKS & RECREATION	0	0	0	0	0	0	248
Total Allocated	5,477	5,305	6,481	34,730	404,529	123,578	276,762
Roll Forward	429	( 729)	19,285	( 294)	( 17,693)	( 8,918)	( 51,976)
Cost With Roll Forward	5,906	4,576	25,766	34,436	386,836	114,660	224,786
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,906	4,576	25,766	34,436	386,836	114,660	224,786



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	2025700000 SHF-PUBLIC ADM	2025900000 RECORDER	2026000000 EMERG SVCS	2026000150 EMERG SVS-GRANTS	2029000000 CT OTHER OP	2029015000 CT INDIRECT	3030101000 PUBLIC WORKS
BUILDING USE	0	11,191	106,545	0	0	0	90,134
EQUIPMENT USAGE	188	30,396	3,925	0	0	0	83,951
COUNTY ADMINISTRATOR	304	1,461	911	0	0	0	16,263
AUDITOR-CONTROLLER	659	6,305	1,662	242	0	21,828	60,167
INFORMATION SYSTEMS	0	16,403	10,073	0	0	209,996	58,103
TREASURER-TAX	6	48	14	2	0	374	769
PURCHASING & SUPPORT	848	31,340	1,028	1,114	5,110	0	58,843
COUNTY COUNSEL	62,407	489	7,375	0	0	0	189,173
HUMAN RESOURCES	3,341	19,945	7,517	0	0	0	128,617
FACILITIES MANAGEMENT	0	192,020	76,689	0	0	0	211,197
PARKS & RECREATION	0	0	0	0	0	0	510
<b>Total Allocated</b>	<b>67,753</b>	<b>309,598</b>	<b>215,739</b>	<b>1,358</b>	<b>5,110</b>	<b>232,198</b>	<b>897,727</b>
Roll Forward	23,147	80,545	( 32,472)	1,358	( 61,953)	162,705	85,728
<b>Cost With Roll Forward</b>	<b>90,900</b>	<b>390,143</b>	<b>183,267</b>	<b>2,716</b>	<b>( 56,843)</b>	<b>394,903</b>	<b>983,455</b>
Adjustments	0	0	0	0	0	0	( 17,741)
<b>Proposed Costs</b>	<b>90,900</b>	<b>390,143</b>	<b>183,267</b>	<b>2,716</b>	<b>( 56,843)</b>	<b>394,903</b>	<b>965,714</b>





**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**  
**Allocated Costs By Department**

Central Service Departments	3030900000 INFRA-ENGR	4040500000 MENTAL HLTH	4040600000 SUBS ABUSE	4040700000 BEHAVIORAL	4040800000 UTILITY DISTRICTS	4041000000 PUBLIC HLTH	4041200000 CONSERVATOR SVCS
BUILDING USE	0	55,180	40,126	0	0	80,411	0
EQUIPMENT USAGE	0	0	0	0	5,828	104,690	0
COUNTY ADMINISTRATOR	778	40,527	5,783	6,738	1,850	14,414	2,000
AUDITOR-CONTROLLER	1,166	116,724	19,347	18,091	6,247	51,531	6,741
INFORMATION SYSTEMS	0	( 4,134)	174	( 17,193)	0	( 3,907)	0
TREASURER-TAX	10	1,330	230	209	79	623	83
PURCHASING & SUPPORT	910	54,458	17,370	59,778	9,071	57,542	8,957
COUNTY COUNSEL	0	15,405	0	0	0	12,690	0
HUMAN RESOURCES	6,681	404,741	83,291	95,758	17,863	139,176	23,386
FACILITIES MANAGEMENT	0	363	6,292	0	0	204,866	0
PARKS & RECREATION	0	4,464	0	0	0	0	0
<b>Total Allocated</b>	<b>9,545</b>	<b>689,058</b>	<b>172,613</b>	<b>163,381</b>	<b>40,938</b>	<b>662,036</b>	<b>41,167</b>
Roll Forward	1,550	71,283	9,710	42,852	3,504	203,353	3,822
<b>Cost With Roll Forward</b>	<b>11,095</b>	<b>760,341</b>	<b>182,323</b>	<b>206,233</b>	<b>44,442</b>	<b>865,389</b>	<b>44,989</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>11,095</b>	<b>760,341</b>	<b>182,323</b>	<b>206,233</b>	<b>44,442</b>	<b>865,389</b>	<b>44,989</b>



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	4041800000 EMERG MED SVC	4042000000 ENV HEALTH	4045415000 CA CHILD SVC	4049100000 FIRST 5 SJ	4049500000 HLTH CARE SV ADM	5050101000 HUMAN SVCS	5053900000 MARY GRAHAM
BUILDING USE	0	5,882	0	4,341	0	692,084	213,243
EQUIPMENT USAGE	0	36,298	3,960	0	0	0	0
COUNTY ADMINISTRATOR	884	6,479	4,261	812	1,076	81,316	3,684
AUDITOR-CONTROLLER	3,374	15,616	13,399	8,296	1,157	479,621	13,862
INFORMATION SYSTEMS	3,623	125	0	( 146)	0	( 144,737)	0
TREASURER-TAX	44	167	159	149	10	28,364	172
PURCHASING & SUPPORT	2,543	34,608	13,517	1,898	497	140,229	5,834
COUNTY COUNSEL	6,537	29,603	0	( 208)	4,058	( 3,800)	( 1,039)
HUMAN RESOURCES	7,467	52,807	38,124	6,681	527	822,525	51,249
FACILITIES MANAGEMENT	0	22,854	0	0	0	241,850	123,481
PARKS & RECREATION	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>24,472</b>	<b>204,439</b>	<b>73,420</b>	<b>21,823</b>	<b>7,325</b>	<b>2,337,452</b>	<b>410,486</b>
Roll Forward	10,912	( 134,369)	10,326	6,277	( 10,113)	( 124,627)	40,492
<b>Cost With Roll Forward</b>	<b>35,384</b>	<b>70,070</b>	<b>83,746</b>	<b>28,100</b>	<b>( 2,788)</b>	<b>2,212,825</b>	<b>450,978</b>
Adjustments	0	0	0	0	0	( 45,446)	0
<b>Proposed Costs</b>	<b>35,384</b>	<b>70,070</b>	<b>83,746</b>	<b>28,100</b>	<b>( 2,788)</b>	<b>2,167,379</b>	<b>450,978</b>



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	5054101000 AGING	5055103000 WIA (EEDD)	5055246000 NEIGHBOR PRES	5055600000 VETERANS	5056500000 HEADSTART	6061500000 COOP EXT	7070300000 PARKS & REC
BUILDING USE	34,344	0	0	0	1,987	188,201	200,017
EQUIPMENT USAGE	0	0	0	520	0	1,102	48,471
COUNTY ADMINISTRATOR	4,018	7,363	678	627	311	541	318
AUDITOR-CONTROLLER	35,480	71,029	5,896	698	5,342	476	5,864
INFORMATION SYSTEMS	0	67	0	2,605	0	170	0
TREASURER-TAX	514	962	73	7	15	5	70
PURCHASING & SUPPORT	26,724	17,303	555	1,944	4,972	0	21,158
COUNTY COUNSEL	( 225)	( 376)	707	0	( 74)	0	0
HUMAN RESOURCES	62,327	76,322	4,177	4,177	1,670	3,719	57,315
FACILITIES MANAGEMENT	0	2,166	0	4,230	0	135,456	606,829
PARKS & RECREATION	116	0	0	0	0	0	0
<b>Total Allocated</b>	<b>163,298</b>	<b>174,836</b>	<b>12,086</b>	<b>14,808</b>	<b>14,223</b>	<b>329,670</b>	<b>940,042</b>
Roll Forward	( 9,036)	279	( 2,738)	( 6,449)	4,263	( 36,915)	( 110,147)
<b>Cost With Roll Forward</b>	<b>154,262</b>	<b>175,115</b>	<b>9,348</b>	<b>8,359</b>	<b>18,486</b>	<b>292,755</b>	<b>829,895</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>154,262</b>	<b>175,115</b>	<b>9,348</b>	<b>8,359</b>	<b>18,486</b>	<b>292,755</b>	<b>829,895</b>



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	8190000000 FLEET SVCS	8250000000 OFFICE AUTO	8260000000 TELEPHONE	8270000000 RADIO	8400112100 PURCH ISF	9210000540 SOLID WASTE	9221100000 HOSPITAL
BUILDING USE	13,472	0	5,543	0	0	2,673	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	2,637	0	1,304	0	0	5,830	129,092
AUDITOR-CONTROLLER	65,211	1,449	9,979	4,429	6,546	39,046	454,456
INFORMATION SYSTEMS	0	28,411	( 18,933)	( 12,091)	0	0	( 4,716)
TREASURER-TAX	1,056	21	157	71	78	608	7,137
PURCHASING & SUPPORT	30,486	7,302	10,416	10,025	63,624	55,896	292,271
COUNTY COUNSEL	0	0	0	0	0	( 80)	( 1,431)
HUMAN RESOURCES	27,212	0	10,857	0	0	63,932	570,188
FACILITIES MANAGEMENT	22,251	0	4,705	0	0	31,361	49,870
PARKS & RECREATION	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>162,325</b>	<b>37,183</b>	<b>24,028</b>	<b>2,434</b>	<b>70,248</b>	<b>199,266</b>	<b>1,496,867</b>
Roll Forward	12,407	6,905	( 100,250)	( 59,975)	66,032	31,420	735,818
Cost With Roll Forward	174,732	44,088	( 76,222)	( 57,541)	136,280	230,686	2,232,685
Adjustments	0	0	0	0	( 63,624)	0	( 115,270)
<b>Proposed Costs</b>	<b>174,732</b>	<b>44,088</b>	<b>( 76,222)</b>	<b>( 57,541)</b>	<b>72,656</b>	<b>230,686</b>	<b>2,117,415</b>



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	9230901100 AIRPORT	38925 HEALTH	38926 DENTAL	38948 CO INS-MED MALPR	38949 CASUALTY	38950 WORKERS COMP	38951 UNEMPLOY
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	1,291	0	0	0	0	0	0
AUDITOR-CONTROLLER	10,229	3,218	507	1,110	18,113	14,999	1,677
INFORMATION SYSTEMS	10,952	0	0	0	0	0	0
TREASURER-TAX	166	19	4	18	91	119	1
PURCHASING & SUPPORT	20,429	0	0	0	0	0	0
COUNTY COUNSEL	( 652)	0	0	0	0	0	0
HUMAN RESOURCES	9,978	38,032	5,935	3,491	( 383,590)	42,525	( 20,333)
FACILITIES MANAGEMENT	3,008	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>55,401</b>	<b>41,269</b>	<b>6,446</b>	<b>4,619</b>	<b>( 365,386)</b>	<b>57,643</b>	<b>( 18,655)</b>
Roll Forward	1,833	89,944	14,681	8,916	146,928	80,609	( 717)
<b>Cost With Roll Forward</b>	<b>57,234</b>	<b>131,213</b>	<b>21,127</b>	<b>13,535</b>	<b>( 218,458)</b>	<b>138,252</b>	<b>( 19,372)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>57,234</b>	<b>131,213</b>	<b>21,127</b>	<b>13,535</b>	<b>( 218,458)</b>	<b>138,252</b>	<b>( 19,372)</b>



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**

**Allocated Costs By Department**

Central Service Departments	35401 CSA 54	40598 RETIREMENT	47801 MT HOUSE	57101 LAFCO	PROP TAX	SB90	OTHER DEPT
BUILDING USE	0	0	0	0	0	0	3,711
EQUIPMENT USAGE	0	0	0	0	0	0	17,140
COUNTY ADMINISTRATOR	0	0	0	0	0	0	20
AUDITOR-CONTROLLER	0	2,303	1,671	0	7,442	19,466	78,307
INFORMATION SYSTEMS	0	15	37,638	947	13,476	0	1,296
TREASURER-TAX	0	( 11)	22	0	0	0	2,182
PURCHASING & SUPPORT	0	20,417	0	220	0	0	15,243
COUNTY COUNSEL	0	1,016	0	0	0	0	0
HUMAN RESOURCES	0	4,623	17,734	0	0	0	0
FACILITIES MANAGEMENT	0	( 221)	0	0	0	0	( 12,775)
PARKS & RECREATION	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>28,142</b>	<b>57,065</b>	<b>1,167</b>	<b>20,918</b>	<b>19,466</b>	<b>105,124</b>
Roll Forward	( 312)	10,192	40,196	( 175)	( 280,844)	8,972	7,077
Cost With Roll Forward	( 312)	38,334	97,261	992	( 259,926)	28,438	112,201
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 312)</b>	<b>38,334</b>	<b>97,261</b>	<b>992</b>	<b>( 259,926)</b>	<b>28,438</b>	<b>112,201</b>

**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2016-17**  
**Allocated Costs By Department**

Central Service Departments	OTHER AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	106,735	3,853,026	71,010	0	3,924,036
EQUIPMENT USAGE	123,110	1,325,201	0	0	1,325,201
COUNTY ADMINISTRATOR	0	549,338	34,397	2,381,834	2,965,569
AUDITOR-CONTROLLER	142,399	2,332,145	341,170	2,447,690	5,121,005
INFORMATION SYSTEMS	21,656	1,025,091	13,872,713	62,285	14,960,089
TREASURER-TAX	5,292	57,735	236	3,543,171	3,601,142
PURCHASING & SUPPORT	54,968	1,572,073	1,459,733	0	3,031,806
COUNTY COUNSEL	149,984	1,353,401	865,581	( 116,511)	2,102,471
HUMAN RESOURCES	0	4,103,284	3,738,626	0	7,841,910
FACILITIES MANAGEMENT	317,049	7,128,473	1,732,418	238,503	9,099,394
PARKS & RECREATION	0	14,227	226,625	4,793,457	5,034,309
Total Allocated	921,193	23,313,994	22,342,509	13,350,429	59,006,932
Roll Forward	( 44,863)	2,667,808	0	0	2,667,808
Cost With Roll Forward	876,330	25,981,802	22,342,509	13,350,429	61,674,740
Adjustments	0	( 242,081)	0	0	( 242,081)
Proposed Costs	876,330	25,739,721	22,342,509	13,350,429	61,432,659

