



BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of San Joaquin
Stockton, California

Date: September 25, 2017
Filing Ref: SJO18

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **Summary Schedule** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 Circular 2 CFR Part 200, 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 (\$352,426) must be included when calculating carry-forward in the 2019-20 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

Jerome C. Wilverding

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Programs and Services Division**

Name
Auditor-Controller

Title

10-4-2017

10-5-2017

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

San Joaquin County, California
2 CFR Part 200 Cost Allocation Plan for FY 2017-2018

FY 2015-16
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Summary Schedule

Department	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	2020202000 REAL EST
1 BUILDING DEPRECIATION	\$158,453	\$274,009	\$99,946	\$186,298	\$0	\$0	\$9,405	\$0	\$105,625	\$0
2 EQUIPMENT DEPRECIATION	0	6,787	372	5,980	0	0	4,793	0	14,890	0
3 COUNTY ADMINISTRATOR	4,620	8,037	1,126	1,737	618	0	211	0	22,370	0
4 AUDITOR-CONTROLLER	3,083	15,248	3,674	28,206	1,723	168	538	2,727	67,962	176
5 INFORMATION SYSTEMS	59,793	60,015	4,107	60,655	4,372	0	0	0	(148,320)	0
6 TREASURER-TAX COLLECTOR	24	140	1,518	474	15	3	5	47	347	2
7 PURCHASING & SUPPORT	16,760	50,127	7,136	36,913	1,546	1,945	583	49,395	113,566	0
8 COUNTY COUNSEL	61,259	178,558	6,715	55,543	0	(8,769)	0	1,643	31,922	0
9 HUMAN RESOURCES	12,388	67,887	14,388	27,504	6,211	0	2,698	0	135,442	0
10 FACILITIES MANAGEMENT	130,777	218,215	82,489	146,480	0	0	14,660	(36,085)	443,008	0
11 PARKS & RECREATION	0	0	0	0	0	0	0	4,604	0	0
Total Current Allocations	447,158	879,022	221,472	549,791	14,485	(6,654)	32,893	22,331	786,812	178
Less: Prior Year Allocations	241,234	657,848	163,729	407,434	3,243	141	29,901	(125,720)	685,539	1,095
Carry-Forward	205,924	221,174	57,743	142,357	11,242	(6,795)	2,992	148,051	101,273	(917)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$653,081	\$1,100,197	\$279,214	\$692,148	\$25,728	\$(13,448)	\$35,885	\$170,381	\$888,084	\$(738)

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Department	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	2020273000 VICTIM WIT
1 BUILDING DEPRECIATION	\$3,143	\$0	\$0	\$0	\$2,656	\$0	\$0	\$0	\$0	\$1,090
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 COUNTY ADMINISTRATOR	533	1,917	0	360	0	0	0	1,346	86	777
4 AUDITOR-CONTROLLER	1,089	3,179	264	617	1	(173)	(146)	1,773	39	1,244
5 INFORMATION SYSTEMS	0	0	0	0	0	0	0	0	0	0
6 TREASURER-TAX COLLECTOR	7	27	5	5	0	2	2	12	0	13
7 PURCHASING & SUPPORT	14	0	66	0	0	0	0	0	0	1,270
8 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
9 HUMAN RESOURCES	7,194	14,388	0	2,698	0	0	0	8,093	0	10,791
10 FACILITIES MANAGEMENT	12,693	0	0	0	10,727	0	0	0	0	4,402
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	24,673	19,511	335	3,681	13,383	(172)	(144)	11,224	125	19,587
Less: Prior Year Allocations	16,610	16,602	319	3,541	7,422	7	384	10,987	115	11,113
Carry-Forward	8,063	2,909	16	140	5,961	(179)	(528)	237	10	8,474
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$32,737	\$22,420	\$352	\$3,821	\$19,344	\$(350)	\$(671)	\$11,461	\$136	\$28,062

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Department	2020278110 VAWV	2020278240 RURAL CRIME	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
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$71,274	\$124,618	\$3,504	\$2,298	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	2,140	0	908	0
3 COUNTY ADMINISTRATOR	0	0	205	0	0	11,330	11,828	0	1,939	277
4 AUDITOR-CONTROLLER	0	0	401	(98)	25	18,617	21,040	22	3,404	548
5 INFORMATION SYSTEMS	0	0	0	0	0	13,343	18,954	85	0	0
6 TREASURER-TAX COLLECTOR	0	0	3	0	0	273	200	0	28	4
7 PURCHASING & SUPPORT	0	0	0	0	0	69,547	12,347	2,773	7,255	1,945
8 COUNTY COUNSEL	0	0	0	0	0	117	1,153	872	0	0
9 HUMAN RESOURCES	0	0	2,698	0	0	124,398	79,300	0	18,785	3,597
10 FACILITIES MANAGEMENT	0	0	0	0	0	88,392	99,554	14,153	9,282	0
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	3,307	(98)	25	397,291	371,133	21,410	43,899	6,370
Less: Prior Year Allocations	(34)	39	2,249	159	285	318,548	895,764	11,739	20,953	9,399
Carry-Forward	34	(39)	1,058	(257)	(260)	78,743	(524,631)	9,671	22,946	(3,029)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$34	\$(39)	\$4,364	\$(354)	\$(235)	\$476,034	\$(153,497)	\$31,080	\$66,846	\$3,341

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Department	2021274000 CO SUPPORT TO CT	2021300000 CT ASSGN	2021602000 SHF- BOATING	2021606000 SHF-NARCO ENF	2021607000 SHF-NARCO FED	2021609000 CAL MMET	2021610000 FN GRPRT	2021613000 HI TECH CRIME	2021614000 RURAL CRIME	2021614170 SHRF-OFF HWY ENF
1 BUILDING DEPRECIATION	\$205,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	20,622	0	0	0	180,145	0	0	46
3 COUNTY ADMINISTRATOR	0	0	1,158	0	0	495	0	153	324	0
4 AUDITOR-CONTROLLER	0	10,341	2,334	226	4	3,475	462	164	355	7
5 INFORMATION SYSTEMS	0	(19)	0	0	0	0	0	0	0	0
6 TREASURER-TAX COLLECTOR	0	191	25	4	0	61	7	1	2	0
7 PURCHASING & SUPPORT	194	0	1,750	0	0	2,334	2,917	0	0	0
8 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
9 HUMAN RESOURCES	0	0	6,295	0	0	1,798	0	899	1,798	0
10 FACILITIES MANAGEMENT	684,589	0	0	0	0	0	0	0	0	0
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	889,937	10,512	32,183	230	4	8,164	183,531	1,217	2,479	53
Less: Prior Year Allocations	498,300	12,795	33,230	249	582	8,108	184,168	1,072	2,373	591
Carry-Forward	391,637	(2,283)	(1,047)	(19)	(578)	56	(637)	145	106	(538)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,281,573	\$8,230	\$31,137	\$212	\$(575)	\$8,221	\$182,895	\$1,363	\$2,586	\$(484)

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Department	2021615000 SHF-MT HOUSE	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
1 BUILDING DEPRECIATION	\$0	\$23,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,552
2 EQUIPMENT DEPRECIATION	0	411	52,629	578	21,473	6,133	1,003	4,367	25,218	19,291
3 COUNTY ADMINISTRATOR	994	602	22,952	3,857	7,335	81	2,708	1,470	906	5,396
4 AUDITOR-CONTROLLER	1,441	3,125	33,448	7,105	11,143	874	5,275	3,121	7,529	14,052
5 INFORMATION SYSTEMS	0	0	(1,819)	0	(450)	0	(9,664)	(1)	0	(1,149)
6 TREASURER-TAX COLLECTOR	11	47	247	57	90	14	40	29	125	160
7 PURCHASING & SUPPORT	0	4,941	16,878	788	4,954	778	389	794	4,230	4,024
8 COUNTY COUNSEL	0	424	0	0	0	0	0	0	0	233,409
9 HUMAN RESOURCES	5,395	5,395	127,500	36,619	41,170	1,798	30,544	14,388	7,898	39,737
10 FACILITIES MANAGEMENT	0	18,358	0	0	0	0	0	0	9,259	208,983
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	7,842	56,482	251,836	49,003	85,715	9,679	30,293	24,167	55,164	529,455
Less: Prior Year Allocations	11,810	58,940	269,552	79,820	85,799	8,319	27,690	23,220	34,489	484,563
Carry-Forward	(3,968)	(2,458)	(17,716)	(30,817)	(84)	1,360	2,603	947	20,675	44,892
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$3,874	\$54,023	\$234,119	\$18,186	\$85,632	\$11,038	\$32,896	\$25,115	\$75,840	\$574,346

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Department	2021649000 SHF-INFO SYSTEMS	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
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$10,279	\$0	\$820,178	\$0	\$0
2 EQUIPMENT DEPRECIATION	10,014	0	0	0	0	1,785	0	72,498	0	0
3 COUNTY ADMINISTRATOR	582	4,783	40	103	87	8,115	0	39,120	3,640	910
4 AUDITOR-CONTROLLER	3,962	12,916	796	219	468	12,260	21	71,435	5,625	2,968
5 INFORMATION SYSTEMS	(598,940)	(19)	0	0	0	0	0	87,466	0	0
6 TREASURER-TAX COLLECTOR	64	47	15	2	7	76	0	474	37	39
7 PURCHASING & SUPPORT	9,335	0	0	1,167	0	28	0	14,344	778	1,330
8 COUNTY COUNSEL	0	0	0	0	0	0	0	47	0	0
9 HUMAN RESOURCES	3,597	(2,175)	0	899	899	68,748	0	265,723	27,877	8,093
10 FACILITIES MANAGEMENT	0	0	0	0	0	70,634	0	1,502,891	0	28,079
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(571,387)	15,553	851	2,390	1,461	171,925	21	2,874,175	37,956	41,419
Less: Prior Year Allocations	33,781	45,849	58	898	2,113	138,674	42	3,274,144	38,685	25,053
Carry-Forward	(605,168)	(30,296)	793	1,492	(652)	33,251	(21)	(399,969)	(729)	16,366
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$(1,176,554)	\$(14,744)	\$1,644	\$3,882	\$810	\$205,177	\$(0)	\$2,474,206	\$37,227	\$57,784

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Department	2022621000 CORR HLTH	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
1 BUILDING DEPRECIATION	\$0	\$57,335	\$0	\$112,369	\$0	\$0	\$0	\$0	\$30,545	\$0
2 EQUIPMENT DEPRECIATION	53,825	25,246	0	24,226	0	0	0	0	2,287	0
3 COUNTY ADMINISTRATOR	6,822	4,769	0	5,611	1,450	3,388	0	32	2,877	1,451
4 AUDITOR-CONTROLLER	25,193	10,845	0	8,643	4,263	11,920	1,173	15	6,305	3,473
5 INFORMATION SYSTEMS	0	0	0	0	0	0	0	0	(255,215)	0
6 TREASURER-TAX COLLECTOR	331	113	0	86	54	139	23	0	68	40
7 PURCHASING & SUPPORT	31,095	14,025	0	23,361	16,530	15,758	1,361	0	7,703	1,750
8 COUNTY COUNSEL	0	0	0	23	0	0	0	0	24,723	0
9 HUMAN RESOURCES	75,936	52,165	0	50,358	11,690	26,977	0	0	17,088	9,892
10 FACILITIES MANAGEMENT	88,101	3,391	0	423,263	(30,126)	(89,800)	0	0	75,247	0
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	281,302	167,888	0	647,941	3,861	(31,618)	2,557	47	(88,371)	16,606
Less: Prior Year Allocations	225,303	173,103	333	590,720	(30,523)	54,626	3,778	46	150,897	11,653
Carry-Forward	55,999	(5,215)	(333)	57,221	34,384	(86,244)	(1,221)	1	(239,268)	4,953
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$337,301	\$162,673	\$(333)	\$705,163	\$38,245	\$(117,863)	\$1,337	\$48	\$(327,640)	\$21,559

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Department	2022800000 JUV DETENT	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
1 BUILDING DEPRECIATION	\$239,971	\$0	\$0	\$0	\$0	\$4,067	\$193,080	\$141,832	\$0	\$163,965
2 EQUIPMENT DEPRECIATION	12,467	0	0	0	0	277	13,271	18,038	0	2,458
3 COUNTY ADMINISTRATOR	13,268	0	548	915	36,693	2,402	4,243	5,020	367	1,630
4 AUDITOR-CONTROLLER	24,392	24	628	1,151	1,536	3,455	14,616	11,298	647	5,250
5 INFORMATION SYSTEMS	0	0	0	0	0	0	3,996	54	0	(13,437)
6 TREASURER-TAX COLLECTOR	218	0	4	8	29	23	138	117	5	45
7 PURCHASING & SUPPORT	10,882	389	0	194	778	0	11,002	20,720	3,286	49,905
8 COUNTY COUNSEL	0	0	0	0	(4,949)	0	9,158	129,637	81,843	906
9 HUMAN RESOURCES	105,371	0	3,552	6,295	0	22,436	56,355	39,833	3,552	20,682
10 FACILITIES MANAGEMENT	349,741	0	0	0	0	6,340	174,086	13,711	0	135,326
11 PARKS & RECREATION	0	0	0	0	0	0	0	383	0	0
Total Current Allocations	756,309	412	4,732	8,562	34,086	39,000	479,945	380,643	89,700	366,730
Less: Prior Year Allocations	891,734	34	5,946	7,054	(11,434)	39,563	526,752	349,635	60,126	296,304
Carry-Forward	(135,425)	378	(1,214)	1,508	45,520	(563)	(46,807)	31,008	29,574	70,426
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$620,884	\$791	\$3,517	\$10,071	\$79,607	\$38,437	\$433,138	\$411,650	\$119,274	\$437,156

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Department	2026000000 EMERG SVCS	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
1 BUILDING DEPRECIATION	\$102,029	\$0	\$107,265	\$0	\$88,558	\$32,843	\$0	\$0	\$109,547	\$0
2 EQUIPMENT DEPRECIATION	34,097	0	87,284	0	0	0	0	7,742	94,485	0
3 COUNTY ADMINISTRATOR	724	0	18,542	873	47,286	6,751	8,151	2,065	17,127	2,277
4 AUDITOR-CONTROLLER	2,985	268	61,227	1,301	122,548	21,612	18,883	5,036	54,100	7,063
5 INFORMATION SYSTEMS	3,153	0	81,031	0	(4,443)	350	(9,051)	0	(3,547)	0
6 TREASURER-TAX COLLECTOR	38	3	826	10	1,420	250	214	60	688	89
7 PURCHASING & SUPPORT	1,467	1,750	210,242	1,364	86,583	26,925	61,190	8,665	89,447	13,545
8 COUNTY COUNSEL	12,185	0	199,944	0	282,257	0	0	0	12,837	(95,141)
9 HUMAN RESOURCES	9,892	0	151,118	7,194	445,135	103,138	80,975	18,794	152,288	26,097
10 FACILITIES MANAGEMENT	80,811	0	199,698	0	397	6,176	0	0	203,192	0
11 PARKS & RECREATION	0	0	634	0	9,330	0	0	0	0	0
Total Current Allocations	247,381	2,022	1,117,810	10,742	1,079,072	198,044	160,362	42,362	730,164	(46,070)
Less: Prior Year Allocations	222,384	0	870,458	10,123	744,833	178,967	166,572	40,349	646,499	44,517
Carry-Forward	24,997	0	247,352	619	334,239	19,077	(6,210)	2,013	83,665	(90,587)
Current Adjustments	0	0	(128,763)	0	0	0	0	0	0	0
Proposed Costs	\$272,377	\$2,022	\$1,236,400	\$11,360	\$1,413,311	\$217,120	\$154,152	\$44,375	\$813,829	\$(136,656)

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Department	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	5054101000 AGING	5055103000 WIA (EEDD)	5055246000 NEIGHBOR PRES
1 BUILDING DEPRECIATION	\$0	\$5,994	\$0	\$4,963	\$0	\$901,014	\$204,204	\$39,264	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	44,243	2,843	0	0	0	0	0	0	0
3 COUNTY ADMINISTRATOR	1,050	6,899	5,087	1,039	1,641	96,413	4,237	4,852	8,004	742
4 AUDITOR-CONTROLLER	3,789	35,329	12,999	6,244	4,120	444,984	14,566	43,116	85,341	4,838
5 INFORMATION SYSTEMS	1,861	0	0	0	0	(59,571)	0	0	(10)	0
6 TREASURER-TAX COLLECTOR	52	166	157	136	30	27,998	187	709	1,068	74
7 PURCHASING & SUPPORT	5,899	31,184	18,018	2,692	1,757	195,376	9,782	40,775	25,214	1,055
8 COUNTY COUNSEL	2,578	33,904	0	174	4,523	(13,703)	(22)	(38)	(3)	1,914
9 HUMAN RESOURCES	8,093	59,062	39,952	8,093	3,936	925,325	51,027	69,031	80,687	3,507
10 FACILITIES MANAGEMENT	0	20,133	0	0	0	360,312	115,381	0	3,142	0
11 PARKS & RECREATION	0	0	0	0	0	0	0	328	0	0
Total Current Allocations	23,321	236,913	79,057	23,342	16,007	2,878,147	399,363	198,038	203,444	12,131
Less: Prior Year Allocations	17,456	207,094	76,833	16,365	26,867	2,450,577	339,394	181,116	253,935	15,399
Carry-Forward	5,865	29,819	2,224	6,977	(10,860)	427,570	59,969	16,922	(50,491)	(3,268)
Current Adjustments	0	0	0	0	0	(52,113)	0	0	0	0
Proposed Costs	\$29,187	\$266,733	\$81,280	\$30,319	\$5,146	\$3,253,605	\$459,332	\$214,961	\$152,952	\$8,862

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Department	5055600000 VETERANS	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
1 BUILDING DEPRECIATION	\$0	\$180,222	\$237,168	\$18,570	\$0	\$5,800	\$0	\$0	\$2,440	\$0
2 EQUIPMENT DEPRECIATION	698	0	17,875	0	0	0	0	0	0	0
3 COUNTY ADMINISTRATOR	1,003	252	0	2,943	0	1,515	0	0	6,681	157,723
4 AUDITOR-CONTROLLER	811	519	6,916	68,790	1,160	9,221	4,806	4,838	42,275	485,418
5 INFORMATION SYSTEMS	1,832	21	0	0	14,291	(7,263)	(8,404)	0	0	(14,087)
6 TREASURER-TAX COLLECTOR	9	4	60	1,298	18	161	91	94	733	7,968
7 PURCHASING & SUPPORT	1,793	897	25,936	51,013	15,363	15,667	18,475	68,586	89,477	350,306
8 COUNTY COUNSEL	0	0	0	0	0	0	0	0	135	3,432
9 HUMAN RESOURCES	3,597	3,597	75,204	29,556	0	12,539	0	0	68,782	734,914
10 FACILITIES MANAGEMENT	7,378	142,743	578,497	19,512	0	8,034	0	0	22,528	(5,323)
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	17,121	328,256	941,656	191,682	30,832	45,674	14,968	73,518	233,050	1,720,351
Less: Prior Year Allocations	18,849	337,476	943,451	151,766	13,033	59,170	35,871	(368,306)	202,166	1,370,156
Carry-Forward	(1,728)	(9,220)	(1,795)	39,916	17,799	(13,496)	(20,903)	441,824	30,884	350,195
Current Adjustments	0	0	0	0	0	0	0	(68,586)	0	(102,964)
Proposed Costs	\$15,394	\$319,036	\$939,861	\$231,598	\$48,632	\$32,178	\$(5,936)	\$446,756	\$263,935	\$1,967,582

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Department	9230901100 AIRPORT	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
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 COUNTY ADMINISTRATOR	1,767	0	0	0	0	0	0	0	0	0
4 AUDITOR-CONTROLLER	9,827	6,820	1,720	1,526	22,832	9,780	130	0	(1,109)	2,257
5 INFORMATION SYSTEMS	9,652	0	0	0	0	0	0	0	48	40,320
6 TREASURER-TAX COLLECTOR	170	19	4	28	116	127	1	0	16	22
7 PURCHASING & SUPPORT	28,784	0	0	0	0	0	0	0	25,120	438
8 COUNTY COUNSEL	1,450	0	0	0	0	0	0	0	4,569	0
9 HUMAN RESOURCES	9,892	138,797	19,157	8,622	(397,419)	126,572	(21,515)	0	2,805	21,582
10 FACILITIES MANAGEMENT	836	0	0	0	0	0	0	0	0	0
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	62,379	145,636	20,881	10,176	(374,471)	136,478	(21,383)	0	31,449	64,618
Less: Prior Year Allocations	43,593	82,039	11,761	6,664	(123,377)	144,287	(16,037)	693	29,980	29,768
Carry-Forward	18,786	63,597	9,120	3,512	(251,094)	(7,809)	(5,346)	(693)	1,469	34,850
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$81,166	\$209,233	\$30,001	\$13,688	\$(625,566)	\$128,670	\$(26,730)	\$(693)	\$32,919	\$99,469

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Department	57101 LAFCO	PROP TAX	SB 90	OTHER DEPT	OTHER AGENCIES	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$3,777	\$67,824	\$0	\$5,161,304
2 EQUIPMENT DEPRECIATION	0	0	0	8,777	29,025	0	931,247
3 COUNTY ADMINISTRATOR	0	0	0	22	0	0	672,278
4 AUDITOR-CONTROLLER	0	4,845	18,727	240,005	163,290	0	2,581,083
5 INFORMATION SYSTEMS	960	297,842	0	750	(4,760)	0	(375,218)
6 TREASURER-TAX COLLECTOR	0	0	0	2,152	6,269	0	60,003
7 PURCHASING & SUPPORT	69	0	0	37,731	93,844	0	2,310,308
8 COUNTY COUNSEL	0	0	0	0	3,281	0	1,258,510
9 HUMAN RESOURCES	0	0	0	0	0	0	4,815,568
10 FACILITIES MANAGEMENT	0	0	0	21,717	276,163	0	6,972,145
11 PARKS & RECREATION	0	0	0	0	0	0	15,280
Total Current Allocations	1,029	302,687	18,727	314,932	634,936	0	24,402,509
Less: Prior Year Allocations	681	368,146	24,429	60,890	927,753	0	22,985,902
Carry-Forward	348	(65,459)	(5,702)	254,042	(292,817)	0	1,414,585
Current Adjustments	0	0	0	0	0	0	(352,426)
Proposed Costs	\$1,376	\$237,228	\$13,025	\$568,974	\$342,118	\$0	\$25,464,668