



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of San Joaquin
Stockton, California

Date:
Filing Ref:

July 22, 2025
SJO26

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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. Southern Water System ISF
2. Auditor-Controller	11. Purchasing ISF
3. County Administration	12. Health Insurance ISF
4. County Counsel	13. Dental Insurance ISF
5. Fleet Services ISF	14. Medical Malpractice Insurance ISF
6. Information Systems ISF	15. Casualty Insurance ISF
7. Office Automation ISF	16. Workers' Compensation Insurance ISF
8. Central Telephone ISF	17. Unemployment Insurance ISF
9. Radio Communications 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: There are no adjustments in the fiscal year 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN JOAQUIN

BY


JEFFERY WOLTKAMP

Name

AUDITOR-CONTROLLER

Title

7/23/25

Date

MALIA M. COHEN

CALIFORNIA STATE CONTROLLER

BY



SANDEEP SINGH

Manager

Local Government Policy Section

Local Govt Programs and Services Division

07/23/2025

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Betty Chen
Telephone (916) 327-9496



San Joaquin County, California

Cost Allocation Plan for Use Fiscal Year 2025-26

- **Based on Fiscal Year 2023-24 Expenditures**
- **Title 2 CFR 200 Compliant Plan**
- **December 19, 2024**

OFFICE LOCATIONS:

San Francisco - Regional Office
870 Market Street, Suite 1223
San Francisco, CA 94102

Temecula – Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592

(P) 800.676.7516

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A.	Title 2 CFR 200 Cost Allocation Plan Certificate	Exhibit A
B.	San Joaquin County Organizational Chart	Exhibit B
C.	Title 2 CFR Plan Version Cost Allocation Plan Detail	Exhibit C

AGENCY

San Joaquin County offers tremendous opportunities to the residents and businesses that call it home. San Joaquin's eight communities of Mountain House, Tracy, Lathrop, Manteca, Ripon, Escalon, Stockton, and Lodi provide quality affordable housing along with numerous recreational opportunities and state-of-the-art K-12 schools and higher education institutions. The County of San Joaquin is governed by a five-member Board of Supervisors across five districts. The Board has the authority to appoint the County Administrator, as well as twelve additional department heads. Five department heads are elected. The remaining three department heads are appointed by Non-County government entities.

COST ALLOCATION PLAN PURPOSE

This Cost Allocation Plan apportions San Joaquin County's administrative (indirect) services costs across its organization. The State of California requires development of this Countywide Cost Allocation Plan annually, and the results must be submitted to the State Controller's Office for review, audit, and approval. Allocated administrative services costs are typically termed "County-Wide overhead". Most allocated overhead costs are those expenditures which provide support services such as managerial, financial, administrative, legal, human resources, building maintenance, etc.

Exhibit C to this report presents the Title 2 CFR version of the Cost Allocation Plan, which complies with the stipulations of Title 2, Code of Federal Regulations, Part 200, (formerly known as OMB A-87, revised in 2013). Because the primary goal of this Plan is to obtain reimbursement of overhead costs associated with State and Federal grants, only costs which are considered allocable for these purposes are considered in the results of this Plan.

The methods used to allocate overhead costs within this analysis are described briefly below:

- An organizational analysis is conducted to identify which County departments, divisions, etc. are "Central Service Support Departments", which means they provide overhead services broadly or specifically to cost centers outside their own.

- Line-item expenditures in each Central Service Support Department are evaluated for inclusion. Unallowable costs according to Title 2 CFR Part 200 are excluded. The resulting “allocable” expenditures within each Central Service Support Department are then linked to separate cost pools as needed, to represent distinct services provided by each Department.
- An allocation factor is assigned to each cost pool. An allocation factor is a data set used as the basis for distributing overhead costs and can include general data sets, such as employee count or budgeted expenditures, or specific data sets such as how time is spent across various County divisions, programs, etc. Ultimately, the allocation factor should represent the actual or reasonably estimated workload of the service provided, or the most reasonable and generally accepted means of apportioning benefit.
- Cost allocations are performed following the distribution inherent in the selected allocation factor for each cost pool. This results in a total reasonable share of overhead service costs assigned to all applicable County divisions, programs, etc.
- Various reported outcomes are generated based on the total share of overhead service costs identified for each budgetary Department, Division, Program, etc.

The following data sources were used to develop this Cost Allocation Plan for the County of San Joaquin:

- Fiscal Year 2023-24 actual expenditures from the financial system maintained by the County
- Actual full time equivalent and salary data
- Timekeeping records for Fiscal Year 2023-24
- Communications with County staff to identify the nature and purpose of line-item expenditures as well as to collect allocation data reflecting statistics for FY 2023-24.

FY 2023-24 expenditure information is the most significant data source affecting the Cost Allocation Plan’s results. It should be noted that consultants did not conduct separate efforts to audit or validate the County’s financial management or support services practices, nor was cost information adjusted to reflect different levels of service or any specific, targeted performance benchmarks. This study accepts the County’s expenditure reports and staff input as the most appropriate and reasonable basis for development of the Plan. The County conducts the required financial audit annually through an audit firm selected by the County.

NAVIGATING THE COST ALLOCATION PLAN

The schedules showing the complete Cost Allocation Plan are attached to this report as Exhibit C and are organized as follows:

- **Table of Contents**
- **Allocation 2 – Summary of Allocable Budget Units and Allocation Inventory:** Identifies each Central Service Support Department, the costs allocated to each identified cost pool, and the factor chosen for allocating costs to various County Departments, Divisions, Programs, etc. that benefit from the support service provided.
- **Allocation 3 – Total Allocation of County-wide Administrative and Support Services Costs:** Summarizes the total amount of overhead and indirect costs allocated to each County Department, Division, Program, etc. that benefits from the support service provided. Carryforwards and adjustments to allocated costs are also displayed.
- **Expense Worksheets 1-9 – Departmental Expense Detail** – Displays line-item actual expense data for each Central Service Support Department. Total amounts to be allocated, and adjustments for non-allocable items, are also identified in these worksheets. Expenses are also segregated into cost pools for further distribution using varied allocation metrics.
- **Costs Worksheets 1-9 – Costs to be Allocated** – Summarizes incoming cost allocations from other Central Service Departments.
- **Allocation Worksheets 1 - 9 – Allocation Detail** – Demonstrates the allocation of each Central Service Support Department cost pool to budget units that benefit from the support services provided. Per 2 CFR PART 200 guidelines, the allocations are performed as a “two-step” process. A first pass of allocation calculations allows Central Service Support Departments to send costs to both themselves and all benefiting budget units. A final second pass of allocation calculations sends all resulting allocations to Central Service Support Departments from the first pass to benefitting budget units based on the same approaches described for each Central Service Support Department.
- **Summary Worksheets 1-9 – Allocation Summary** – Summarizes the total allocated costs by for each Central Service Support Department cost pool.
- **Workspace C – Central Summary of Allocation Factor Data** – Provides allocation statistic detail used to allocate costs.

CENTRAL SERVICE SUPPORT DEPARTMENT NARRATIVES

The Cost Allocation Plan (Plan) allocates costs of nine (9) Central Service Support Departments, totaling \$66.9 million in expenditures.

Allocable Budget Unit		Total Allocable Expense
BUILD	Building Depreciation	\$ 8,999,349
EQUIP	Equipment Depreciation	4,207,173
DEBT SVS	Debt Service Interest	1,767,780
1010800000	Auditor-Controller	7,459,984
1010200000	County Administration	8,095,802
1011800000	County Counsel	6,073,092
1014200000	Facilities Management	15,957,377
1011200000	Purchasing & Support	3,724,733
1012400000	Human Resources	10,636,001
Grand Total		\$ 66,921,292

A description of each Central Service Support Department is provided on the following pages, along with a general explanation of how their costs are allocated in the Plan. As further detailed by Exhibit C, Section “Allocation 3 – Total Allocation of County-wide Administrative and Support Services Costs”, of this report, some costs have not been allocated per Title 2 CFR 200 Guidelines, including \$10.4 million in directly billed expenditures and \$7.6 million in unallowable services. As such, the total net allocated costs are approximately \$49 million.

Building Depreciation

A calculation is utilized to charge depreciation to departments that are housed in buildings funded by the County General Fund. Each building's original acquisition and improvement costs are identified, and the annual depreciation amount is allocated to the departments housed in the building.

- Where there are multiple occupants, the cost is allocated to the departments or divisions housed there based on occupied square footage.
- For all single occupant buildings, the actual identified depreciation amount is used as the allocation basis. Depreciation on assets acquired with funds received from Federal, State or Local awards are excluded.

The cost pools and allocation factors are:

Cost Pool	Cost Pool/Function	Allocation Factors
1.1	Agriculture Center	Square Footage per occupants
1.2	Canlis Building (C/H Annex)	Square Footage per occupants
1.3	District Attorney Bldg (formerly Courthouse)	Square Footage per occupants
1.4	Hazelton Complex	Square Footage per occupants
1.5	Human Services Agency Bldg	Square Footage per occupants
1.6	Juvenile Justice Center	Square Footage per occupants
1.7	Administrative Bldg	Square Footage per occupants
1.8	Single Occupancy	Directly identified

The County has entered into special reimbursement agreements with the Federal and/or State as follows:

Human Services Agency Building (Multiple Occupant Building)

In May 1991, the County accepted the Human Services Agency building, which was funded by both the Federal government and the County through the Capital Expenditure Method (CEM). The CEM was approved by the State Controller's Office and the U.S. Department of Health and Human Services on August 3, 1993. In October 1994, the agreement was amended to reflect the advance refinance of the bonds (C.O.P.). The HSA continued to claim its share of the amount specified on the CEM as direct to Federal public assistance programs for the remaining 16 years starting FY 1993-94 through FY 2009-10. Starting in FY 2009-10, no amount had been claimed under the CEM. The County's Cost Allocation Plan also does not allocate building depreciation costs associated with the original purchase and refinance of the building.

Since there are improvements that have been made to the HSA building since its original purchase and refinance, and there are other occupants in the Building, the County's Cost Allocation Plan does allocate the depreciation cost of improvements to all occupants.

San Joaquin County Administration Building (Multiple Occupant Building)

The construction of the San Joaquin County Administration Building was started in July 2007 and completed and occupied in August 2009. The 317,000 square-foot building, located at the corner of Weber Avenue and San Joaquin Street, consolidates county offices that had been scattered across downtown Stockton, allowing residents to register to vote, pay their property taxes and visit local representatives under the same roof. The cost was financed largely through Certificates of Participation that will be repaid through 2032 and will be allocated to county departments within the building based on square footage.

San Joaquin County Public Defender Building (Single Occupant Building)

The San Joaquin County Public Defender Building was acquired in July 2008 from Bank of the West at a cost of \$2.8 million. The 41,907 square-foot building is located at 317 and 327 East Main Street and is occupied solely by the Office of the Public Defender. The building depreciation cost is included in this Plan through the straight-line depreciation method.

Equipment Depreciation

Equipment depreciation for furniture and equipment, excluding moving vehicles, is allowable for plan purposes using straight-line depreciation plus additions, less deletions (i.e., inventory balances on June 30, 2024). The allocation basis is the year-to-date depreciation charge for each department identified.

The furniture and equipment acquisitions financed by Federal and/or State funds are excluded from the computation of the depreciation charge.

Cost Pool	Cost Pool/Function	Allocation Factors
2.1	Equipment Depreciation	Actual annual allowable depreciation

Debt Service Interest

The Debt Service Budget #1018000000 provides for the principal and interest payments on the various outstanding financing issues authorized by the County Public Facilities Financing Corporation.

The 2007 Refunding Certificate finances the County Administration Building located at 44 North San Joaquin Street through 2031/2032. The interest cost for this project is allocated to the departments based on their share of the square footage. The total interest cost excludes 29.85% because 29.85% of the building's construction and debt payments are funded by the County Facilities Fee (CFF) program.

Cost Pool	Cost Pool/Function	Allocation Factors
3.1	Administrative Bldg	Square Footage per occupants

Auditor Controller's Office (1010800000)

The Auditor Controller's Office provides a wide range of support services to other County departments. These services include general accounting and reporting, single audit and federal grant audits, cost plan and cost analysis, accounts payable, payroll internal auditing and general government activities that include tax apportionment and general, fund and appropriation ledgers.

100% of the allocable Fiscal Year 2023-24 actual expenses for this department have been assigned amongst five different cost pools and allocated to each department presumed to benefit from the services provided by each cost pool. The cost pools and allocation factors are:

Cost Pool	Cost Pool/Function	Allocation Factors
4.1	Financial Services (including General Accounting and Reporting, Single Audit, Federal Grant, Cost Plan and Cost Analysis)	Expenses by Department
4.2	Accounts Payable (AP)	AP transaction count per budget unit
4.3	Payroll	FTE count by Department
4.4	Internal Auditing	Time/cost reporting (based on time records)
4.5	General Government (includes tax apportionment, as well as general and other funds appropriations)	Not allocated

Cost Reimbursements total \$3,452,651 and revenues total \$1,635,129 for FY 2023-24 per the Budget/Revenue reports (total \$5,087,780).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$ 3,106,233 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- Interfund transfers and direct charges of \$346,418 represent direct billings to county departments for financial services, accounts payable, payroll and internal auditing support services and is deducted from the costs allocated to the applicable

departments. Of that amount, \$19,436 represents tax administration and bond accounting services and is applied to the unallocated General Government cost pool.

Treatment of Revenues in the Cost Allocation Plan include:

- \$155,197 represents direct billings to county departments or other agencies for financial services and internal auditing support services and is deducted from the costs allocated to the specific applicable departments.
- \$175,858 in revenues were received from the public or County employees for services related to payroll and accounts payable and has been deducted from the related cost pools before allocation.
- The remaining revenue of \$1,304,074 is revenue for activities such as tax apportionment, general and other funds appropriations, and thus has not been applied.

County Administrator's Office (1010200000)

The County Administrator serves as the chief administrative officer of the County for the 25 Department Heads. Under Board of Supervisor direction, the County Administrator leads the administrative functions of County government.

100% of the allocable Fiscal Year 2023-24 actual expenditures for this department have been assigned amongst six different cost pools and allocated to each County Department presumed to benefit from the services provided by each cost pool. The General Government cost pool is not allocated and consists of activities related to the political aspects of the department, such as legislative activity, lobby activity and interactions with the County Board of Supervisors. The cost pools and allocation factors are:

Cost Pool	Cost Pool/Function	Allocation Factors
5.1	Budget Preparation, Control and Management	Net Expenses by Department
5.2	Contract Processing & Financial Advising Direct	CAO Direct Bills by Department
5.3	Contract Processing & Financial Advising	Net Expenses by Department
5.4	Labor Negotiation	FTE count by Department
5.5	General Government (unallowable: political related activity, legislative activity, lobby activity, and interactions with Board of Supervisors)	Not allocated
5.6	Budget - Unallowable (compilation of individual budgets into executive budget, budget monitoring of budget affecting all departmental budgets, ie. General Purpose Revenue)	Not allocated

Cost Reimbursements total \$1,450,407 and revenues total \$5,424,873 for FY 2023-24 per the Budget/Revenue reports (total \$6,875,280).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$1,441,479 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- There was \$8,195 in direct billings applied for this department in FY 2023-24.

- \$733 in Coronavirus Relief funding has also been deducted from costs allocated to departments.

Treatment of Revenues in the Cost Allocation Plan include:

- \$1,102 in miscellaneous revenues for services has been deducted from costs before allocation.
- \$5,380,000 in ARPA funding to fund a capitalized operating subsidy for the acquisition and operation of shelters that are currently operated by the Stockton Shelter by St. Mary's Dining Room has not been applied.
- The remaining revenue of \$43,771 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.

County Counsel (1011800000)

The County Counsel Department provides legal services to all county departments and special districts. Counsel also provides litigation services of a civil nature involving the county, renders legal opinions, and prepares contracts, leases, deeds, ordinances, franchises, and agreements for the county.

100% of the allocable Fiscal Year 2023-24 actual expenditures have been assigned amongst two cost pools and allocated to each County Department presumed to benefit from the services provided by each cost pool. The cost pools and allocation factors are:

Cost Pool	Cost Pool/Function	Allocation Factors
6.1	Legal services: contract preparation; review of leases, deeds, ordinances, franchises and other agreements; and renders legal opinions	Time/cost reporting (based on time records)
6.2	Litigation services	Not allocated

Cost Reimbursements total \$6,897,297 and revenues total \$71,779 for FY 2023-24 per the Budget/Revenue reports (total \$ 6,969,075).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$2,999,977 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- Direct charges of \$1,747,645 are for the legal services rendered to the County's self-insurance programs and other outside agencies and were applied to the cost center "Litigation/Unallowed" because the County Counsel reported these services accordingly on their time records.
- Remaining cost reimbursements, interfund transfers and direct charges of \$2,149,674 represent direct billings and is offset against costs allocated to departments.

Treatment of Revenues in the Cost Allocation Plan include:

- \$40,861 represents direct billings to county departments or other agencies for services and is deducted from costs allocated to the applicable departments.
- The remaining \$30,918 includes revenue from fee for services and has been offset to the total cost basis prior to performance of cost allocations.

Facilities Management (1014200000)

The Facilities Management provides building maintenance services to most of the county departments and undertakes remodeling and repairing work where needed. Major remodeling jobs are identified to Public Improvement Department and therefore, are not allocated to other departments.

Other than building maintenance, the Division also pays contracted security, rental (structure/grounds), and janitorial services for County facilities, Stockton Sewer service charges, household expenses, utilities and materials purchased for the jail, juvenile hall, airport, County hospital and other departments and agencies. Specific services and supplies, including utilities, household expense, janitorial expense and maintenance of structure and ground materials, as well as services and supplies for the jail and juvenile hall have been directly identified to the facility or department that received the support. The sewer service charges are allocated to all users, including San Joaquin General Hospital (SJGH) and other entities on the French Campus grounds in the “French Camp Campus” cost pool (7.8). Direct billed department expenses have been identified for Fire services, Materials, Maintenance Space Rental and Space Rental Parking and allocated to the receiving departments and agencies in the “Direct Billed Department Expense” cost pool (7.10). The cost pools and allocation factors are:

Cost Pool	Cost Pool/Function	Allocation Factors
7.1	Ag Center	Square Footage per occupants
7.2	Canlis Building (C/H Annex)	Square Footage per occupants
7.3	Administrative Bldg	Square Footage per occupants
7.4	District Attorney Bldg (formerly Courthouse)	Square Footage per occupants
7.5	Hazelton Complex	Square Footage per occupants
7.6	HSA Bldg	Square Footage per occupants
7.7	Juvenile Justice Center	Square Footage per occupants
7.8	French Camp Campus	French Campus Directly Identified
7.9	Building Maint Labor - Dept Direct ID	Bldg Maint Labor - Dept Direct ID
7.10	Bldg Maint Direct Billed Dept Expenses	Bldg Maint Direct Billed Expenses

Cost Reimbursements total \$12,487,380 and revenues total \$29,414,776 for FY 2023-24 per the Budget/Revenue reports (total \$41,902,157).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$10,654,451 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- Remaining cost reimbursements, interfund transfers and direct charges of \$1,832,929 represent direct billings and is offset against costs allocated to departments.

Treatment of Revenues in the Cost Allocation Plan include:

- Revenues for Use of Property/Rental and fees for services of \$571,000 have been used to offset against allocated costs.
- Revenues in the amount of \$263,520 represent direct billings to county departments or other agencies for services and is deducted from costs allocated to the applicable departments.
- \$28,572,140 in ARPA funding used to fund a capitalized operating subsidy has not been applied.
- The remaining revenue of \$8,115 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.

Purchasing and Support Services (1011200000)

The Purchasing and Support Services provides services to all county departments. 100% of the allocable Fiscal Year 2023-24 actual expenses for this department have been assigned amongst five different cost pools and allocated to each department presumed to benefit from the services provided by each cost pool.

The cost pools and allocation factors are:

Cost Pool	Cost Pool/Function	Allocation Factors
8.1	Procurement - County-wide	Purchase requisition count per budget unit
8.2	Procurement - Direct Services (staff physically located in other departments)	Procurement Direct bills by department
8.3	Records Management	Cubic feet utilized
8.4	Duplicating	Direct billing based on duplicating requests
8.5	Mailroom and postage	Direct billing based on mailroom/postage requests

Cost Reimbursements total \$3,868,840 and revenues total \$242,706 for FY 2023-24 per the Budget/Revenue reports (total \$4,111,546).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$1,921,115 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- \$1,649,420 represents directly identifiable direct billings processed for various services and is to be offset against the costs allocated to individual departments.
- \$298,305 represents direct billings processed for various services that cannot be identified to individual departments and are therefore deducted from total costs allocated to departments.

Treatment of Revenues in the Cost Allocation Plan include:

- Revenues of \$241,980 were received for miscellaneous services provided and have been included as an offset to the total cost basis considered for allocation.
- The remaining revenue of \$726 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.

Human Resources (1012400000)

Services provided by Human Resources include recruitment and selection processes, classification and compensation review and analysis, self- insurance management, employee and management training, equal employment opportunity, labor relations, employee benefits and other personnel related matters.

The cost pools and allocation factors are:

Cost Pool	Cost Pool/Function	Allocation Factors
9.1	Personnel Administration	FTE count by Department
9.2	Direct Staff Support for self-insurance programs	HR Self-Insurance Direct Bills

Cost Reimbursements total \$10,492,435 and revenues total \$1,069,982 for FY 2023-24 per the Budget/Revenue reports (total \$11,562,417).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$6,102,363 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- \$3,197,625 represents the direct billings for management of the self-insurance programs and direct billings for personnel services to county departments and is deducted from the costs allocated to the applicable departments.
- \$1,192,448 represents direct billings for various personnel administration services to county departments and is deducted from the costs allocated to the applicable departments. Included in this total is \$12,063 in Coronavirus Relief funding that has also been deducted from costs allocated to departments.

Treatment of Revenues in the Cost Allocation Plan include:

- Revenues of \$948,635 represent benefits administration fees for Kaiser, Vision Service Plan and Cobra, State Mandate reimbursement for open meetings act, etc. These revenues have been included as an offset to the total cost basis considered for allocation.

- Revenues of \$79,780 were received for miscellaneous services provided and have been included as an offset to the total cost basis considered for allocation.
- The remaining revenue of \$41,566 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.

EXHIBIT A

Certificate of Cost Allocation Plan

Exhibit 1401

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposed dated 12-13-2024 to establish cost allocations or billings for fiscal year ended June 30, 2026 are allowable in accordance with the requirements of 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

County of San Joaquin, California

Governmental Unit

Signature

Jeffery M. Woltkamp

Name of Official

Auditor-Controller

Title

12-13-24

Date of Execution

EXHIBIT B

Organizational Chart



2023-2024

ORGANIZATIONAL CHART

OFFICE OF THE COUNTY ADMINISTRATOR





SAN JOAQUIN
—COUNTY—
Greatness grows here.

Office of the County Administrator

Jerome C. Wilverding, County Administrator

Sandra Regalo, Assistant County Administrator

Brandi Hopkins, Assistant County Administrator

September 15, 2023

2023-2024 San Joaquin County Organizational Chart

On June 20, 2023, the San Joaquin County Board of Supervisors adopted the proposed 2023-2024 County Budget, and approved a total of 8,046.7 full-time equivalent (FTE) positions for the delivery of essential County services. The total is comprised of 7,313 full-time allocated positions and 733.7 FTE part-time positions. This is an increase of 80.3 positions or 1.0% over the previous year.

The 2023-2024 Adopted Budget includes approximately \$1.18 billion in appropriations for salaries and benefits, about 46% of the total \$2.59 billion budget. This represents a significant investment in the County's most important element, its employees.

The 2023-2024 San Joaquin County Organizational Chart serves as a reference document for Board Members, the public, and County departments. This book:

- ❖ Identifies the diverse components of the County's organizational structure and describes the role of each functional area and its sub-units as depicted by the departments.
- ❖ Details the deployment of the 7,313 full-time allocated positions approved by the Board of Supervisors for 2023-2024; FTE part-time positions are not included. Position changes subsequent to the adoption of the Final Budget are not reflected in this book.

This book is intended to foster greater understanding of San Joaquin County government through a detailed presentation of its organizational structure.

Very truly yours,

A blue ink signature of Jerome C. Wilverding, written in a cursive style.

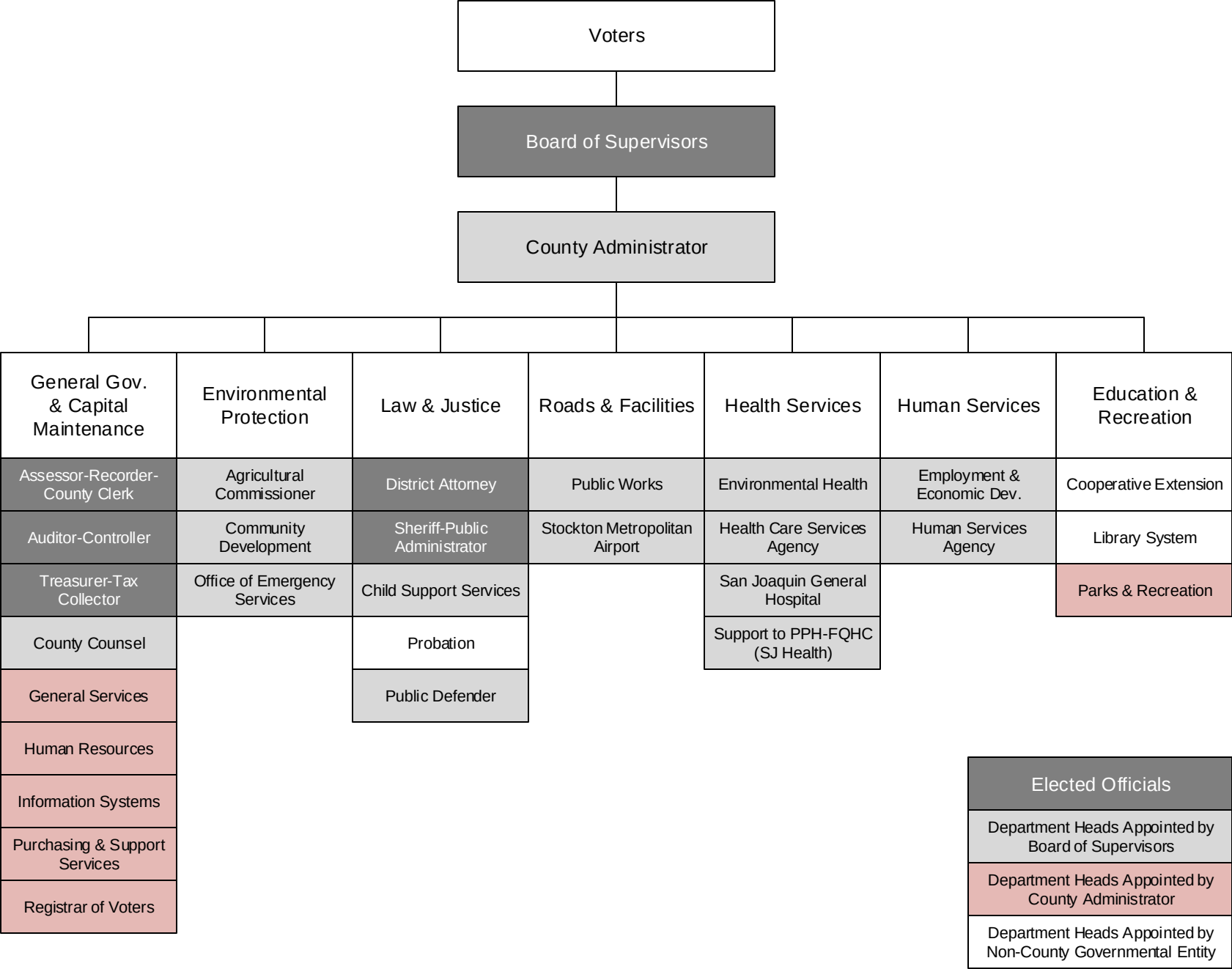
Jerome C. Wilverding
County Administrator

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County of San Joaquin

Functional Organization Chart





Budget Unit #	Allocated Positions
2024700000	43

Agricultural Commissioner's Office

- Enforces Federal/State/County laws & regulations - Agriculture & Weights & Measures

1.0 Agricultural Commissioner/Sealer of Weights & Measures

1.0 Assistant Agricultural Commissioner

1.0 Administrative Secretary
3.0 Sr. Office Asst./Office Asst.
1.0 Accountant III
1.0 Accounting Technician II
1.0 Accounting Technician I

Agricultural Division
(Page 1.2)

Weights & Measures Division

- Commercial weighing devices
- Commercial measuring devices
- Service agency
- Petroleum products
- Weighmaster enforcement
- Fleet management
- Quantity control

1.0 Deputy Sealer of Weights & Measures

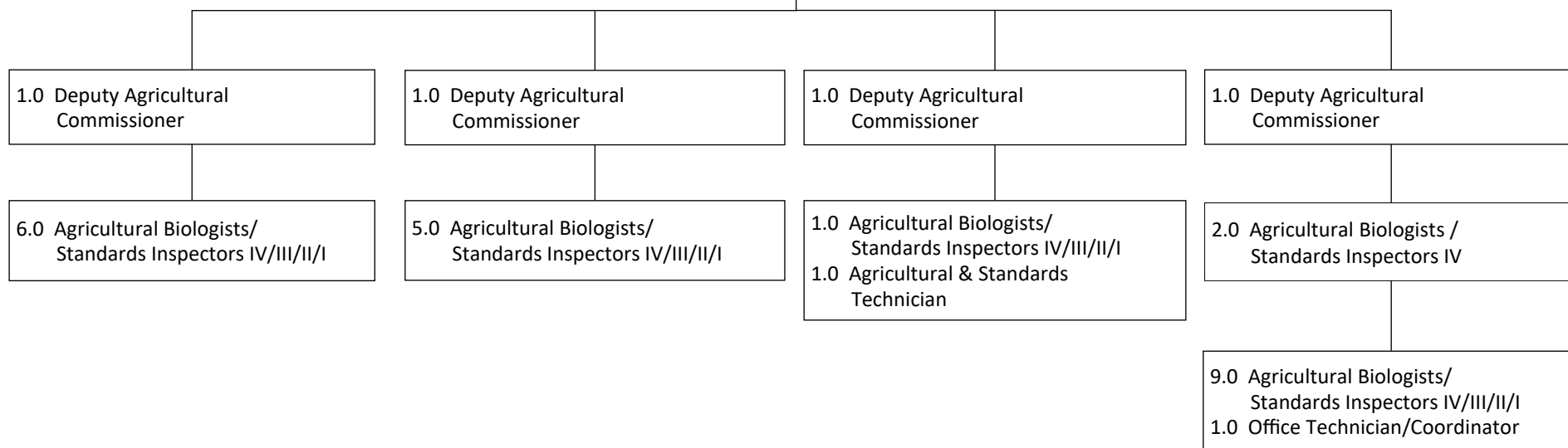
4.0 Agricultural Biologist/Standards Inspectors Sr/III/II/I

Agricultural Division

Stockton Office - Lodi Office

- Pest exclusion
- High risk
- Nursery
- Seed
- Vertebrate abatement
- Safety Coordinator
- Colony strength
- Crop statistics
- Export certification
- Sudden oak death
- Western Cherry Fruit Fly
- Apple Maggot
- Plant quarantine/seed field

- Pest detection
- European Grape Vine Moth trapping
- Glassy-Winged Sharpshooter
- Walnut Ordinance
- Standardization
- Direct marketing
- Organic
- Pesticide use enforcement
- Continuing education
- Weed abatement
- Apiary registration
- Vertebrate bait





Budget Unit #	Allocated Positions
1011100000	89
2025900000	26
Total	115

Assessor-Recorder-County Clerk's Office

- Discovers, locates, identifies, values, & enrolls all non-utility properties subject to ad valorem tax
- Administers all property tax exemptions
- Records official records; maintains birth, marriage, & death records; property maps; & issues marriage licenses
- Records fictitious business names & processes notary bonds
- Registers process servers & professional photocopiers
- Processes unlawful detainer & legal document assistants
- Receives passport applications on behalf of the U.S. Dept of State

1.0 Assessor-Recorder-County Clerk (Elected)

1.0 Executive Secretary

1.0 Assistant Assessor-Recorder-County Clerk

1.0 Dept Information Systems Manager

1.0 Business Intelligence Administrator

Dept. Information Systems

Assessor's Information Systems

2.0 Dept Information Systems Analyst III
2.0 Dept Information Systems Analyst II/I

Recorder's Information Systems (Page 2.5)

1.0 Principal GIS Analyst
1.0 Associate GIS Analyst
1.0 GIS Specialist II

Geographic Information System (GIS)

Mapping

1.0 Assessor's Chief Mapping Technician
1.0 Assessor's Senior Mapping Technician
2.0 Assessor's Mapping Tech II/I
1.0 Sr. Office Asst./Office Asst.

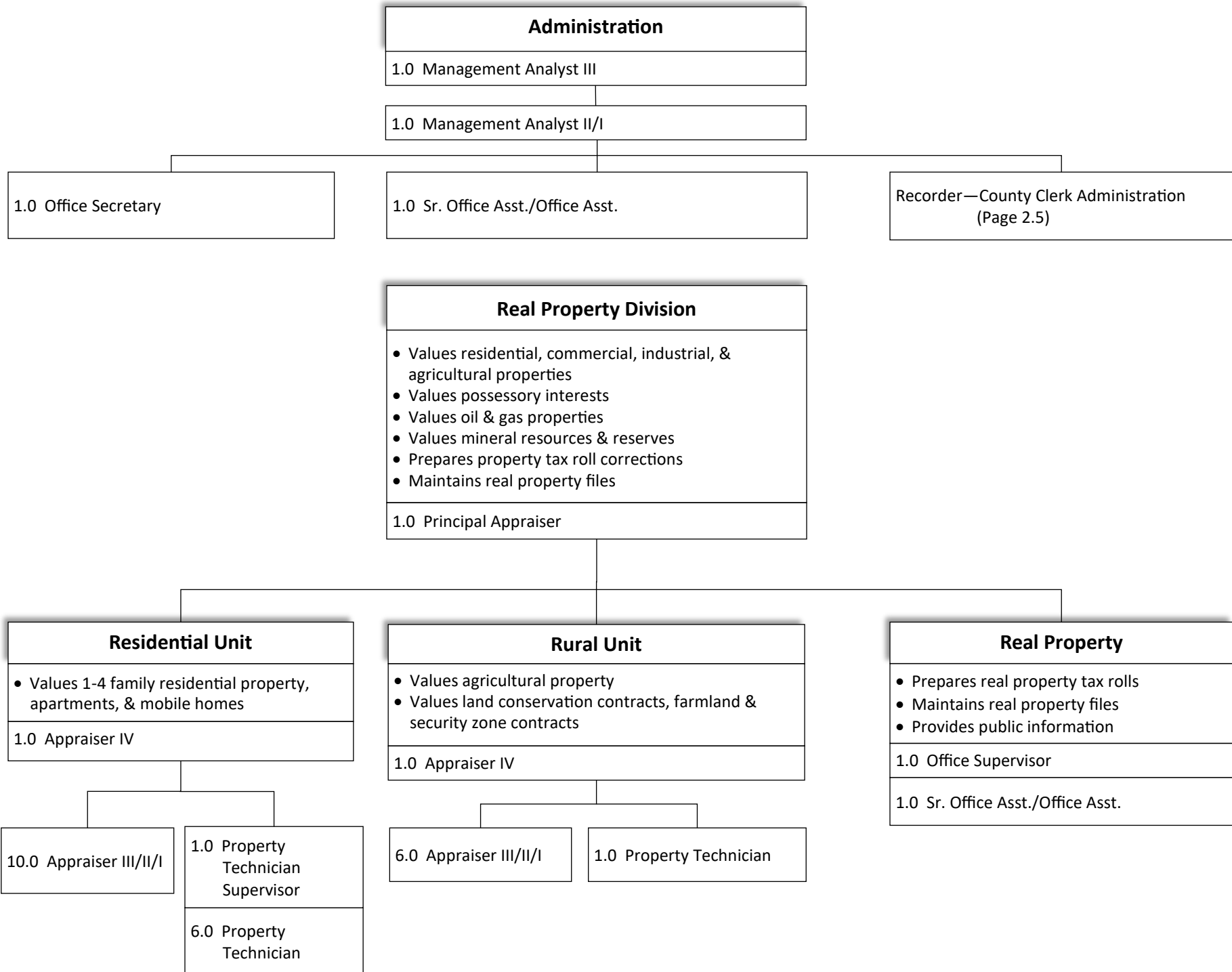
Administration (Page 2.2)

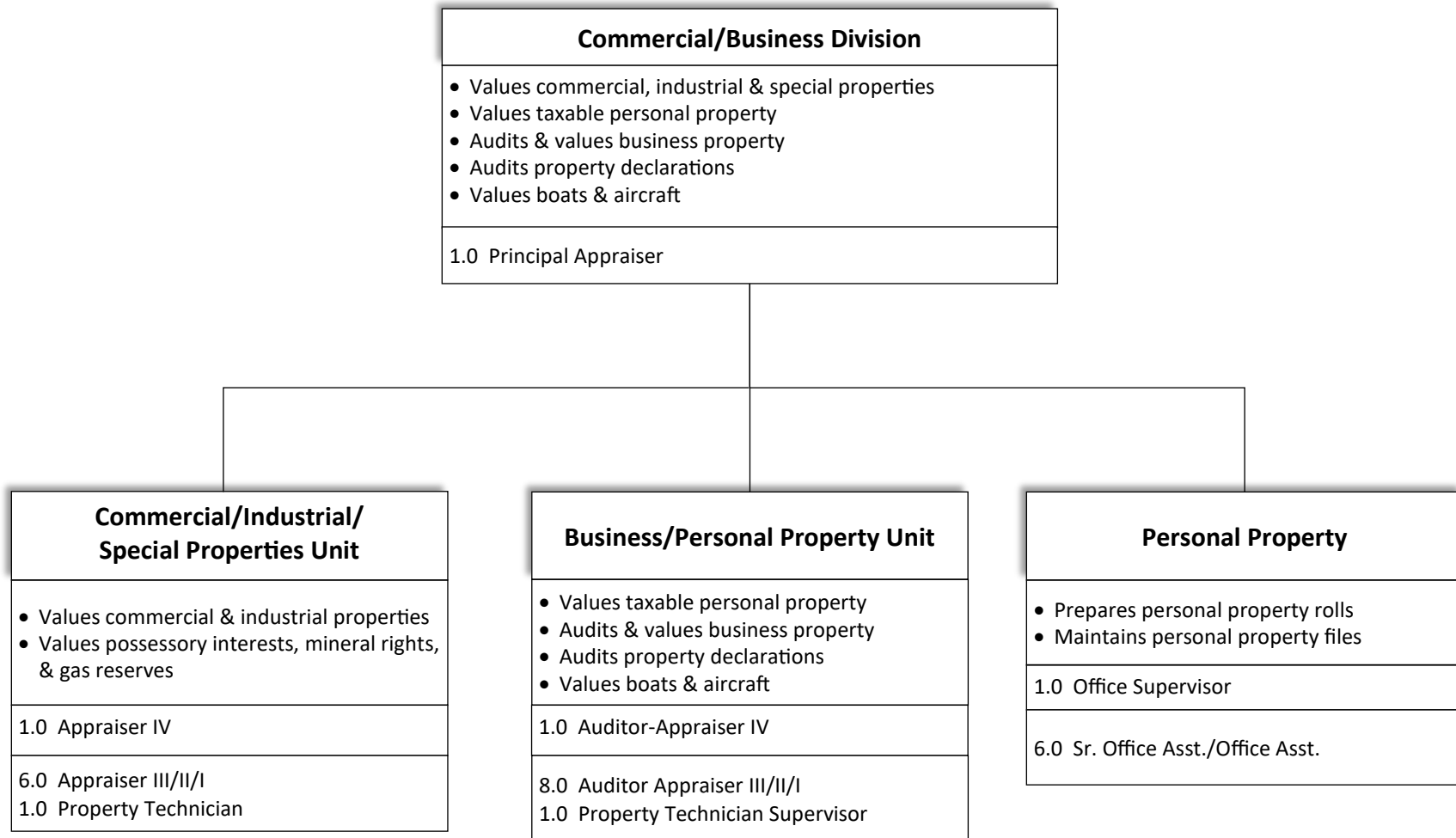
Real Property Division (Page 2.2)

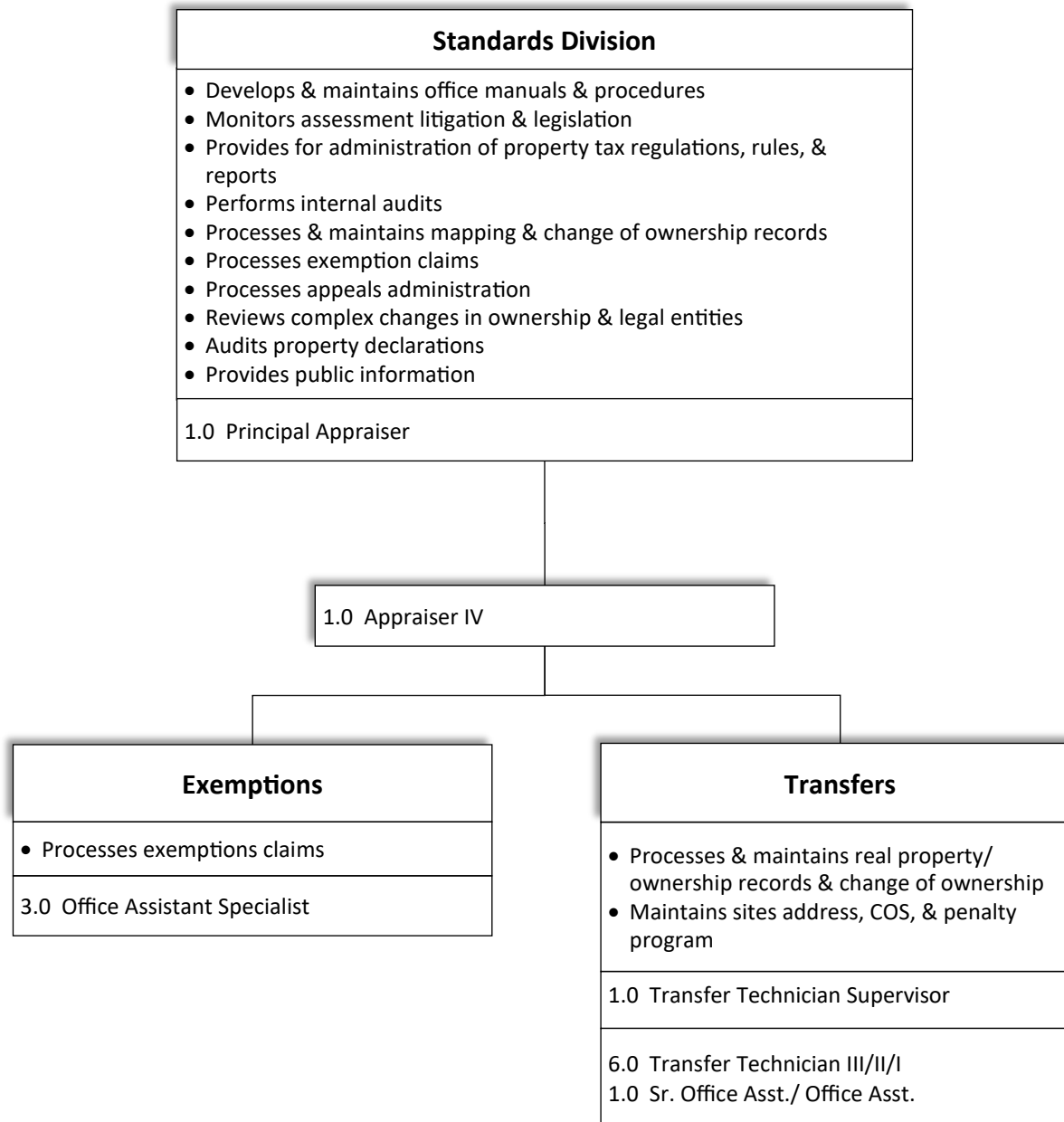
Commercial/Business Division (Page 2.3)

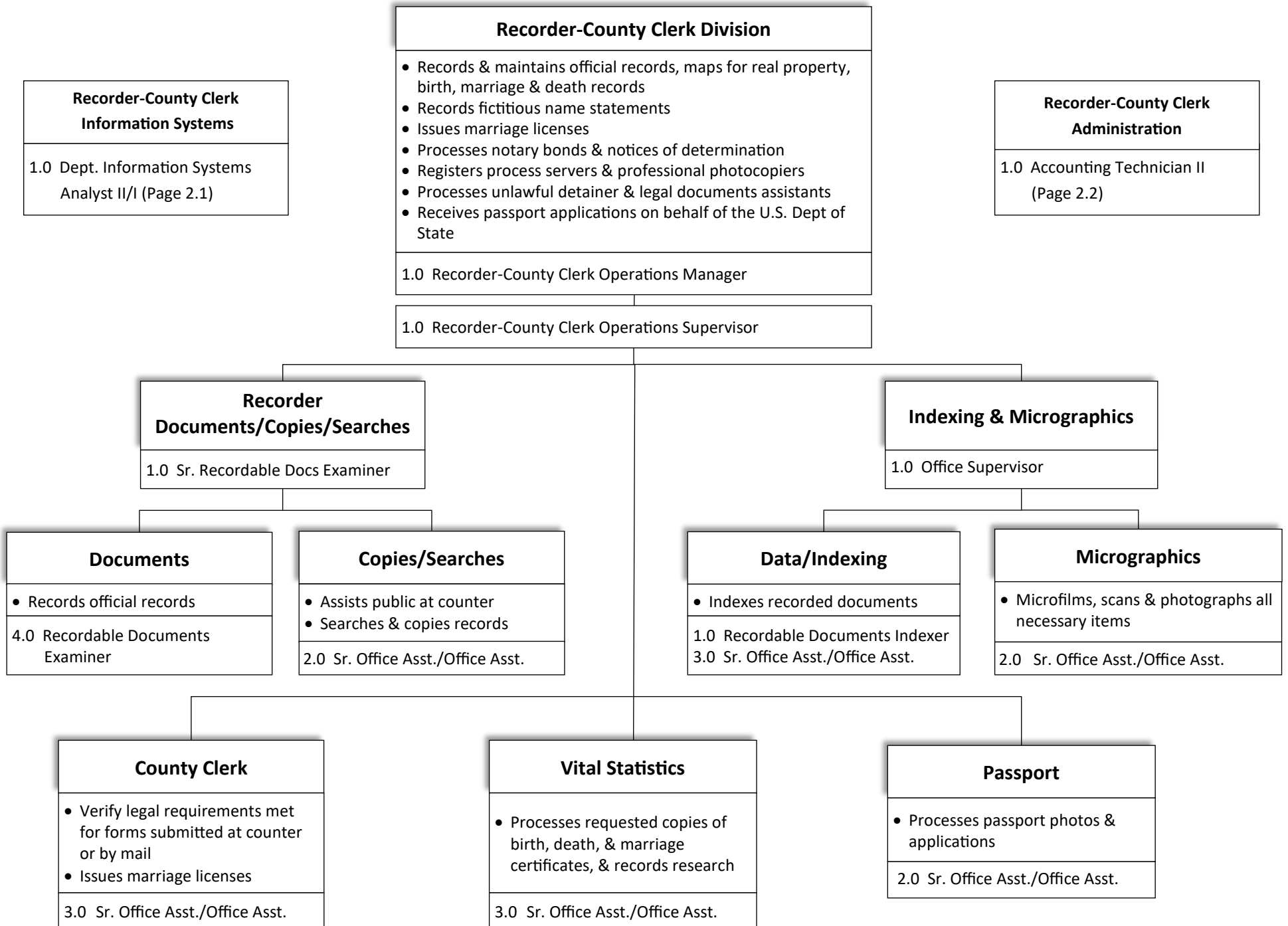
Standards Division (Page 2.4)

Recorder-County Clerk Division (Page 2.5)



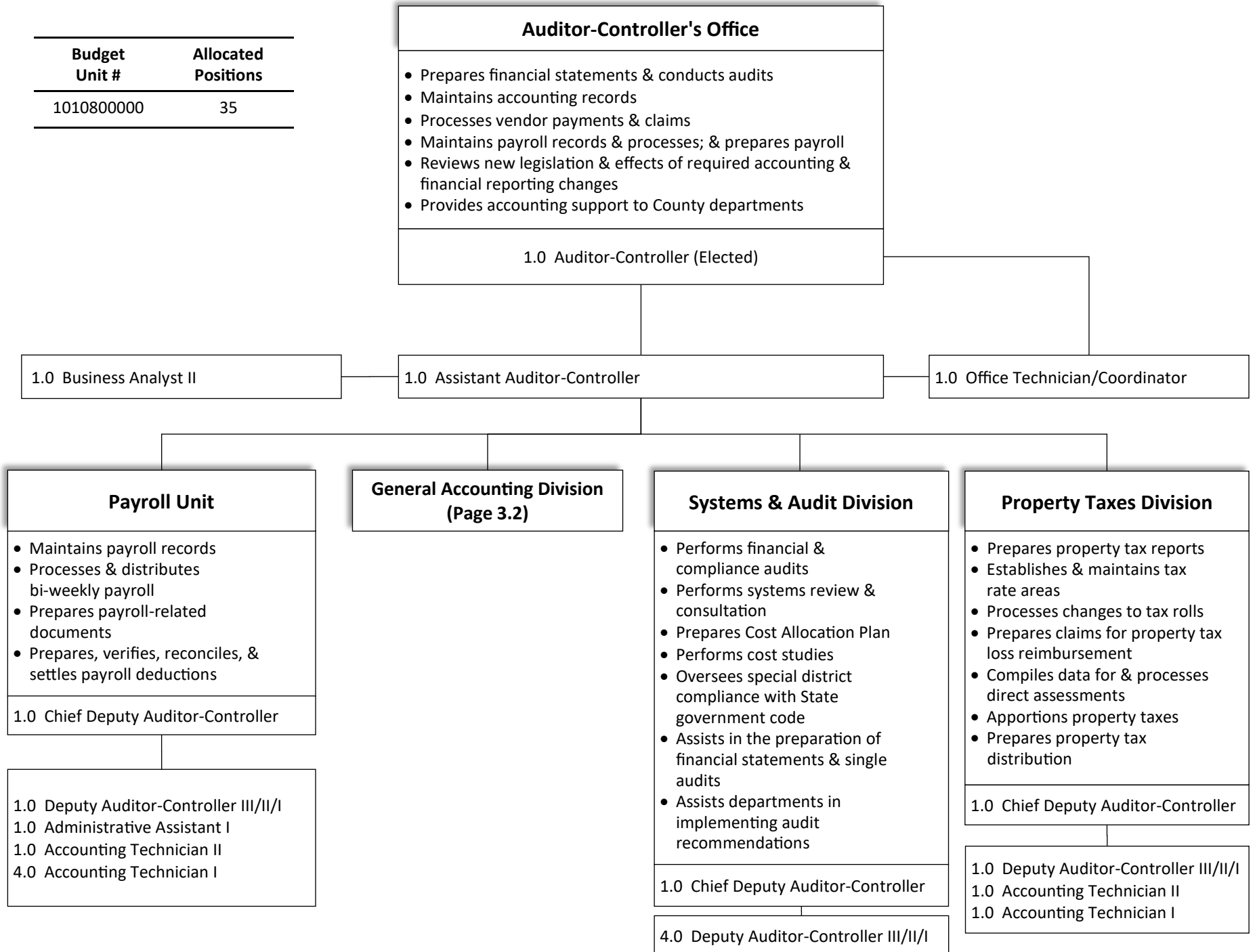








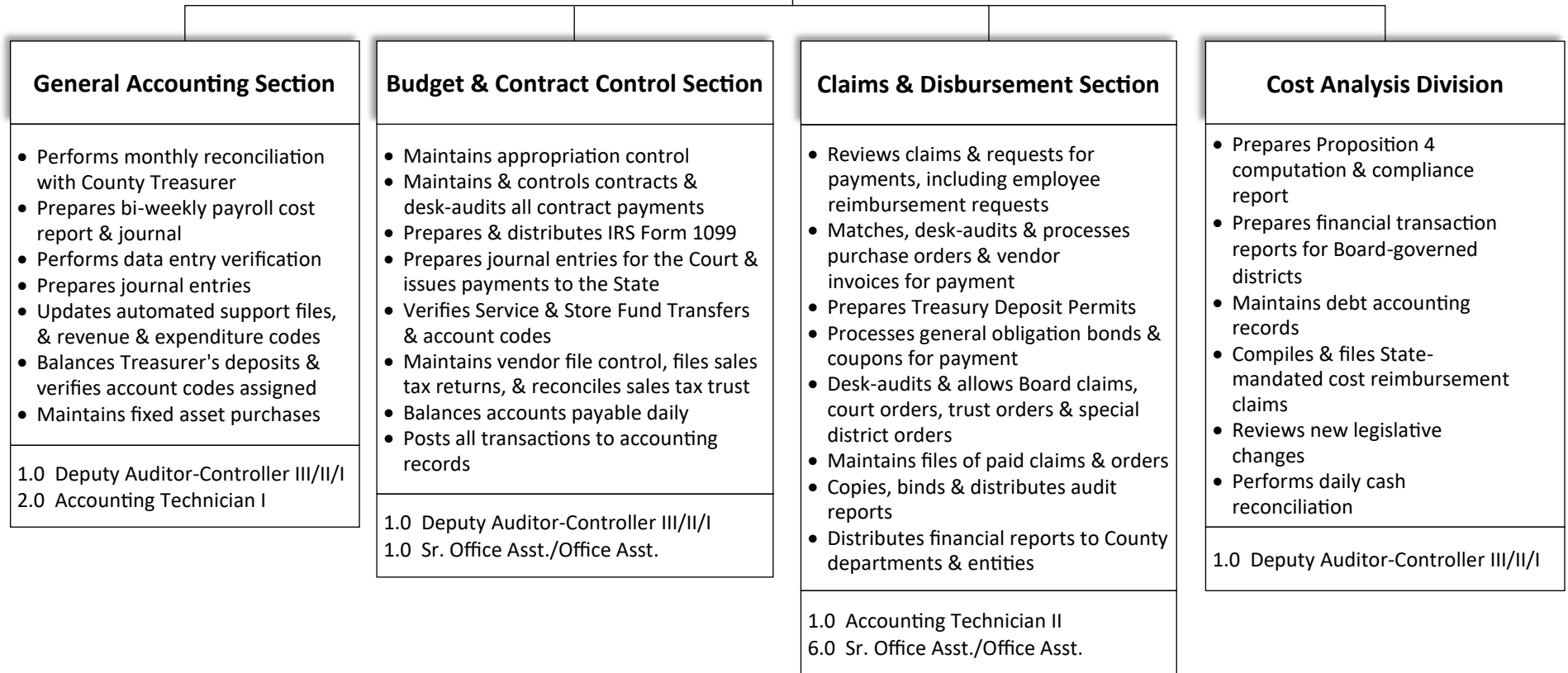
Budget Unit #	Allocated Positions
1010800000	35



General Accounting Division

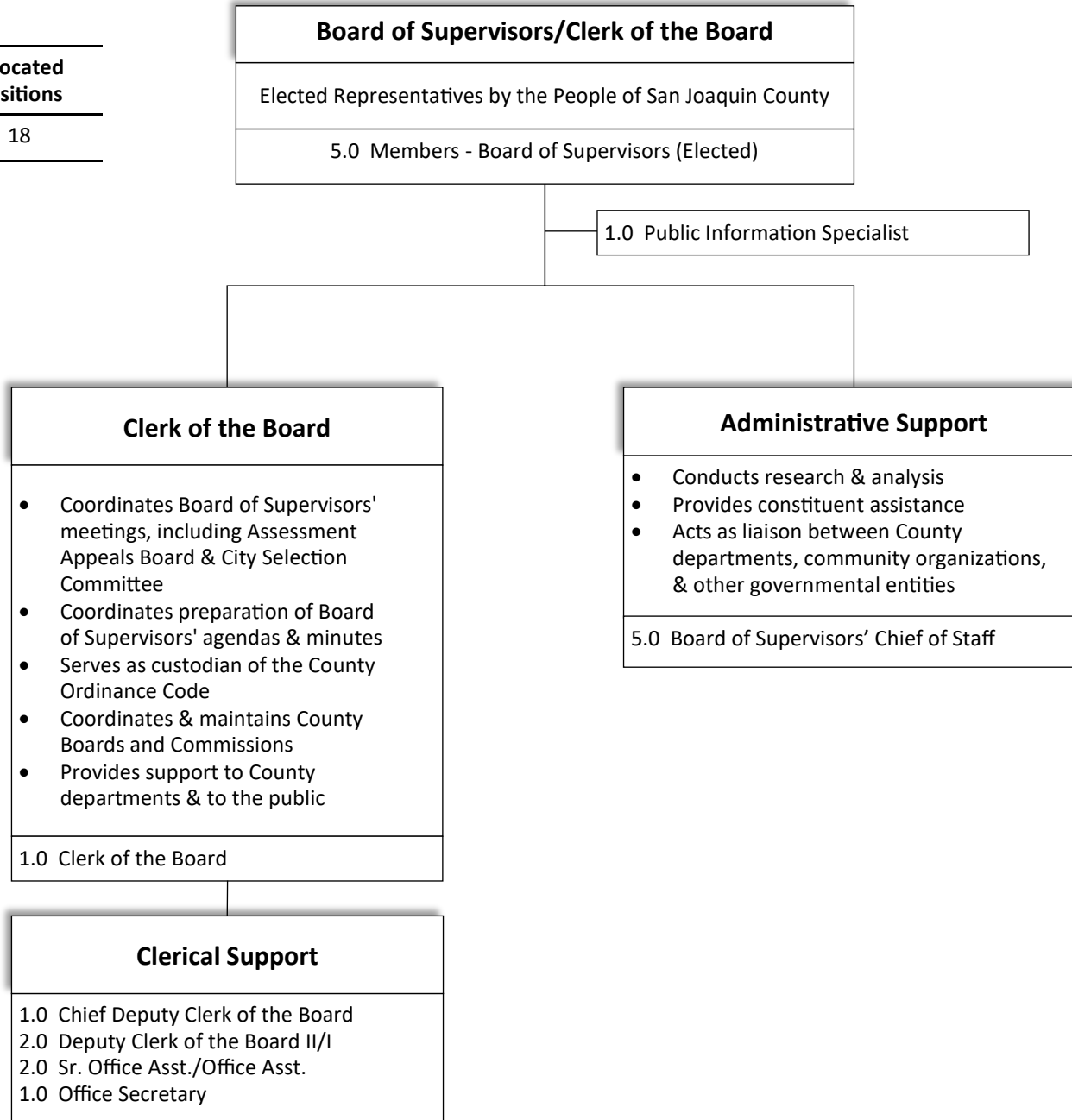
- Performs general accounting functions
- Monitors County budget & contract control
- Processes claims & disburses payments

1.0 Chief Deputy Auditor-Controller



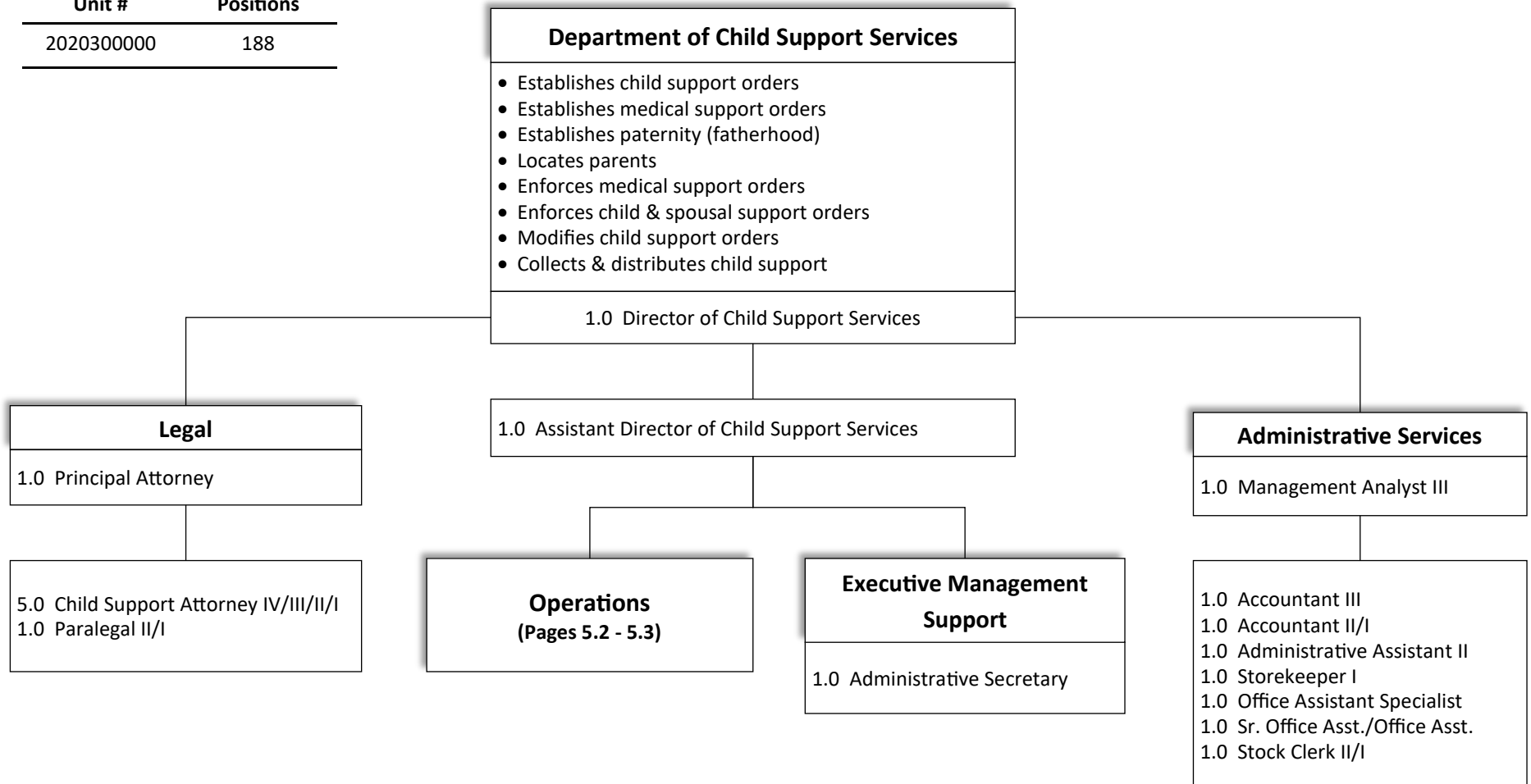


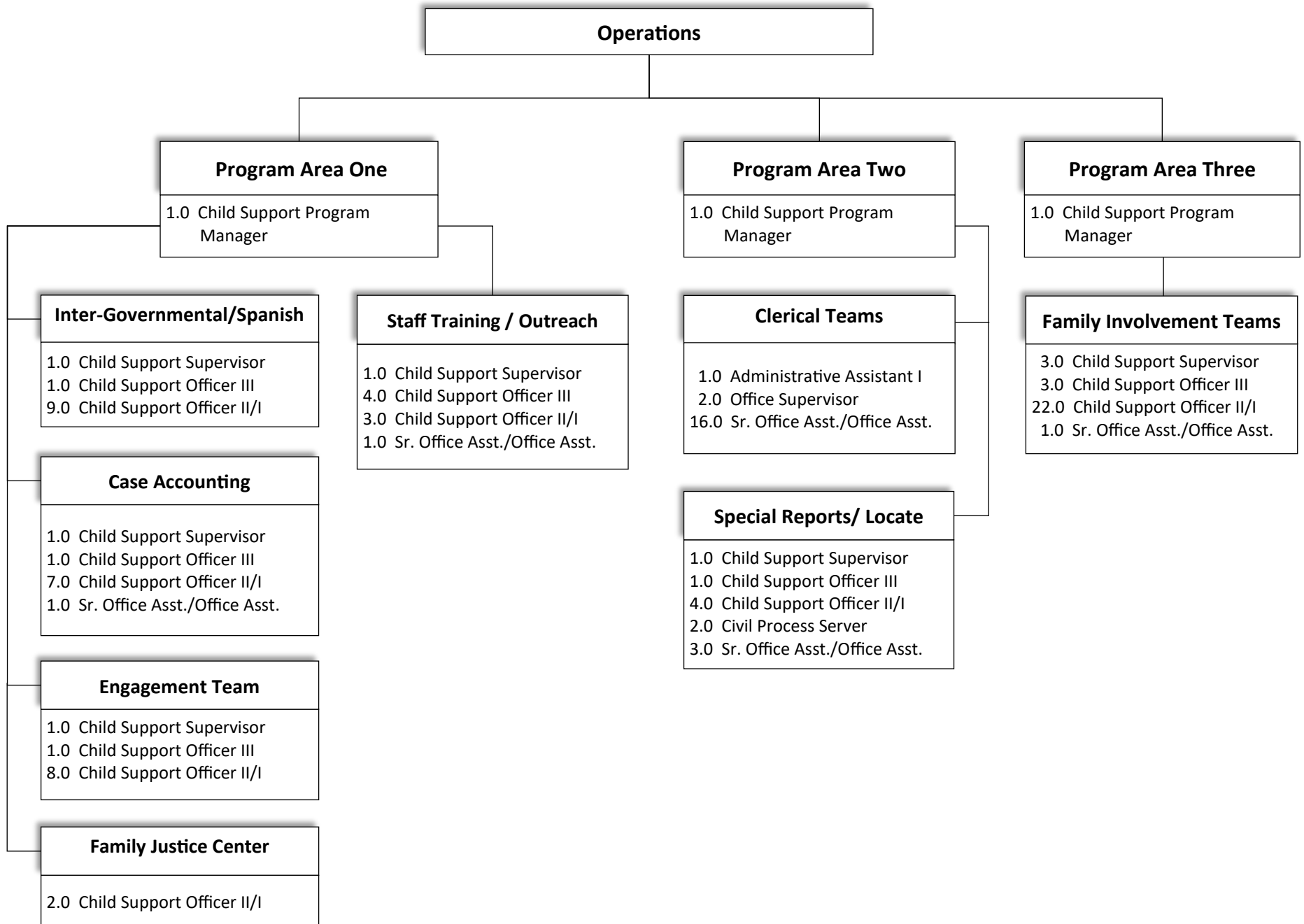
Budget Unit #	Allocated Positions
1010100000	18

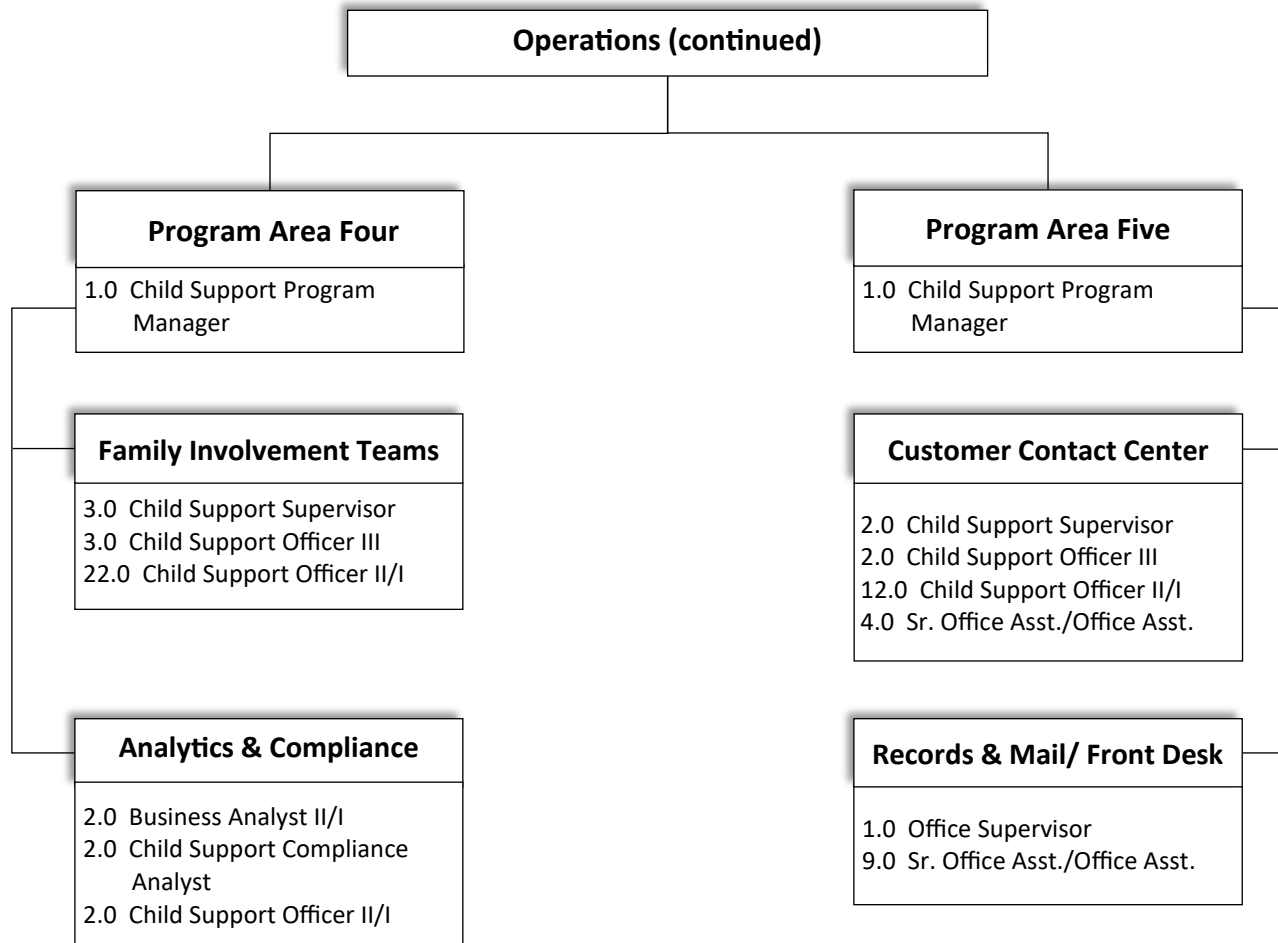




Budget Unit #	Allocated Positions
2020300000	188

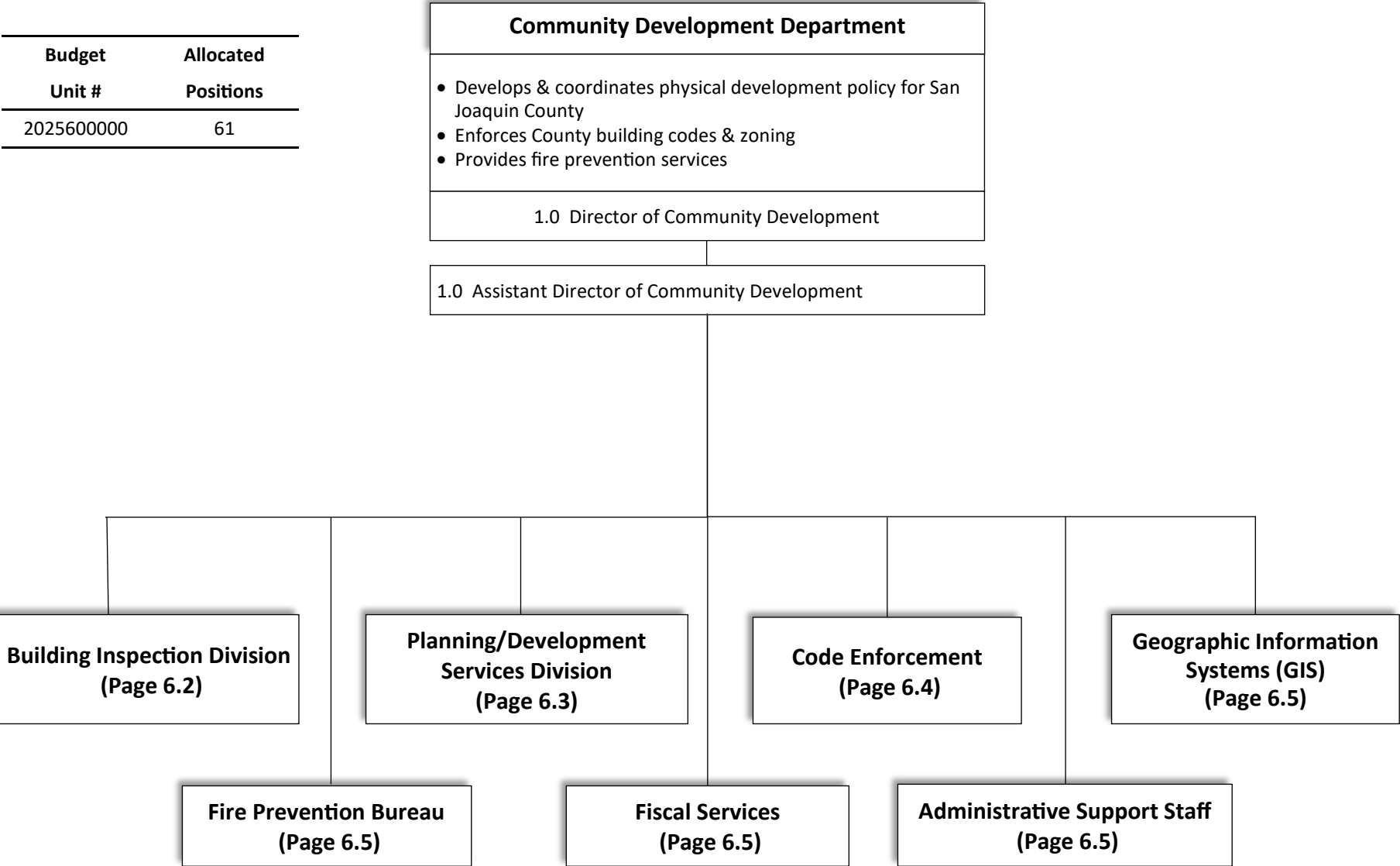


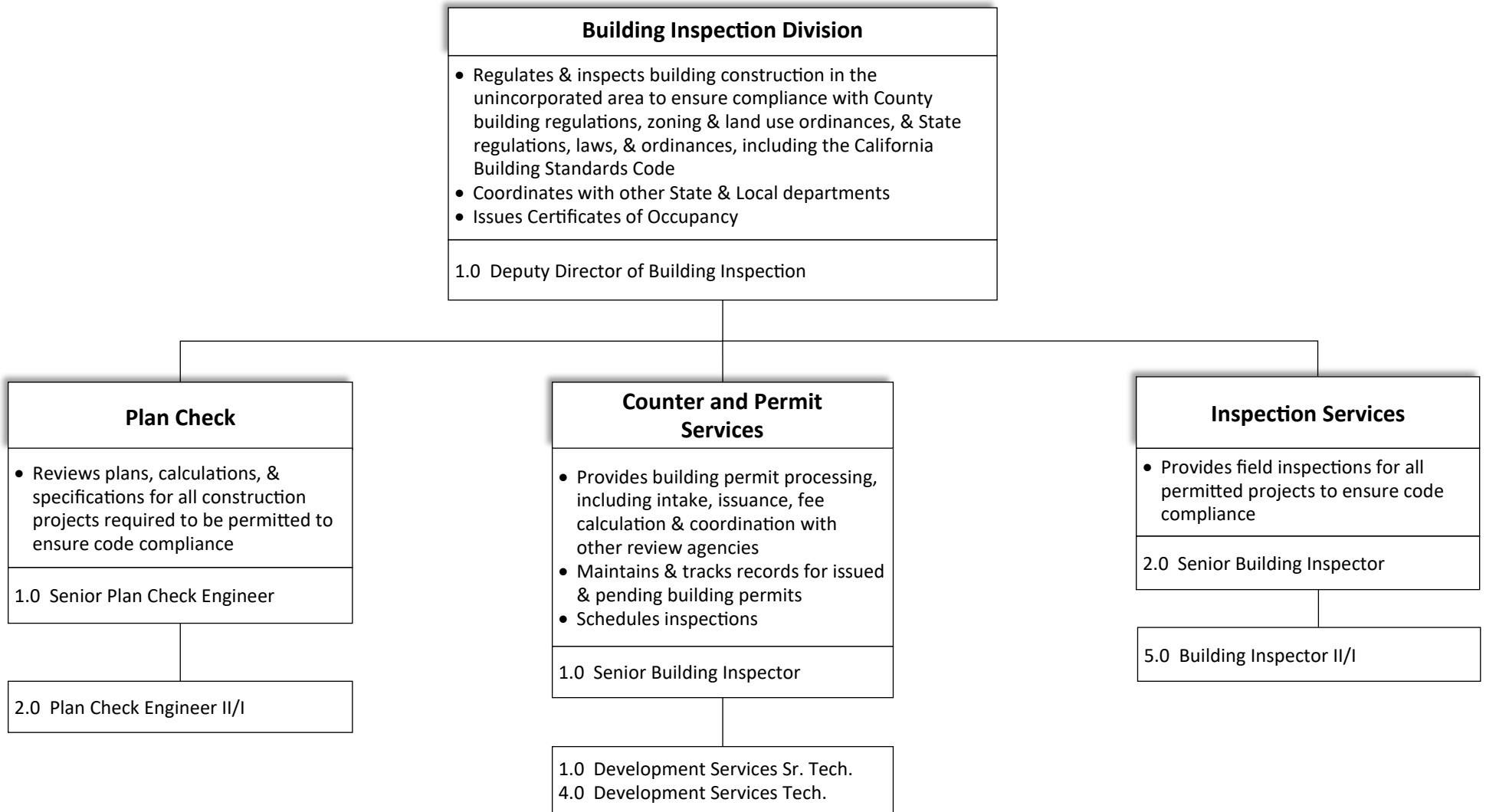


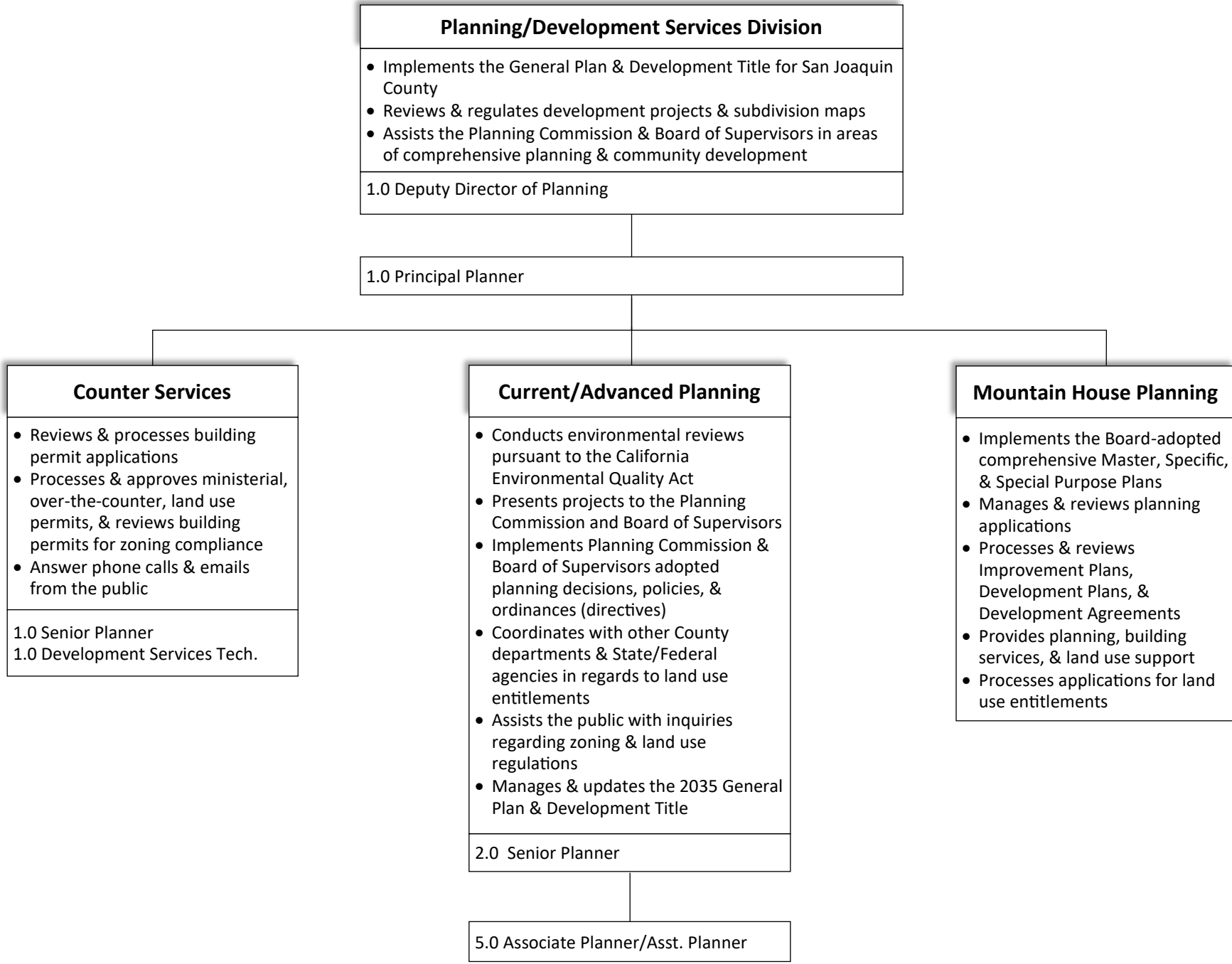


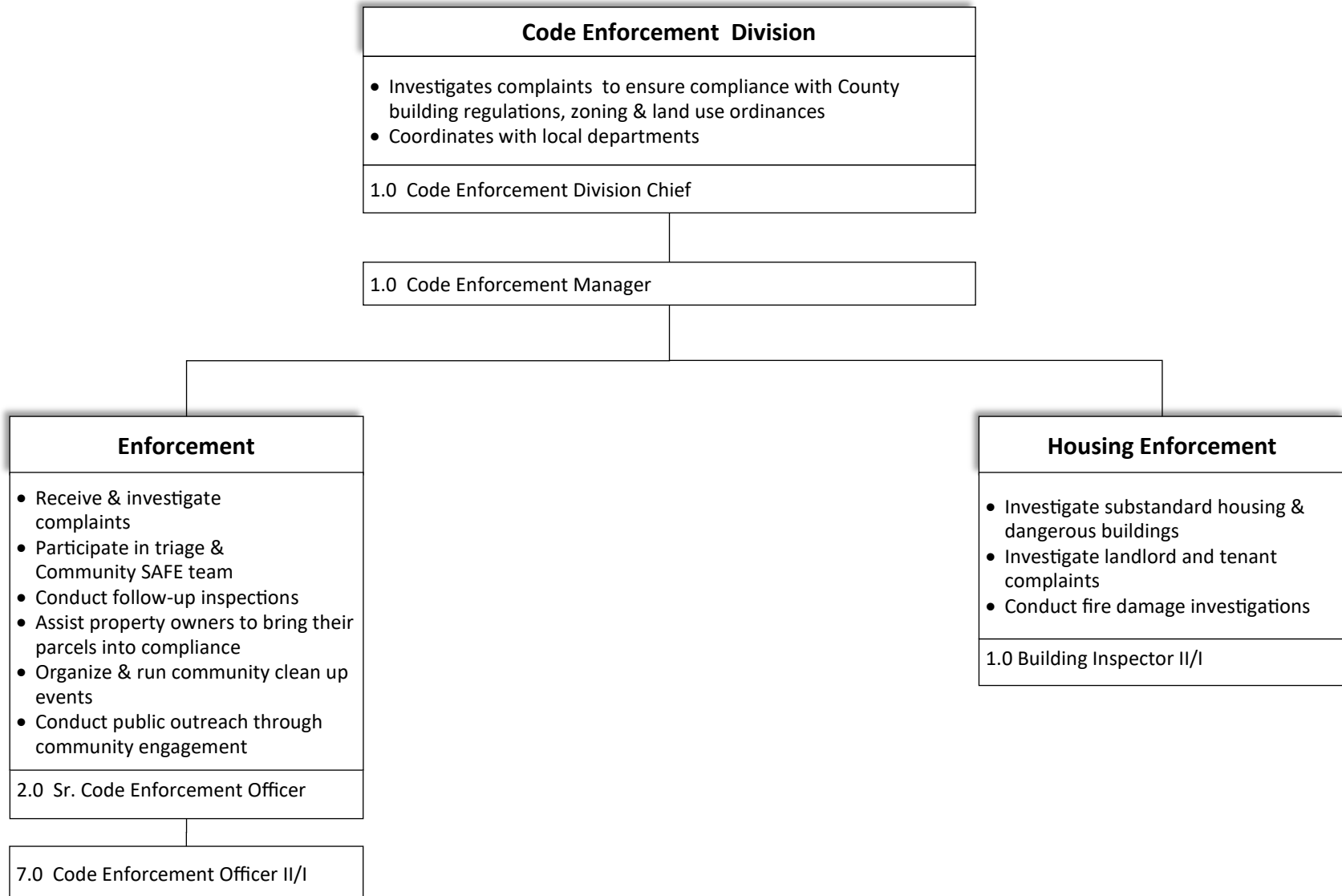


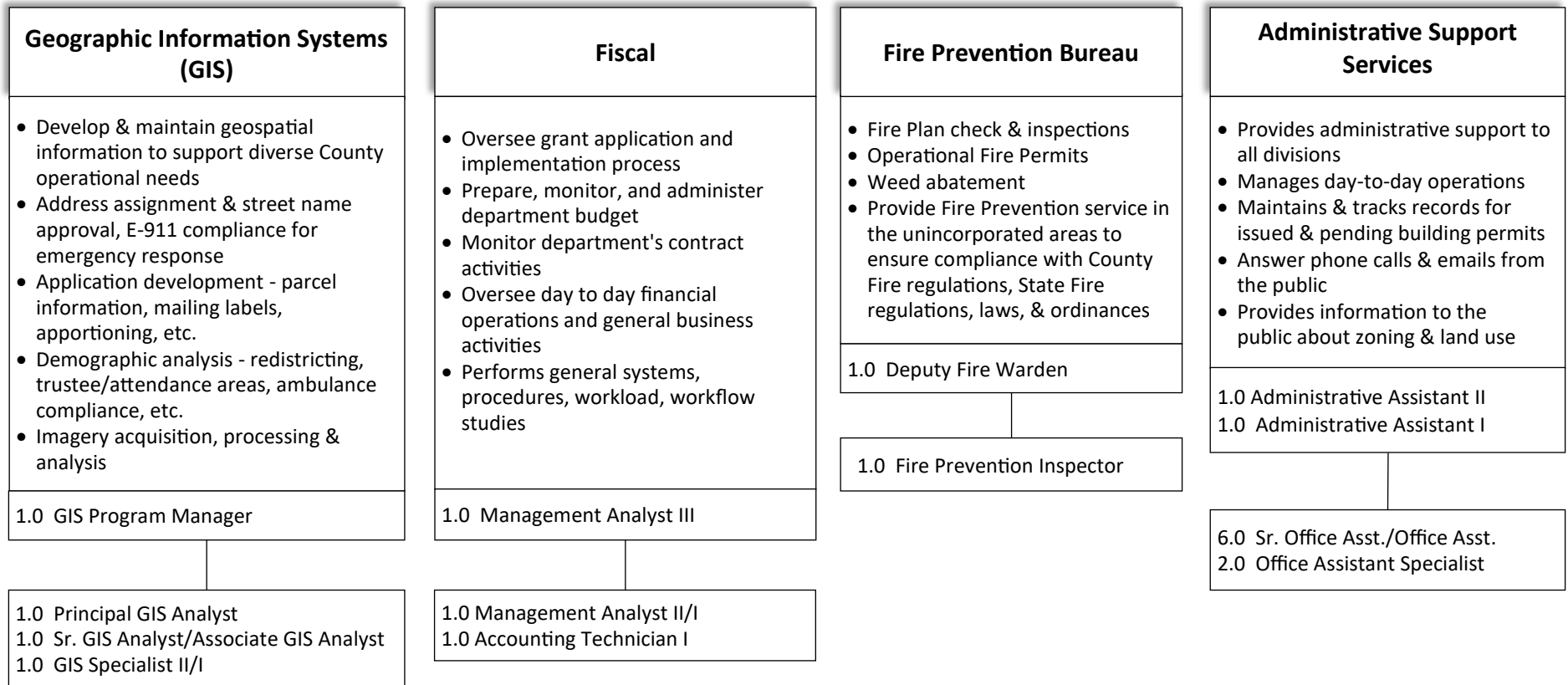
Budget	Allocated
Unit #	Positions
2025600000	61





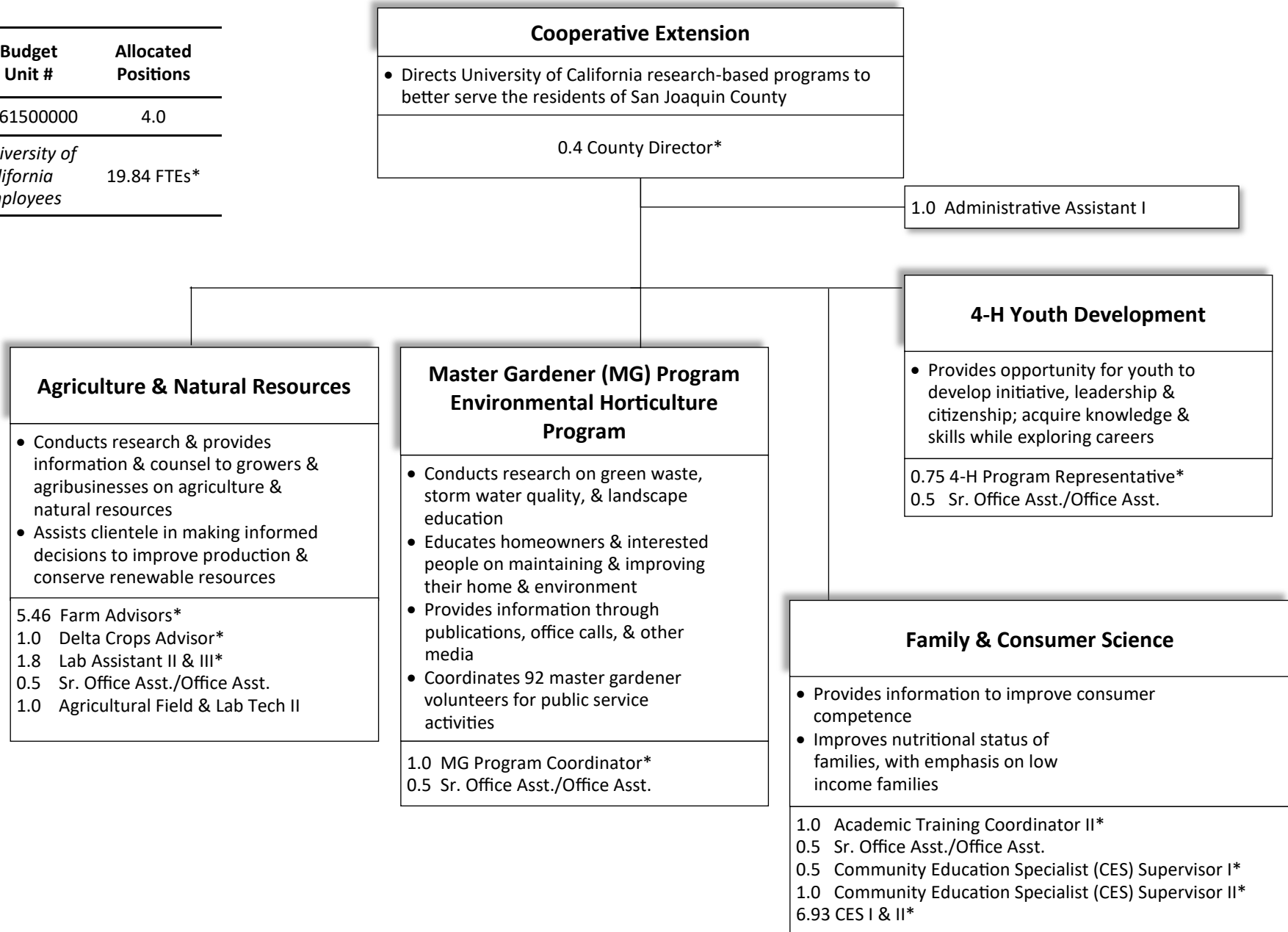






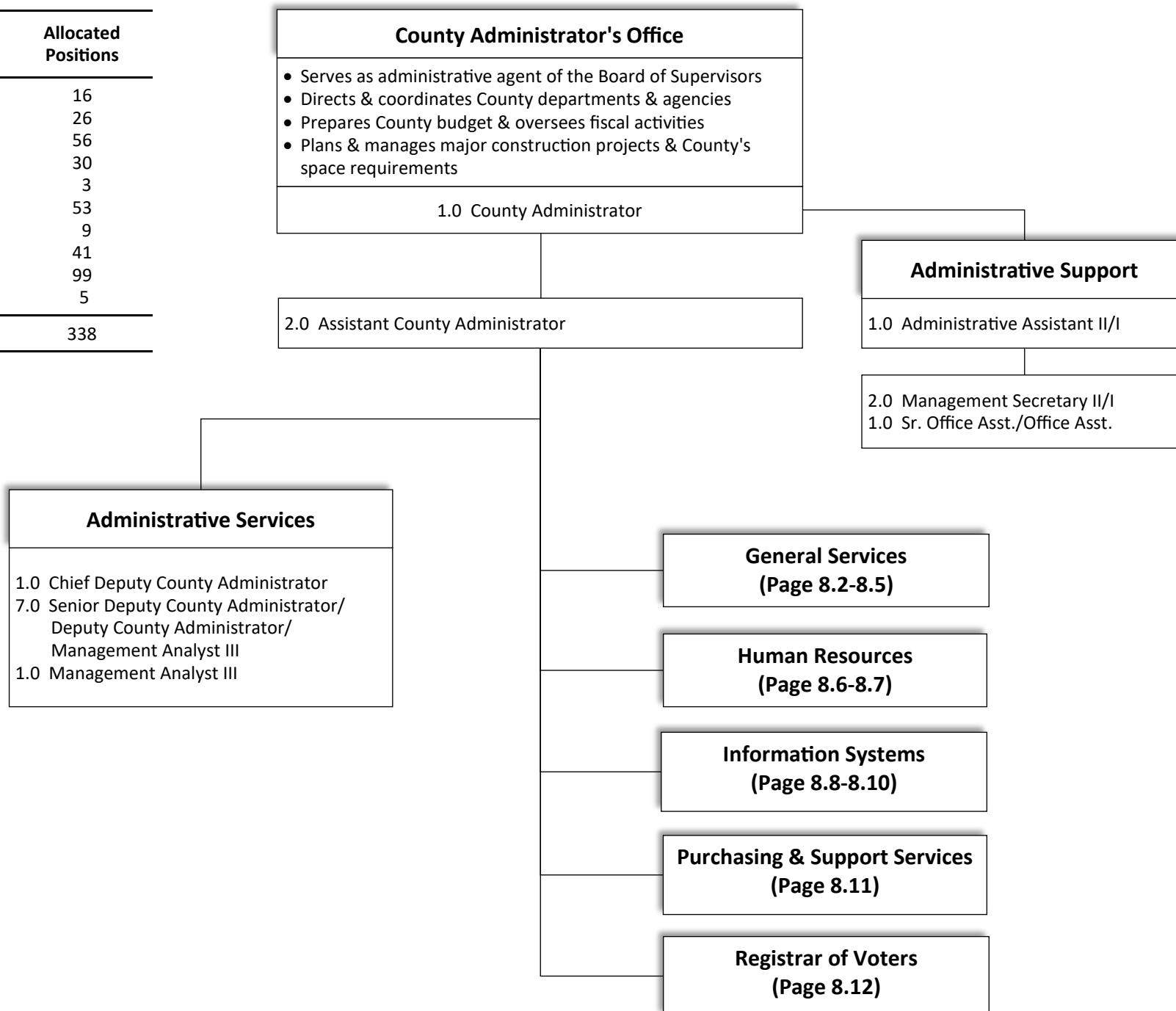


Budget Unit #	Allocated Positions
6061500000	4.0
<i>University of California Employees</i>	
	19.84 FTEs*

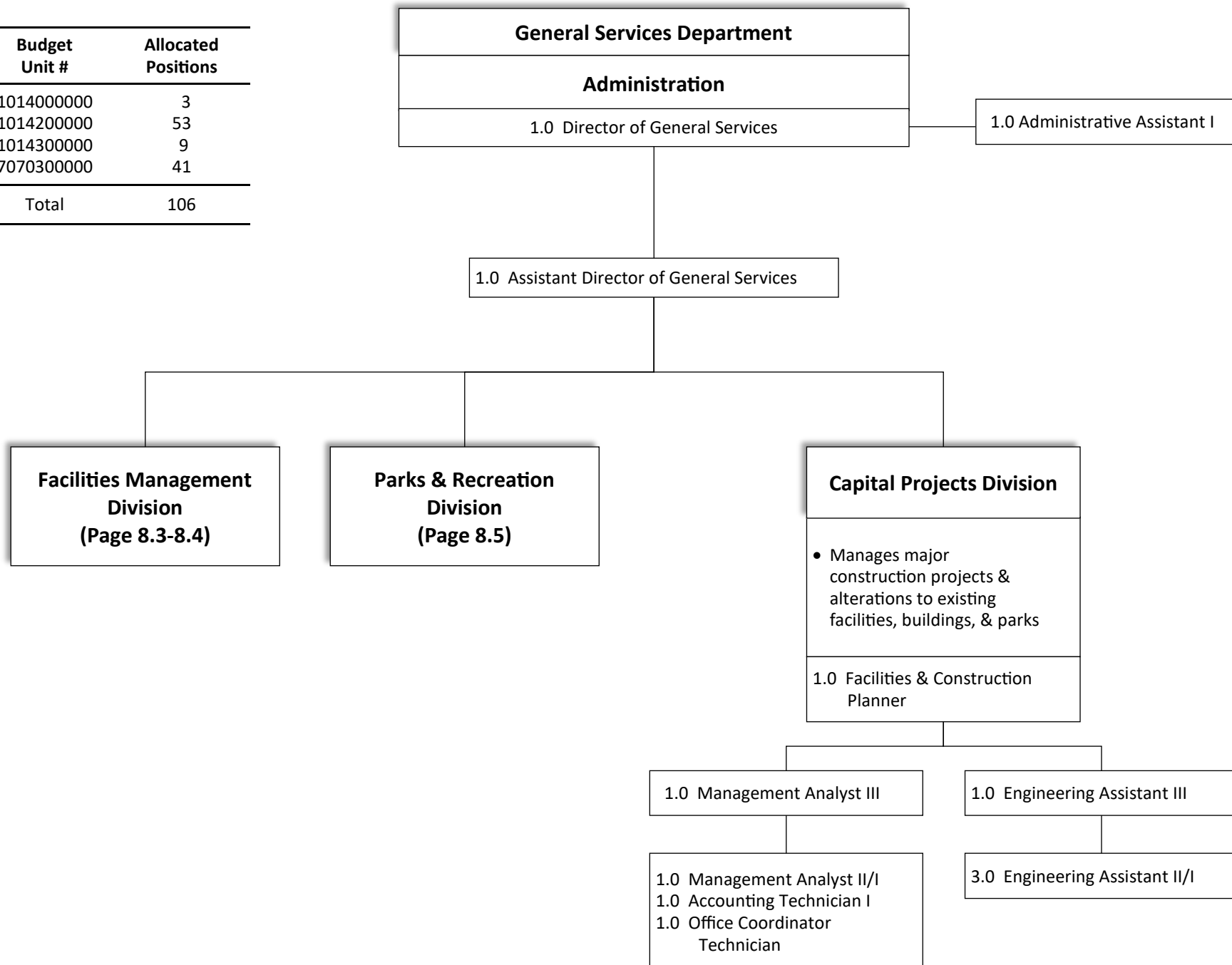


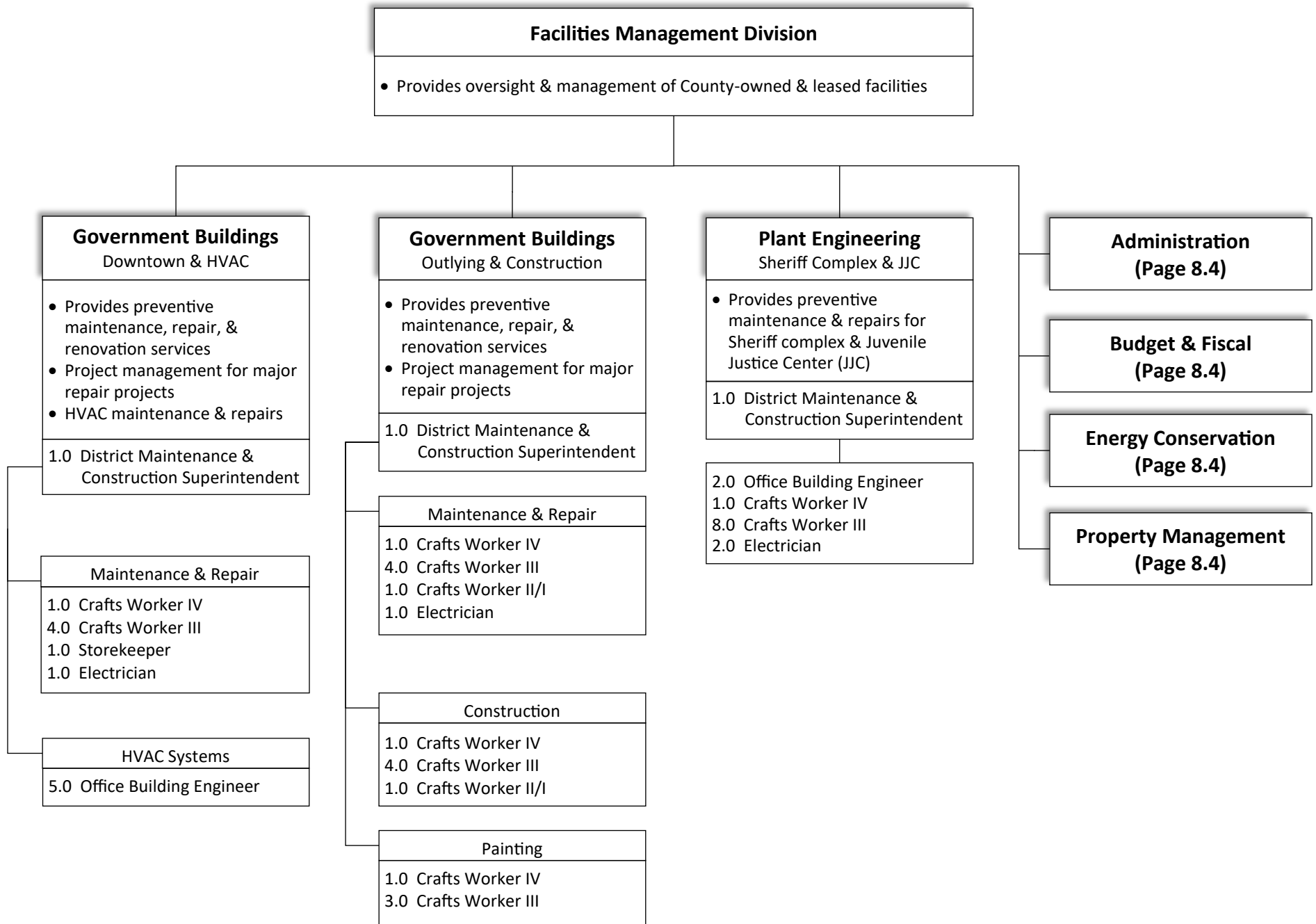


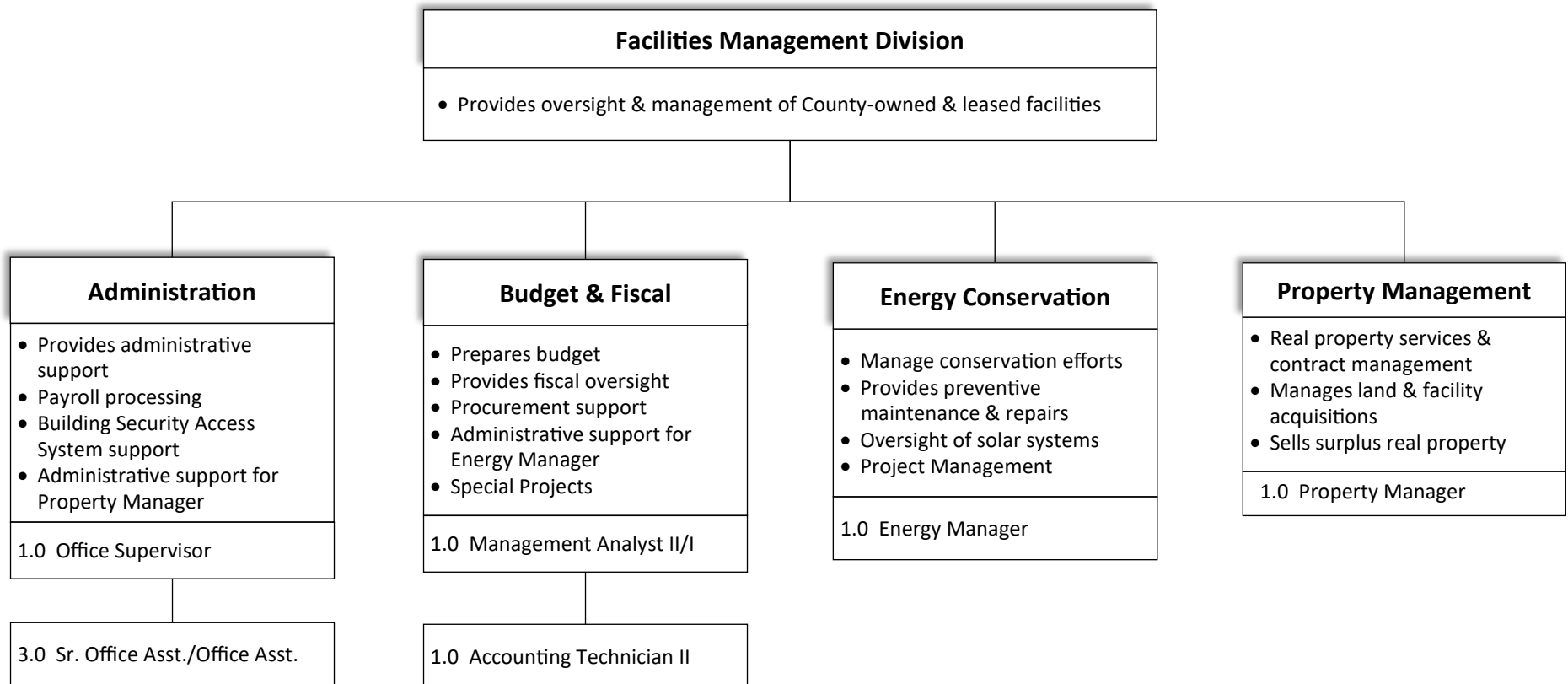
Budget Unit #	Allocated Positions
1010200000	16
1011200000	26
1012400000	56
1013000000	30
1014000000	3
1014200000	53
1014300000	9
7070300000	41
8240000000	99
8260000000	5
Total	338

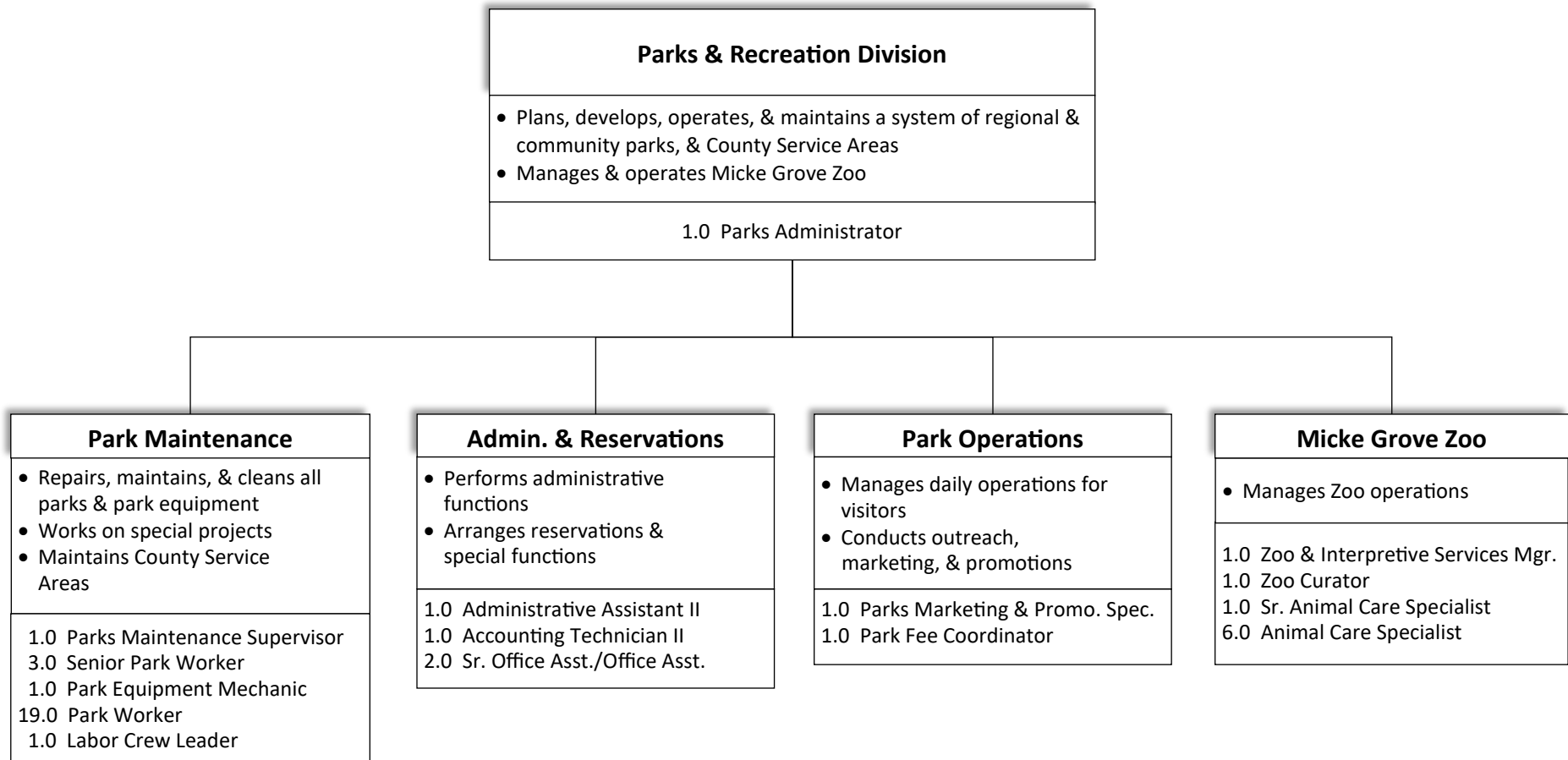


Budget Unit #	Allocated Positions
1014000000	3
1014200000	53
1014300000	9
7070300000	41
Total	106

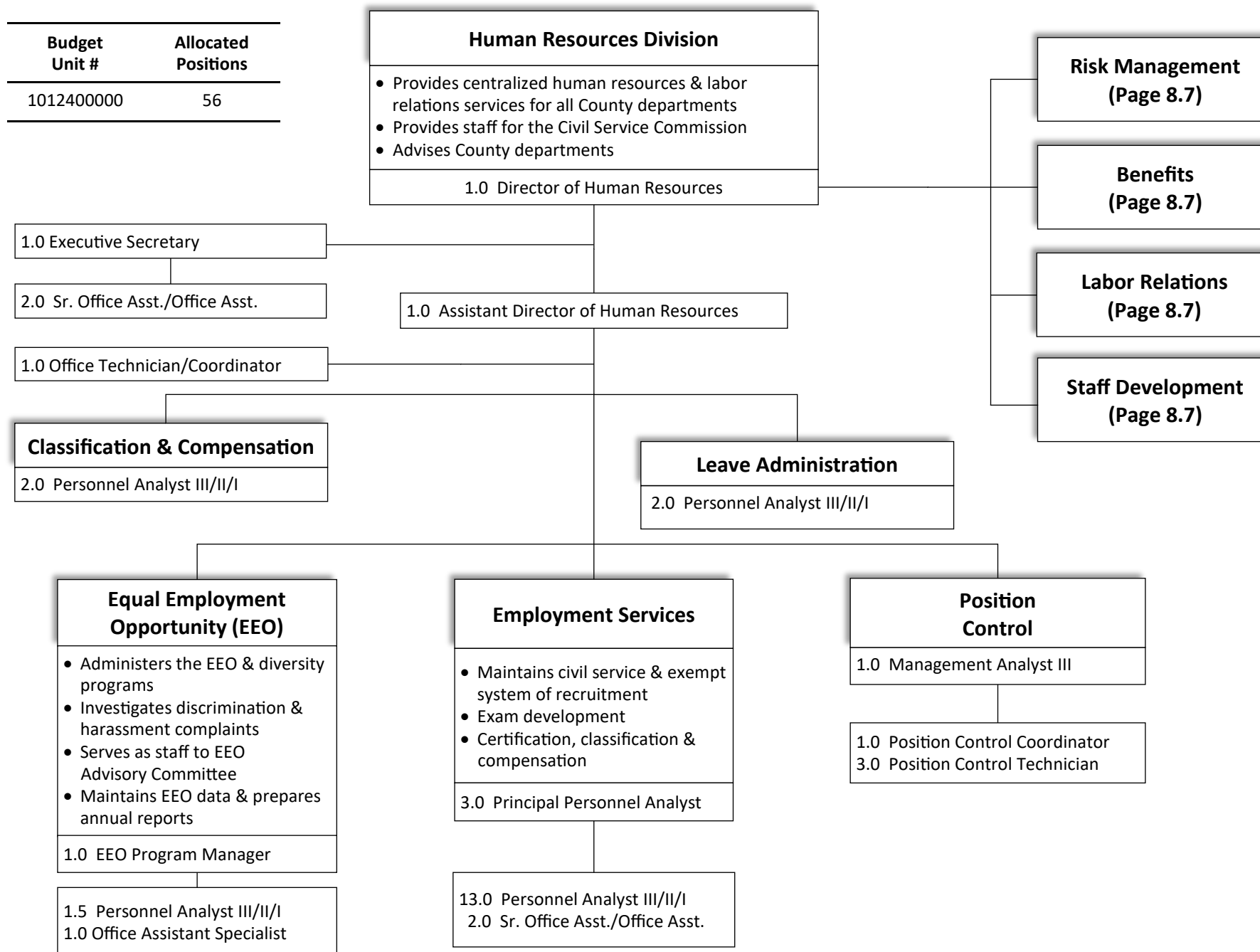


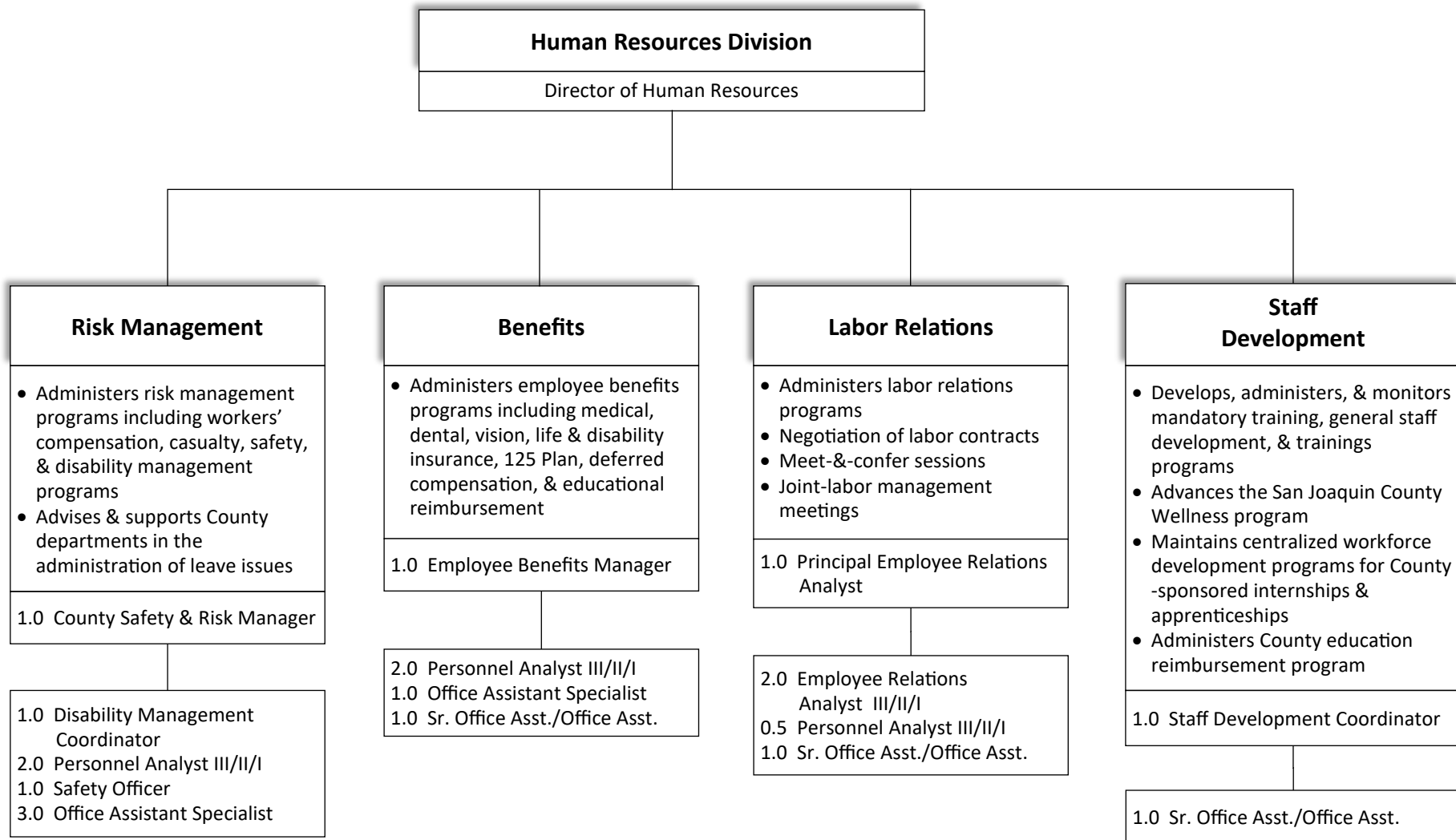




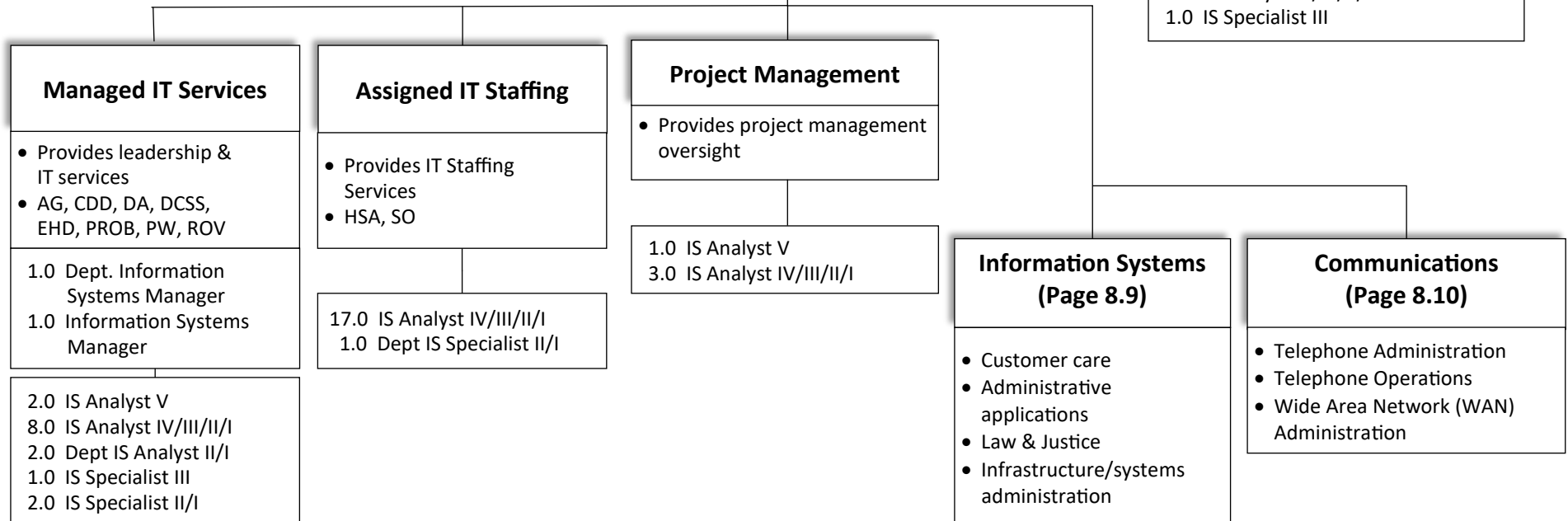
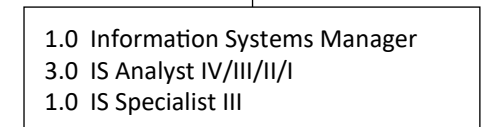
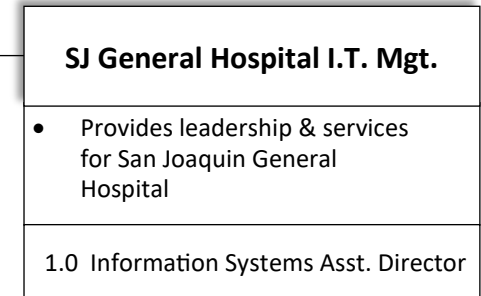
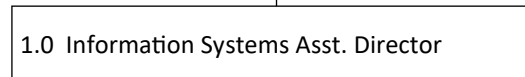
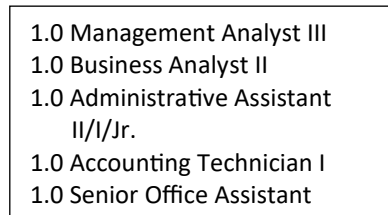
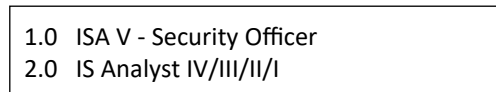
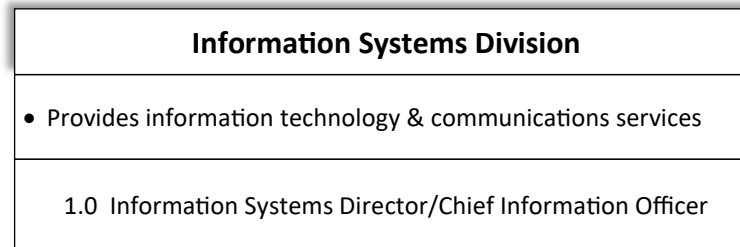


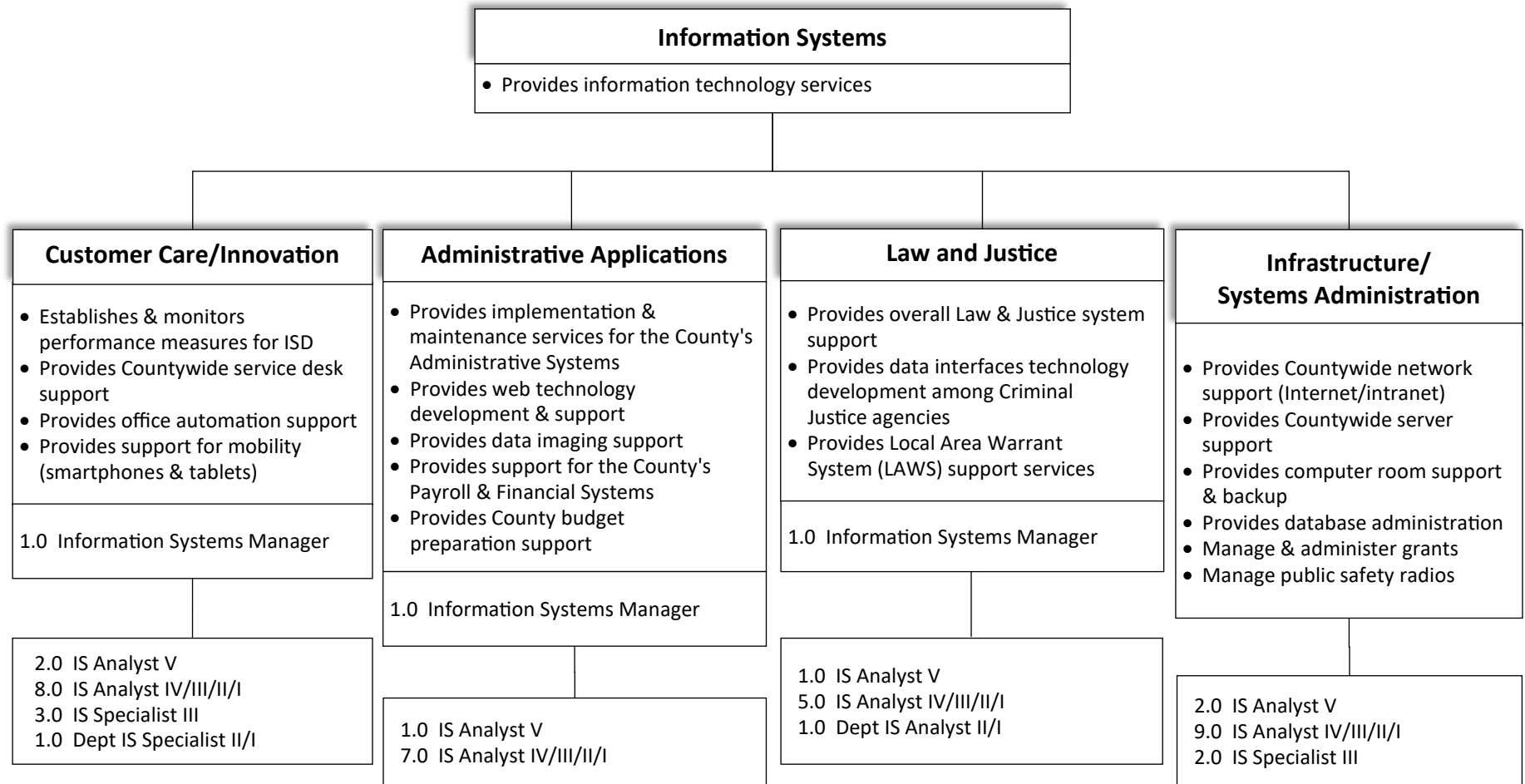
Budget Unit #	Allocated Positions
1012400000	56

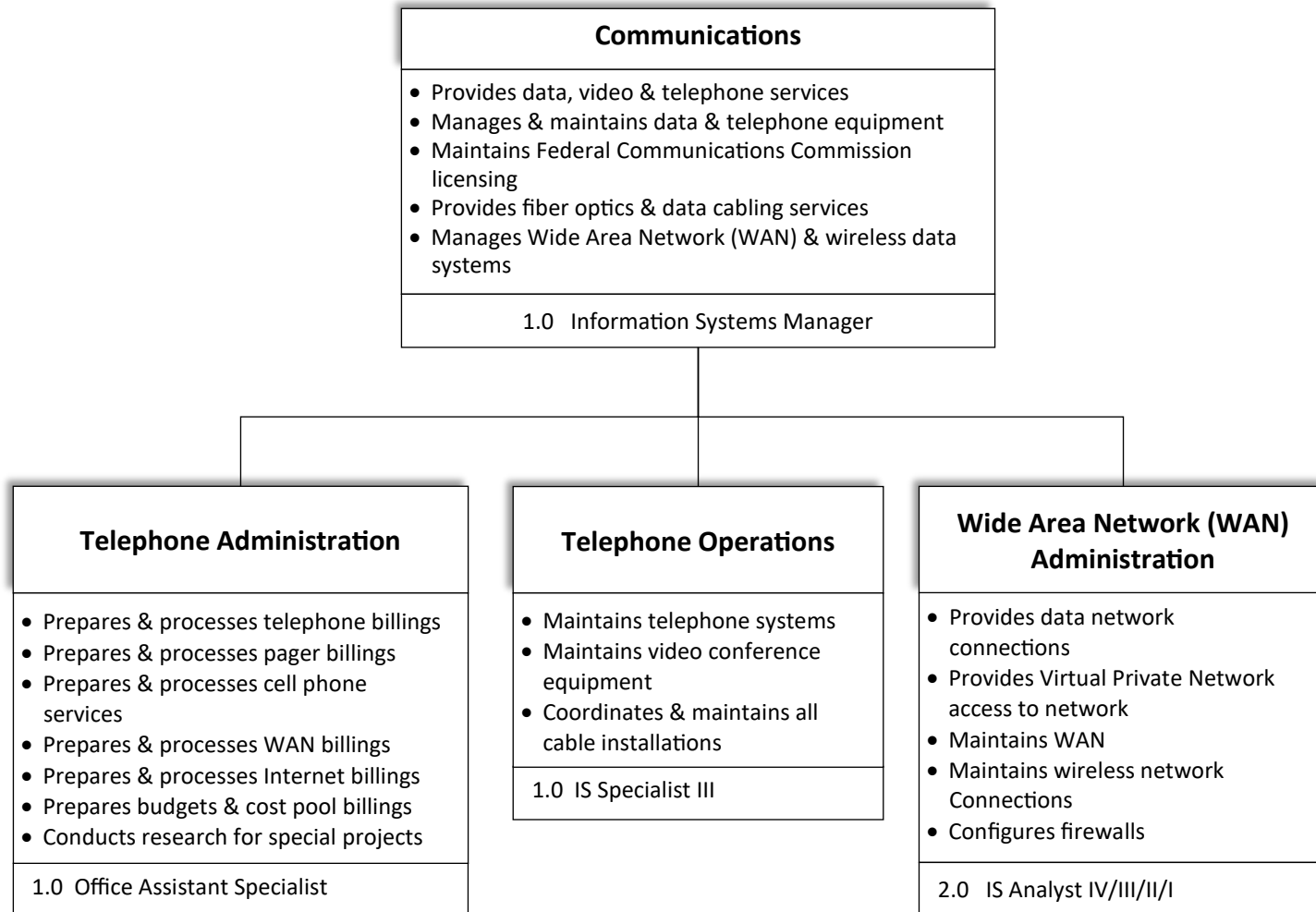




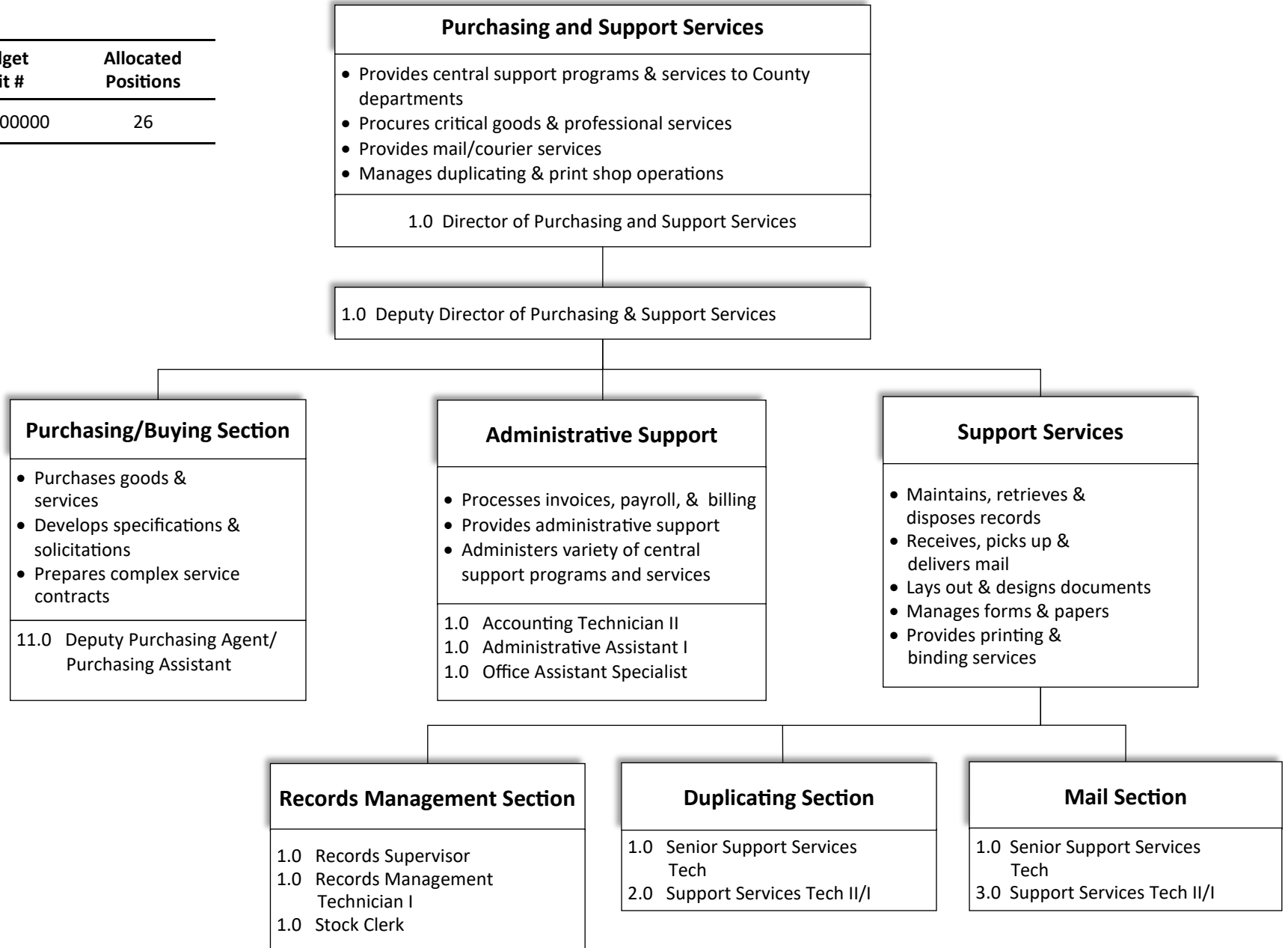
Budget Unit #	Allocated Positions
8240000000	99
8260000000	5
Total	104



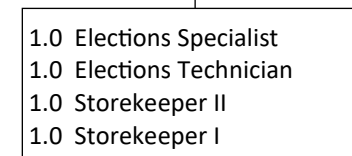
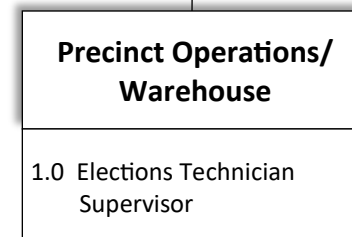
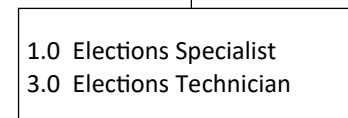
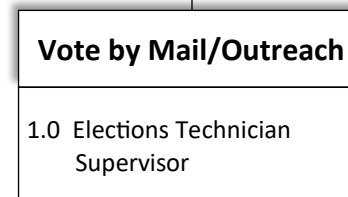
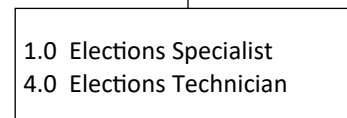
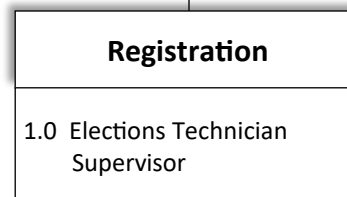
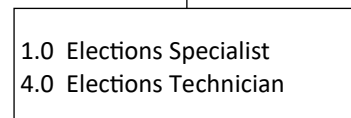
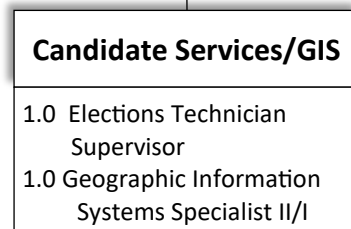
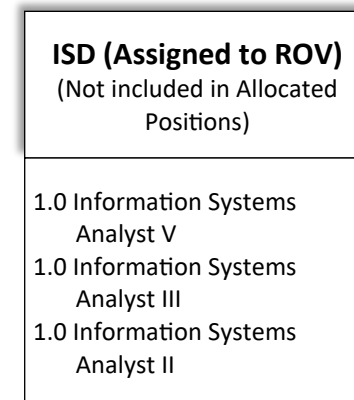
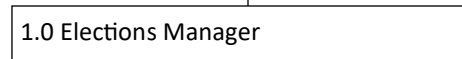
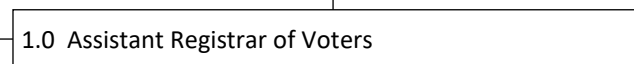
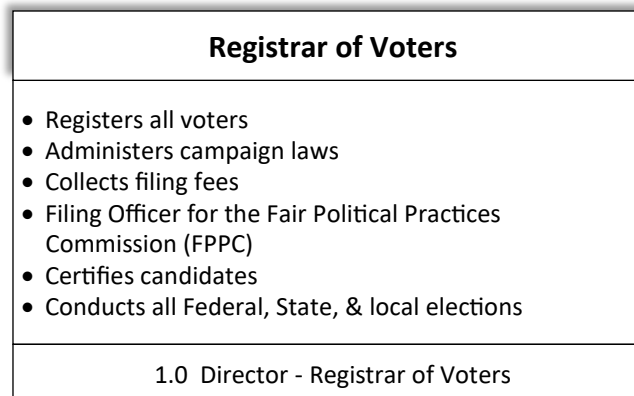
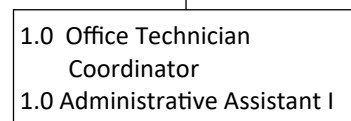
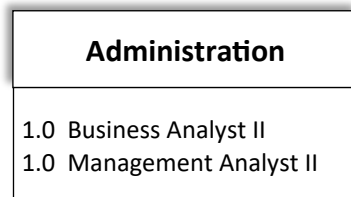




Budget Unit #	Allocated Positions
1011200000	26

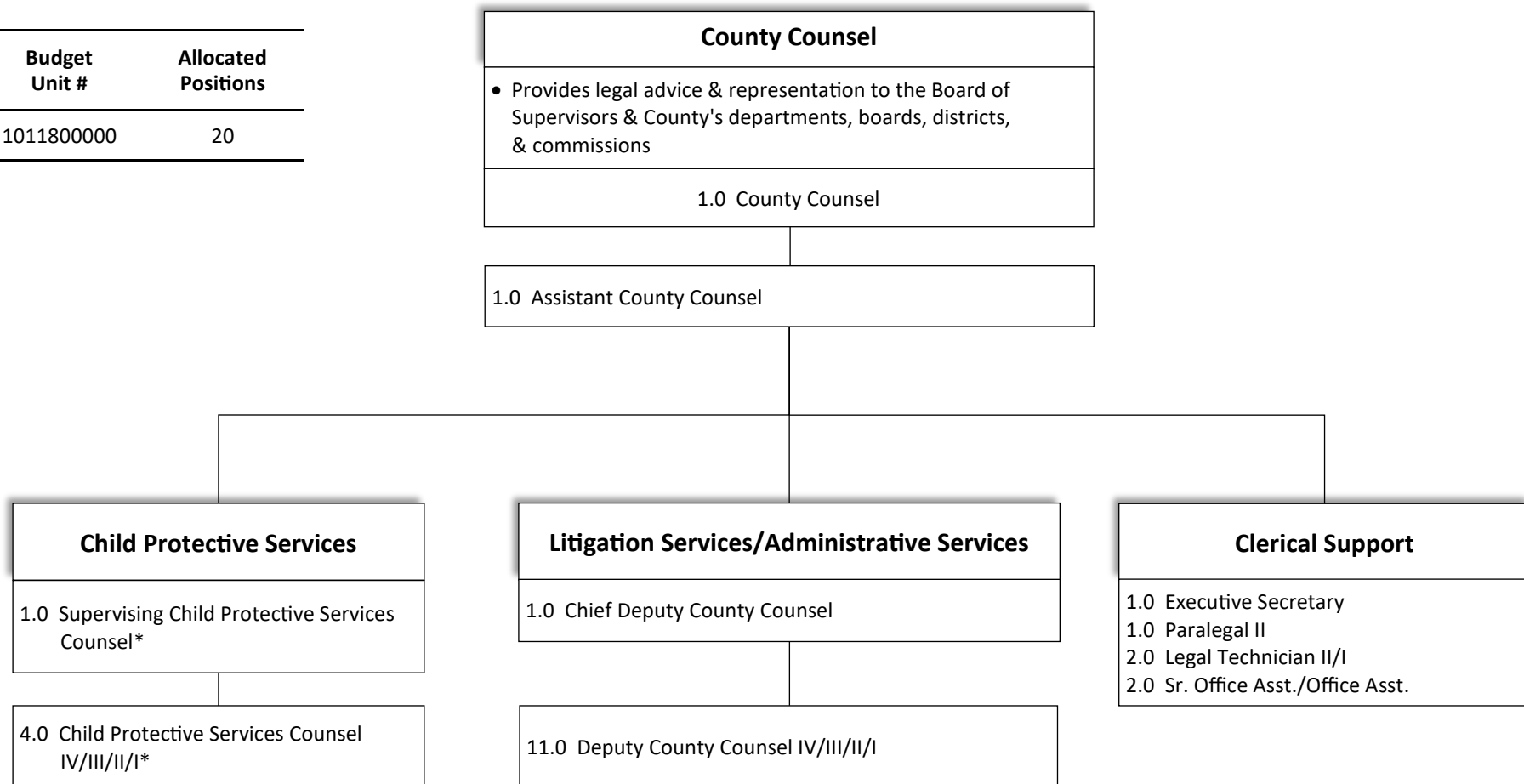


Budget Unit #	Allocated Positions
1013000000	30





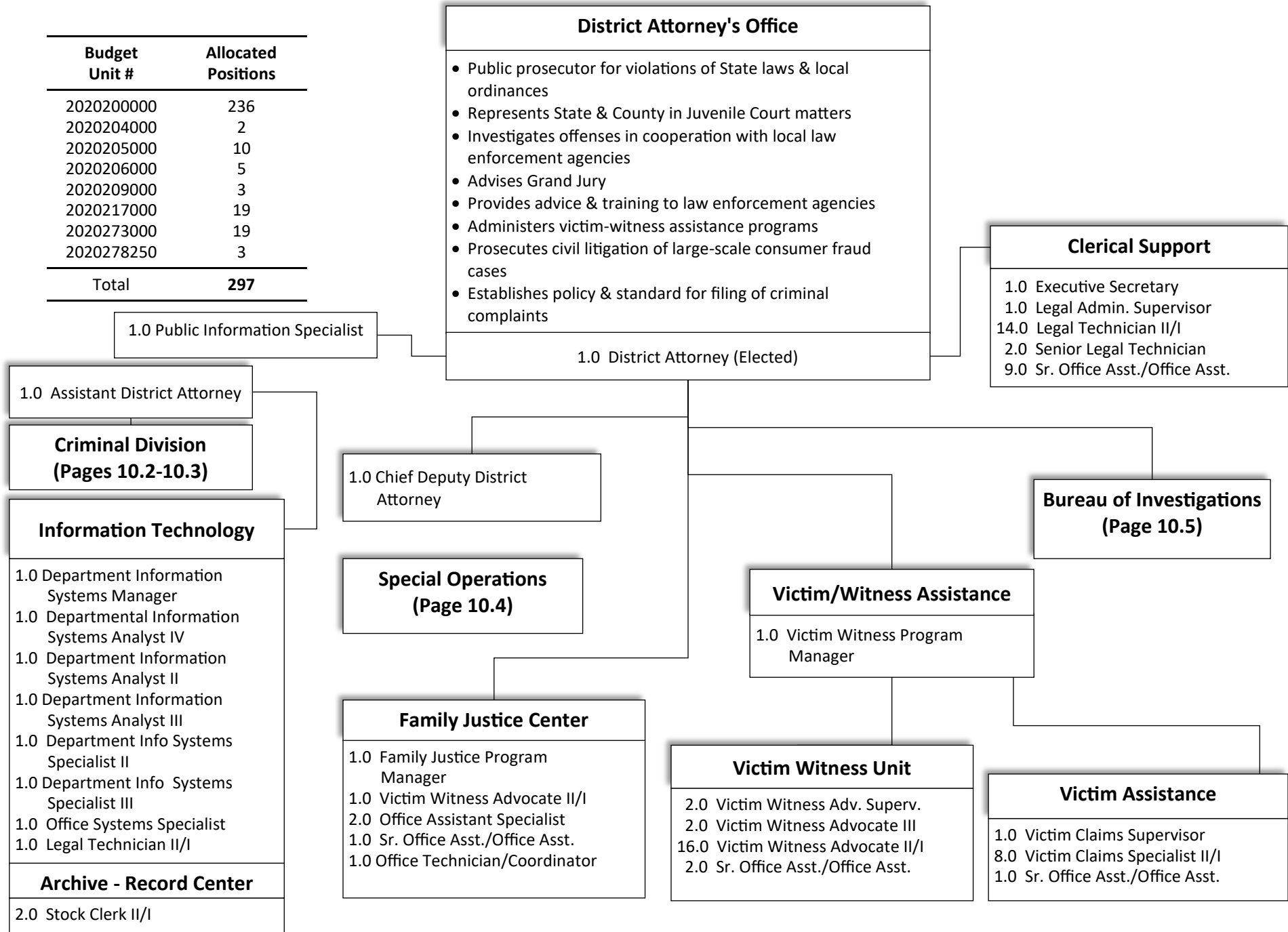
Budget Unit #	Allocated Positions
1011800000	20

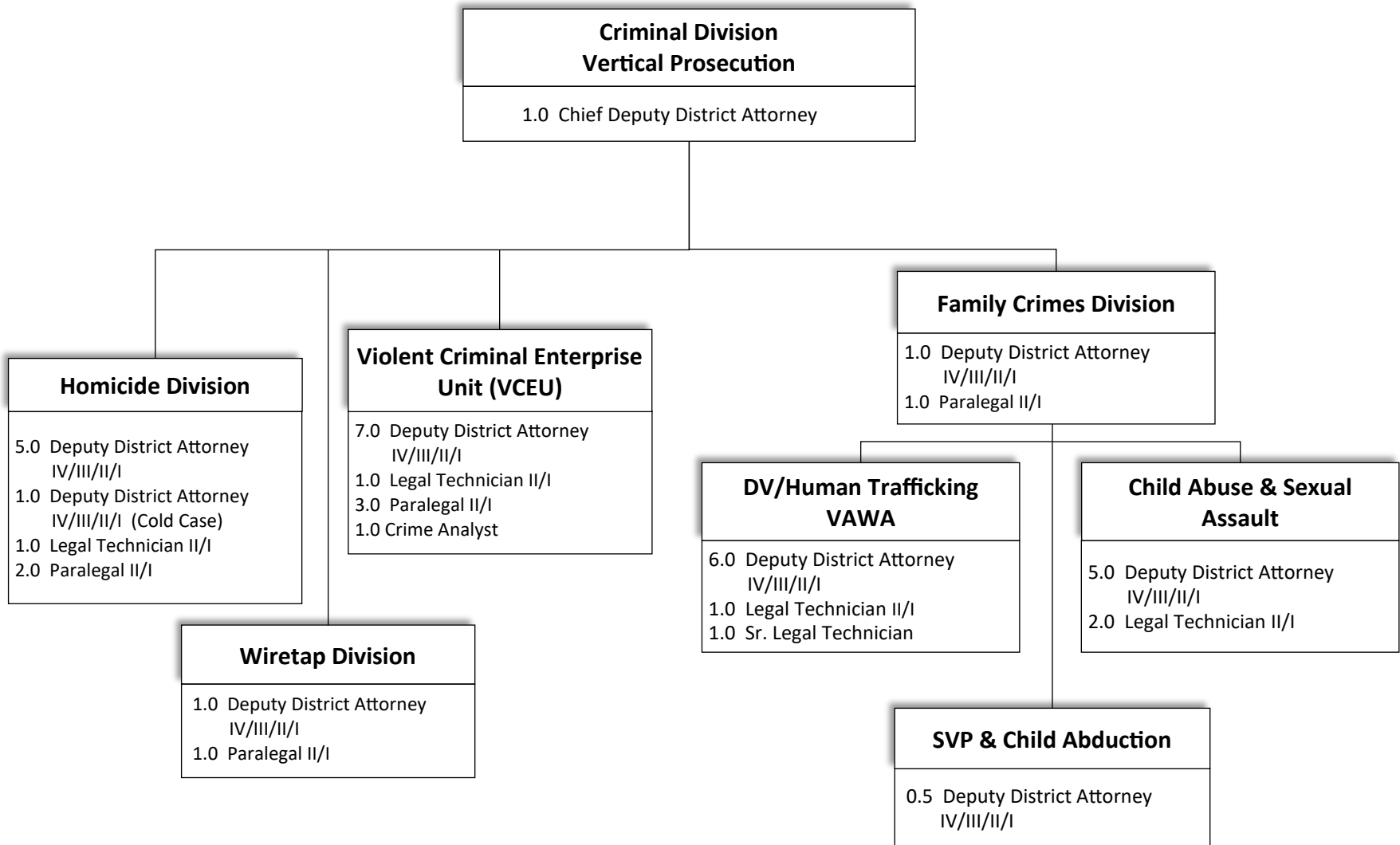


* Positions are allocated in the Human Services Agency budget #5050101000



Budget Unit #	Allocated Positions
2020200000	236
2020204000	2
2020205000	10
2020206000	5
2020209000	3
2020217000	19
2020273000	19
2020278250	3
Total	297





**Criminal Division (continued)
Felony & Misdemeanor Division**

1.0 Chief Deputy District Attorney

1.0 Deputy District Attorney IV/III/II/I
(Supervising)

Felony

17.0 Deputy District Attorney IV/III/II/I
1.0 Deputy District Attorney IV/III/II/I
(Collaborative Courts)
2.0 Paralegal II/I

Vehicle Homicides

1.0 Deputy District Attorney IV/III/II/I

Post Conviction Calendars

1.0 Deputy District Attorney IV/III/II/I

Training Unit

1.0 Deputy District Attorney IV/III/II/I

Circuit Court Operations

6.0 Deputy District Attorney IV/III/II/I
2.0 Legal Technician II/I (Lodi)
1.0 Sr. Legal Technician (Manteca)
4.0 Legal Technician II/I

Intake Unit

3.0 Deputy District Attorney IV/III/II/I

Prop 47

1.0 Deputy District Attorney IV/III/II/I

Juvenile

4.0 Deputy District Attorney IV/III/II/I
2.0 Legal Technician II/I
1.0 Paralegal II/I

1.0 Deputy District Attorney IV/III/II/I
(Supervising)

Misdemeanor

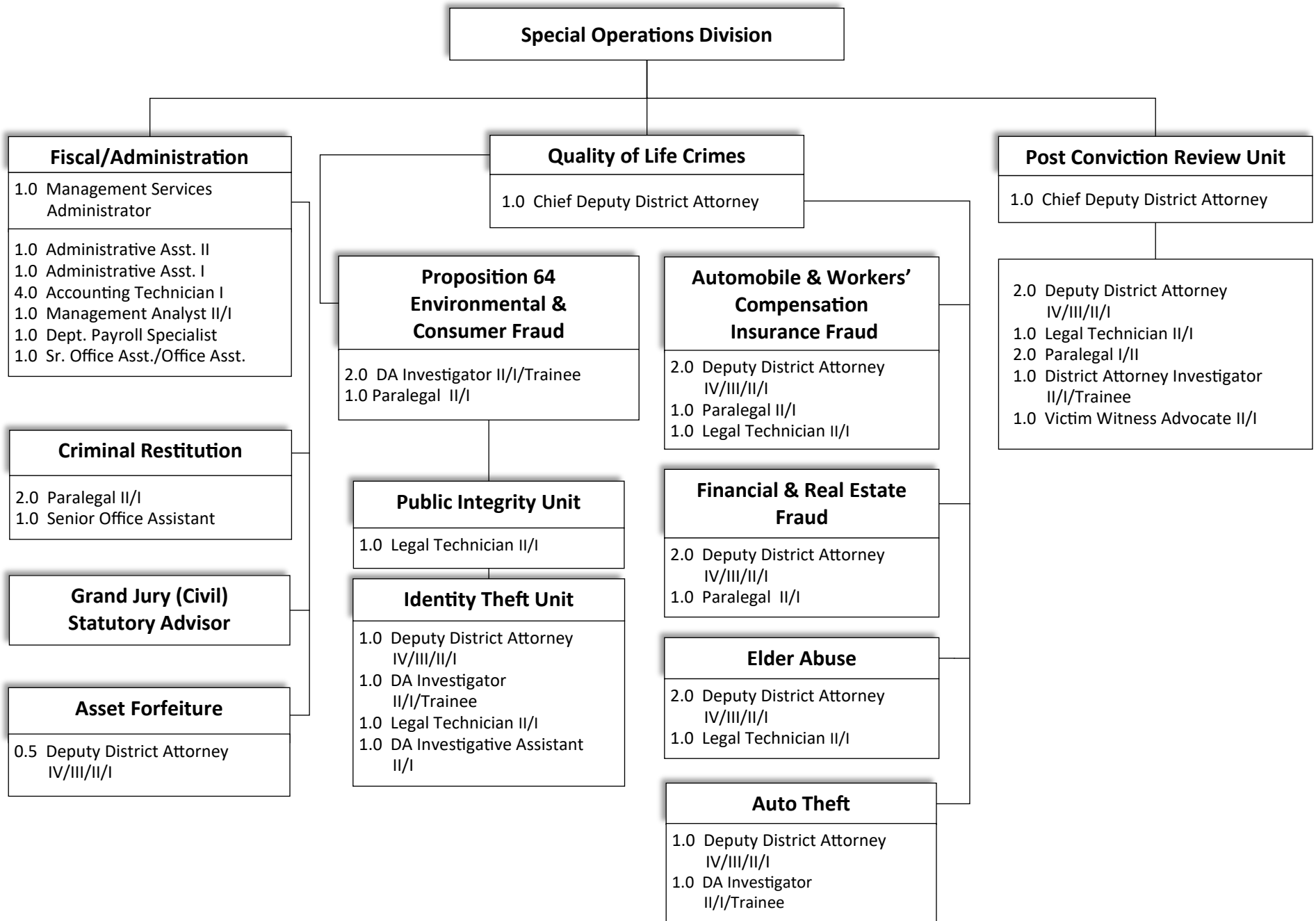
13.0 Deputy District Attorney IV/III/II/I
1.0 Paralegal II/I

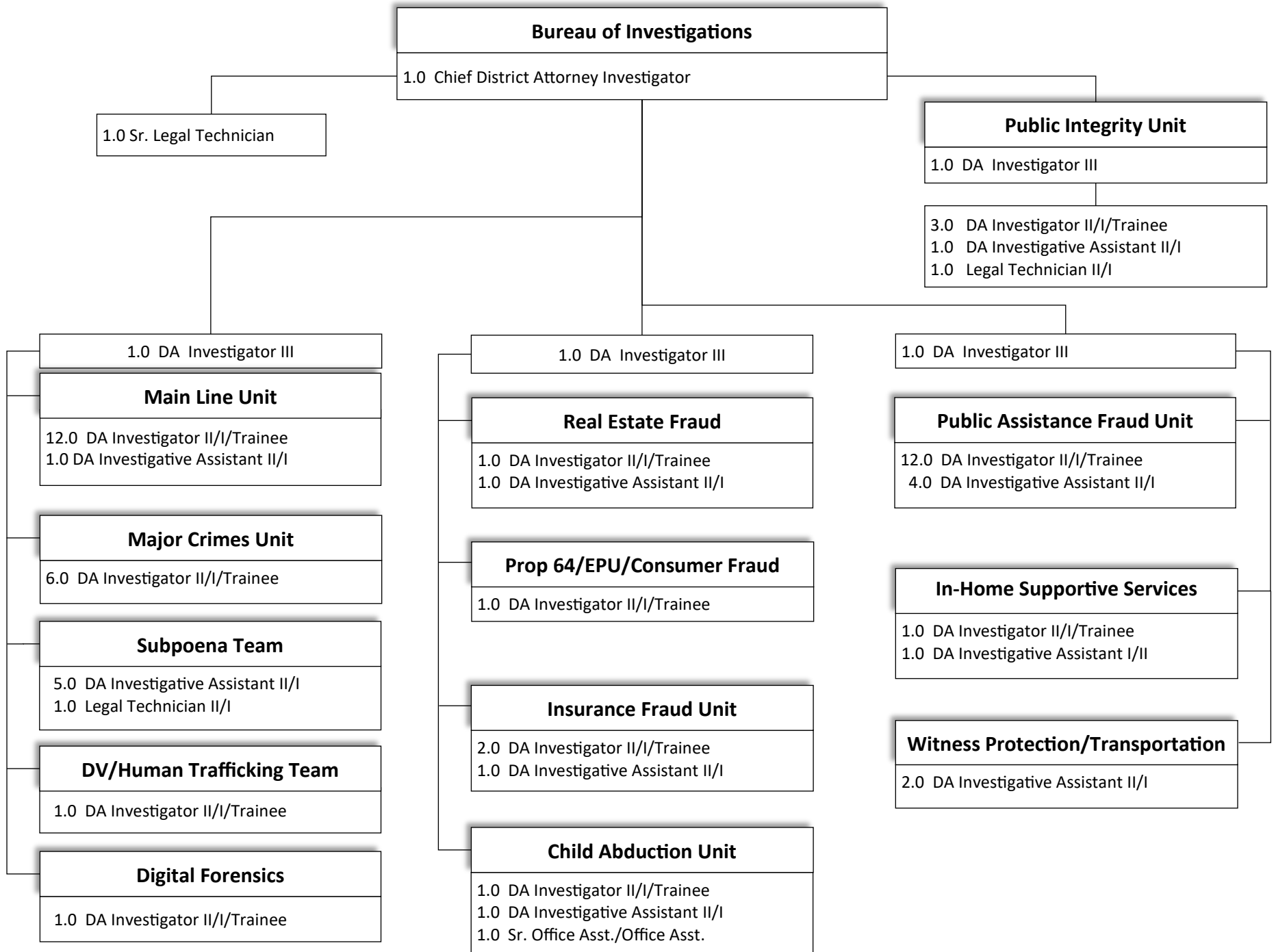
Early Resolution Calendar

1.0 Deputy District Attorney IV/III/II/I

Major Crimes Unit

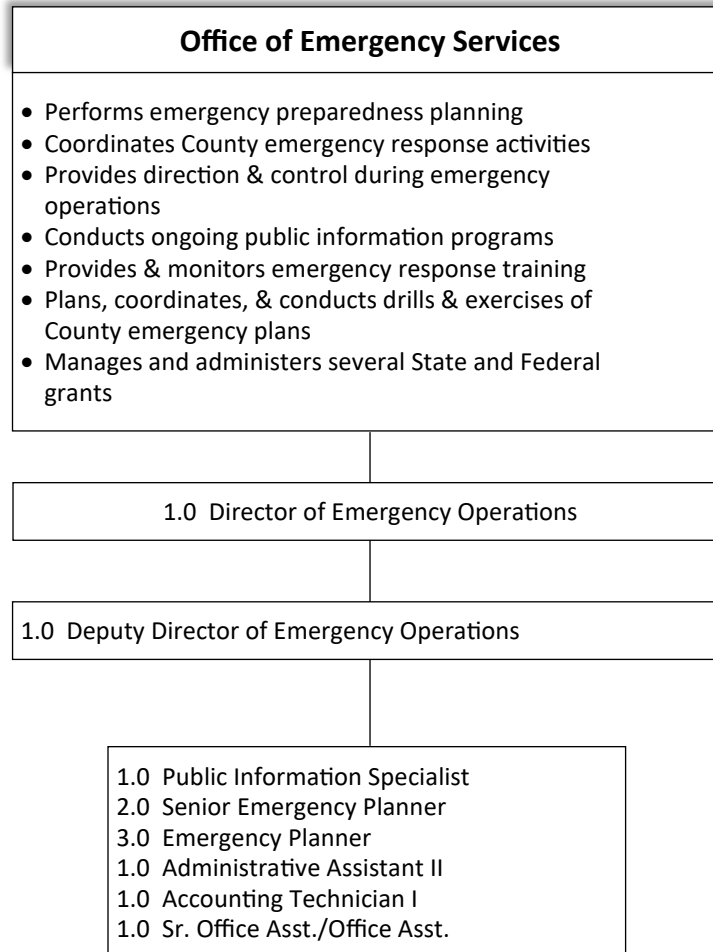
1.0 Deputy District Attorney IV/III/II/I





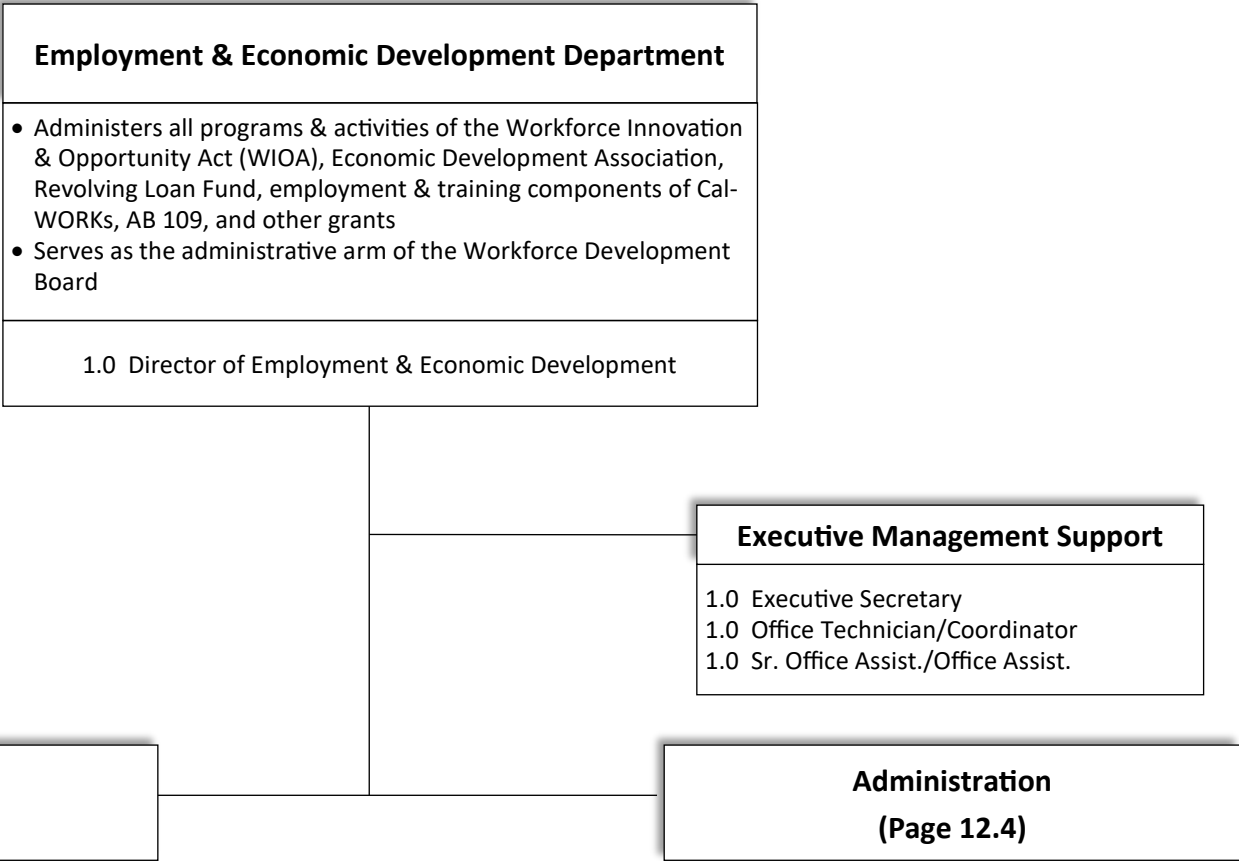


Budget Unit #	Allocated Positions
2026000000	11
Total	11





Budget Unit #	Allocated Positions
5055103000	77



Operations

1.0 Deputy Director-Employment & Training

Centers

- Conducts intake & certification of eligible WIOA clients
- Conducts client orientation & assessment
- Provides client services enabling individuals to acquire employment skills
- Develops client Individual Services Strategy
- Provides client case management counseling & monitoring
- Provides job specific skills development
- Conducts One-Stop Center basic career service delivery
- Provides follow-up services for one year after exit
- Provides services to employers & employees whose business is either undergoing a plant closure or mass layoff
- Coordinates Rapid Response Program
- Conducts Layoff Aversion activity
- Coordinates employer recruitments
- Develops On-the-Job Training Contracts

1.0 EEDD Division Manager

Stockton / Delta

1.0 Employment Training Supervisor
11.0 Employment Training Specialist II/I
4.0 EEDD Intake & Referral Specialist II/I

Tracy / Manteca

1.0 Employment Training Supervisor
2.0 Employment Training Specialist II/I
1.0 EEDD Employment Services Spec. II/I
1.0 EEDD Intake & Referral Specialist II/I

Stockton / Lodi

1.0 Employment Training Supervisor
1.0 Employment Training Specialist II/I
3.0 EEDD Employment Services Spec. II/I
3.0 Sr. Office Assist./Office Assist.

Special Grants Reporting

- Coordinates regional activity and training
- Collects information from regional partners and files required monthly reports on behalf of the San Joaquin Valley Regional Planning Unit
- Maintains Equal Employment Opportunity (EEO) compliance
- Coordinates One-Stop Operator services
- Serves as liaison between Contracts staff and Operations staff

1.0 Administrative Services Manager

Youth / CalWORKs / AB 109 (page 12.3)

Economic Development Center & Business Services (page 12.3)

Operations (continued)

Youth / CalWORKs / AB 109

- Coordinates work experience for youth, STEP, & CalWORKs participants
- Develops worksites for youth, STEP, & CalWORKs participants
- Conducts participant & worksite supervisor orientation
- Conducts intake & certification of eligible AB 109 clients
- Conducts CalWORKs assessments
- Conducts work experience & community services activities for CalWORKs
- Provides employment & training services for AB 109
- Provides employment & training services for Students Training & Employment Program (STEP) for students with disabilities
- Conducts Job Search/Job Readiness classes for CalWORKs clients

1.0 EDD Division Manager

Youth/CalWORKs Work Experience

1.0 Employment Training Supervisor
7.0 Employment Training Specialist II/I

CalWORKs Job Search/Job Readiness

4.0 Employment Training Specialist II/I

AB109

1.0 Employment Training Supervisor
1.0 Employment Training Specialist II/I

Support Staff

1.0 Sr. Office Assist./Office Assist.

Economic Development Center & Business Services

- Promotes, encourages, & supports the expansion & retention of business in the County
- Coordinates with & supplements public/private sector economic development activities
- Conducts & coordinates economic development activities which lead to or result in creation of new jobs or retention of jobs for County residents
- Provides conventional, Small Business Administration or Revolving Loan Fund loan packaging services
- Designs & implements seminars
- Prepares Comprehensive Economic Development Strategy annual reports
- Develops & coordinates job creation strategy
- Develops employment opportunities with employer community

1.0 EDD Analyst III

2.0 EDD Business Retention & Expansion Specialist
1.0 Office Secretary

Administration

1.0 Deputy Director-Employment & Training

Financial Management Unit

- Develops, implements & maintains fiscal system & financial management procedures that conform to applicable laws, regulations, & generally accepted accounting principles
- Manages fund accounting & maintains the accuracy of the general ledger to ensure accurate financial reporting
- Responsible for audits & fiscal monitoring
- Creates & maintains operational budgets
- Develops & performs cost allocation for fair distribution of costs to funding sources
- Procurement of goods & services
- Processes accounts payable for customer-related & operational costs
- Maintains accounts receivable & manages cash flow
- Reports staff & work experience payroll

1.0 Management Analyst III

1.0 Accountant III
2.0 Accountant II/I
1.0 Accounting Technician II
3.0 Accounting Technician I
1.0 Sr. Off. Assist./Off. Assist.

Facilities Management Unit

- Ensures compliance with County safety policies & procedures
- Manages & coordinates facilities maintenance
- Develops & maintains security protocols for the department
- Schedules security guard services during work hours & events
- Performs conference room set-ups for meetings/workshops
- Receipt of goods & services
- Provides general storekeeper services
- Maintains property inventory

1.0 EEDD Facilities Coordinator

1.0 Stock Clerk II

Planning & Evaluation Contracts Management Division

- Procures service providers
- Negotiates & develops contracts
- Provides subcontractor technical assistance
- Monitors contract compliance
- Develops memoranda of understanding
- Develops, maintains, & modifies grant applications & department strategic, tactical, & operational plans
- Develops & manages control system used to analyze progress regarding attainment of goals, objectives, & tasks
- Develops annual plan & strategic plan
- Identifies & applies for additional grant funding
- Monitors compliance of the eligible training providers
- Ensures compliance with all Federal, State, & local operational mandates
- Responds to & coordinates all grantee monitoring
- Ensures compliance with all policies & procedures
- Prepares Board letters

1.0 EEDD Analyst III

4.0 EEDD Analyst II/I

Information Systems

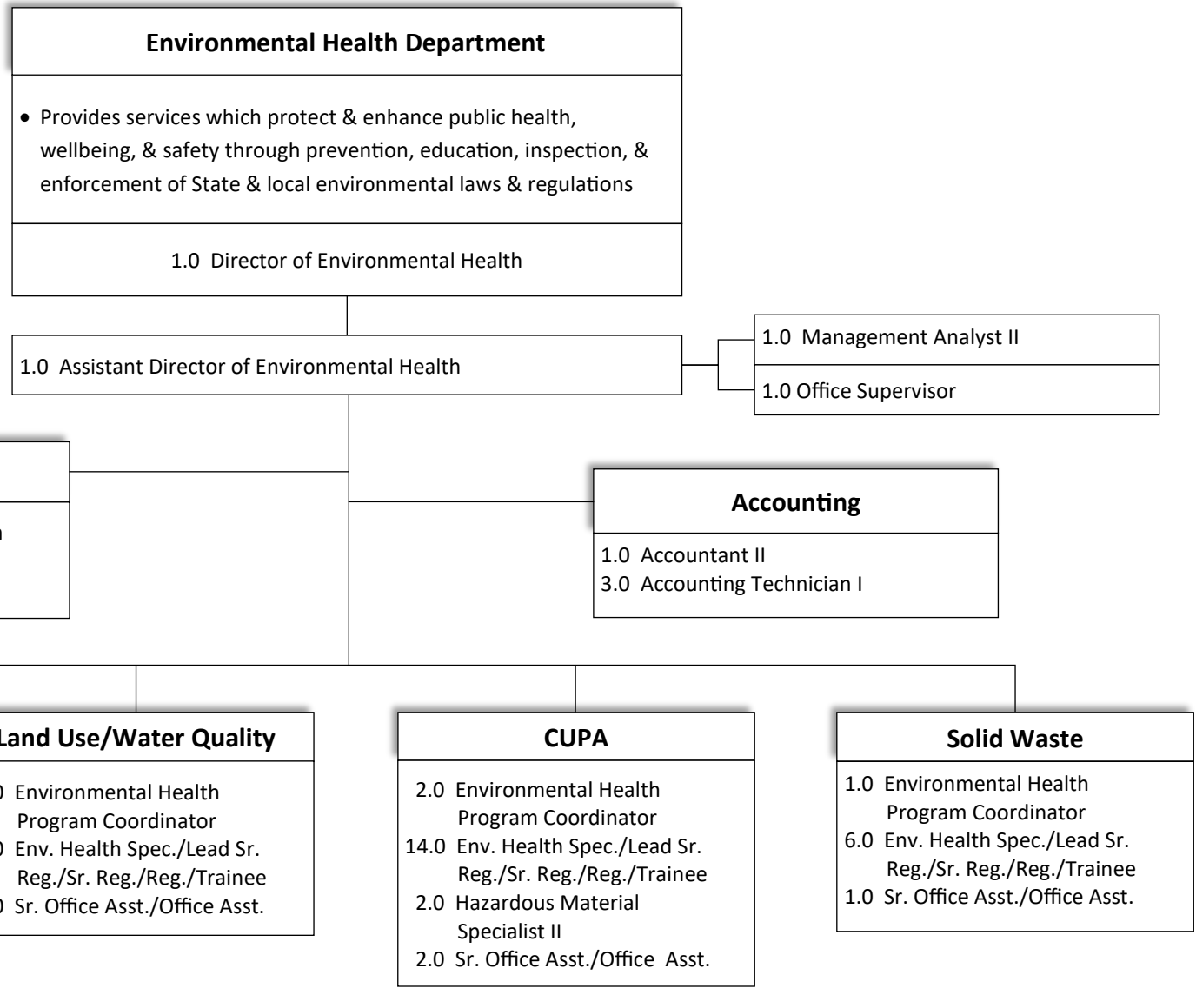
- Provides hardware & software acquisition
- Provides systems management & maintenance
- Supports five WorkNet locations throughout San Joaquin County
- Hosts & maintains websites & web services—providing employer & jobseeker services & business engagement
- Ensures all staff & jobseekers have computer access
- Keeps the public informed about program recruitments and outreach activities by utilizing social media
- Provides general support with technology & finds solutions to technological barriers
- Designs informational flyers & notices

1.0 Dept Info Systems Analyst IV

1.0 Dept Info Systems Analyst III
2.0 Dept Info Systems Analyst II/I

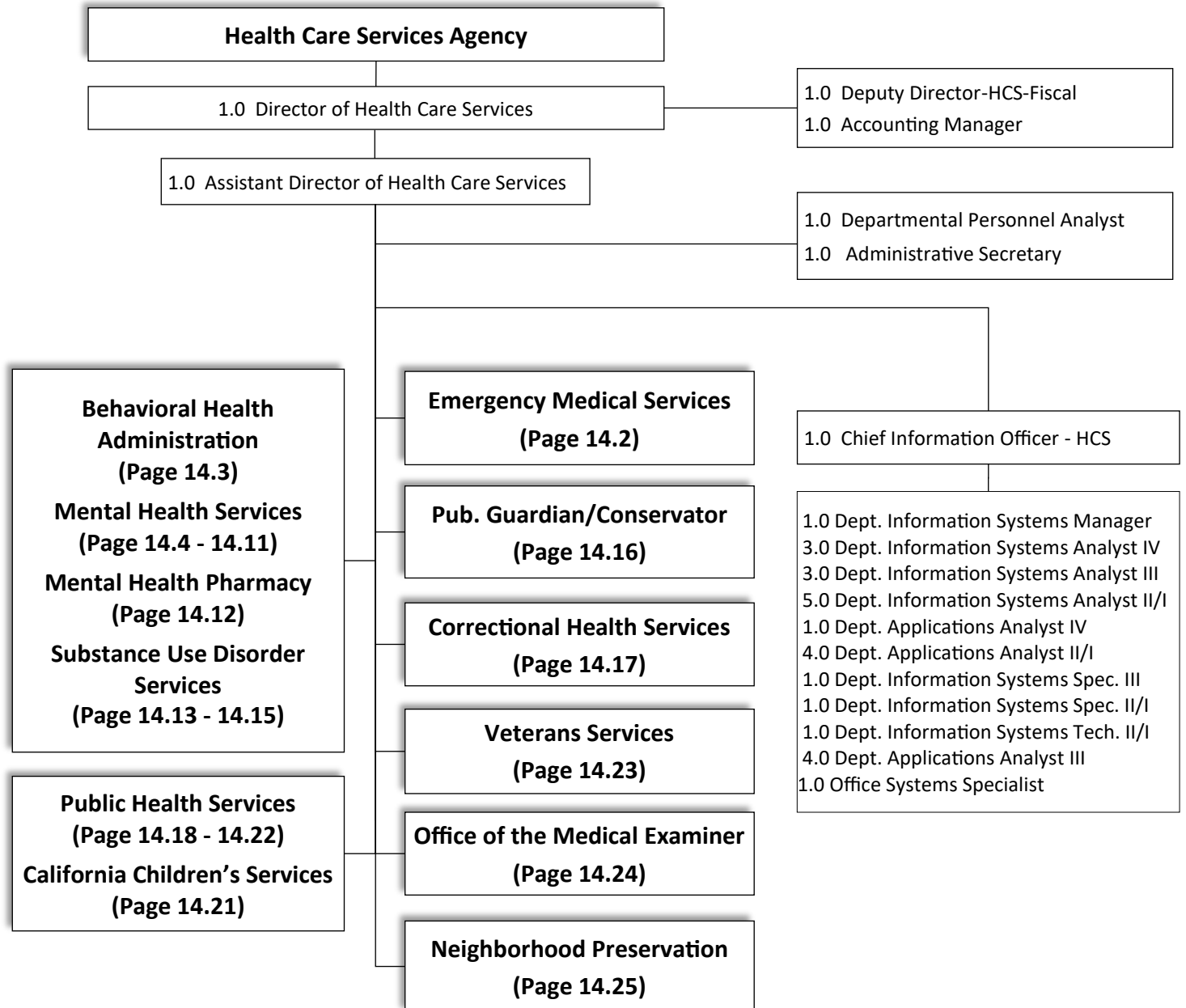


Budget Unit #	Allocated Positions
4042000000	59

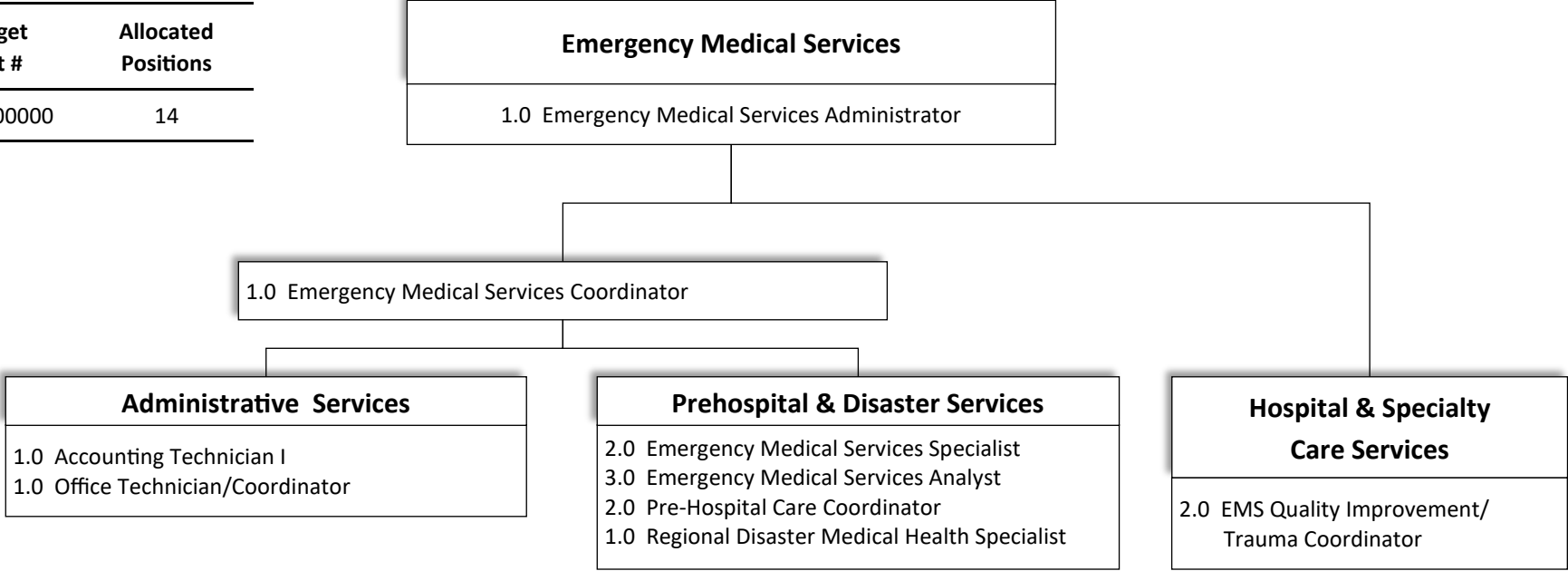




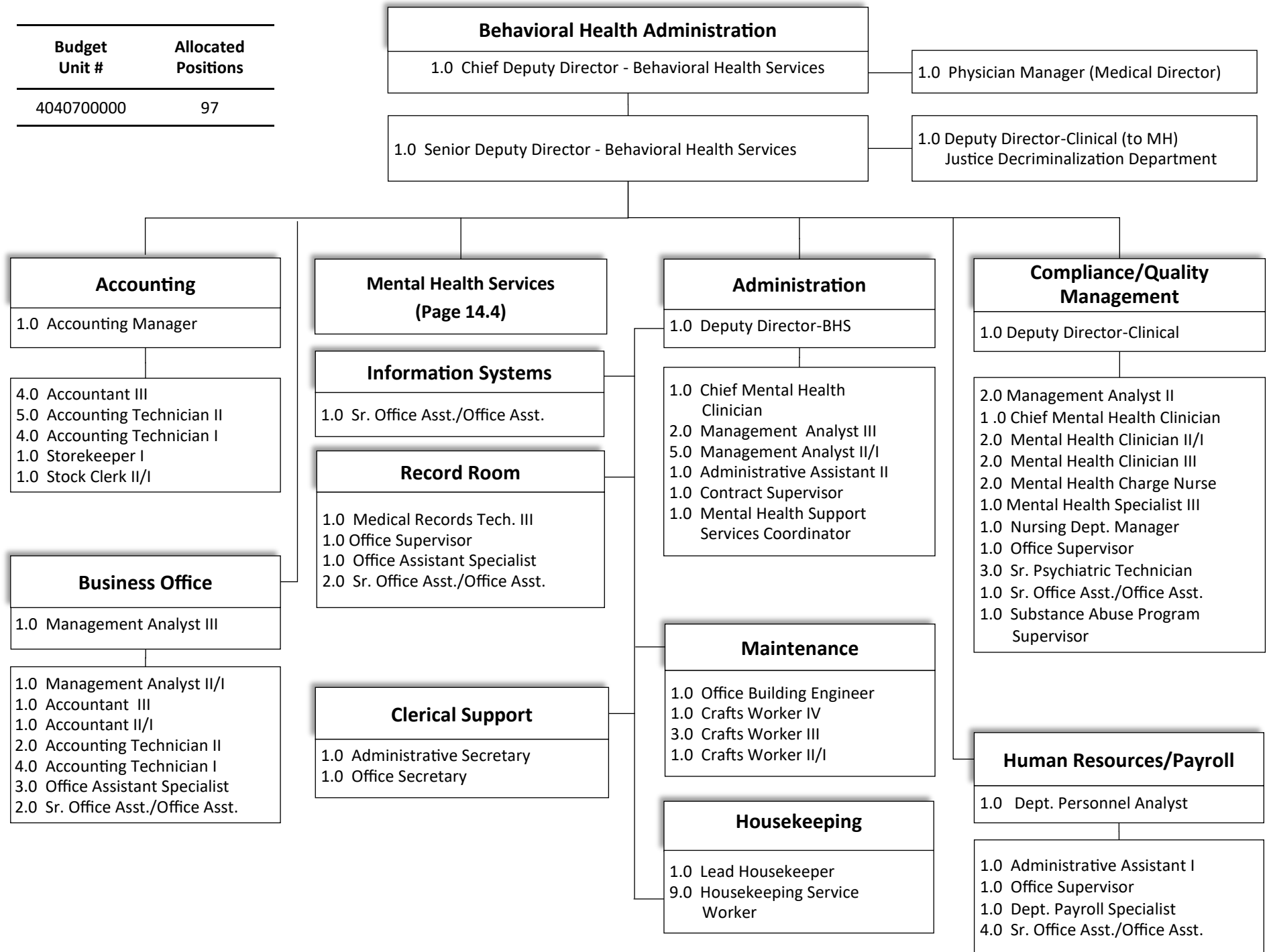
Budget Unit #	Allocated Positions
2022621000	81
4040300000	11
4040500000	588
4040600000	89
4040700000	97
4041000000	206
4041200000	30
4041800000	14
4045415000	46
4049500000	32
4049600000	21
4049700000	19
5055246000	10
5055600000	10
Total	1,254



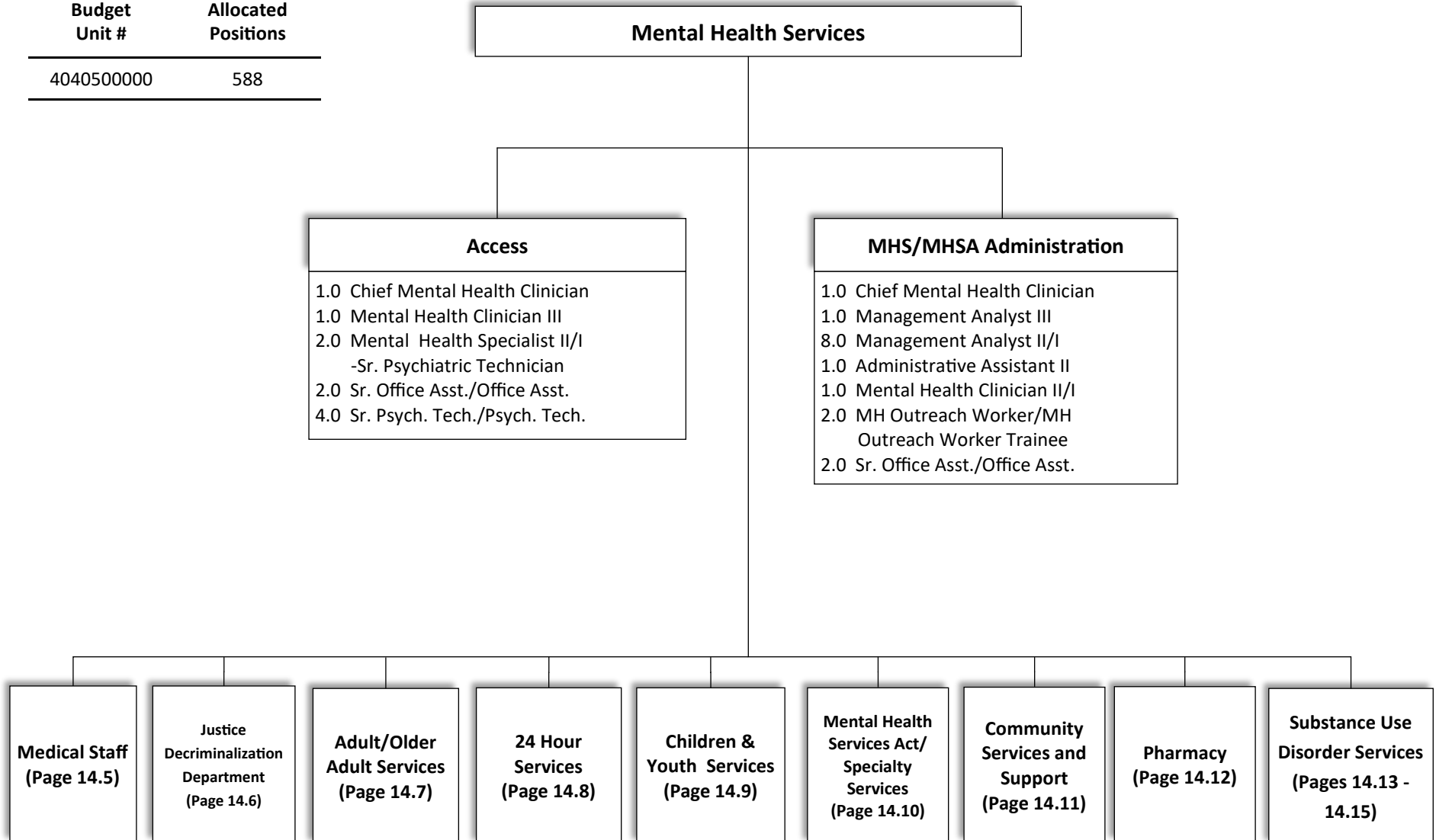
Budget Unit #	Allocated Positions
4041800000	14

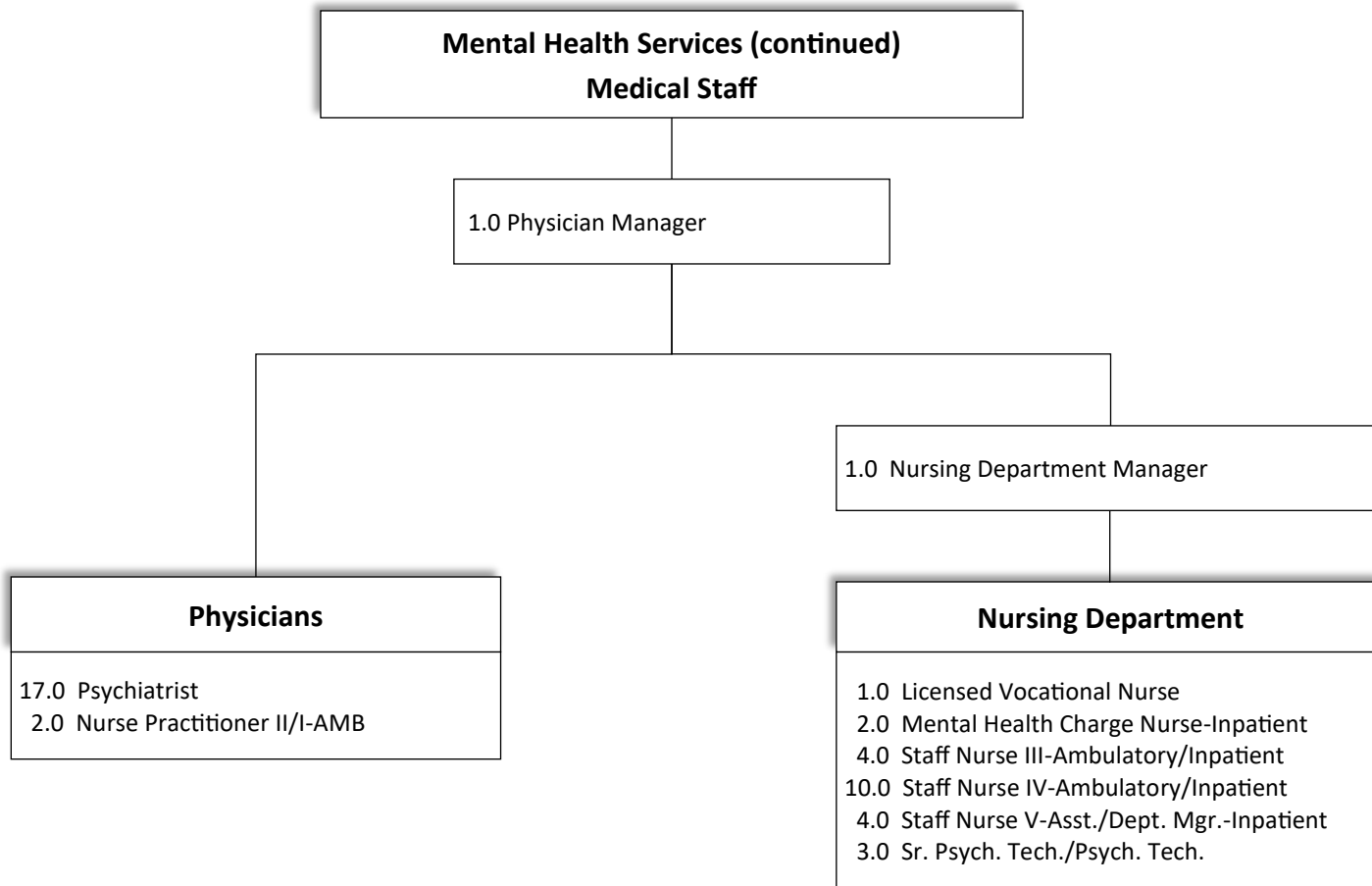


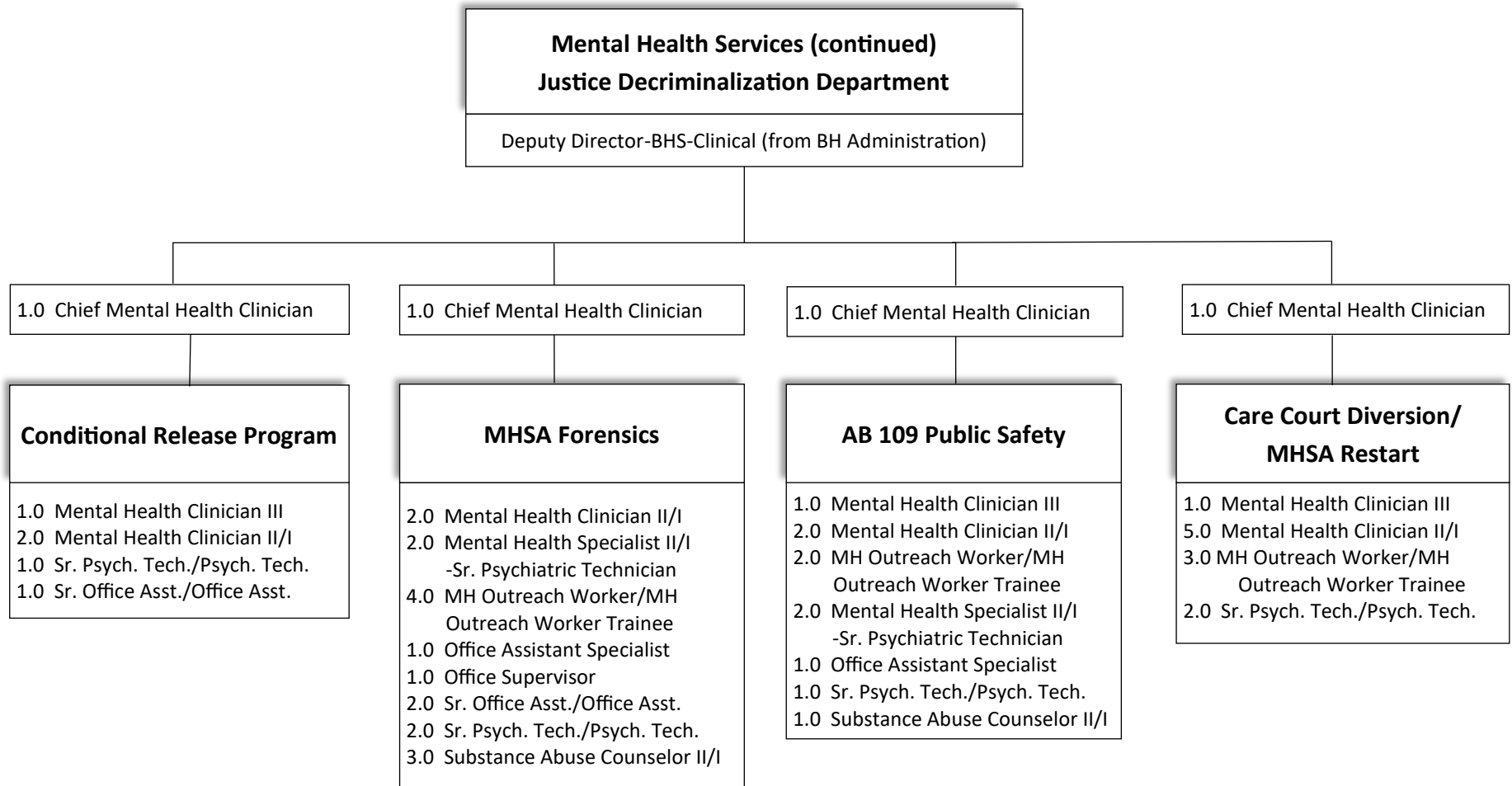
Budget Unit #	Allocated Positions
4040700000	97



Budget Unit #	Allocated Positions
4040500000	588

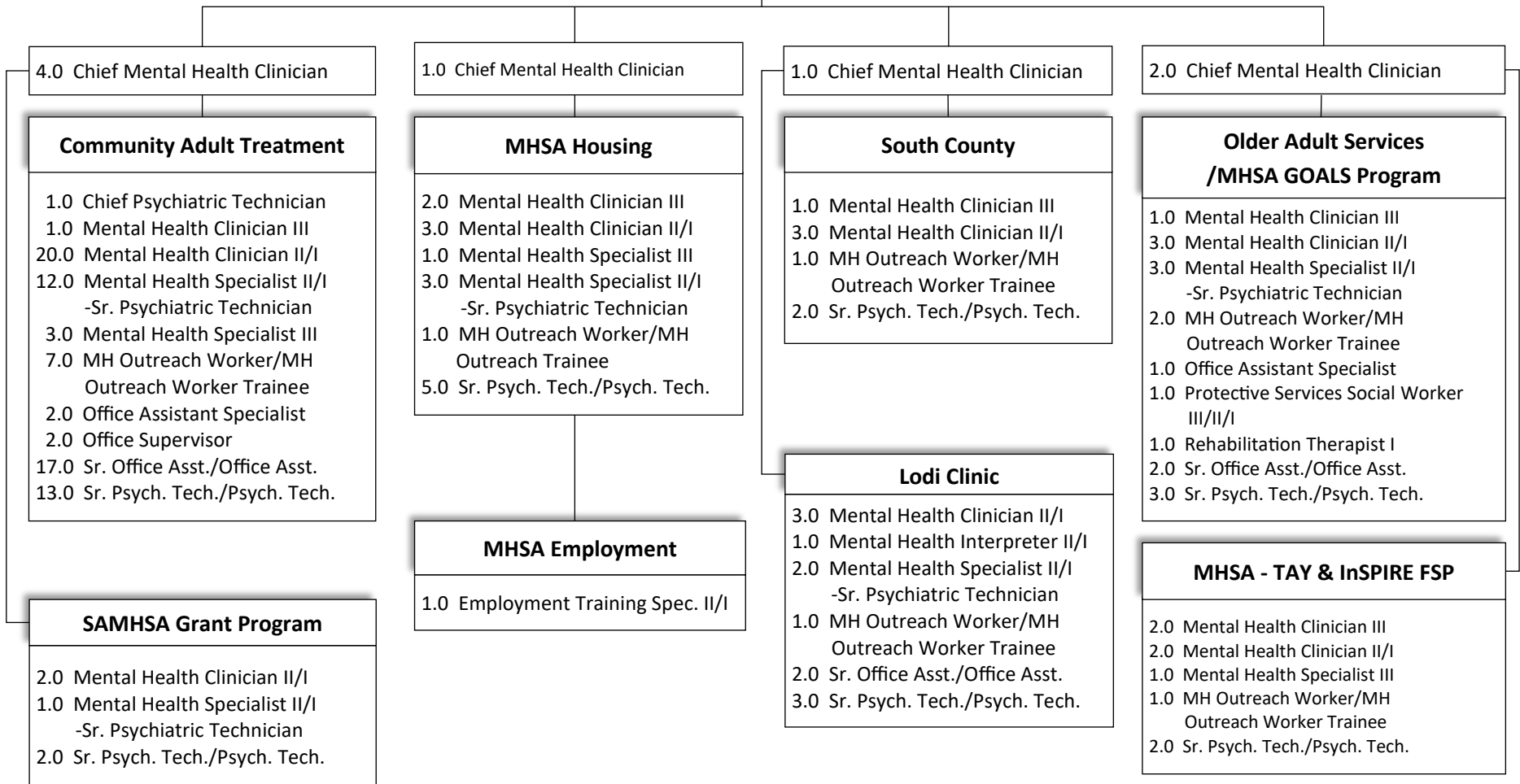


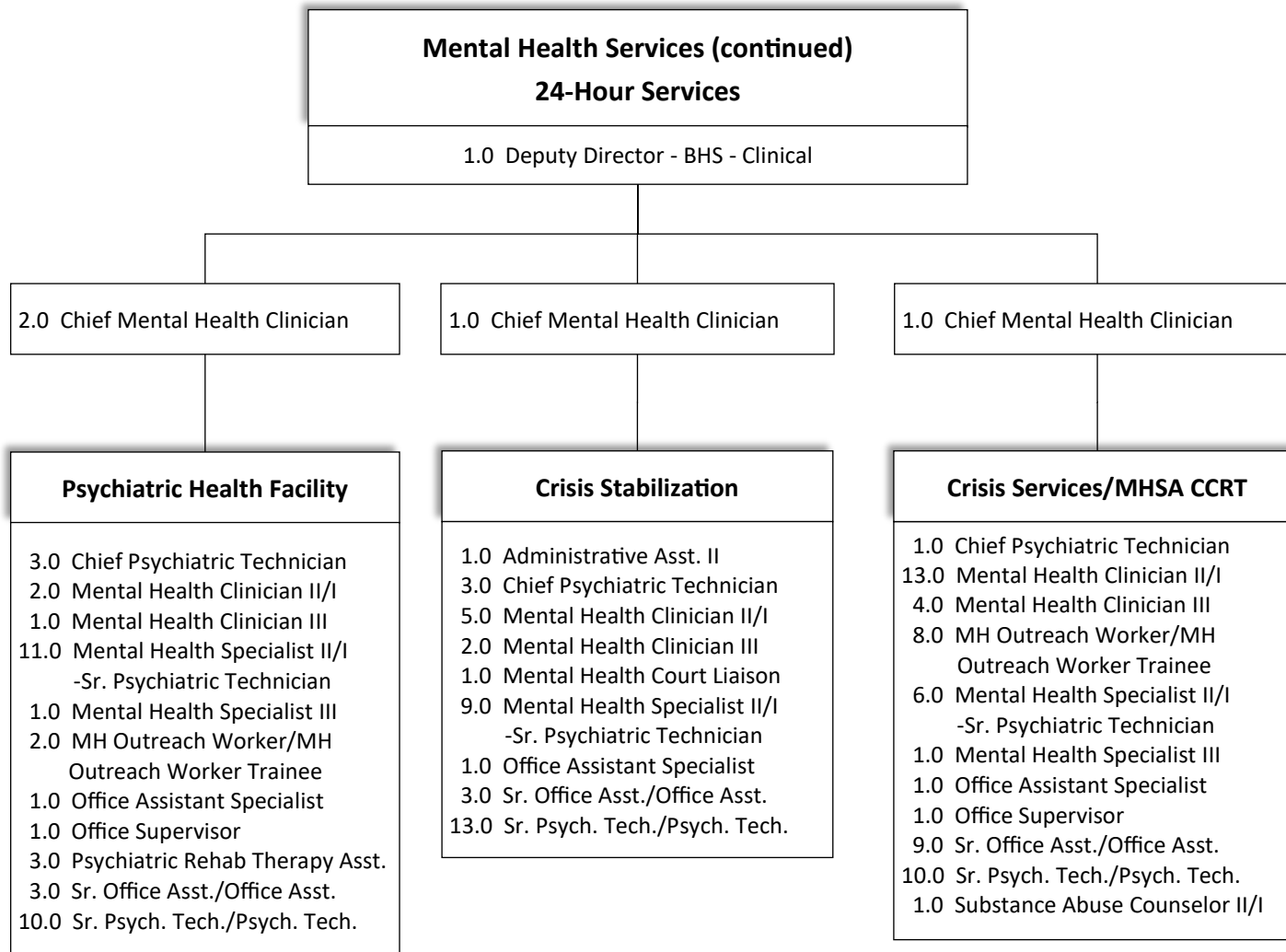


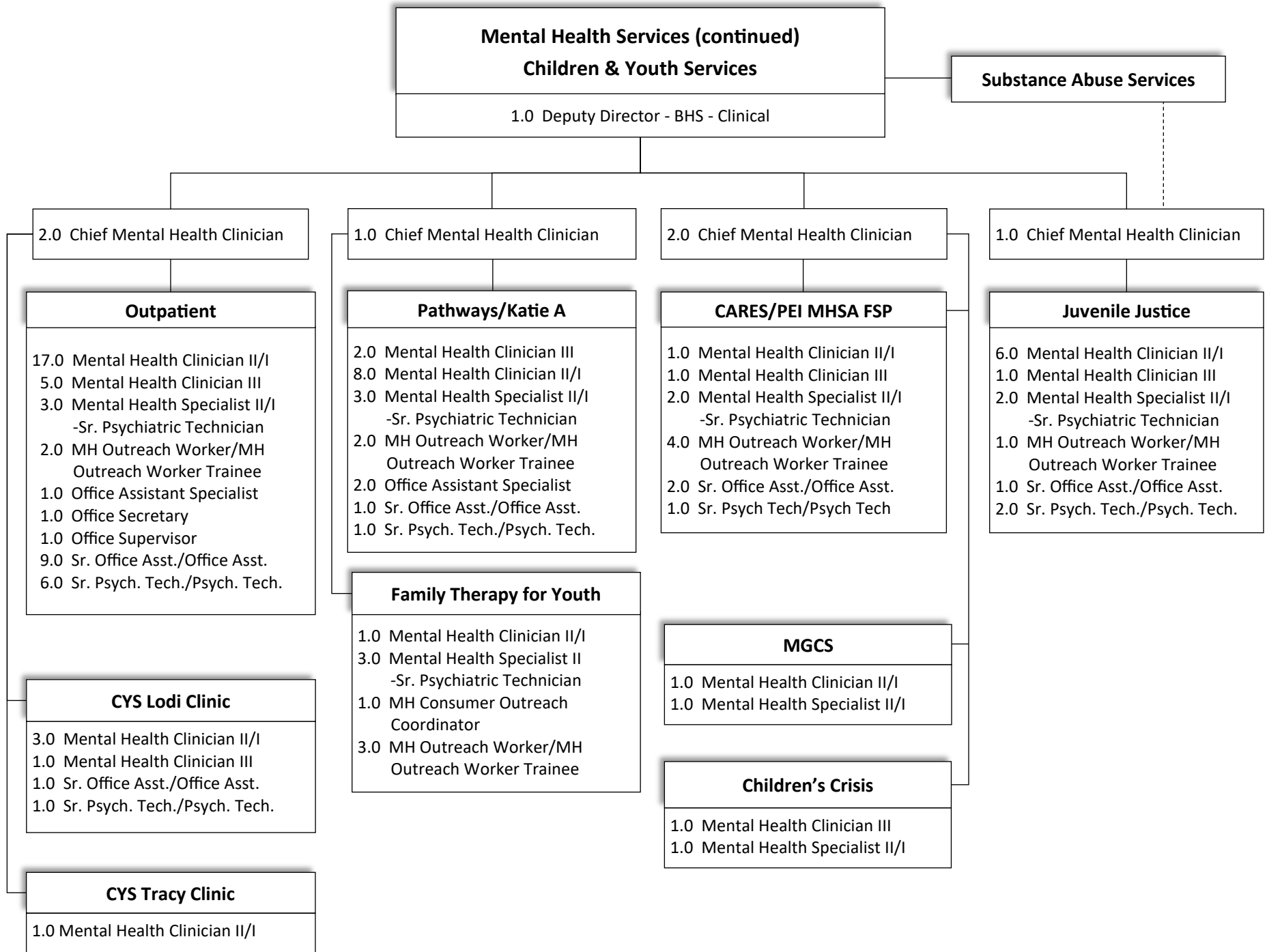


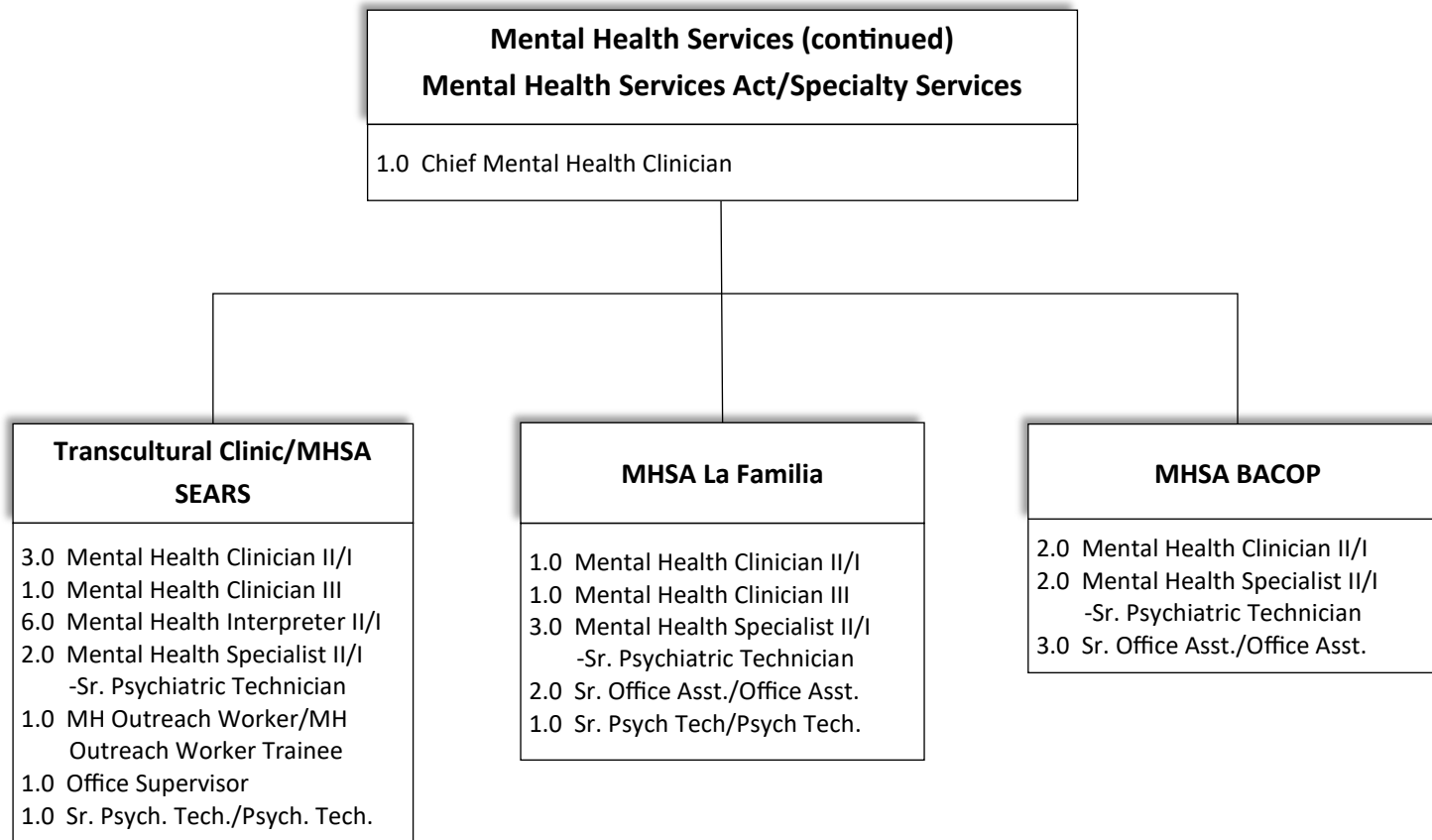
Mental Health Services (continued)
Adult/Older Adult Services

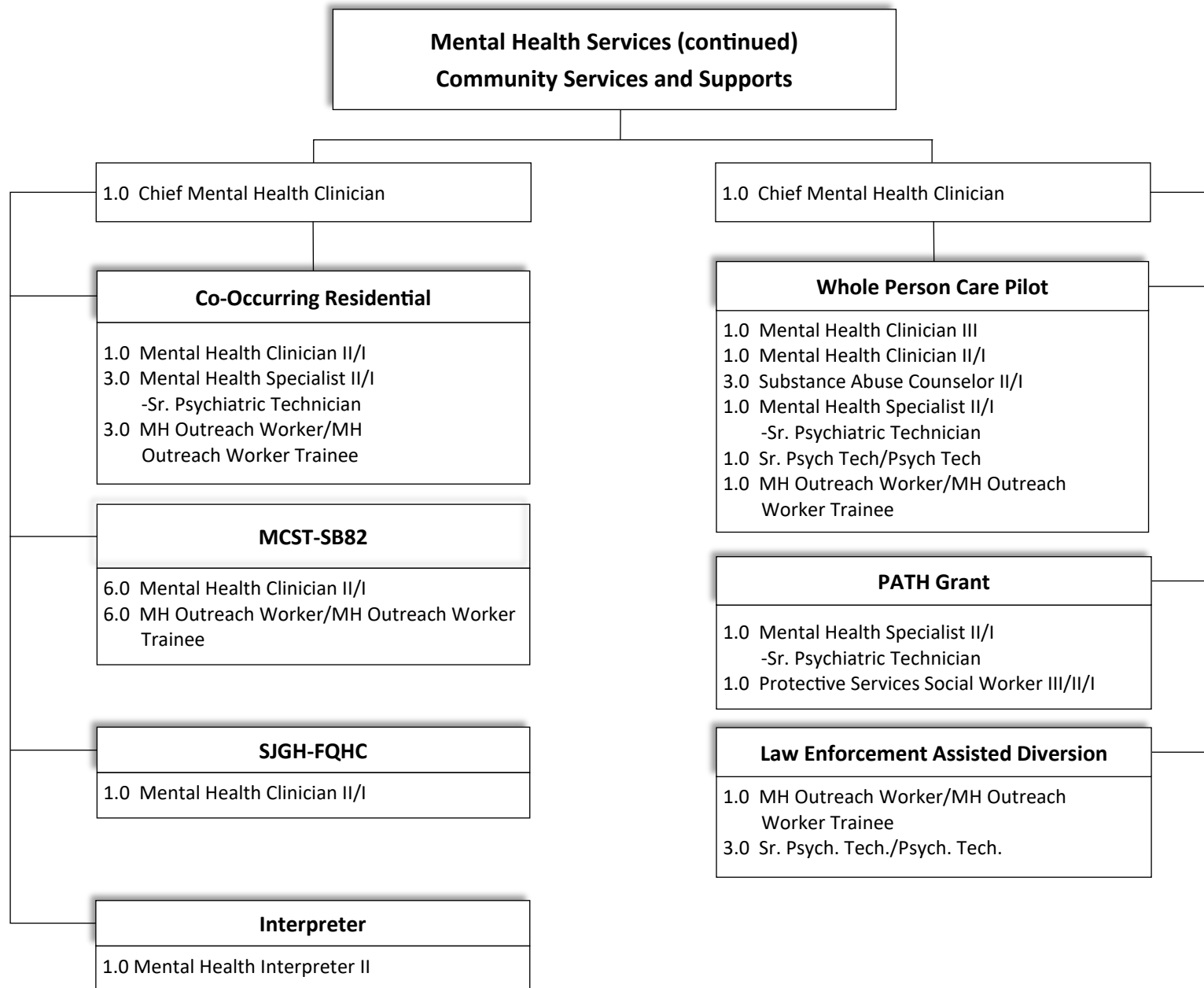
1.0 Deputy Director - BHS - Clinical



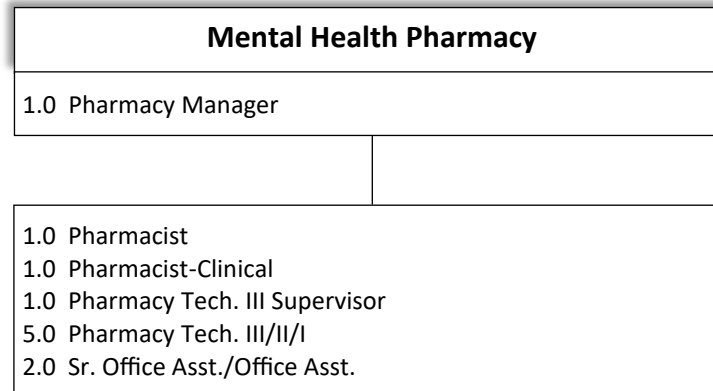




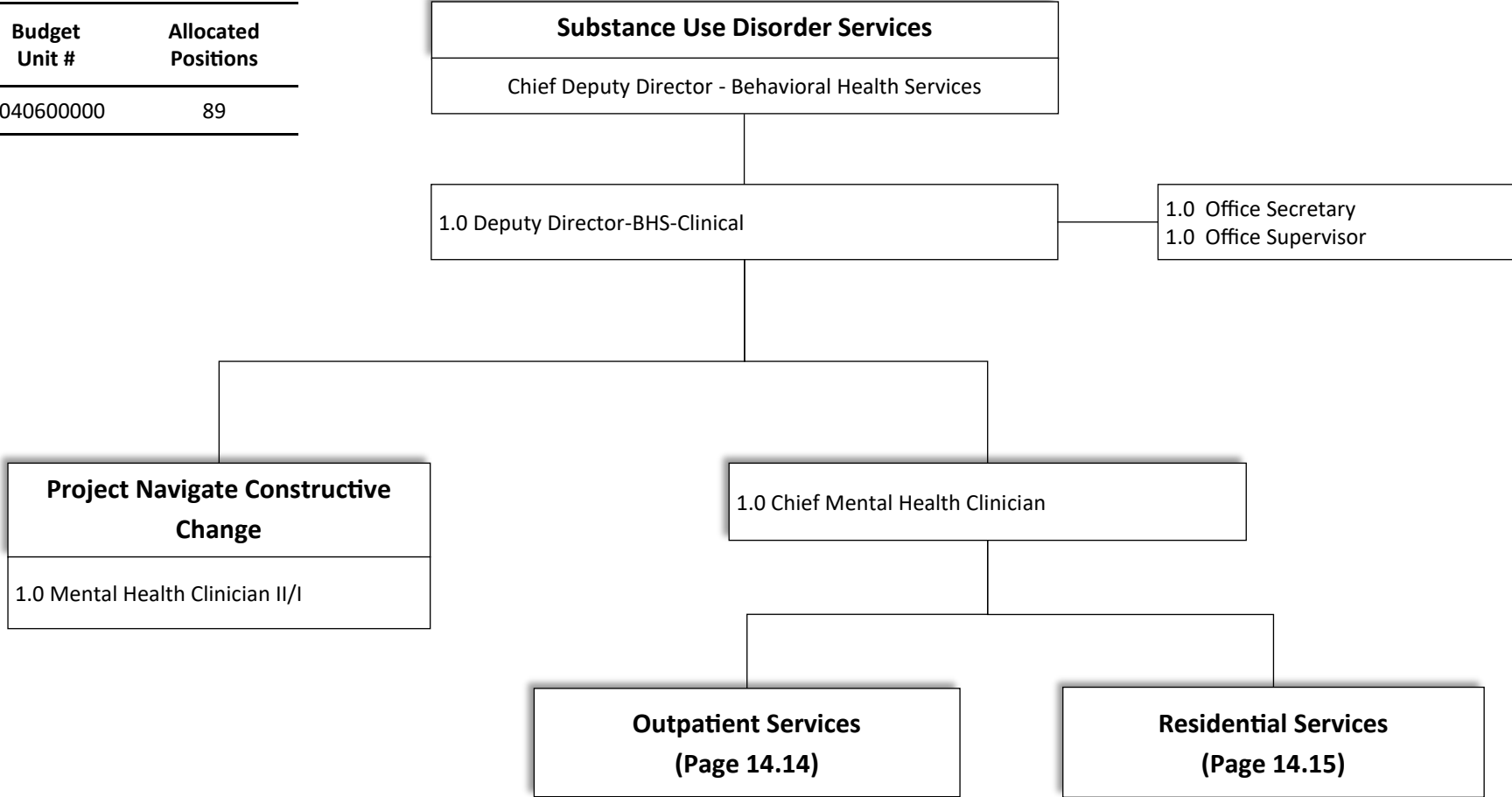


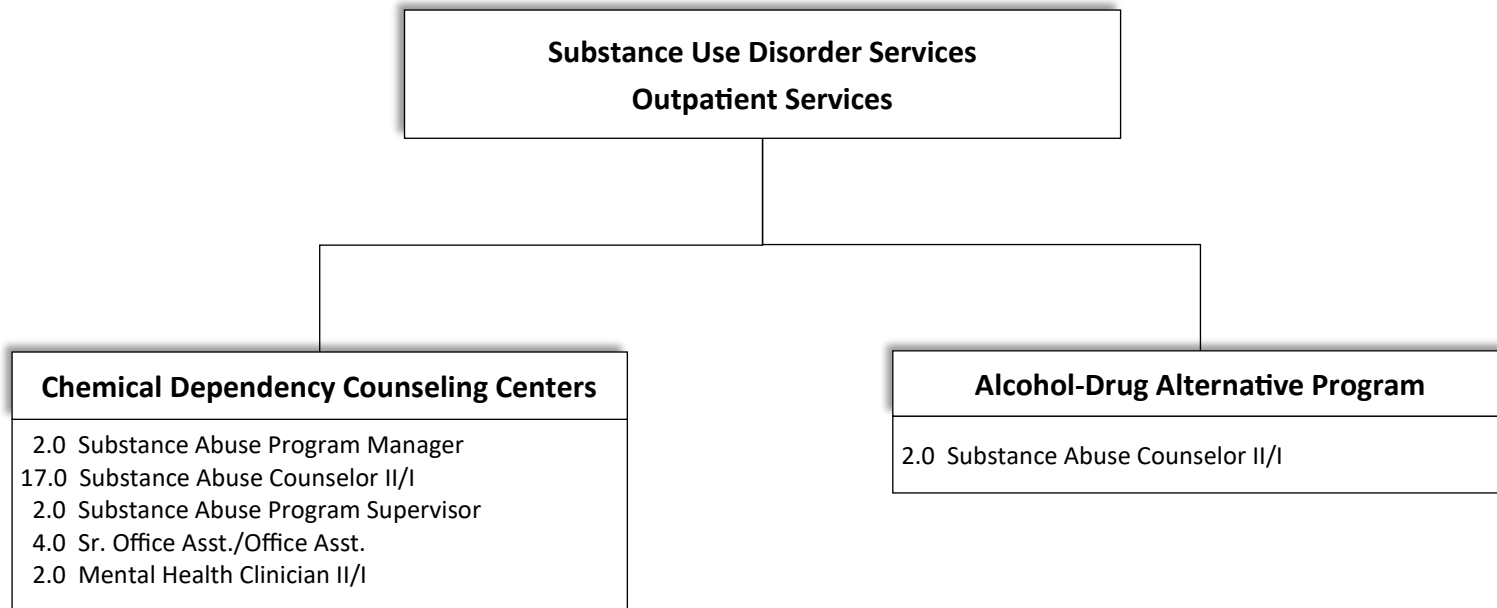


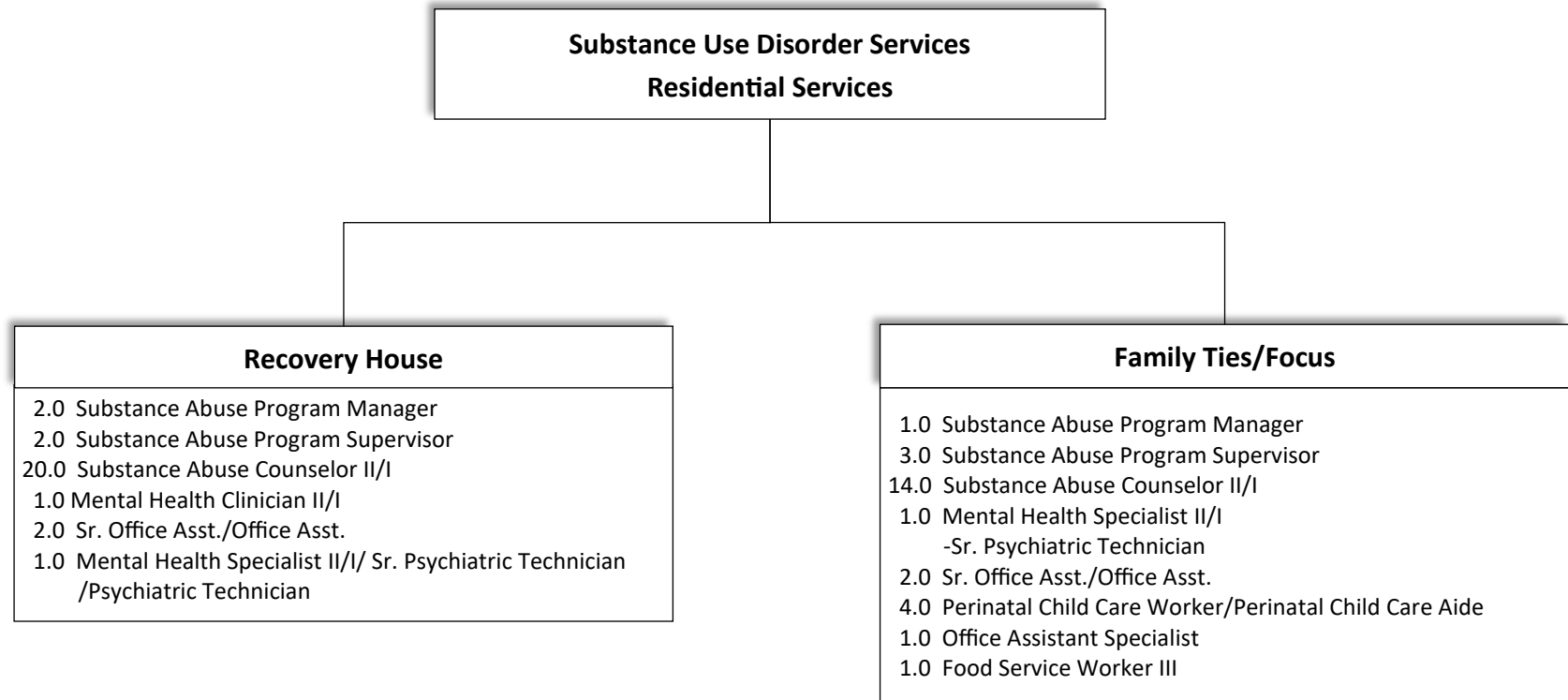
Budget Unit #	Allocated Positions
4040300000	11



Budget Unit #	Allocated Positions
4040600000	89



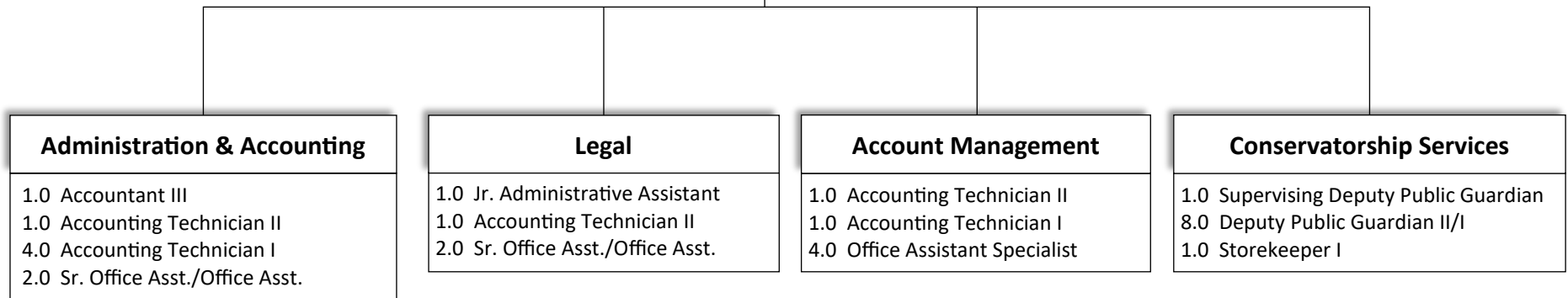




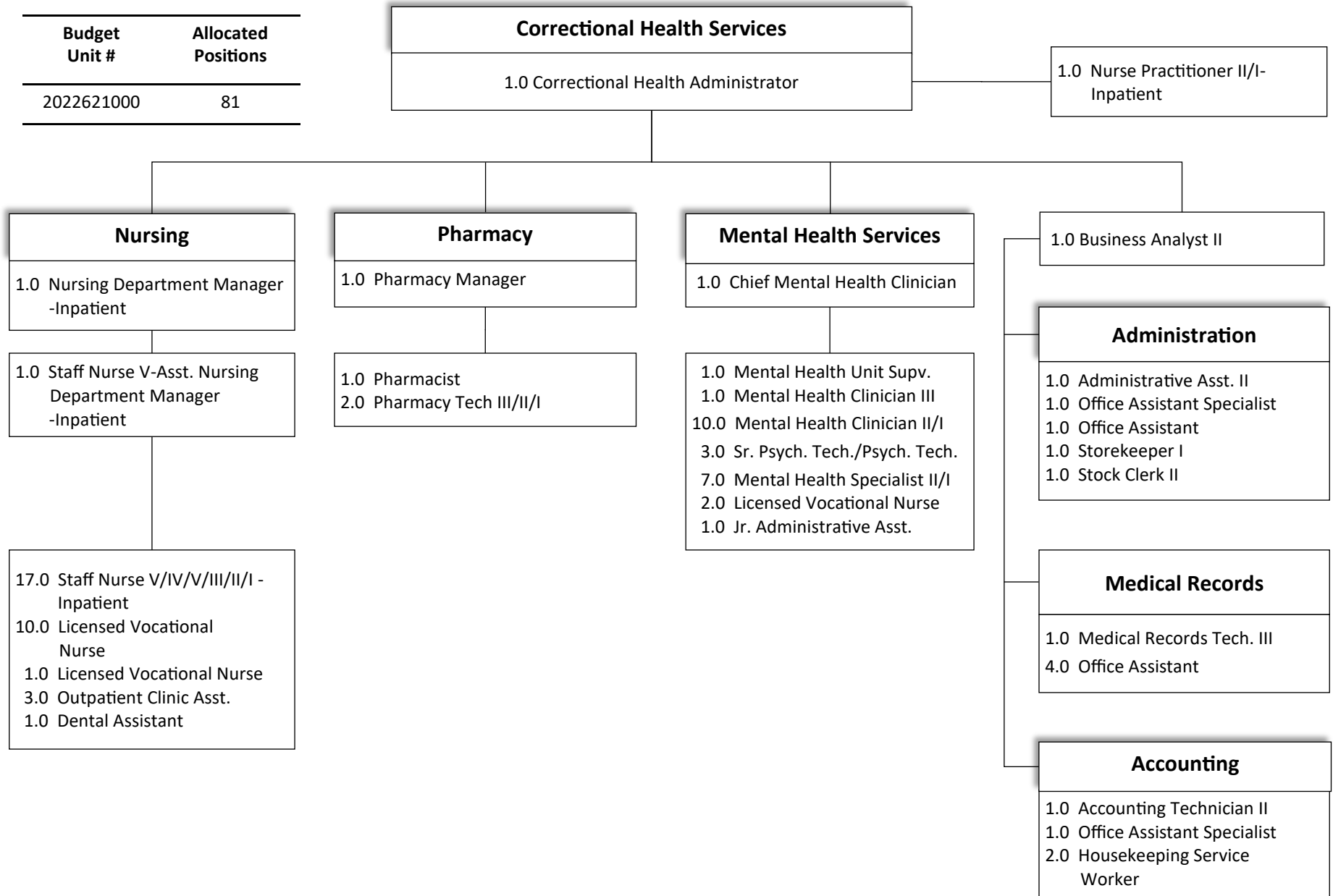
Budget Unit #	Allocated Positions
4041200000	30

Conservator Services
1.0 Public Guardian/Conservator

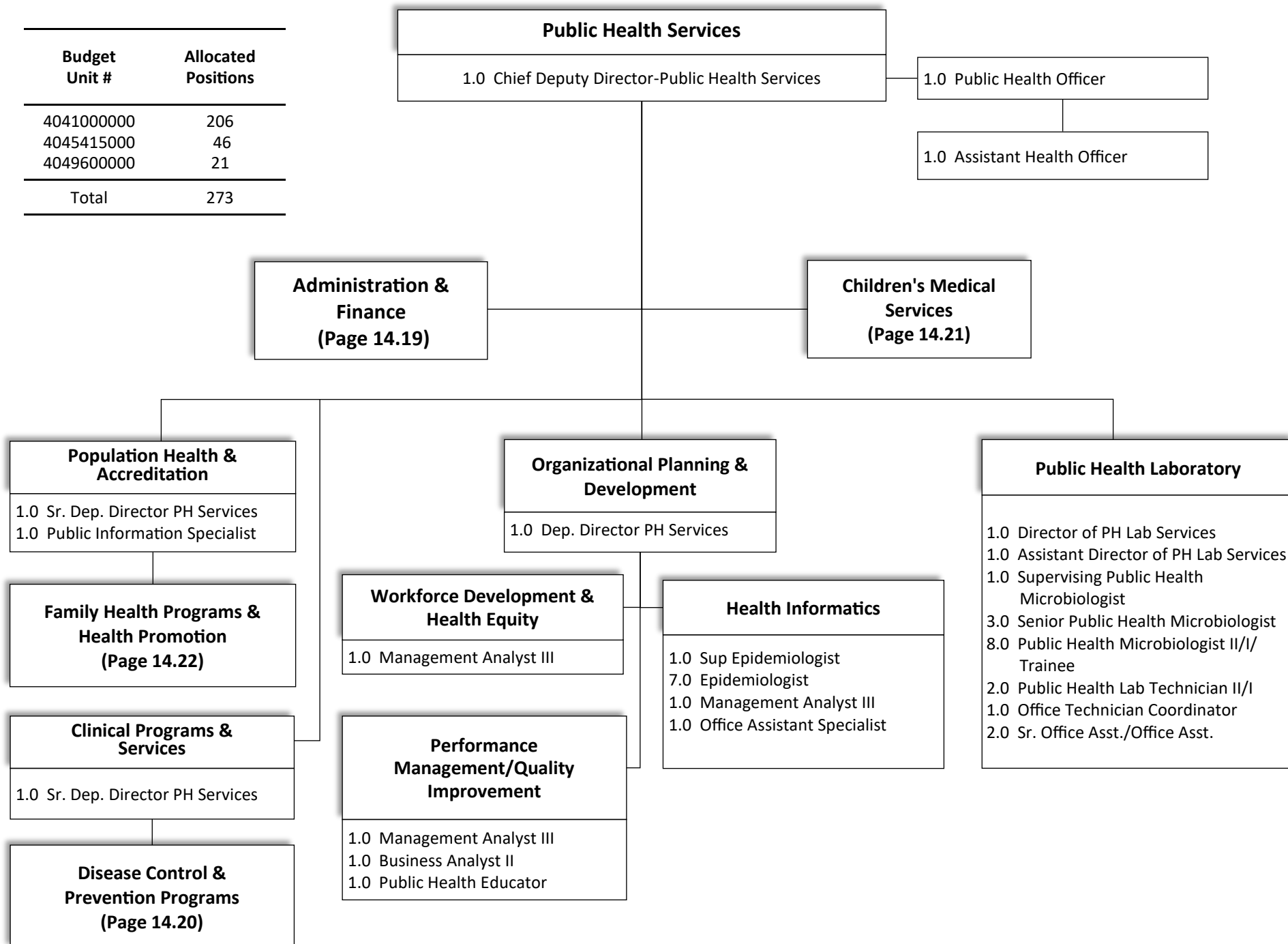
Public Guardian & Administrative Services
1.0 Chief Deputy Public Guardian

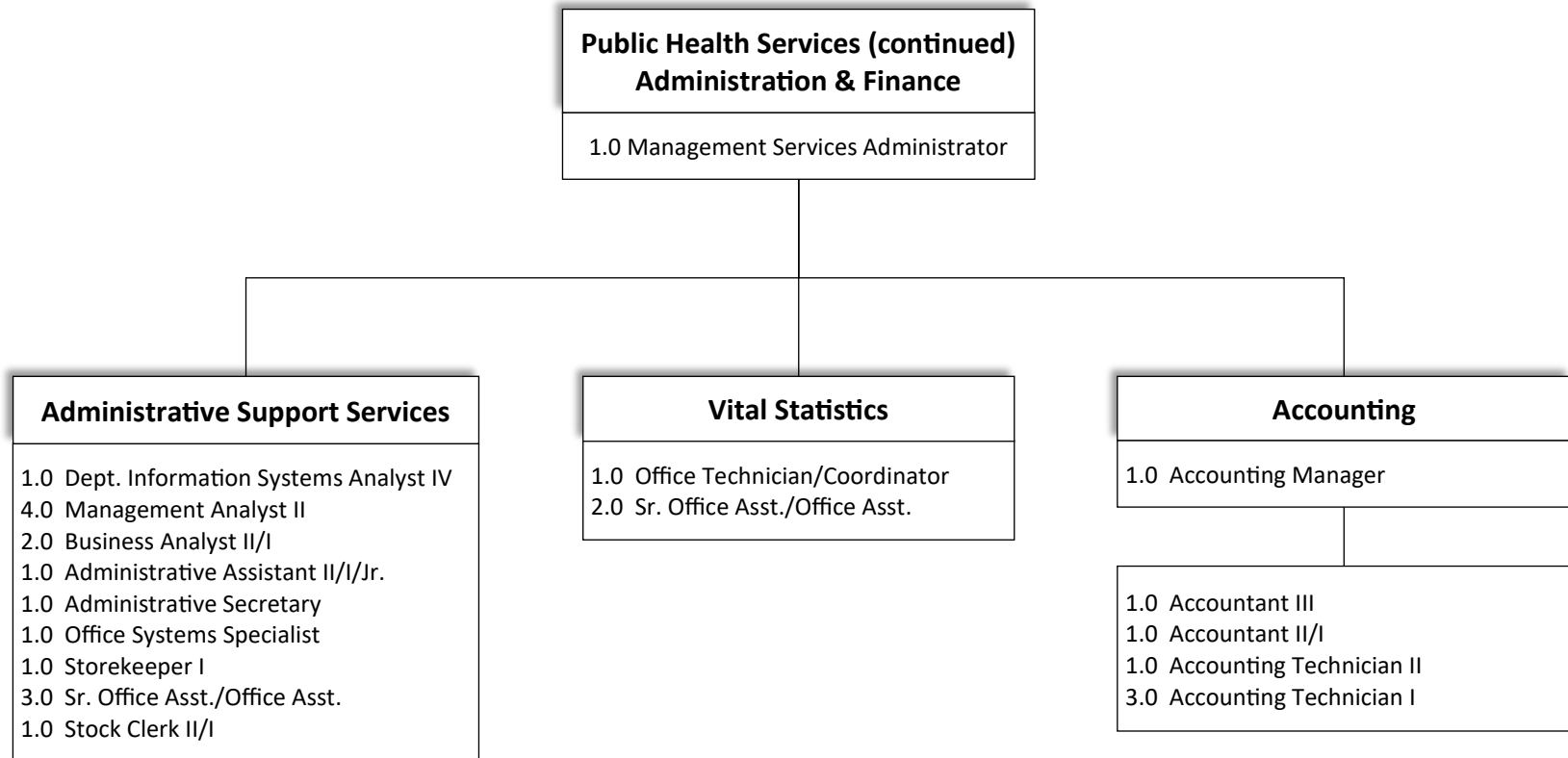


Budget Unit #	Allocated Positions
2022621000	81



Budget Unit #	Allocated Positions
4041000000	206
4045415000	46
4049600000	21
Total	273





**Public Health Services (continued)
Disease Control & Prevention Programs**

**Communicable Disease &
Community Services**

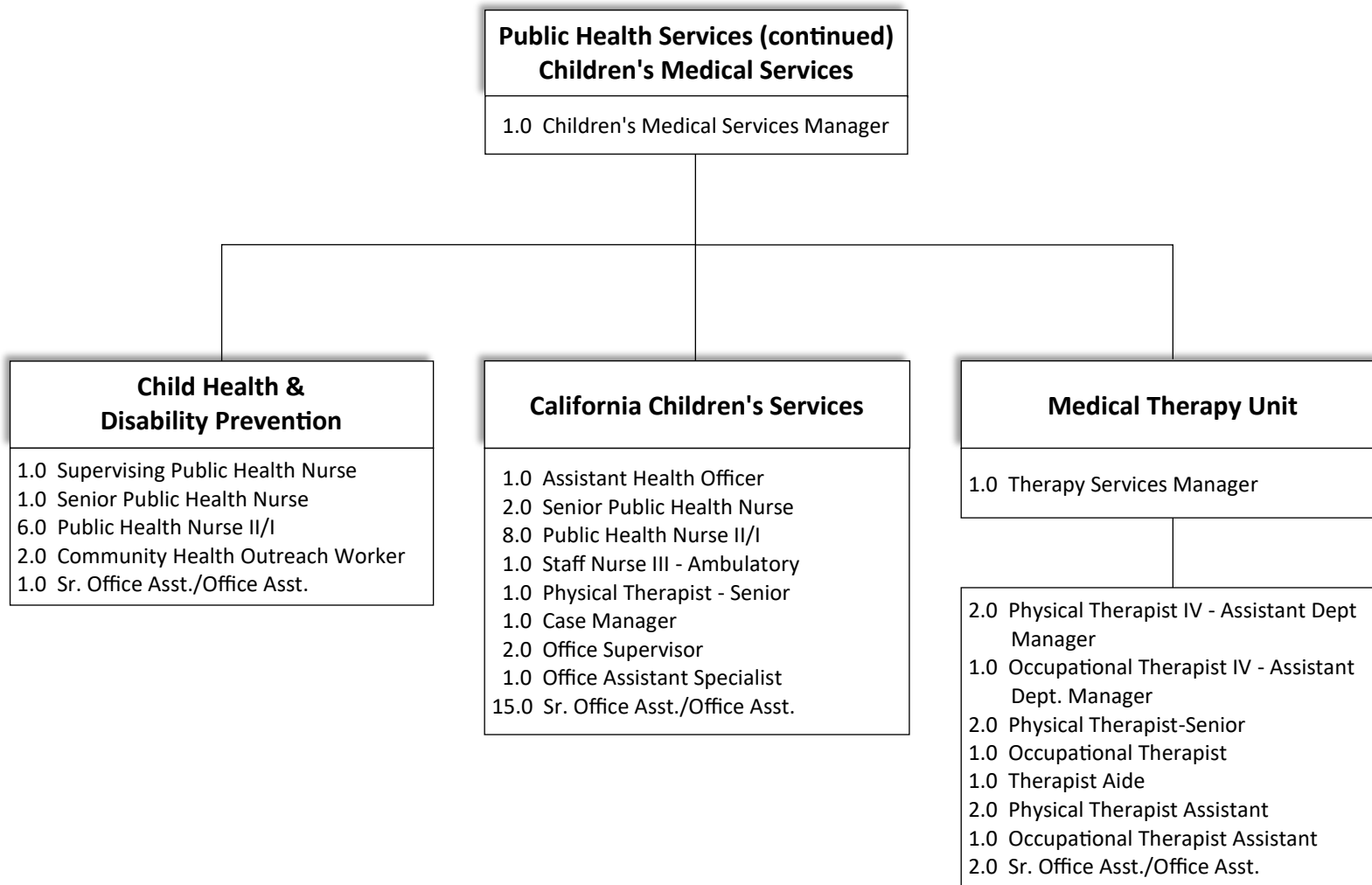
1.0 Program Manager - Public Health Nursing
 1.0 Program Coordinator - AIDS
 1.0 Supervising Public Health Nurse
 2.0 Senior Public Health Nurse
 11.0 Public Health Nurse II/I
 2.0 Public Health Educator
 1.0 Public Health Education Assoc. II/I
 2.0 Sr. Communicable Disease Investigator
 17.0 Communicable Disease Investigator
 5.0 Community Health Outreach Worker
 2.0 Sr. Social Worker/Social Worker
 2.0 AIDS Case Worker
 1.0 Office Supervisor
 11.0 Sr. Office Asst./Office Asst.

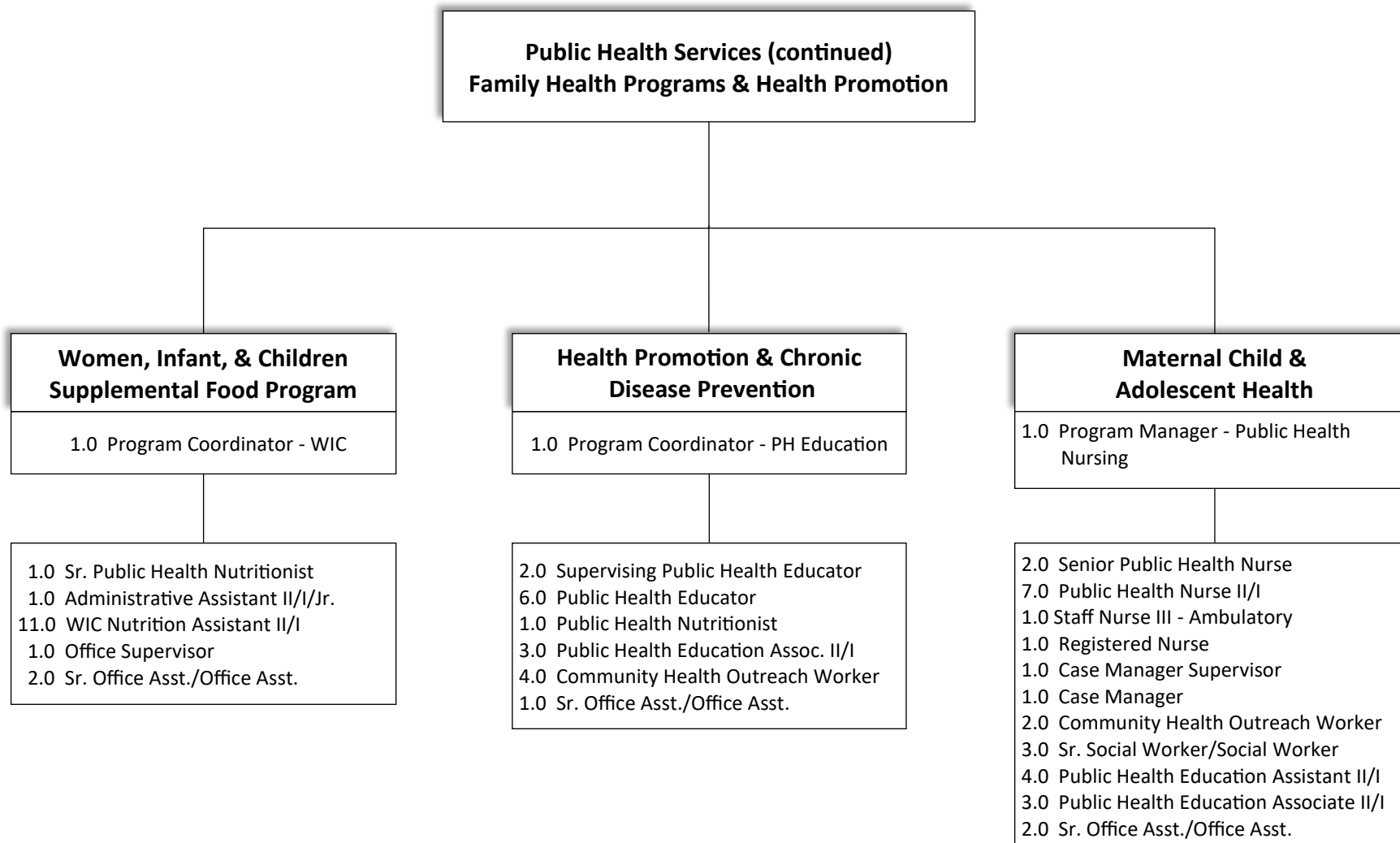
Whole Person Care

2.0 Public Health Nurse II
 1.0 Management Analyst III
 1.0 Social Worker Supervisor
 6.0 Sr. Social Worker
 1.0 Mental Health Specialist II/I
 7.0 Community Health Outreach Worker
 3.0 Sr. Office Asst./Office Asst.

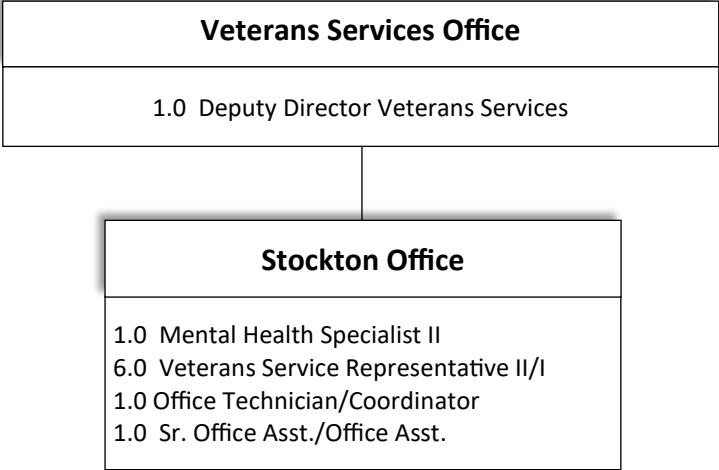
**Emerging Diseases & Emergency
Preparedness**

1.0 Management Analyst III
 1.0 Public Health Emergency Preparedness Coordinator
 1.0 Emergency Planner
 3.0 Public Health Educator
 1.0 Sr. Office Asst./Office Asst.

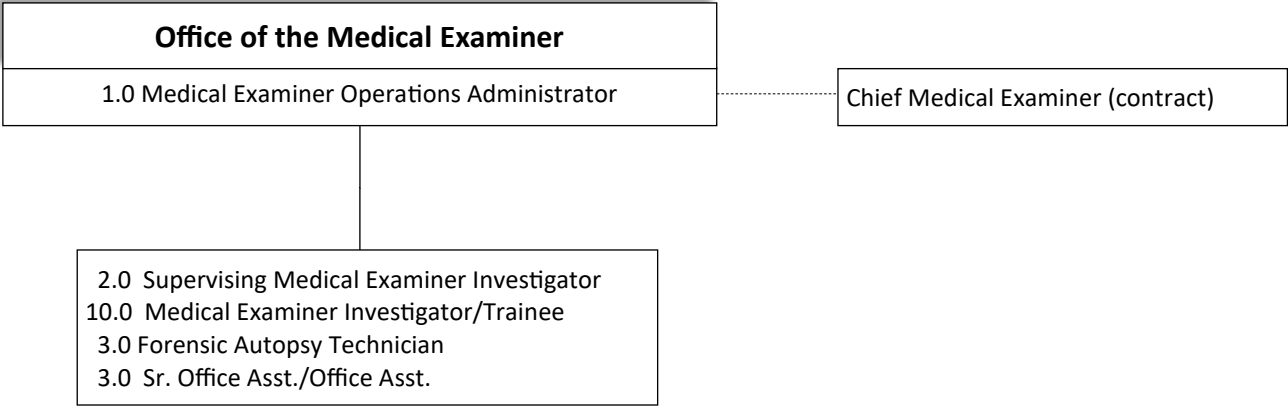




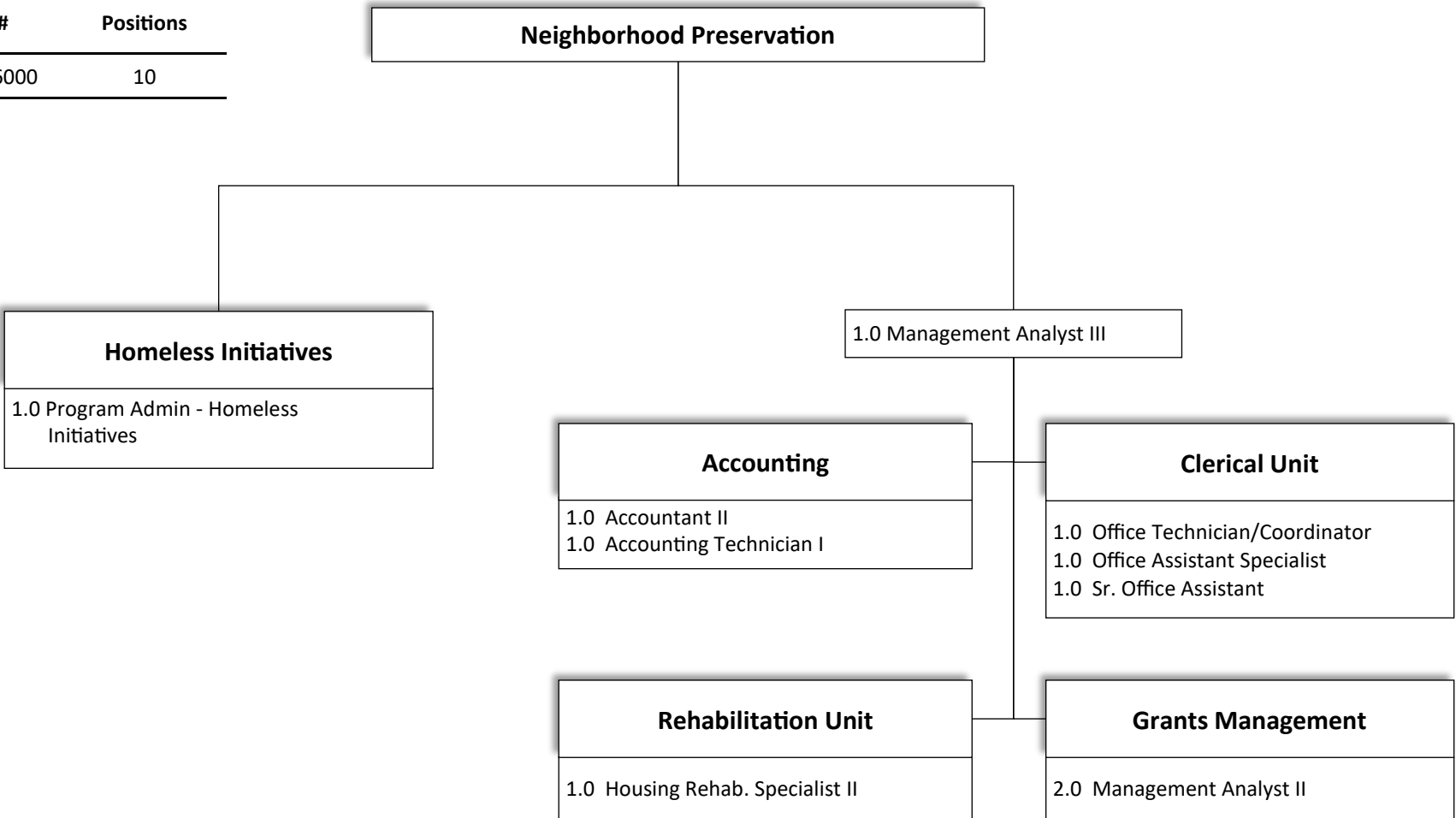
Budget Unit #	Allocated Positions
5055600000	10



Budget Unit #	Allocated Positions
4049700000	19

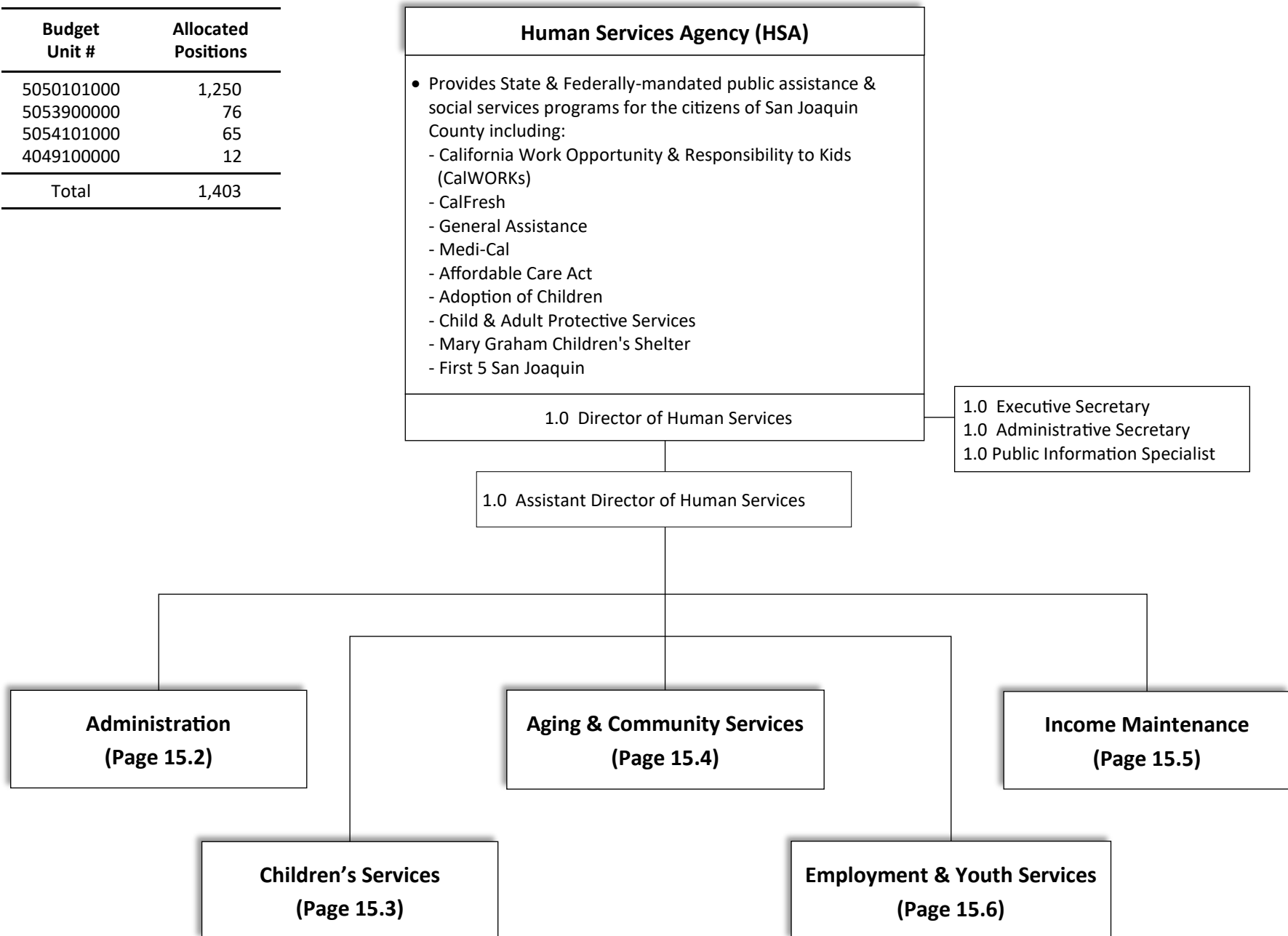


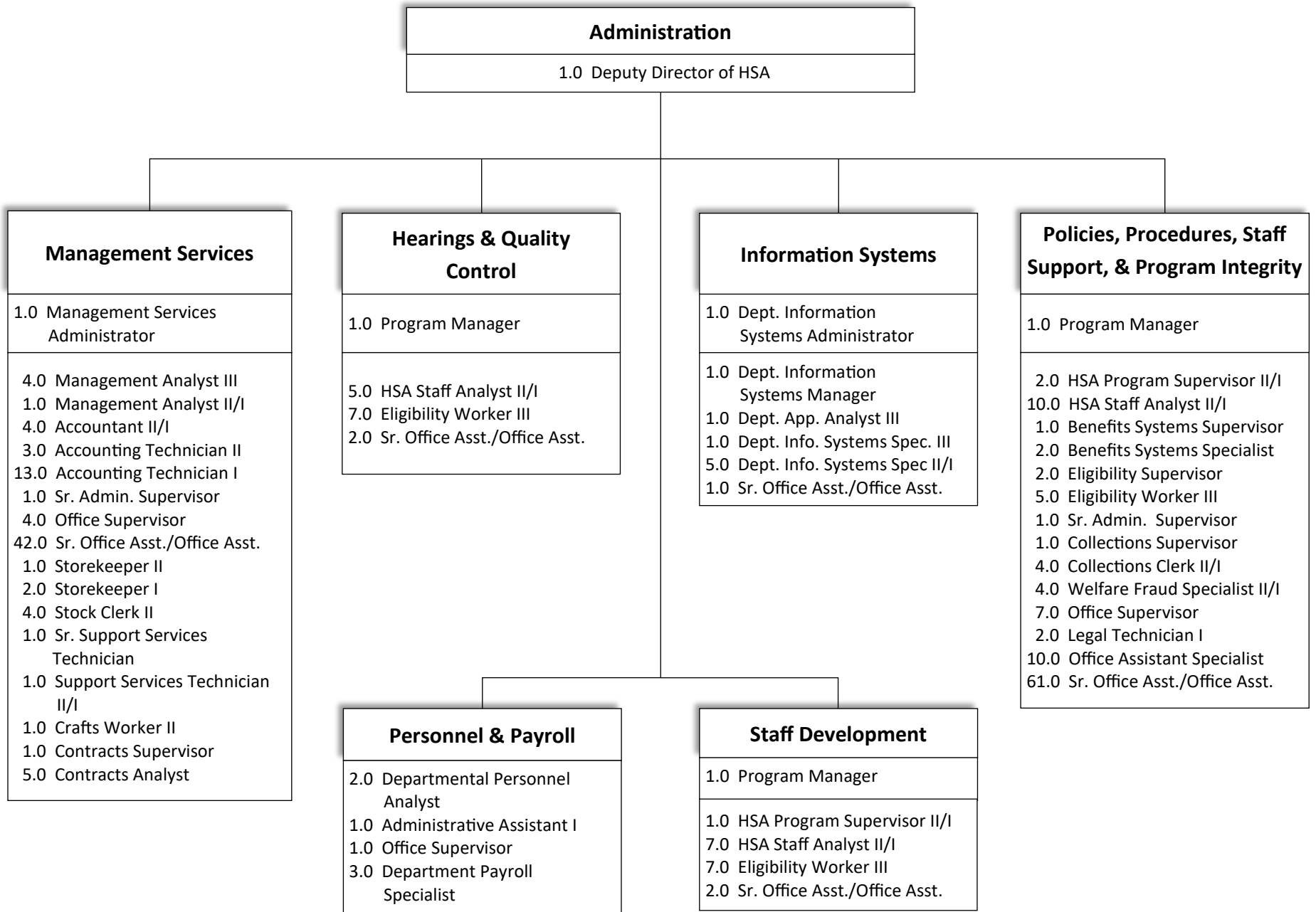
Budget Unit #	Allocated Positions
5055246000	10

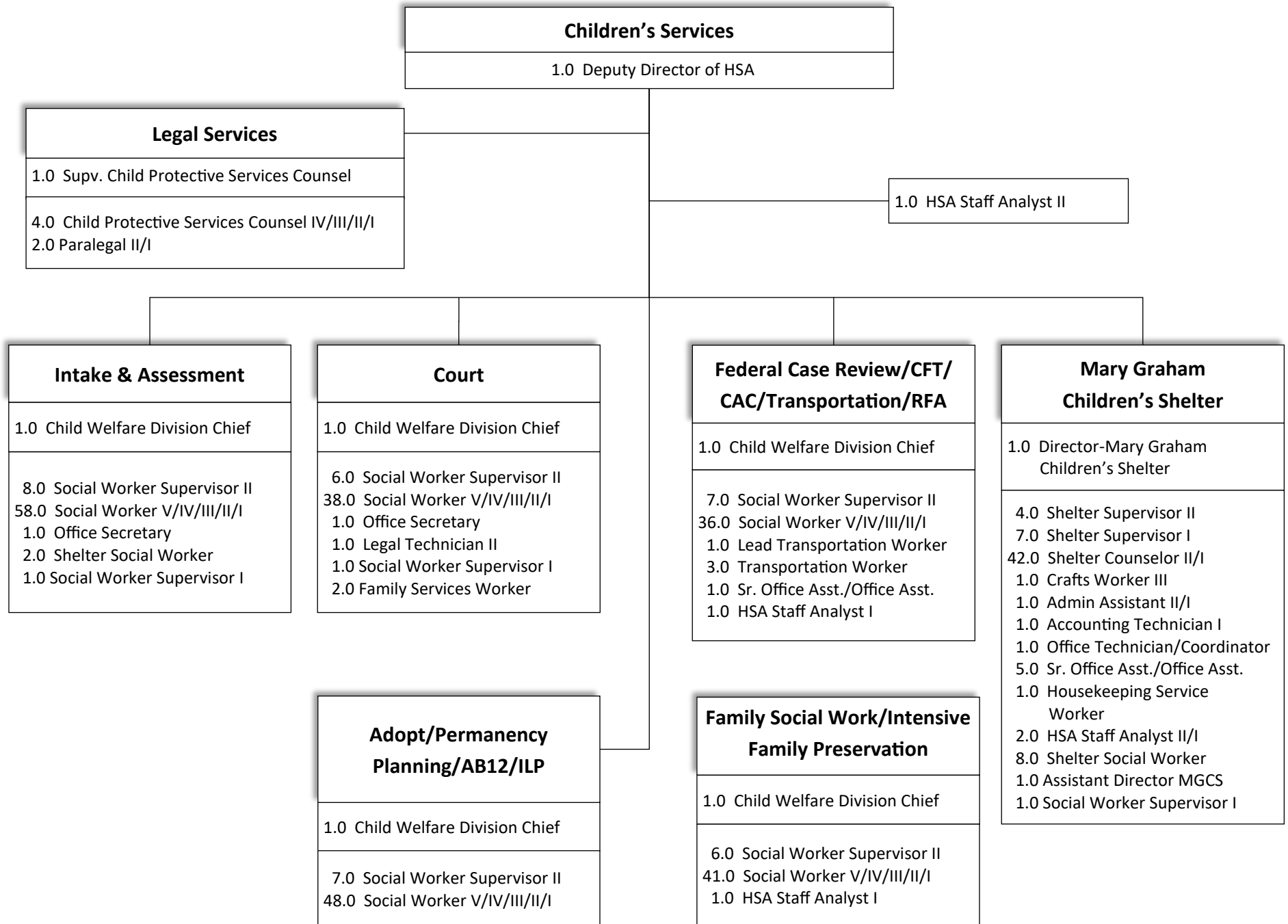


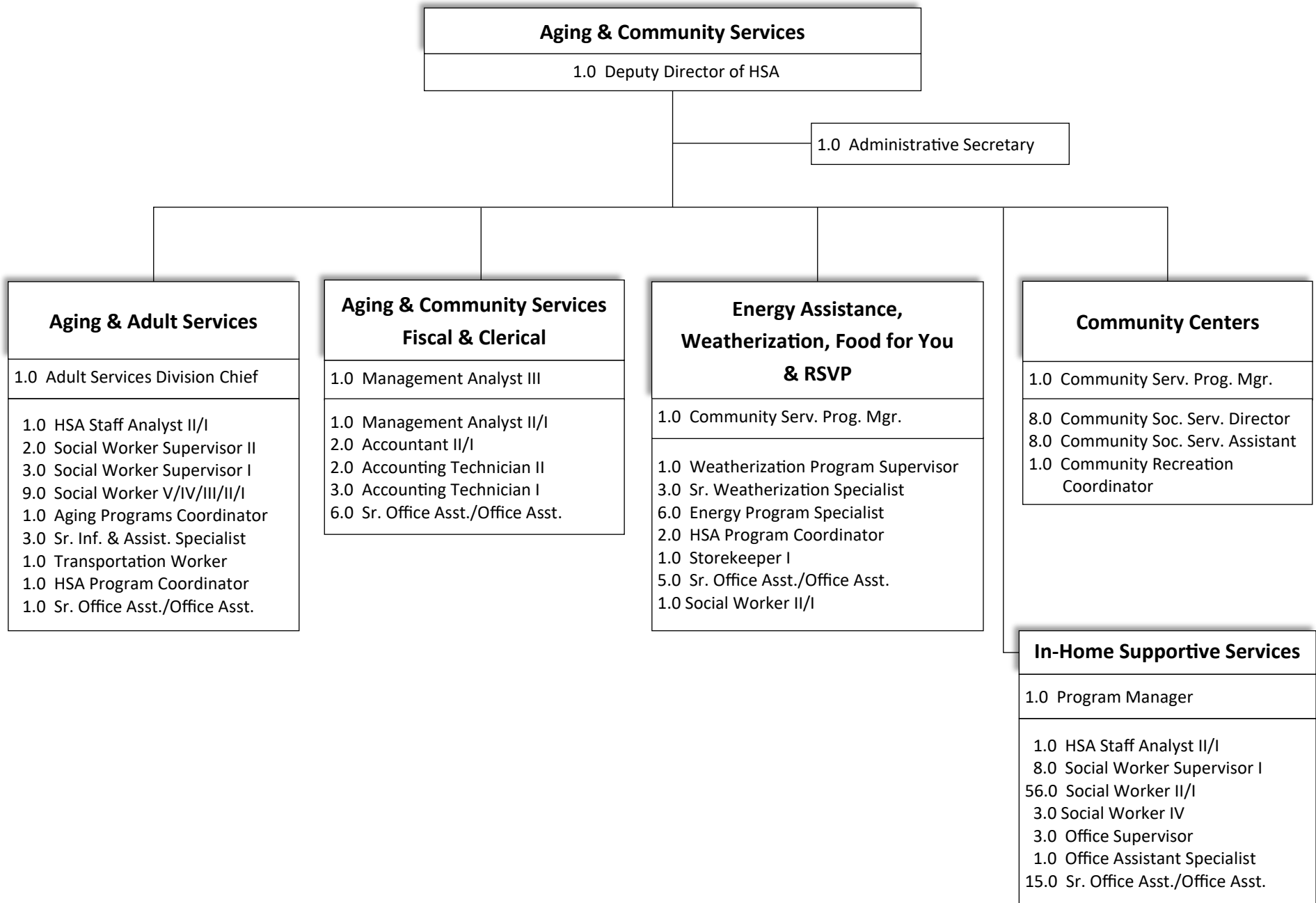


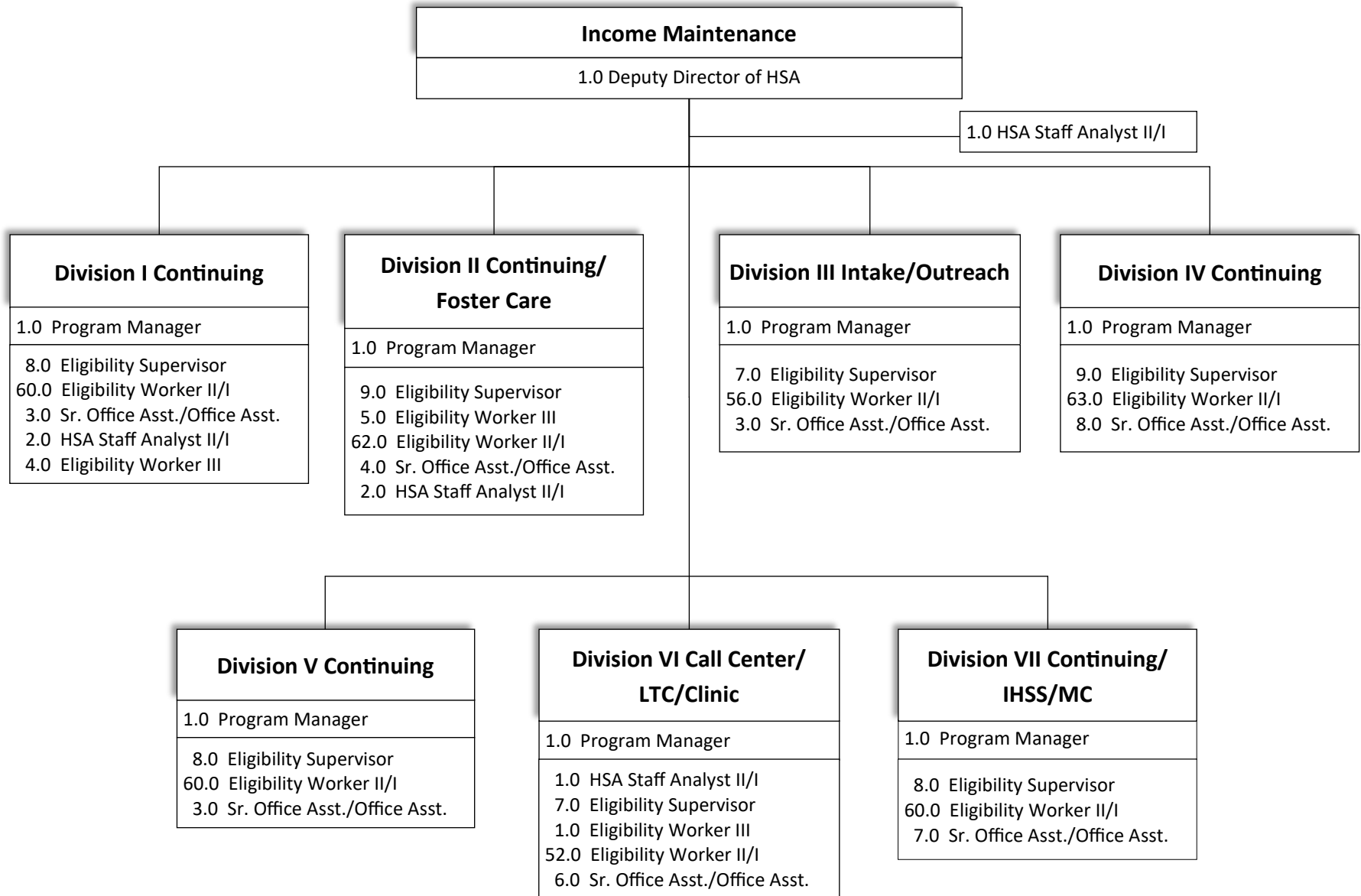
Budget Unit #	Allocated Positions
5050101000	1,250
5053900000	76
5054101000	65
4049100000	12
Total	1,403

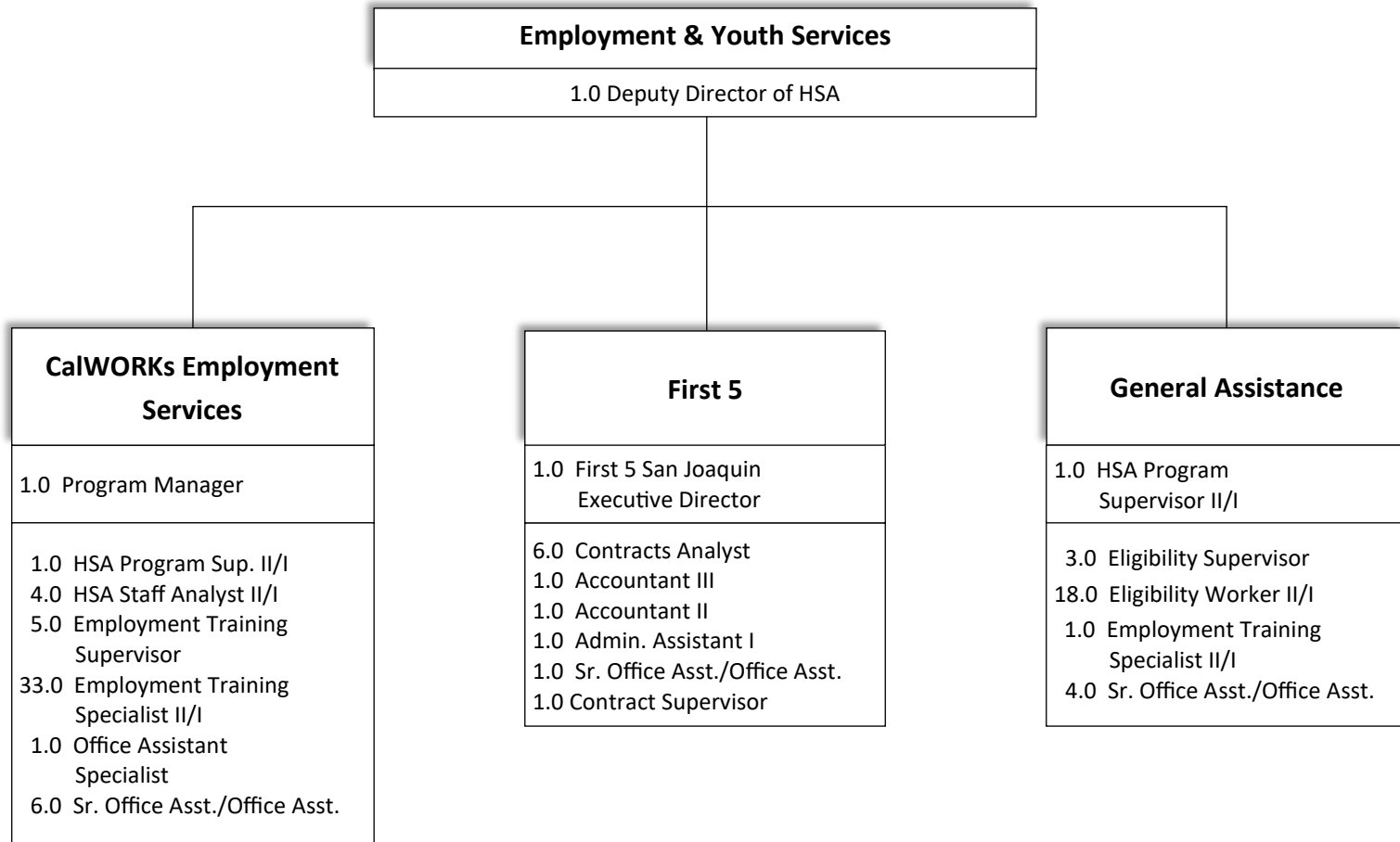






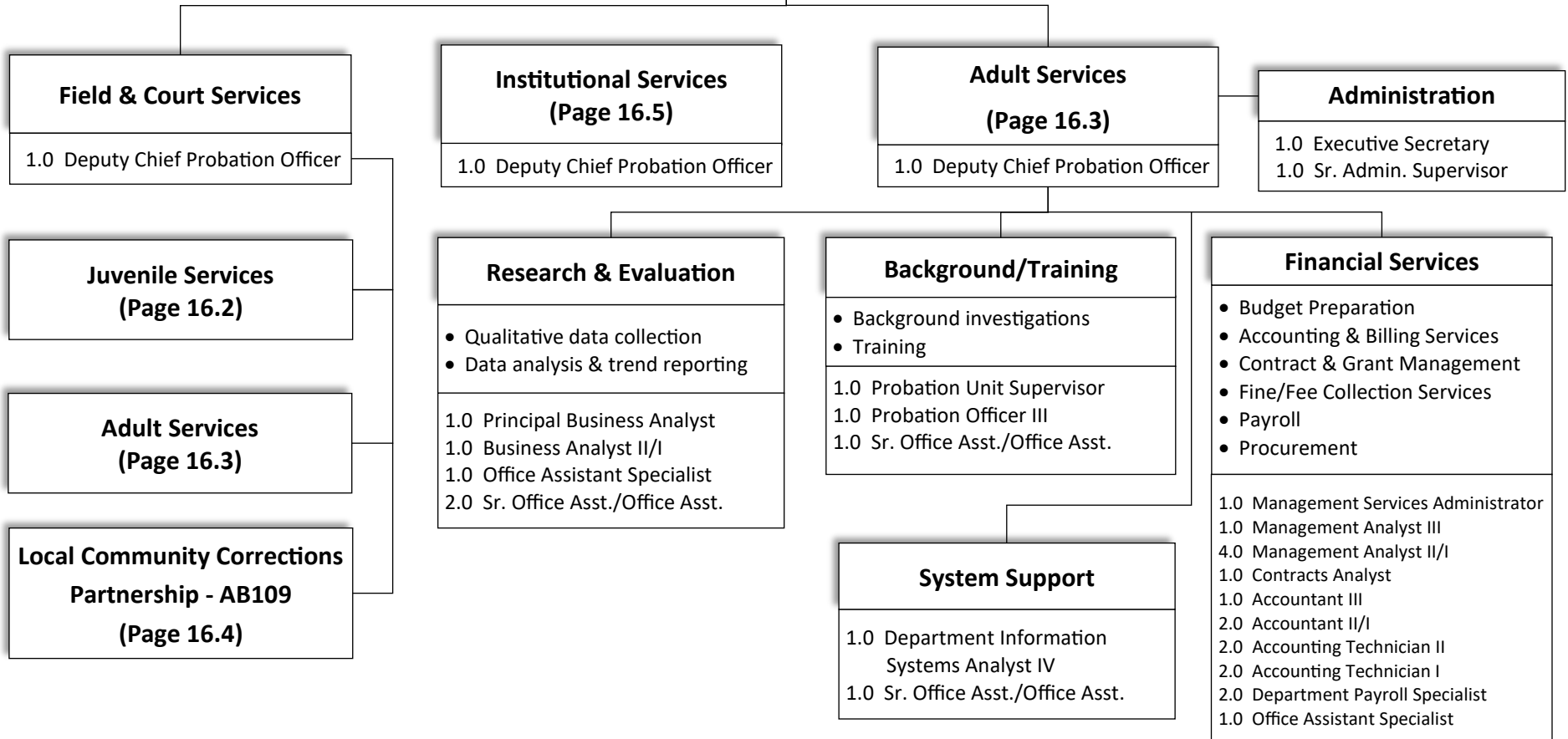
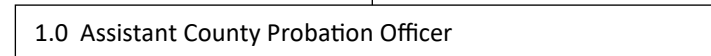
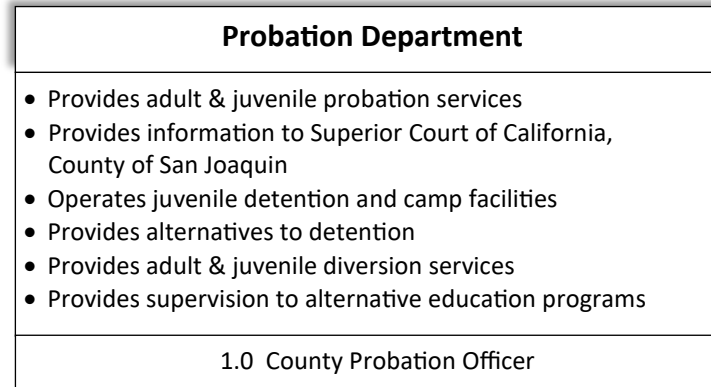


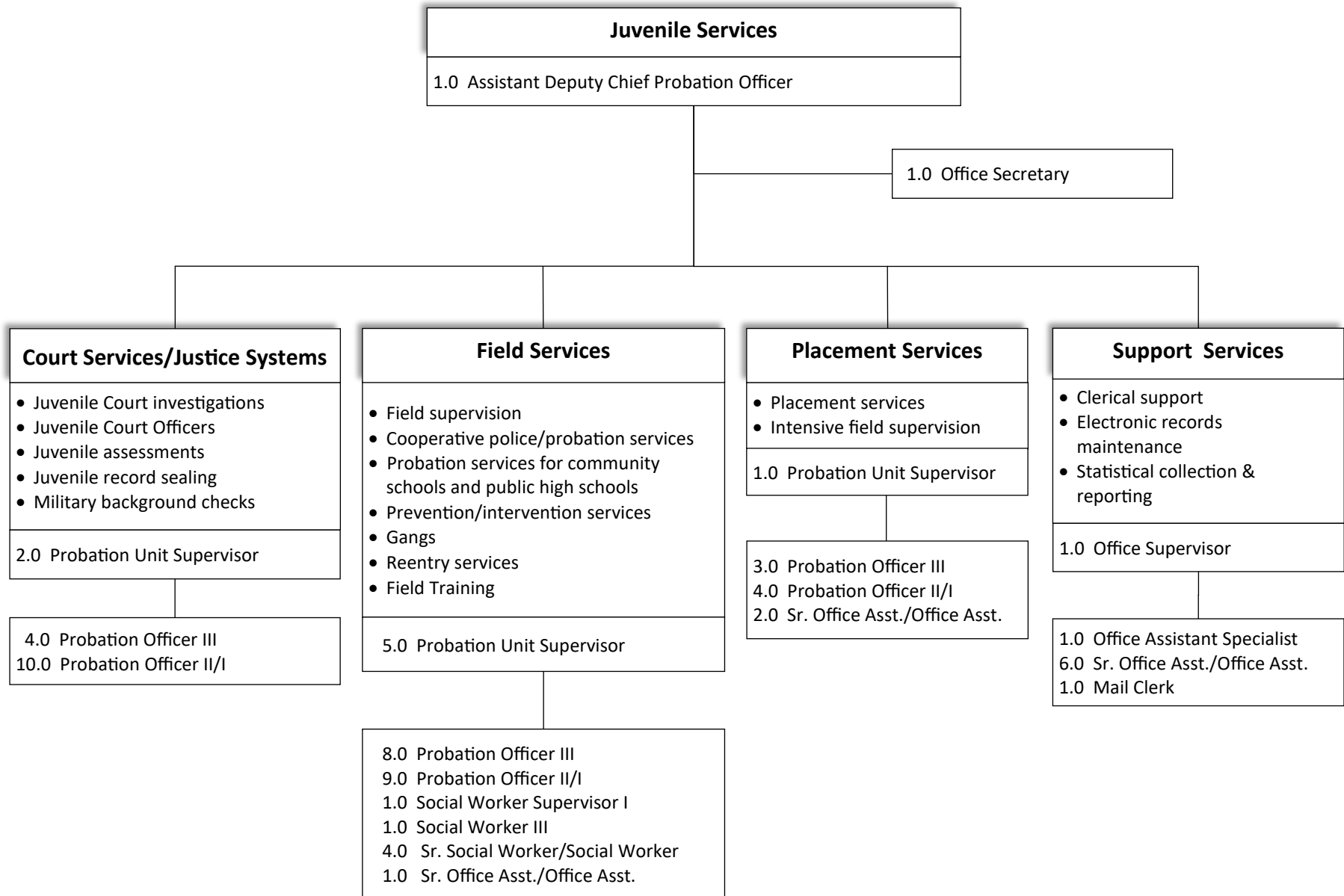


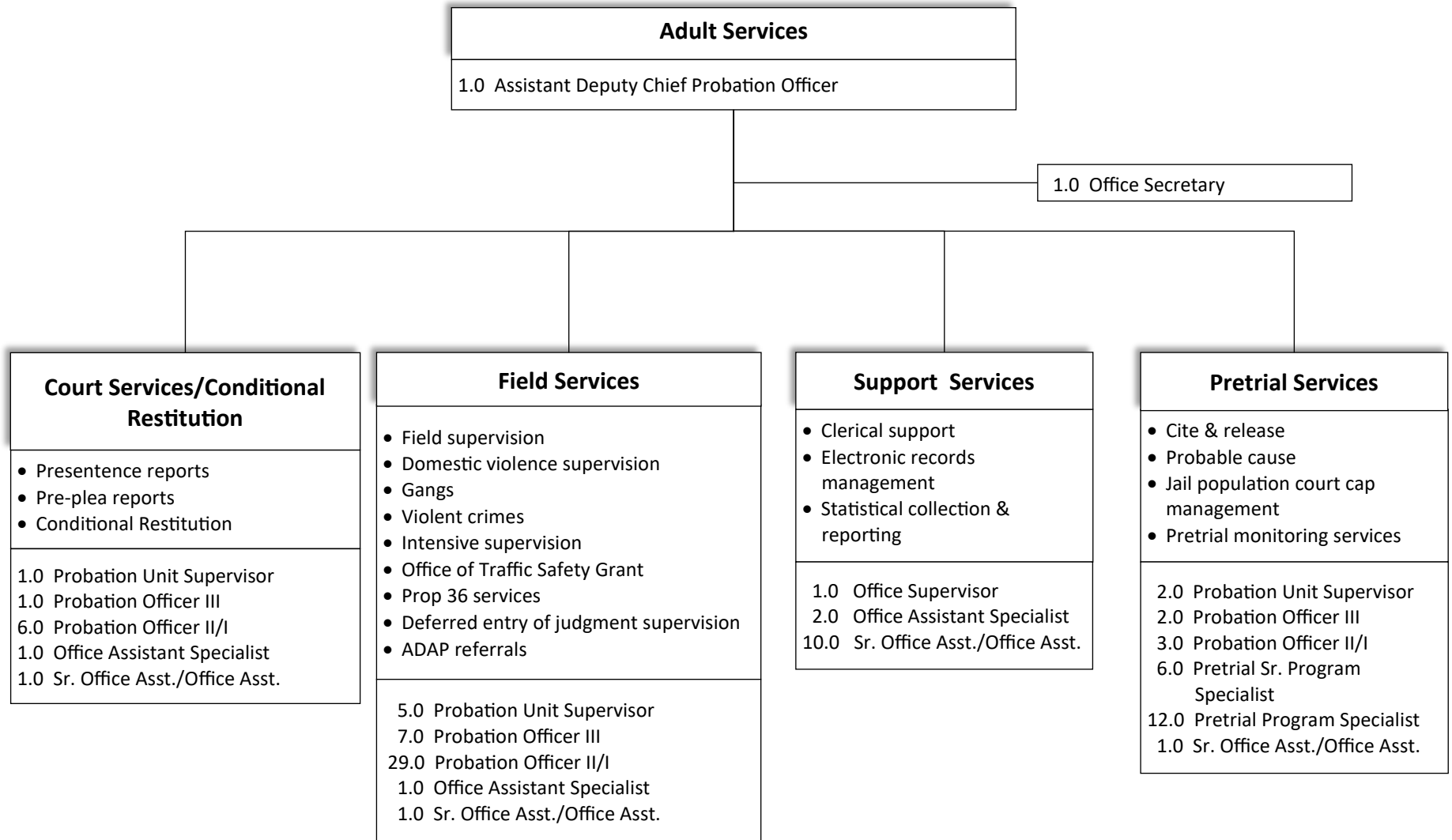


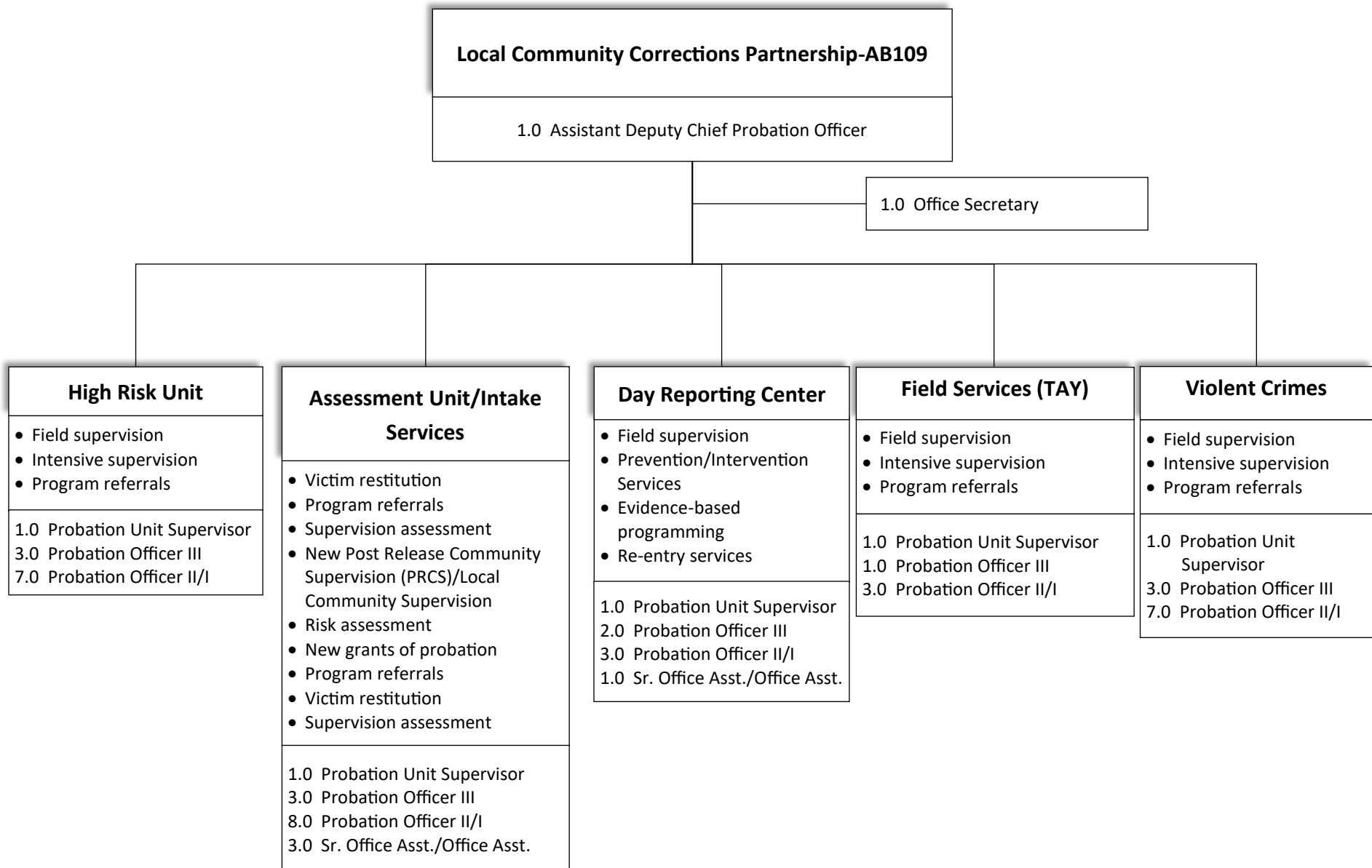


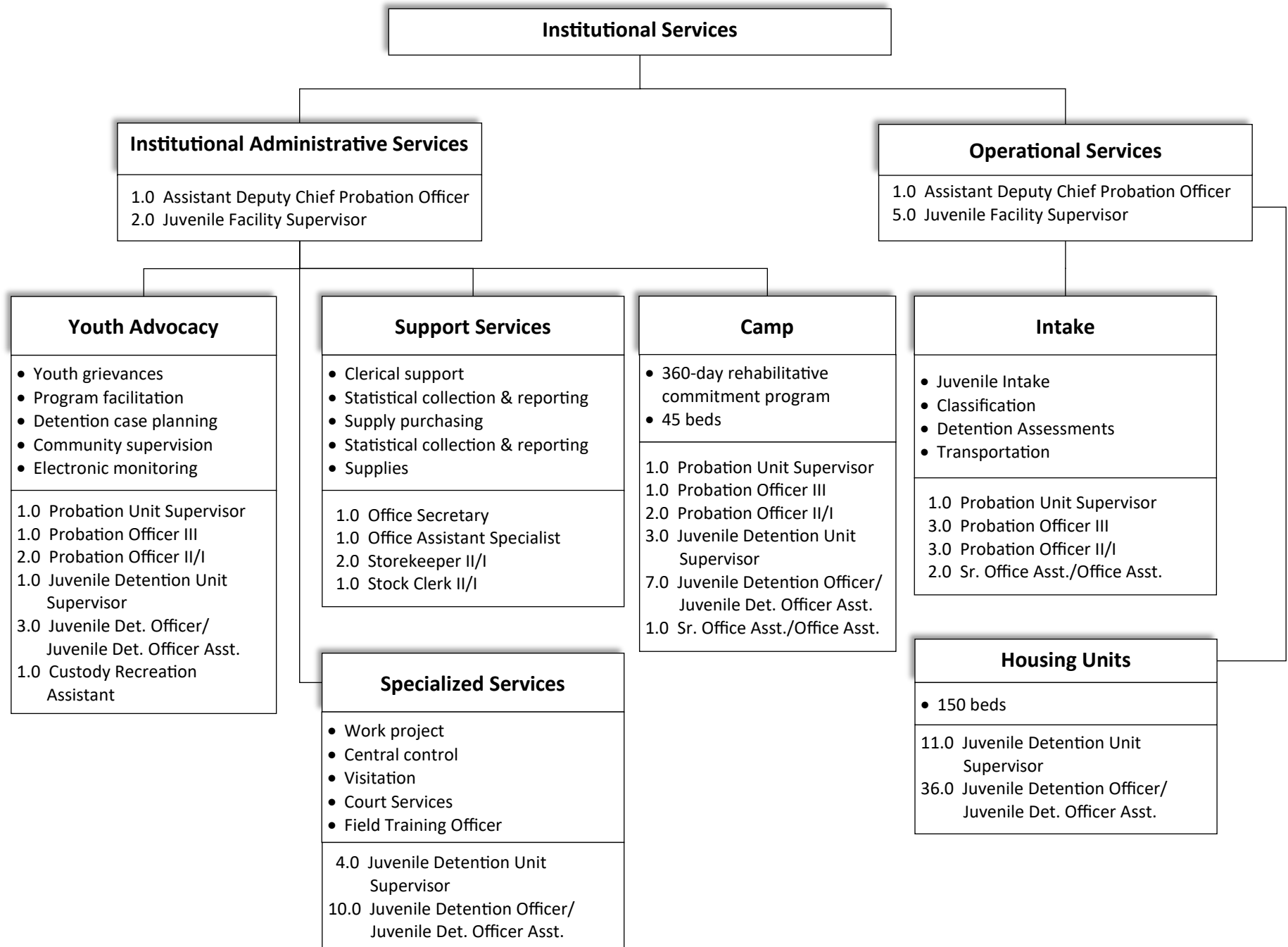
Budget Unit #	Allocated Positions
2021200000	26
2022700000	49
2022702000	64
2022702300	6
2022702510	56
2022745000	22
2022785000	21
2022800000	109
Total	353





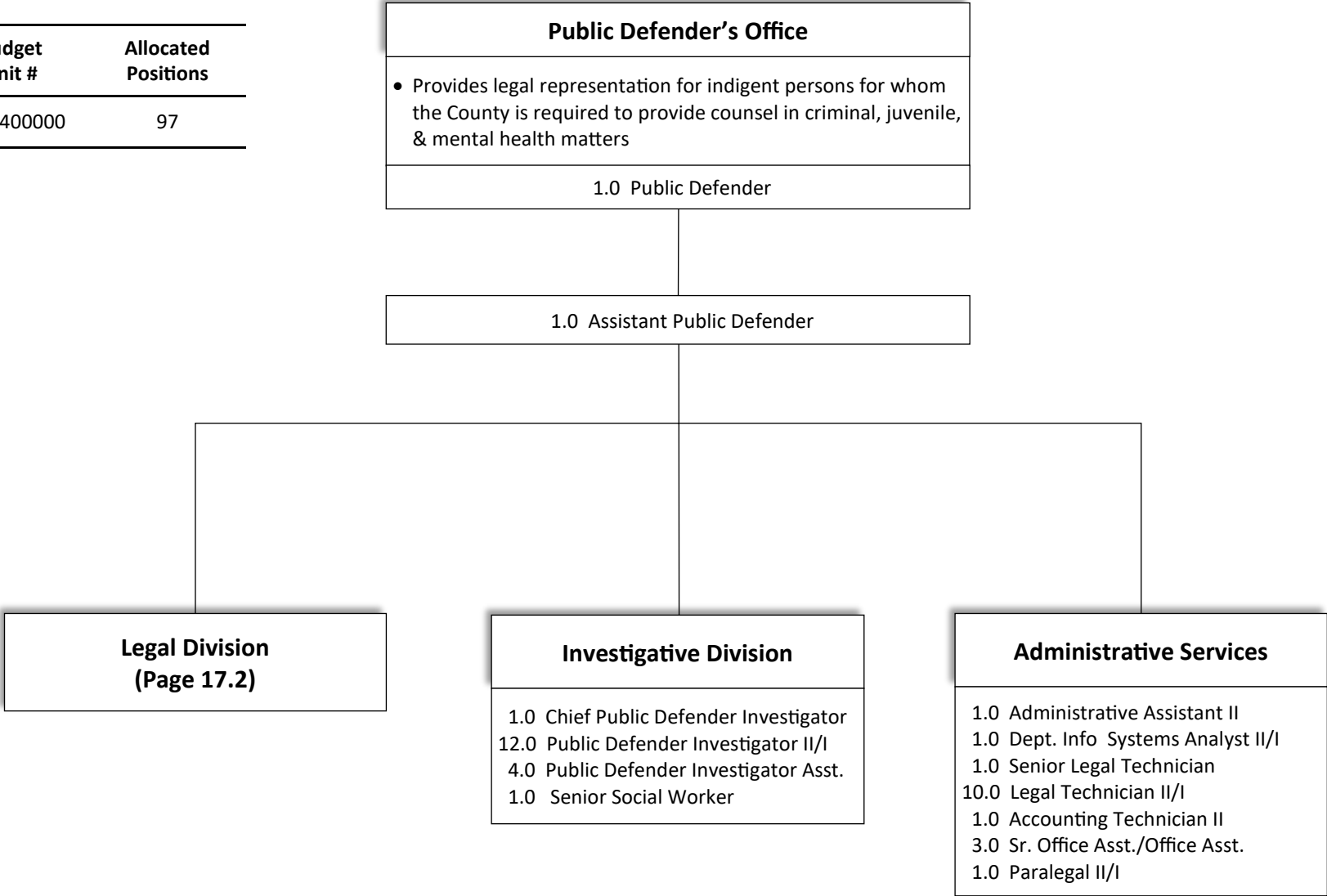


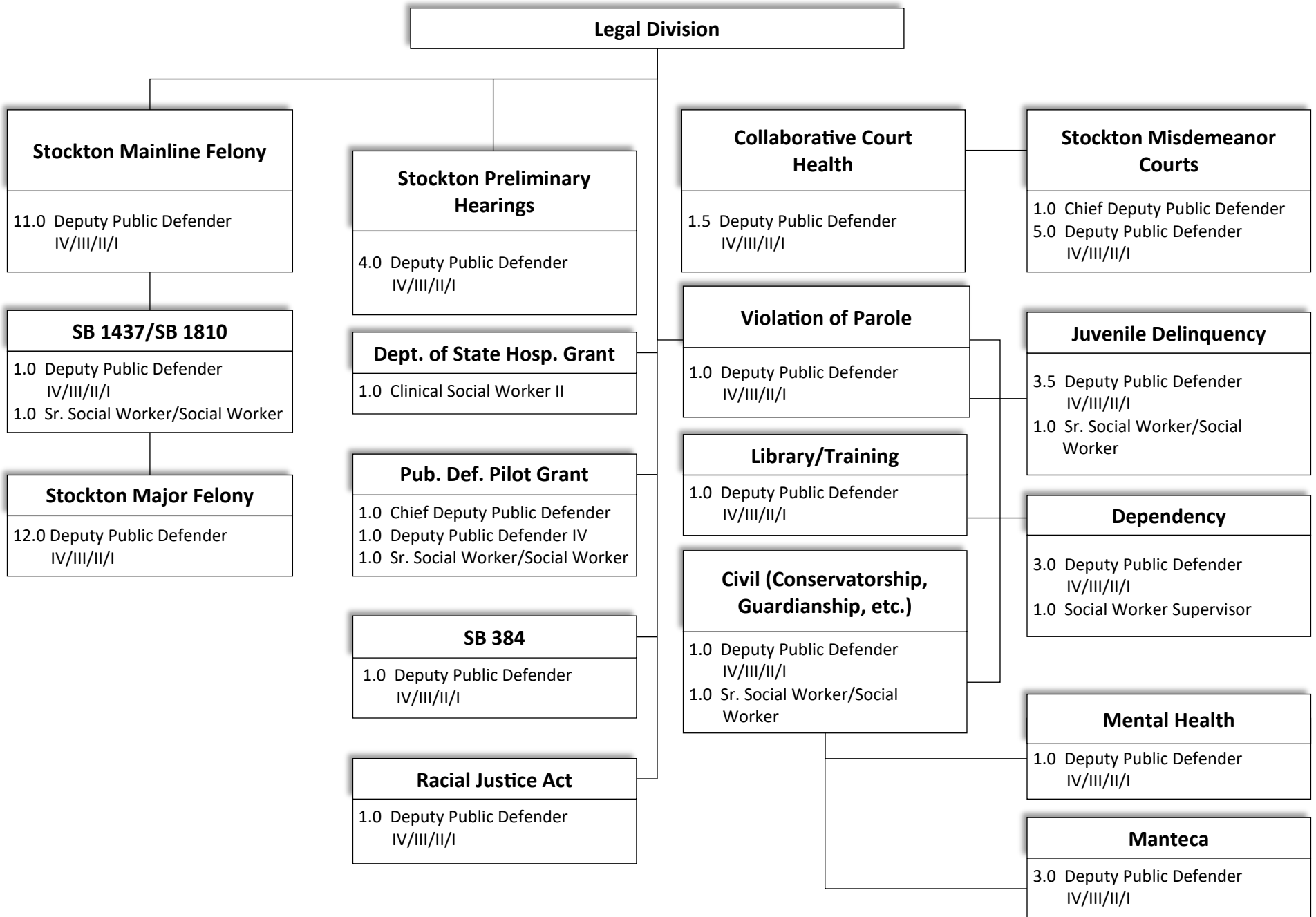






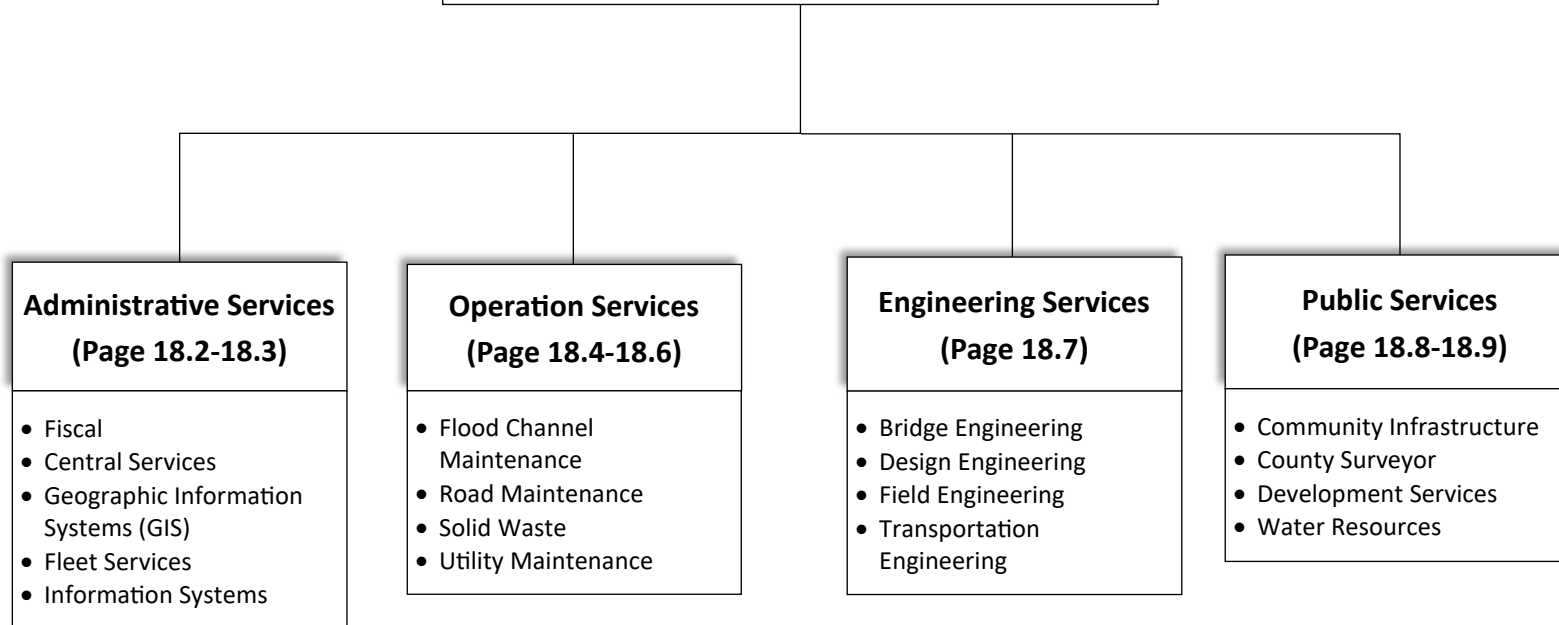
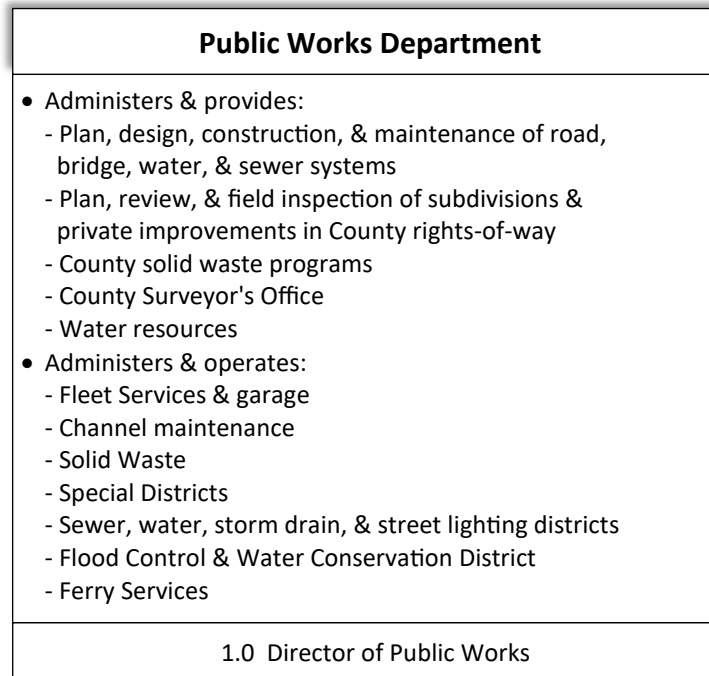
Budget Unit #	Allocated Positions
2020400000	97



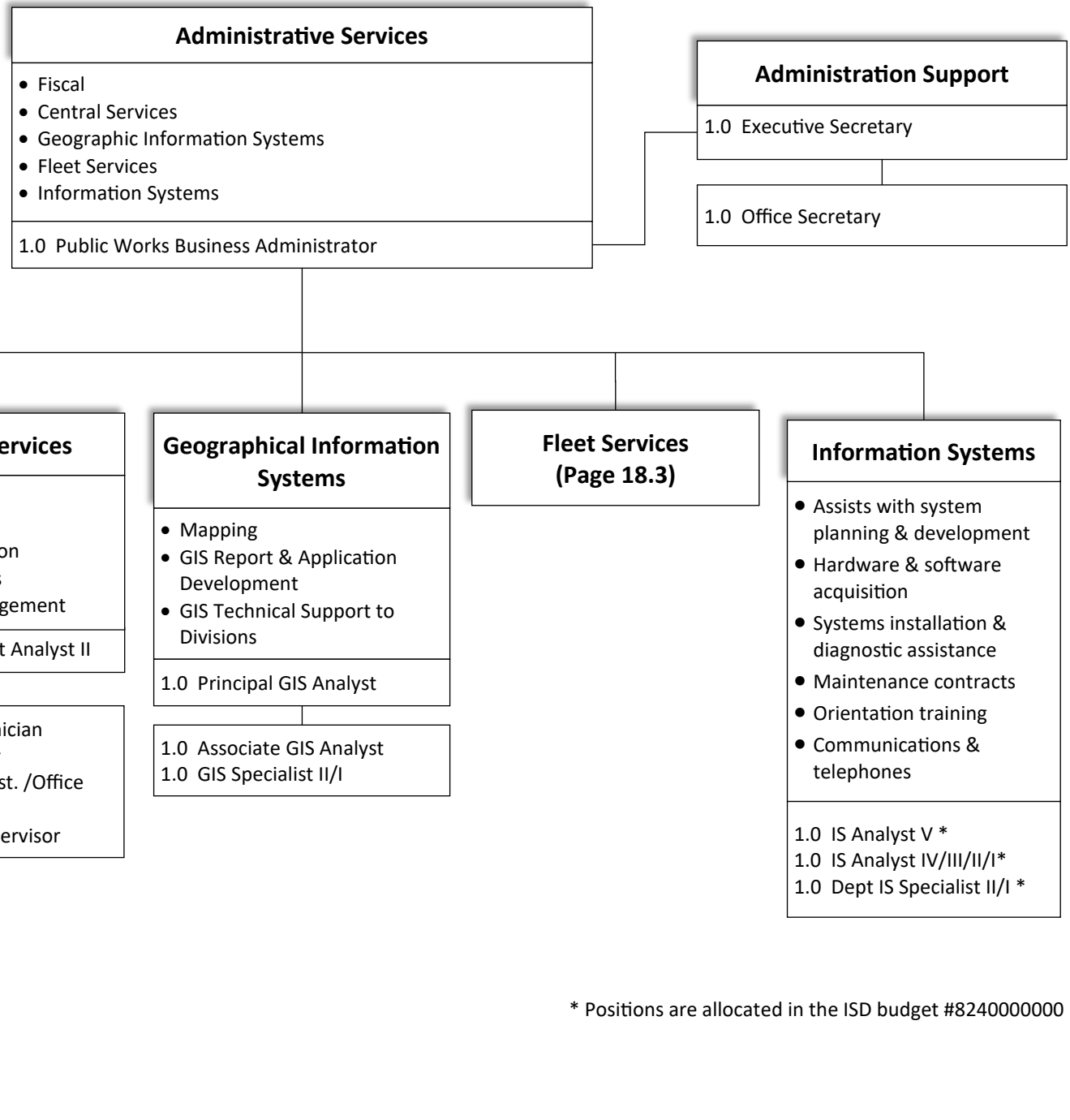




Budget Unit #	Allocated Positions
1016000000	2
2023060000	13
2024100000	28
3030101000	29
3030103000	67
3030105000	99
3030108000	6
3030900000	7
4040800000	24
8190000000	43
9210000540	103
Total	421

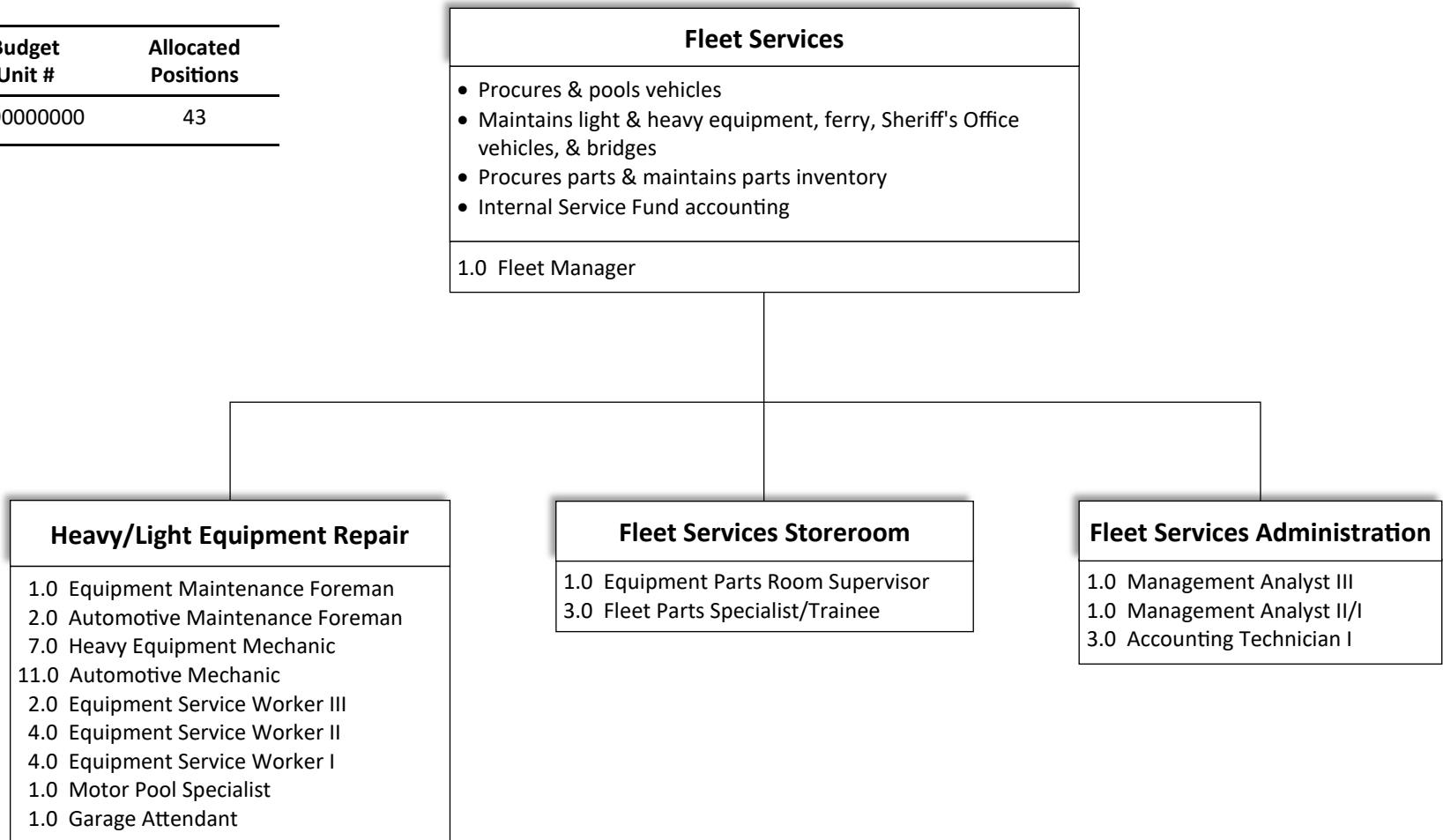


Budget Unit #	Allocated Positions
3030101000	29

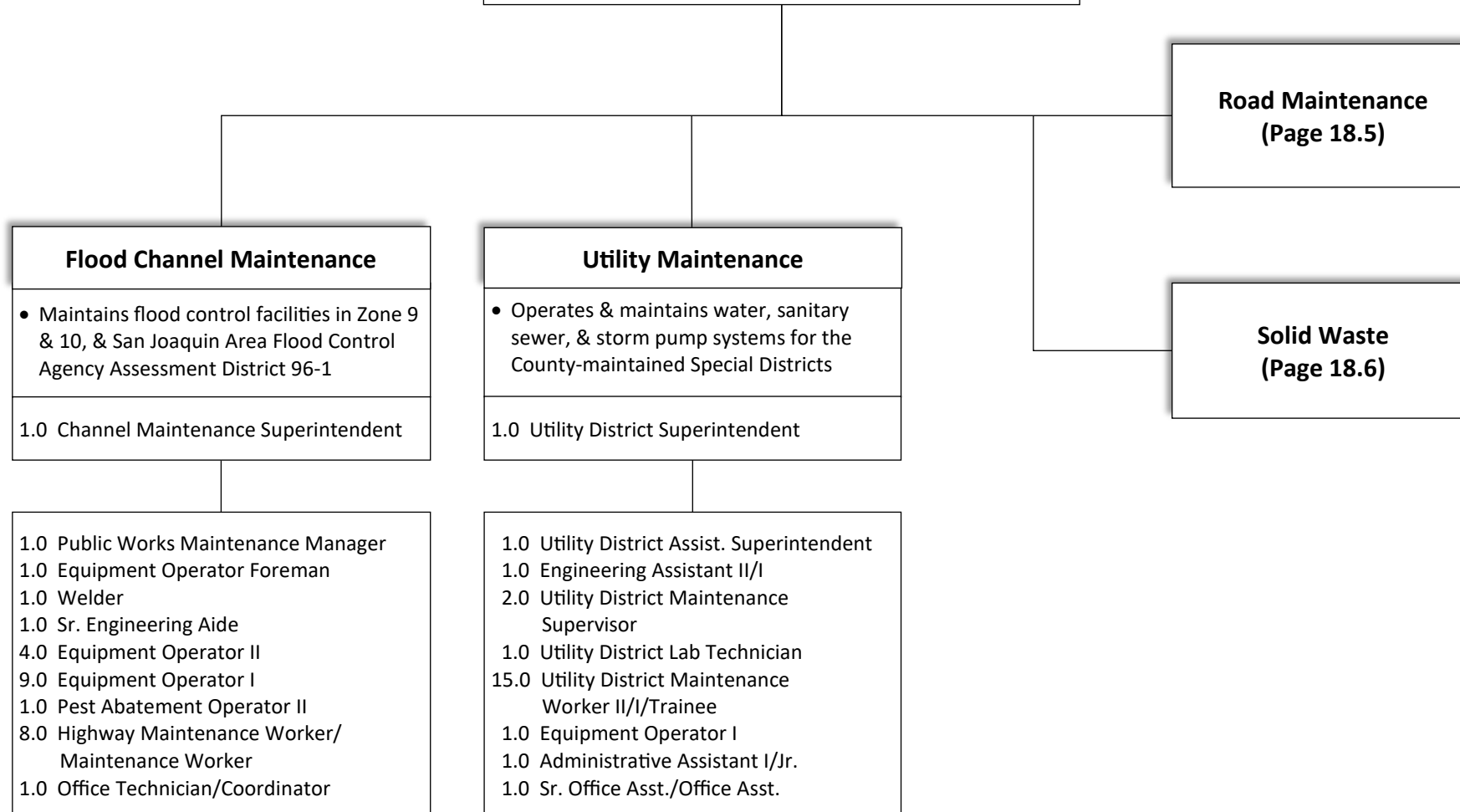
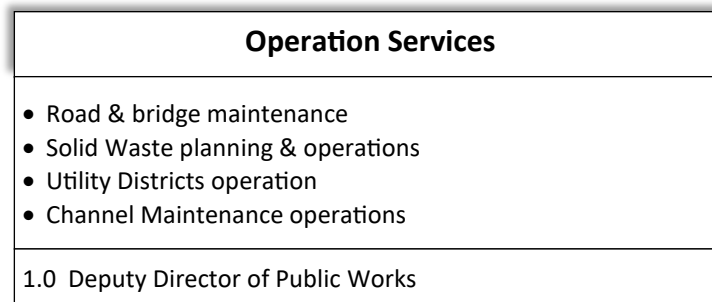


* Positions are allocated in the ISD budget #8240000000

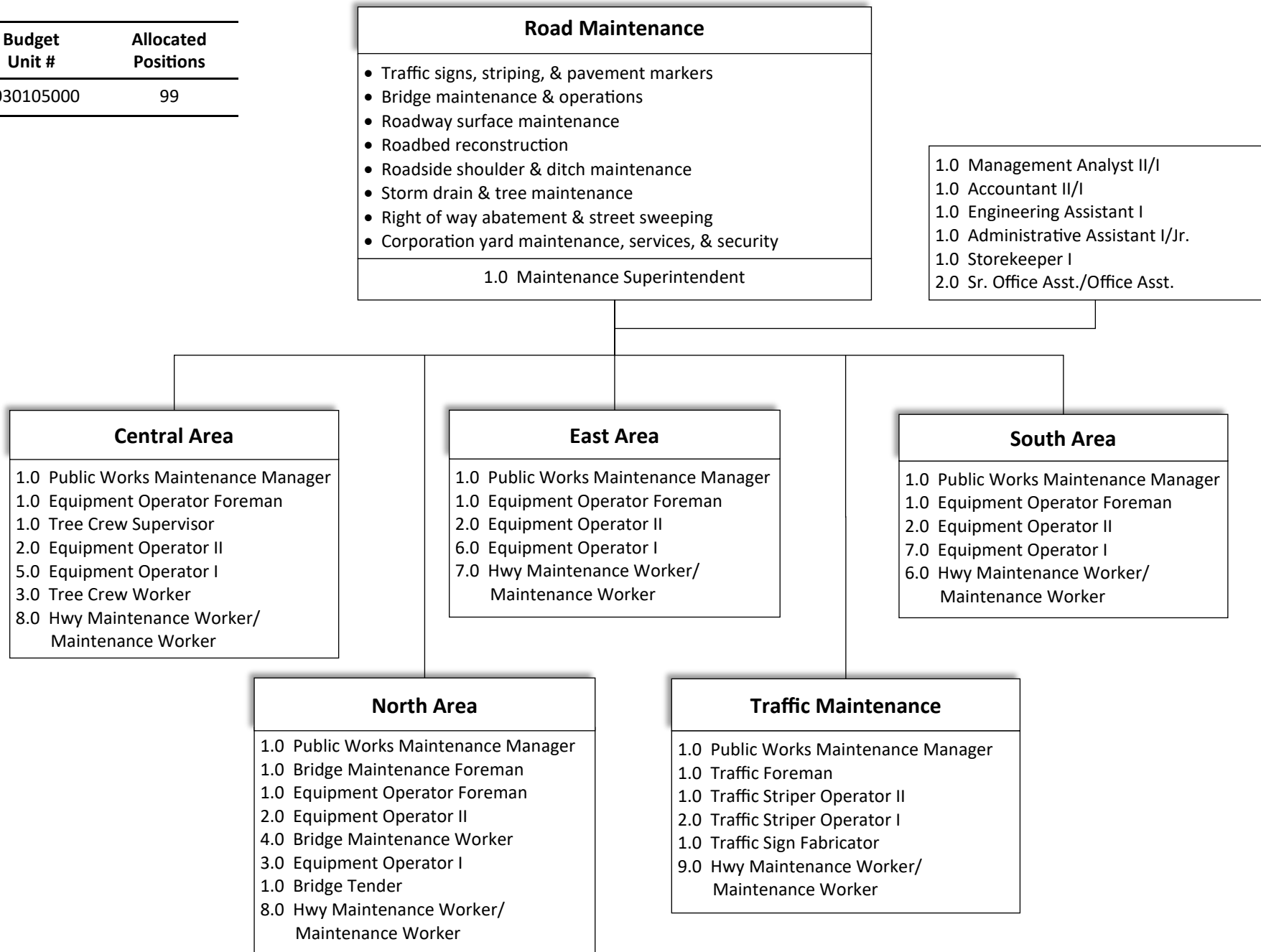
Budget Unit #	Allocated Positions
8190000000	43



Budget Unit #	Allocated Positions
2024100000	28
4040800000	24
Total	52

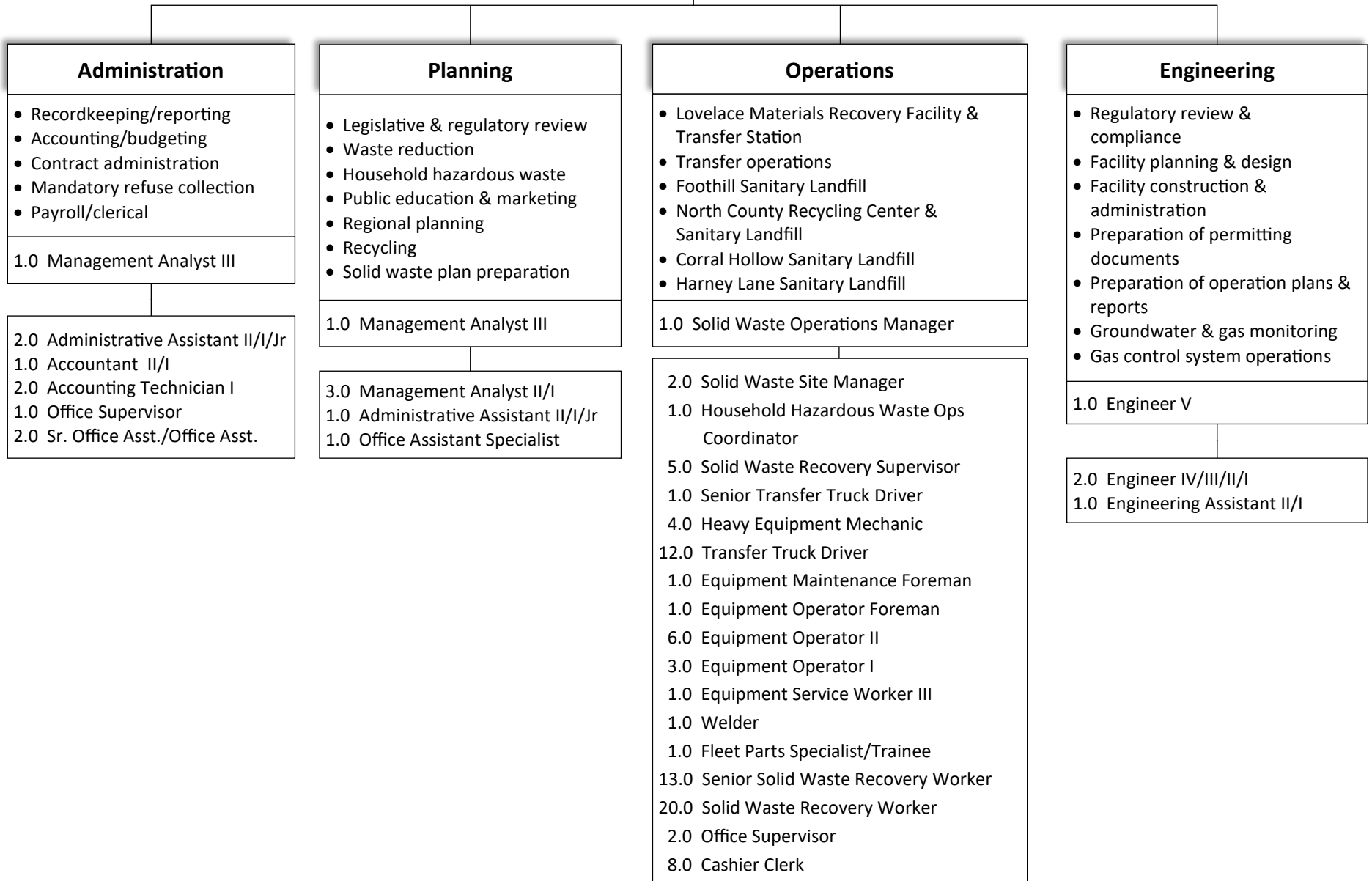


Budget Unit #	Allocated Positions
3030105000	99



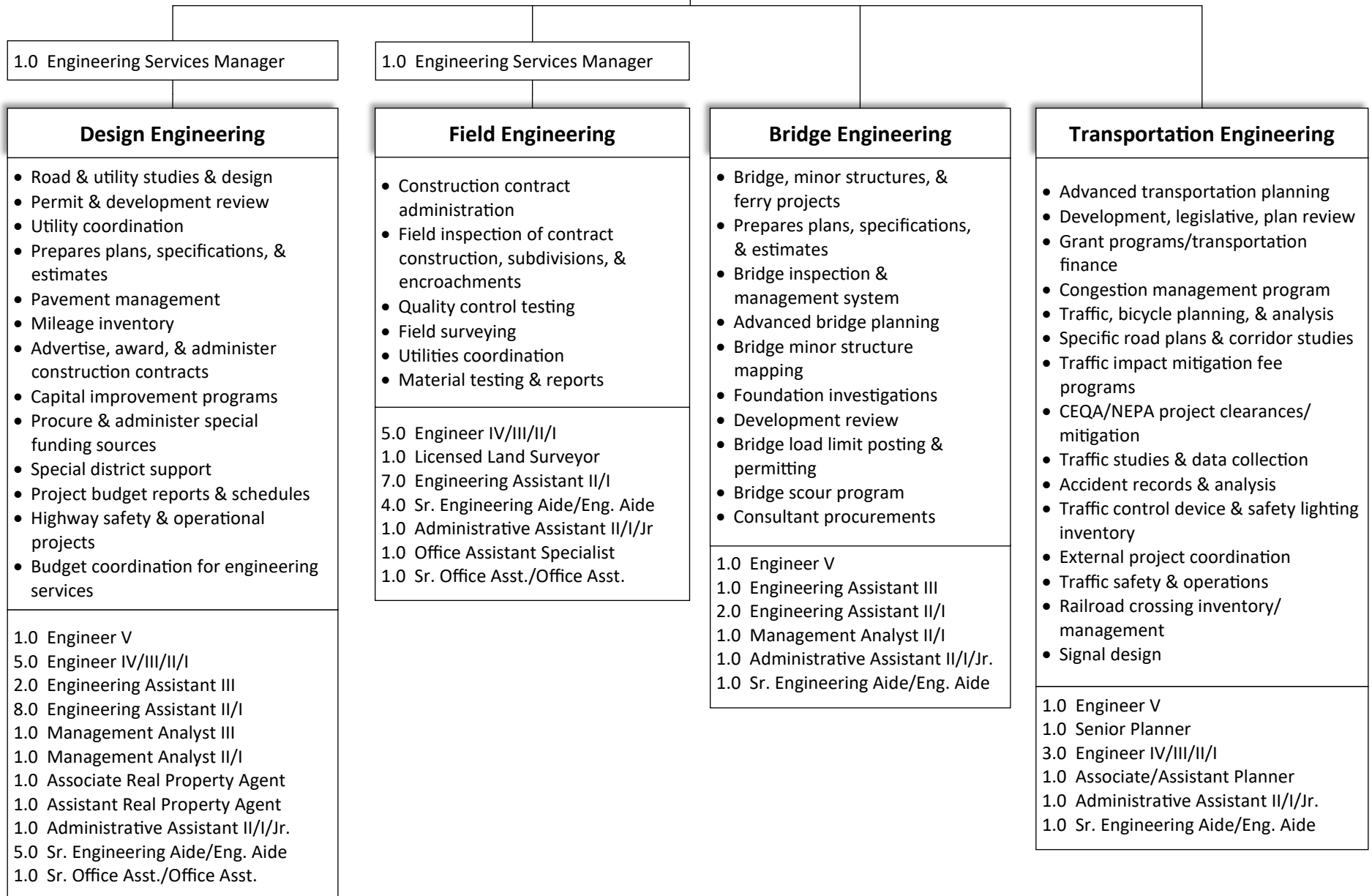
Budget Unit #	Allocated Positions
9210000540	103

Solid Waste Division
1.0 Integrated Waste Manager

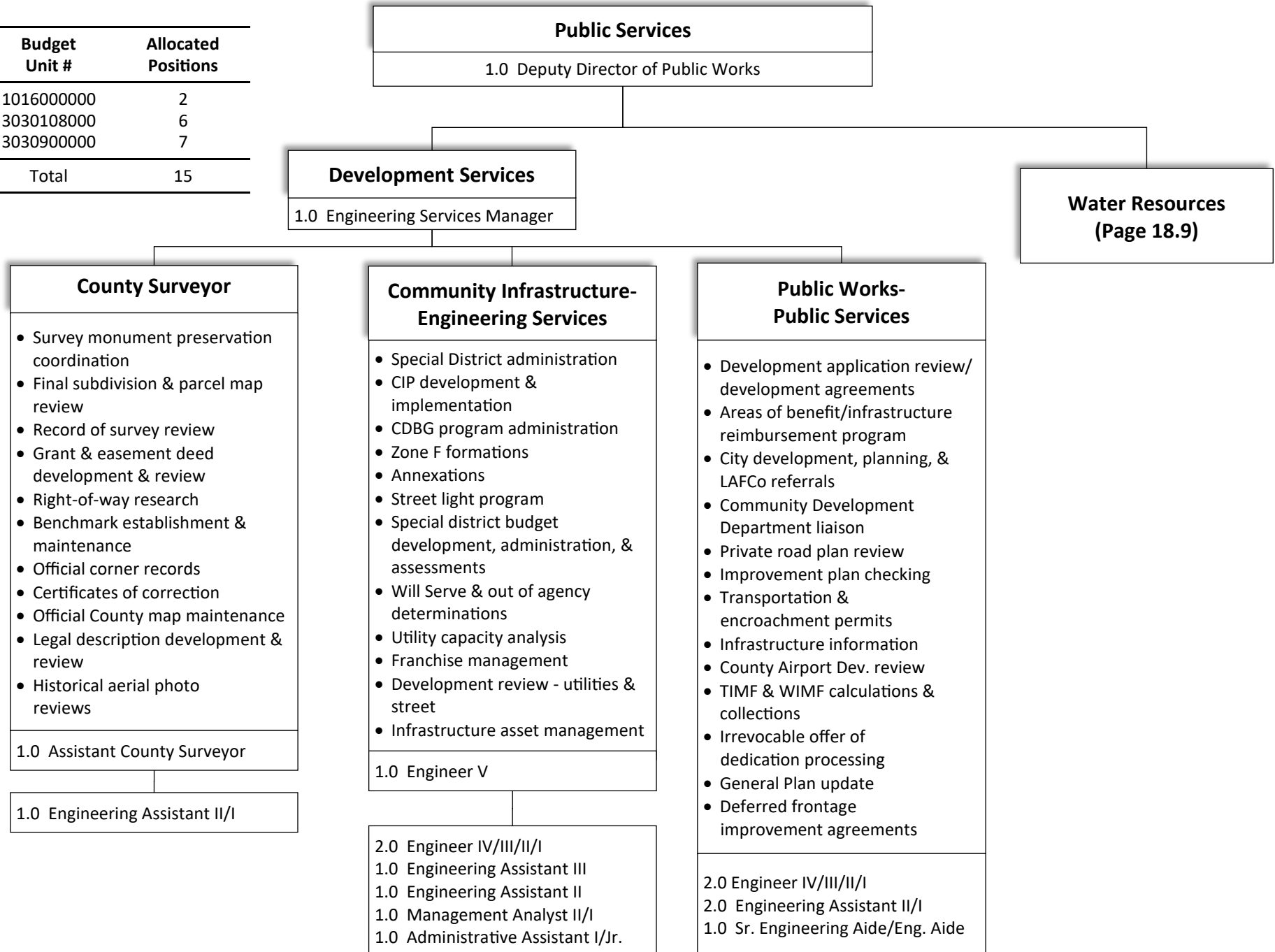


Budget Unit #	Allocated Positions
3030103000	67

Engineering Services
1.0 Deputy Director of Public Works



Budget Unit #	Allocated Positions
1016000000	2
3030108000	6
3030900000	7
Total	15



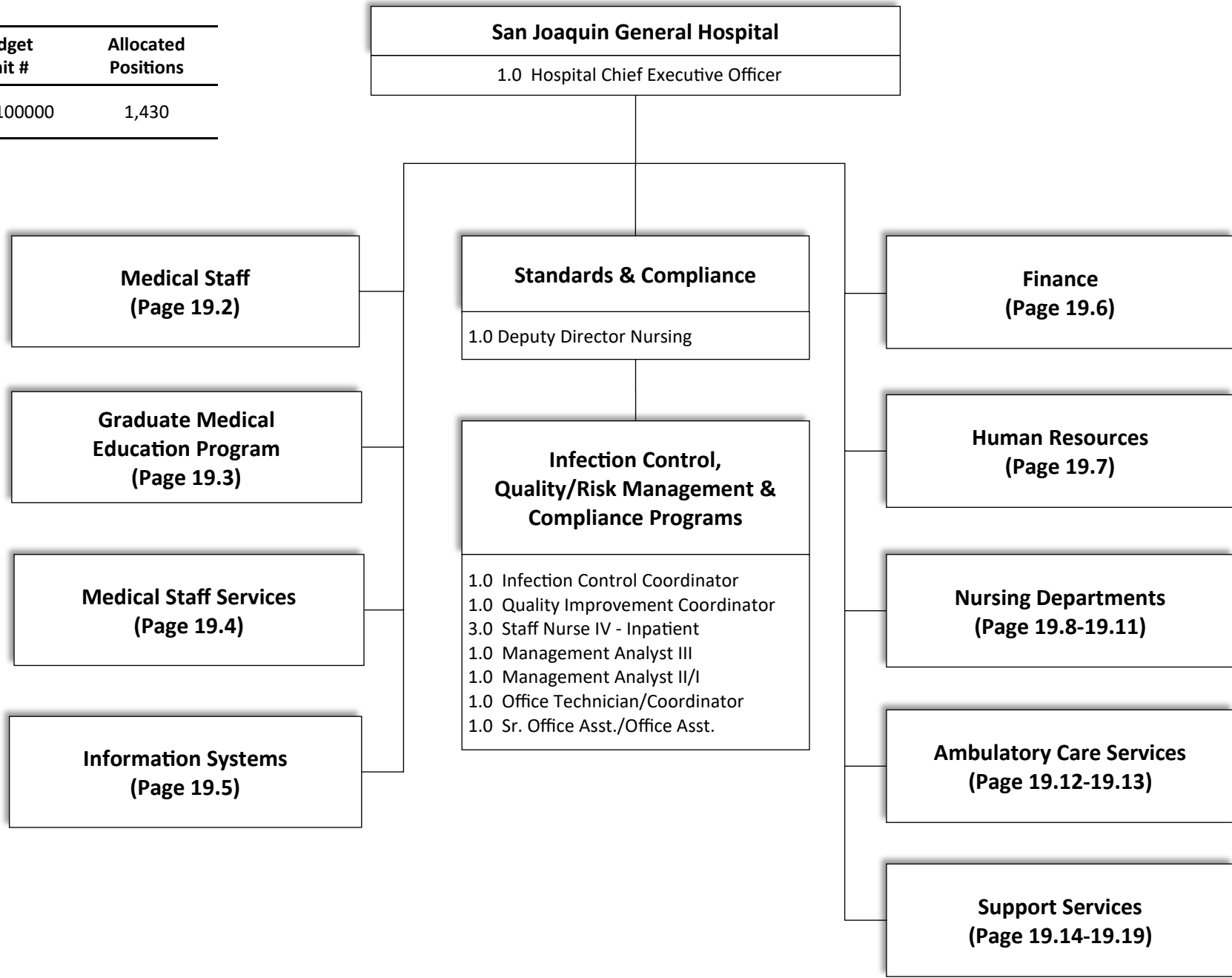
Budget Unit #	Allocated Positions
2023060000	13

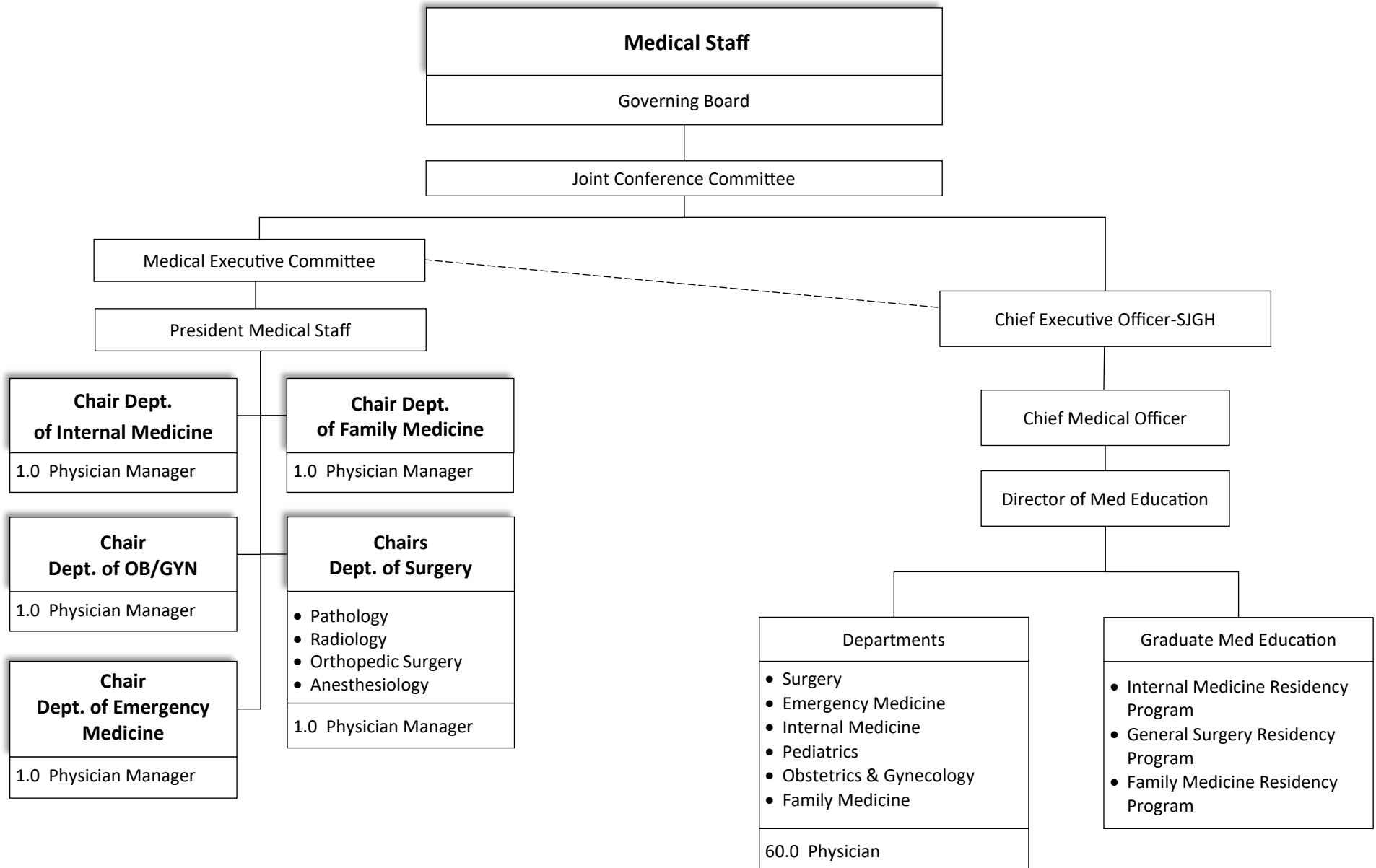
Water Resources
• Coordinates water policy & implementation plans • Coordinates efforts to secure supplemental water supplies • Provides staff support to: - Advisory Water Commission - Delta Counties Coalition Supervisors - Mokelumne River Water & Power Authority • Coordinates activities & provides staff support to the Eastern SJ County, Groundwater Authority & Tracy Sub Basin GSP Coordination Committee • Monitors water supply & drought condition; performs groundwater monitoring & investigations; maintains Groundwater Data Center • Coordinates Inter-Regional Water Management planning & coordination; secures grants for local & regional efforts; Defends Delta water rights & interests • Countywide District administration, finance, assessment s, public education & awareness • Contract & grant management • Budget development & coordination for water, flood, delta, storm water programs & Eastern SJ County Groundwater Authority & Mokelumne River Water & Power authority JPAs • Administers NPDES storm water program • Performs NFIP floodplain administration • Conducts flood prevention studies • Issues permits for work within watercourses • Monitors flood warning system
1.0 Water Resource Coordinator

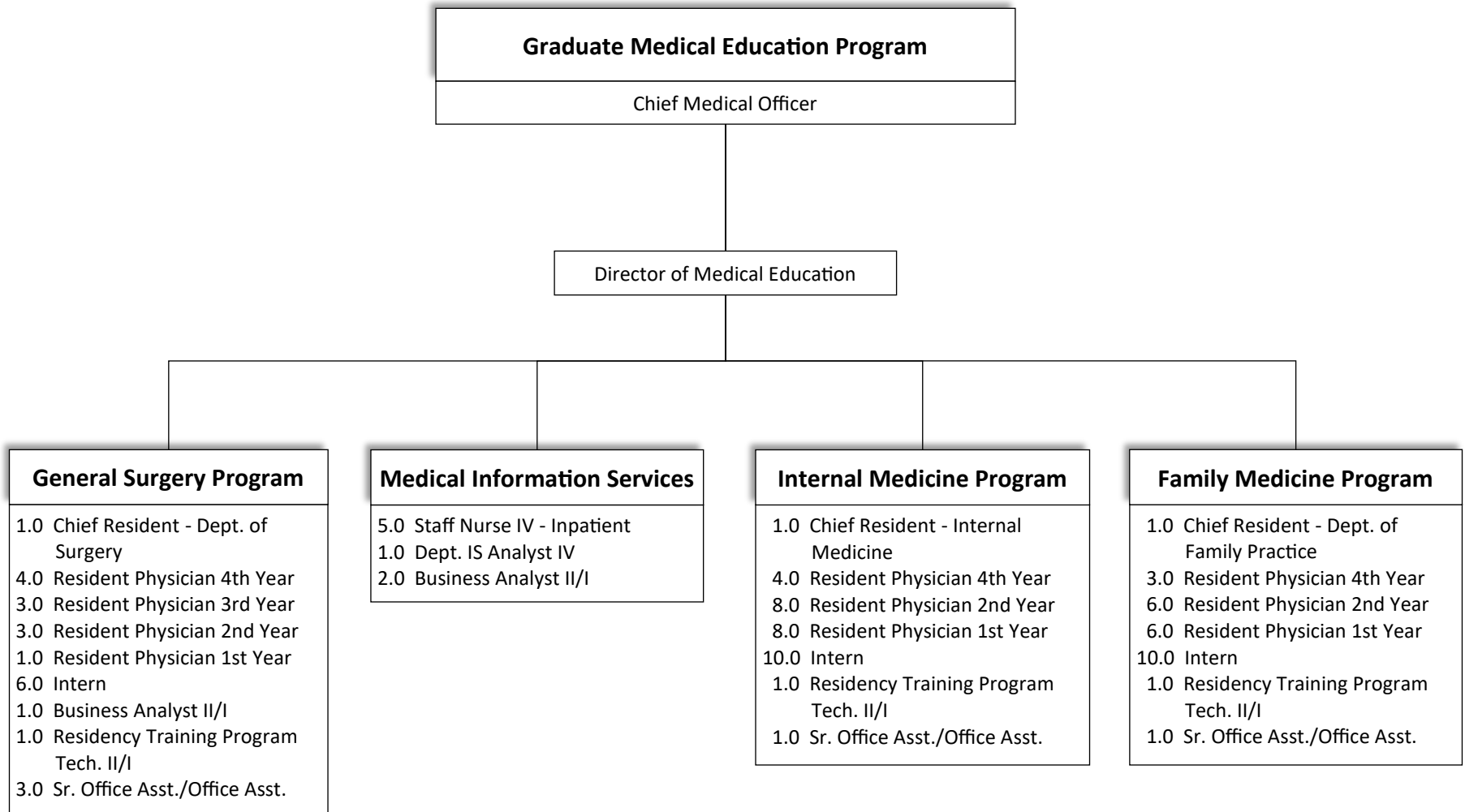
2.0 Engineer V 2.0 Engineer IV/III/II/I 1.0 Management Analyst III 3.0 Management Analyst II/I 2.0 Engineering Assistant II/I 2.0 Administrative Assistant II/I/Jr.

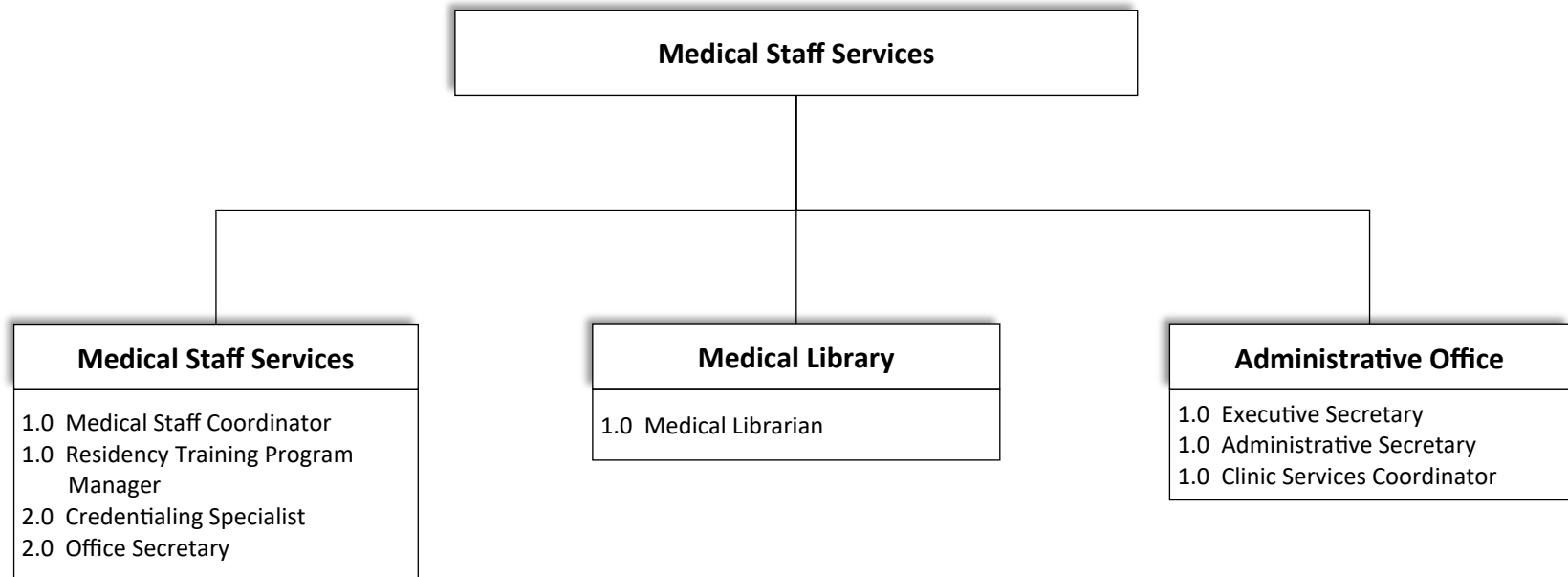


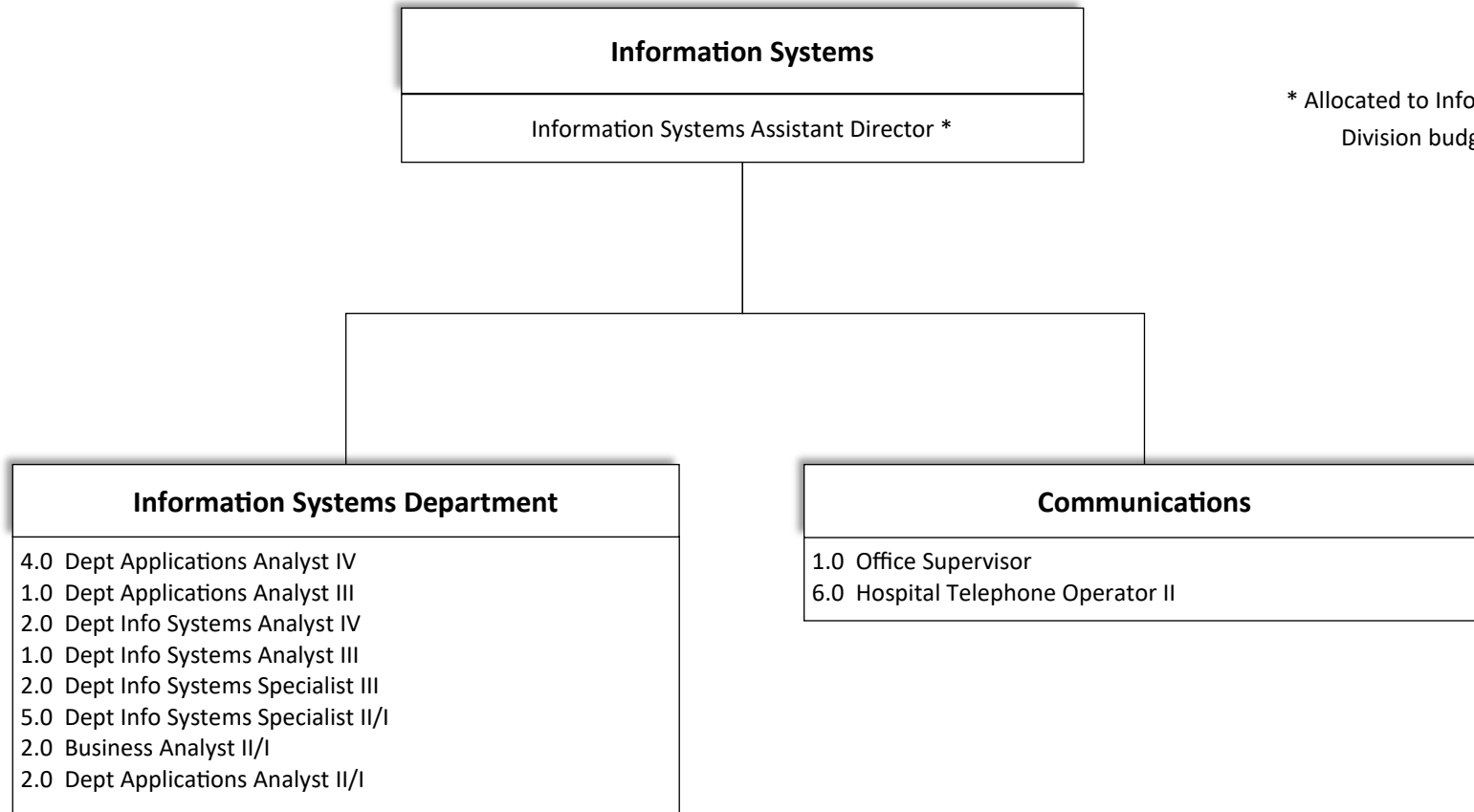
Budget Unit #	Allocated Positions
9221100000	1,430



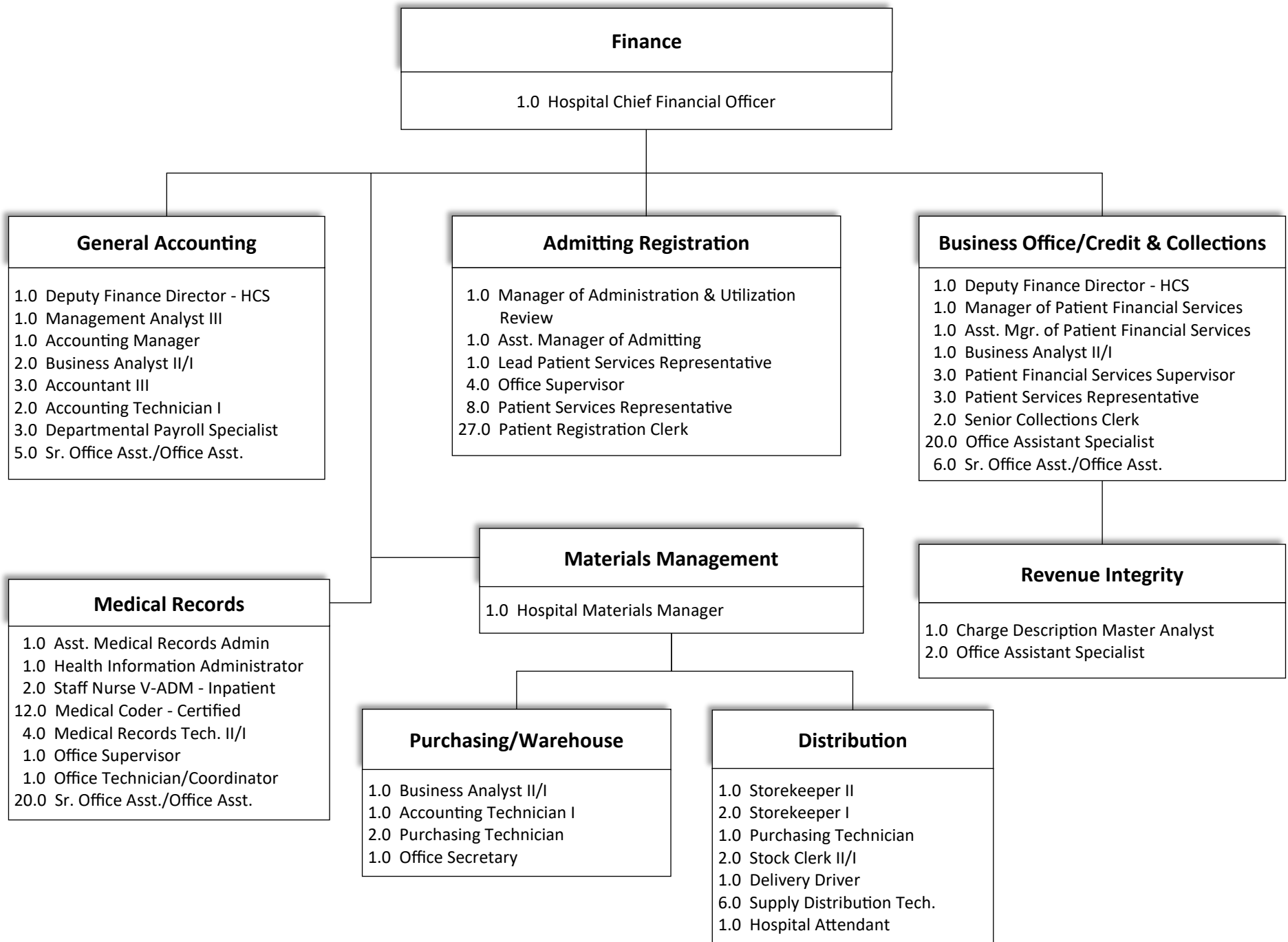


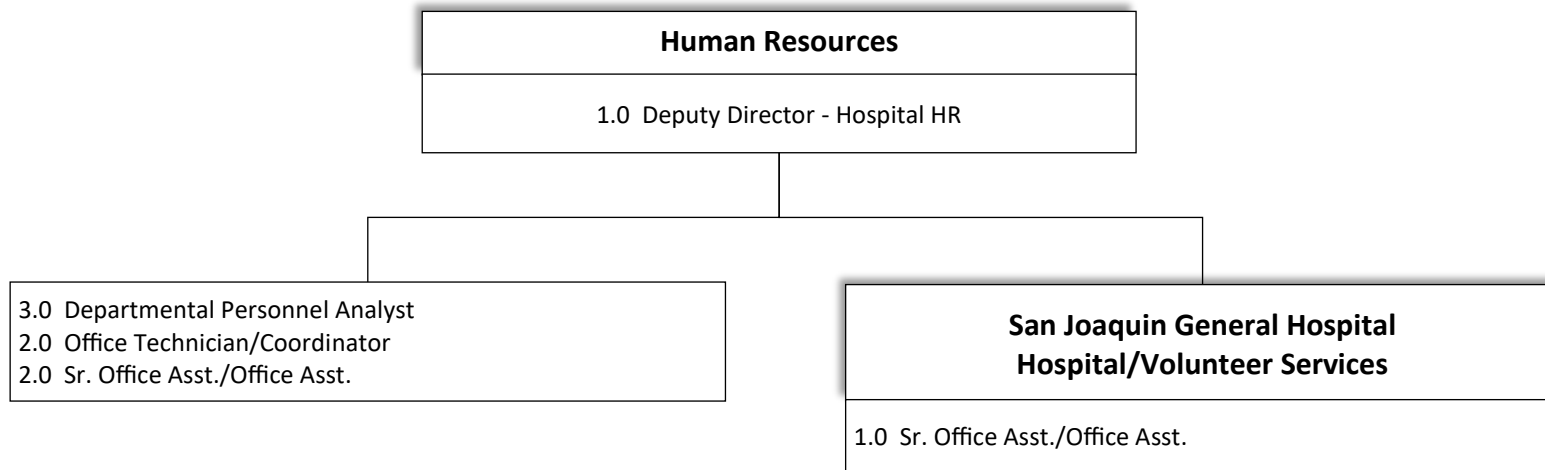


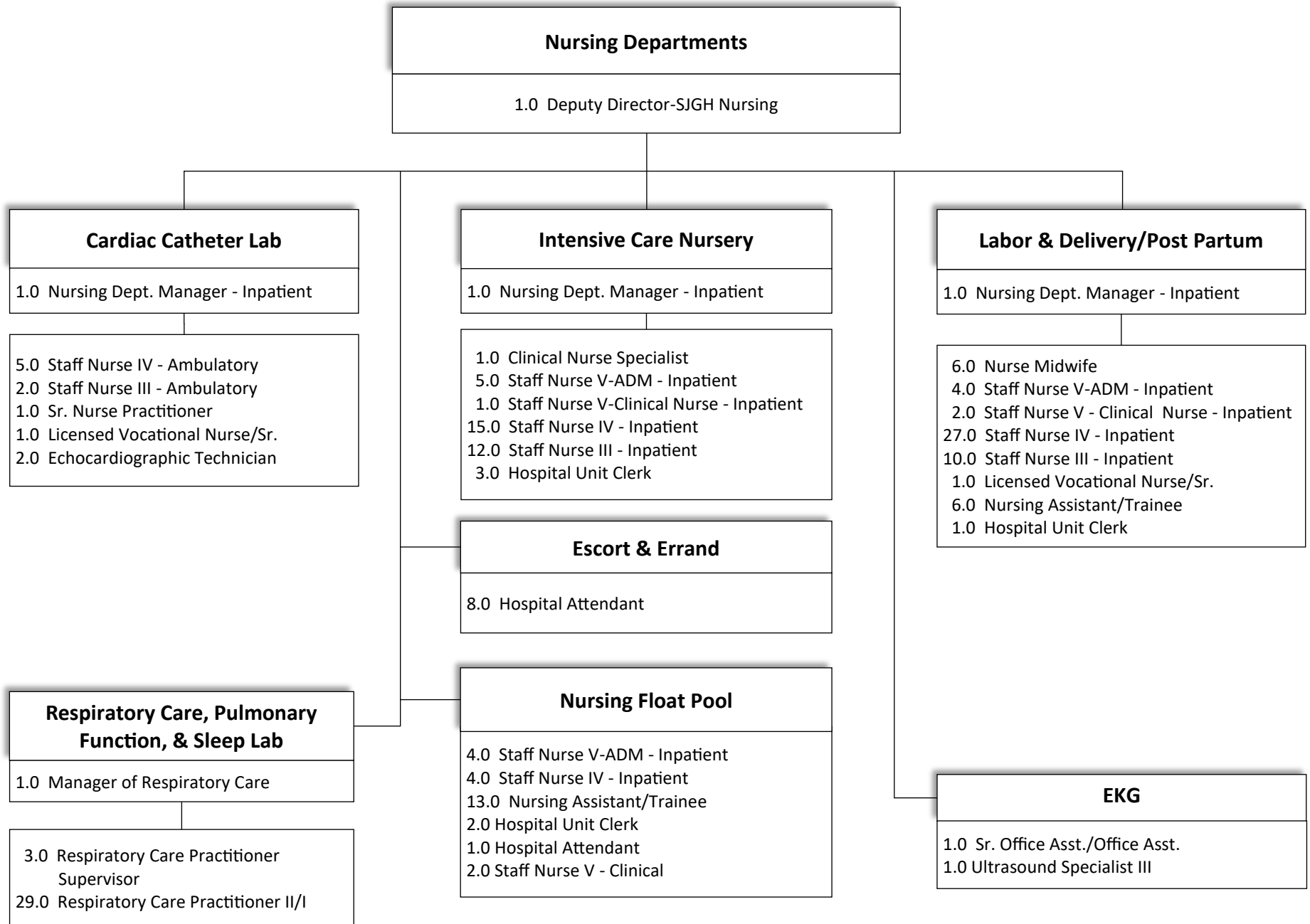


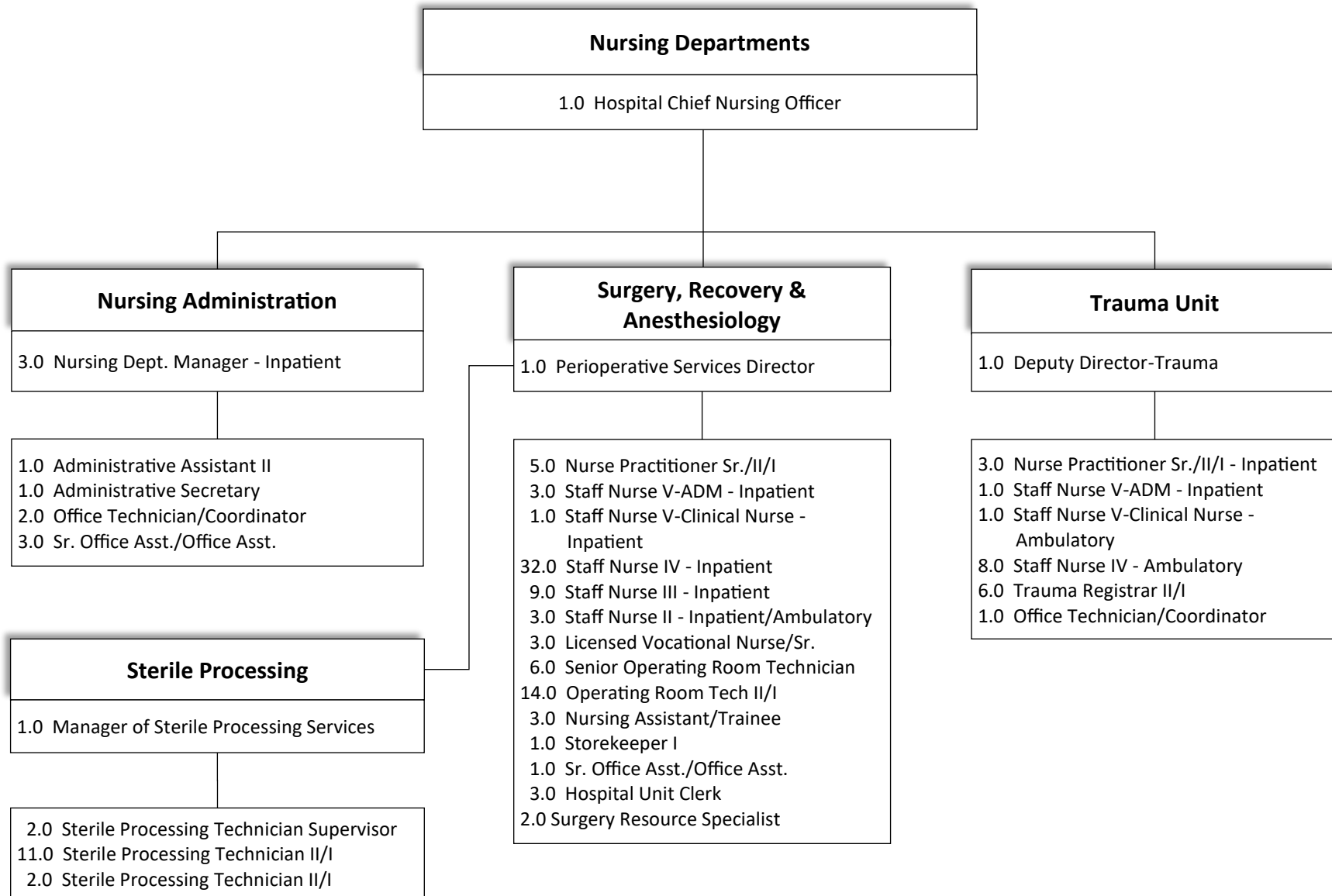


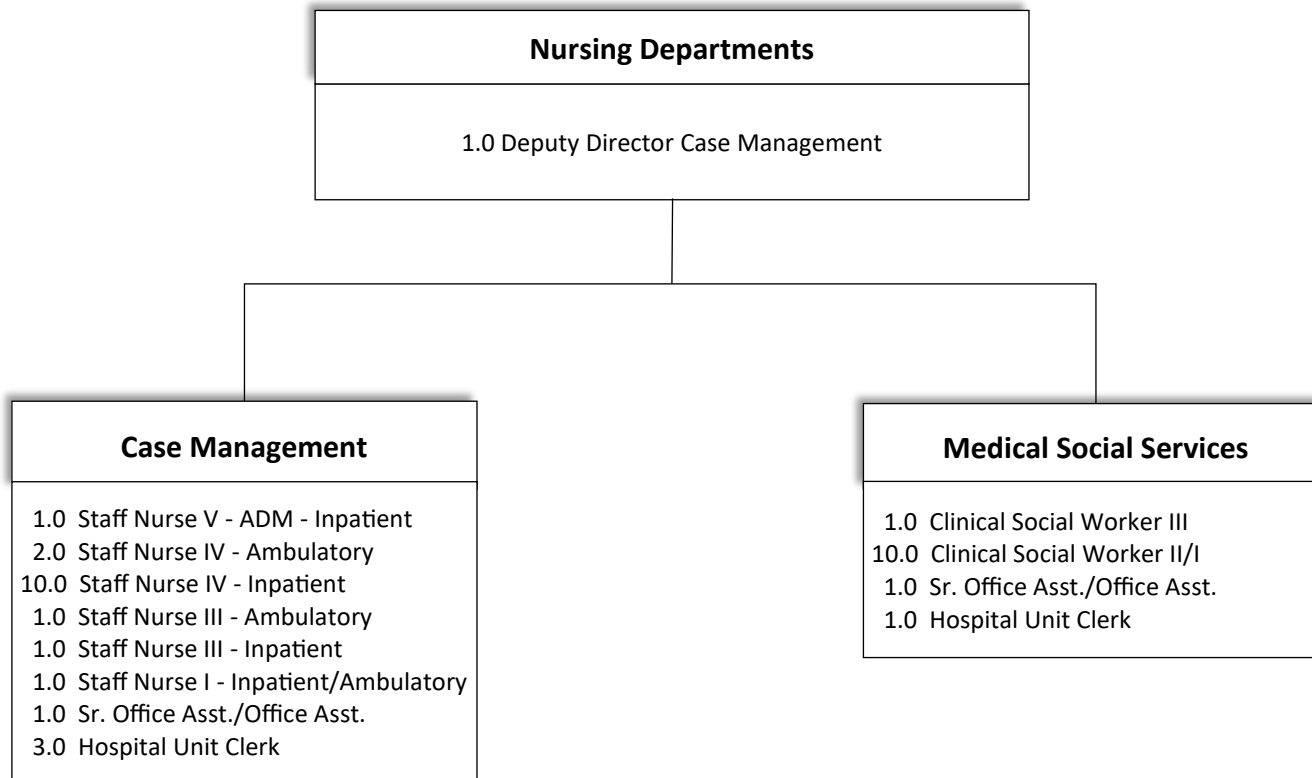
* Allocated to Information Systems
Division budget #8240000000

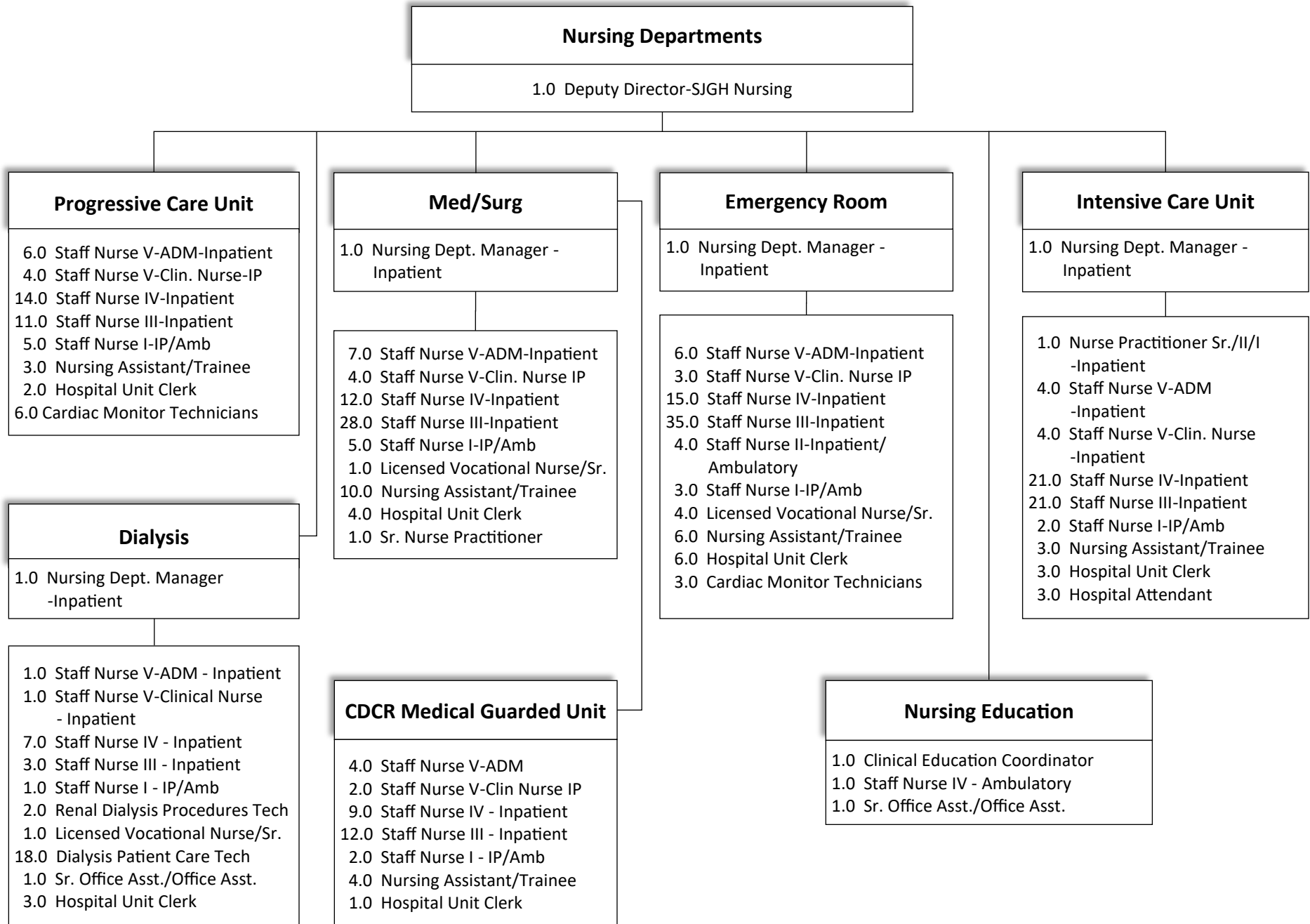


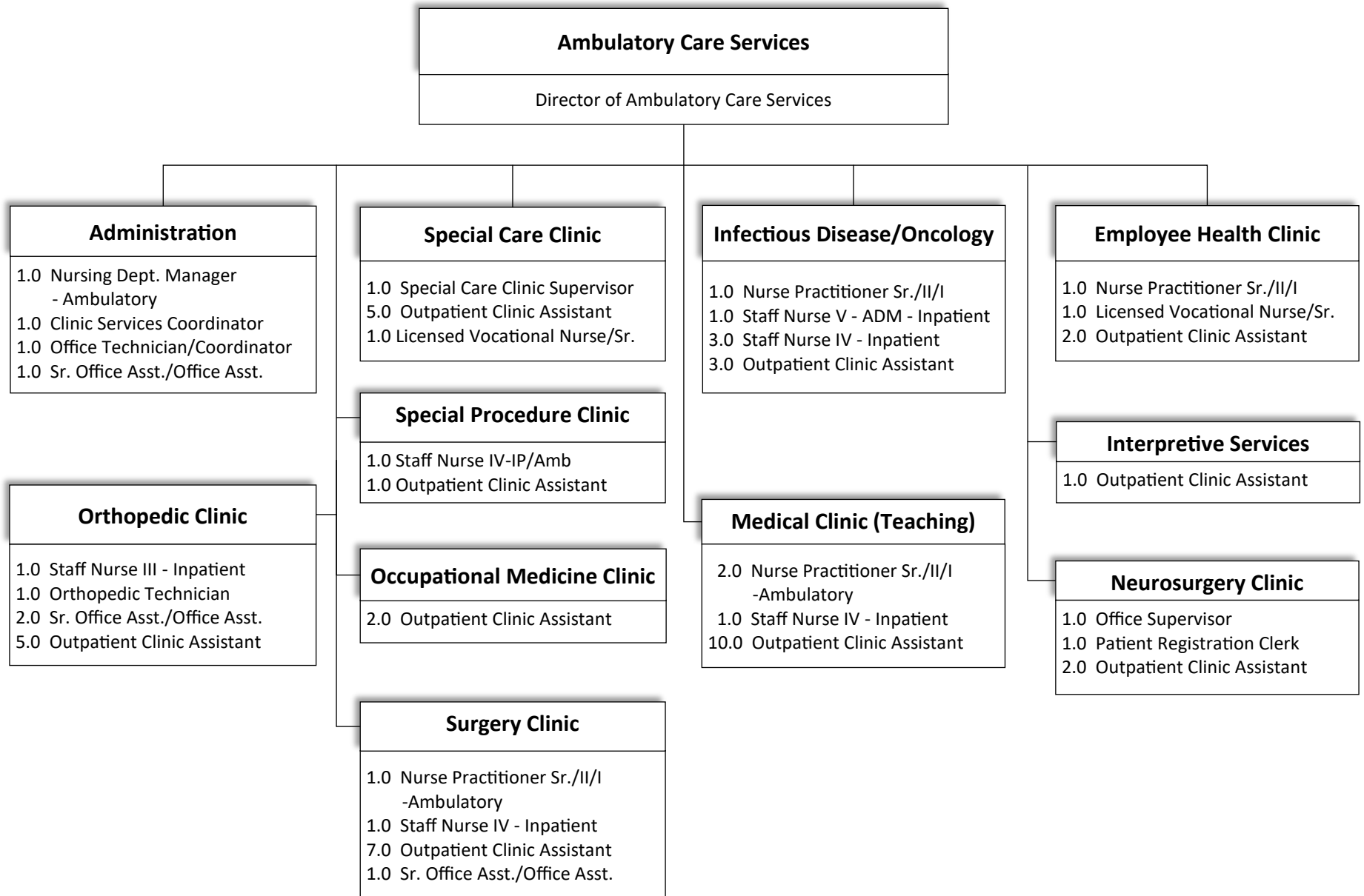


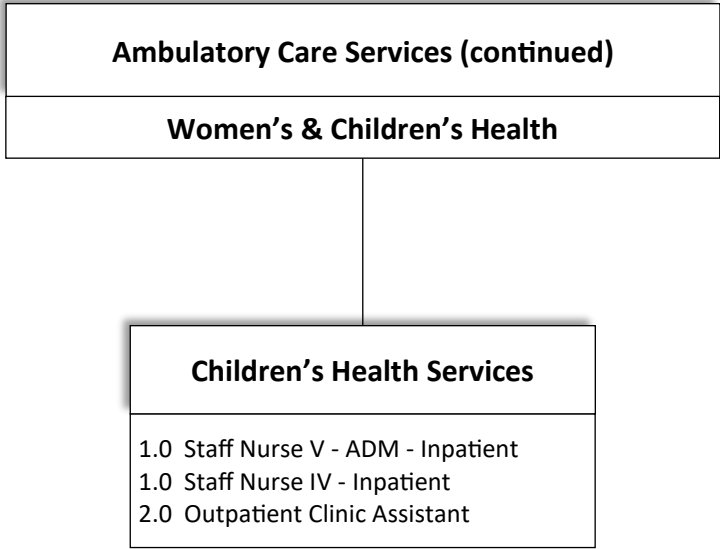


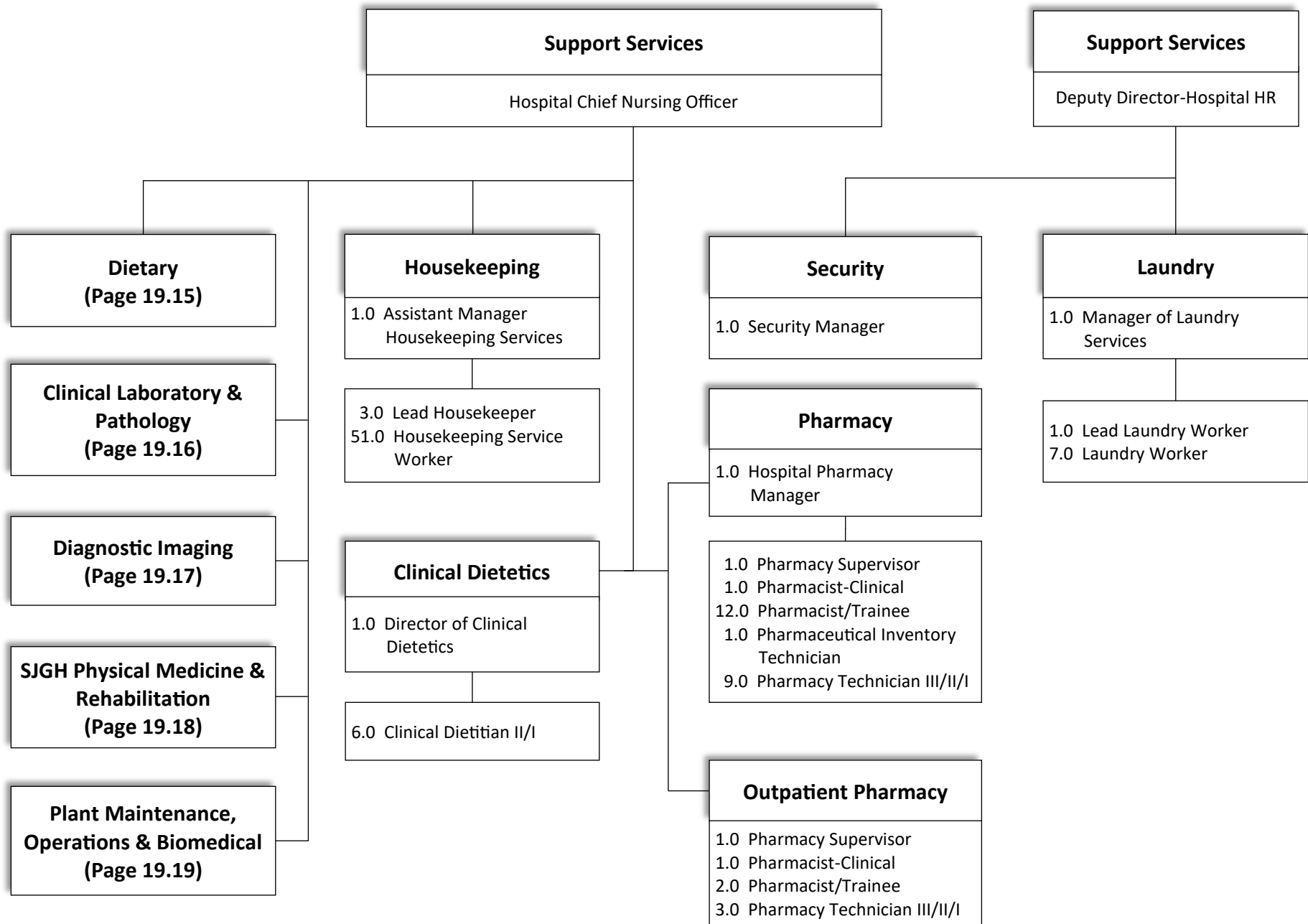


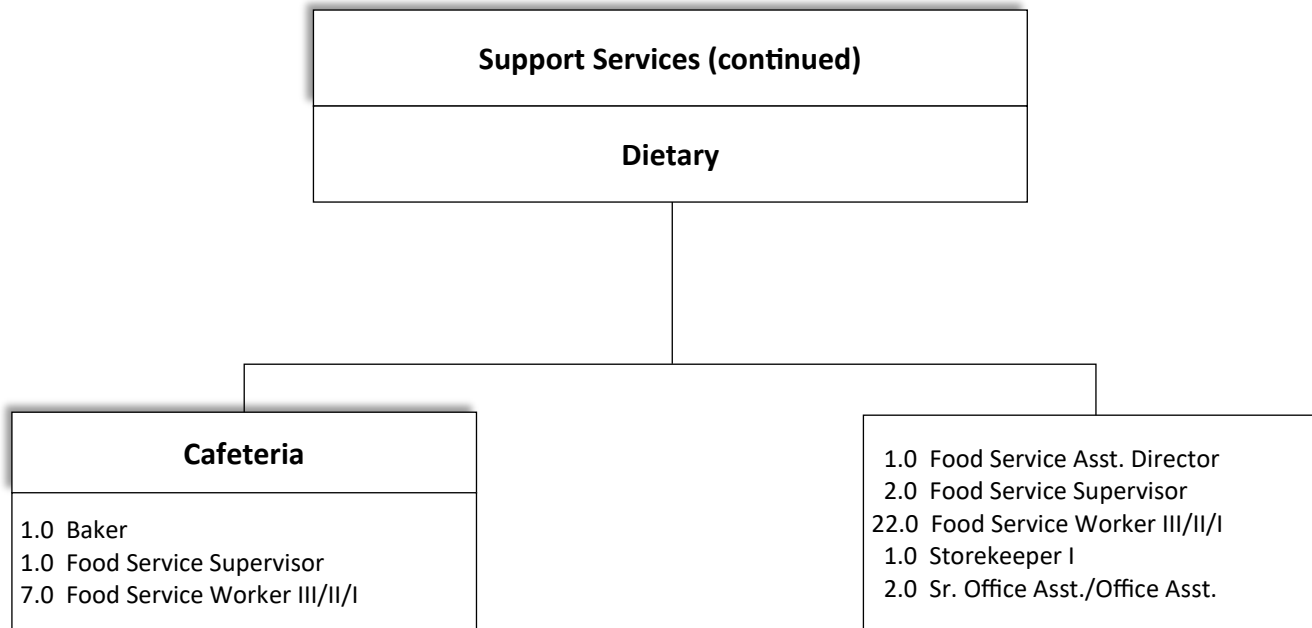


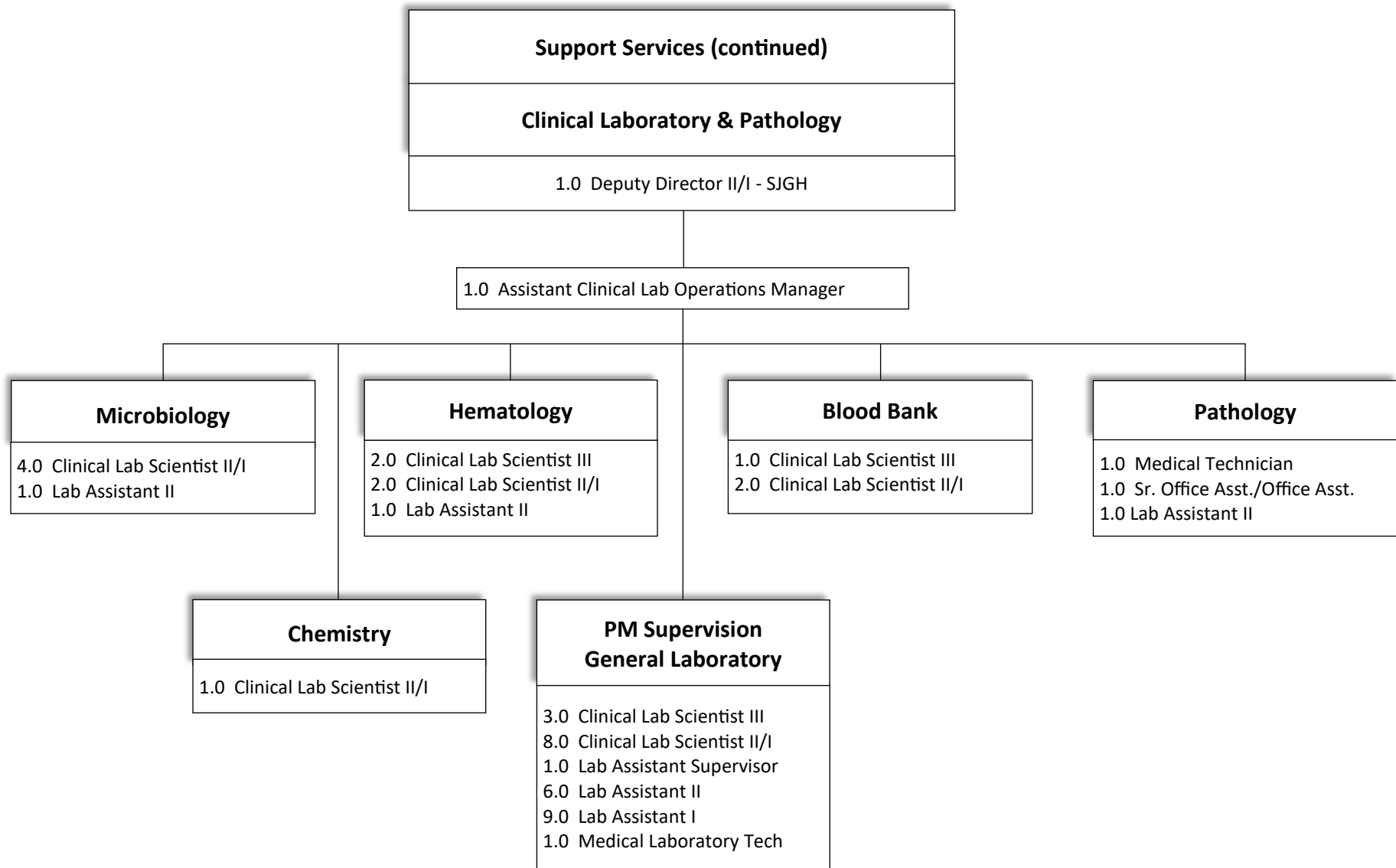


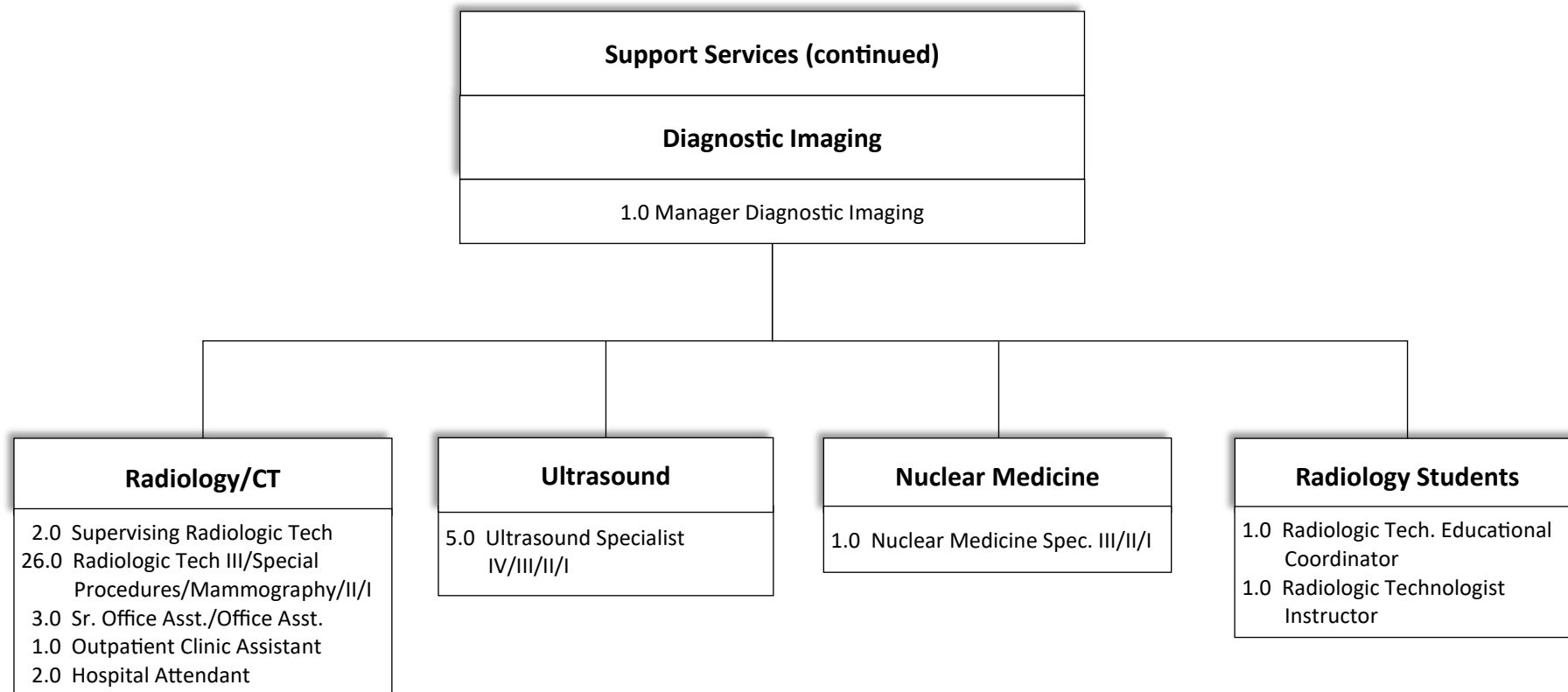


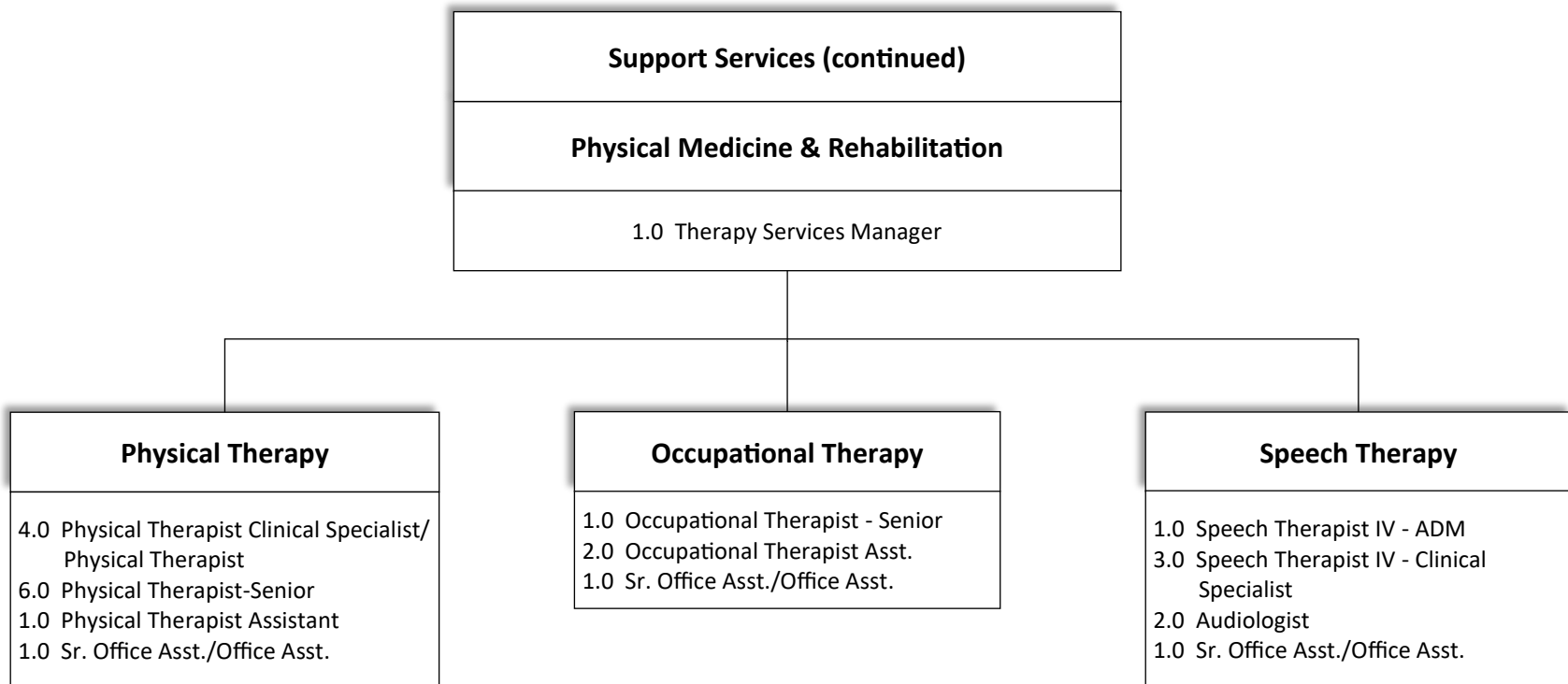


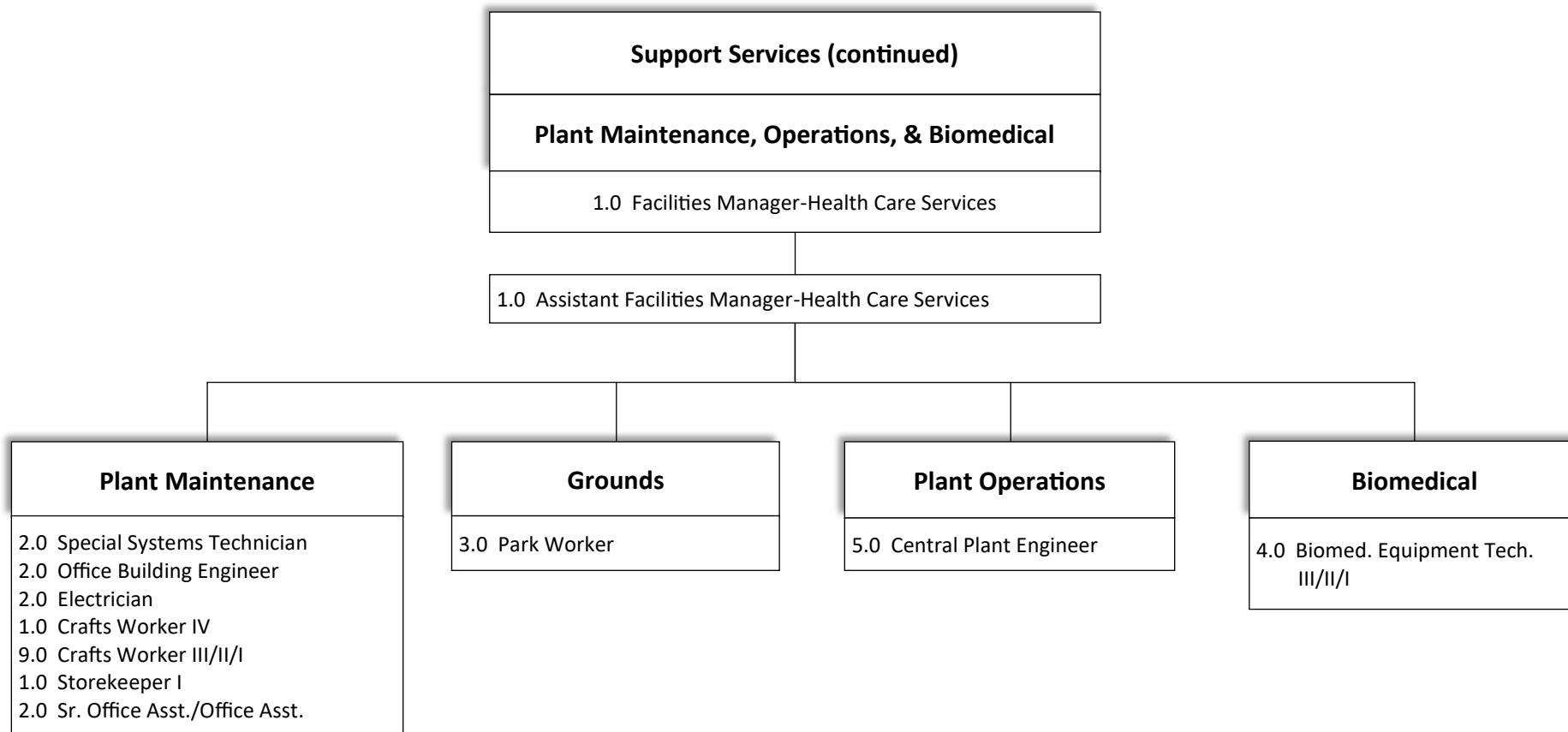






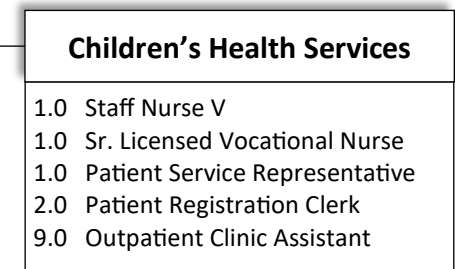
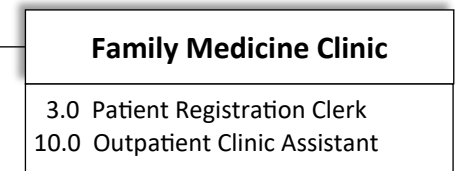
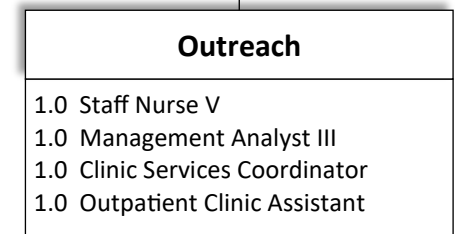
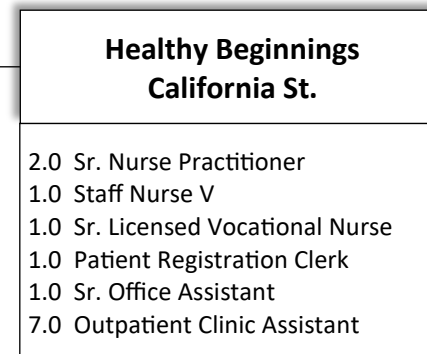
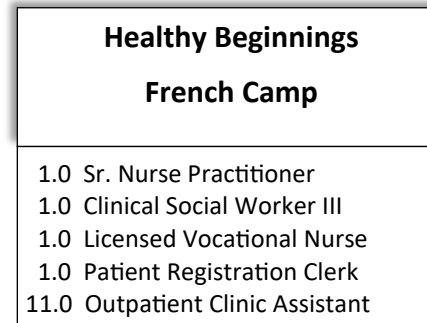
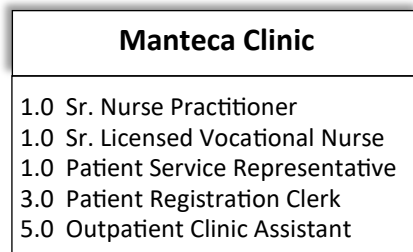
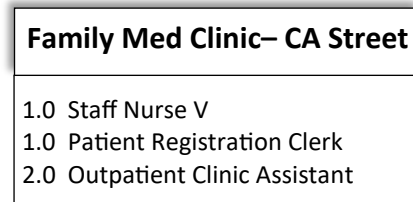
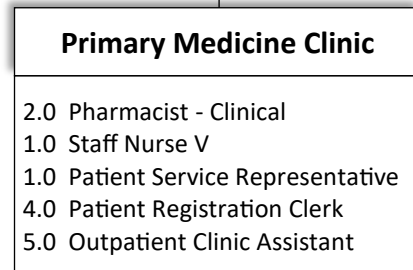
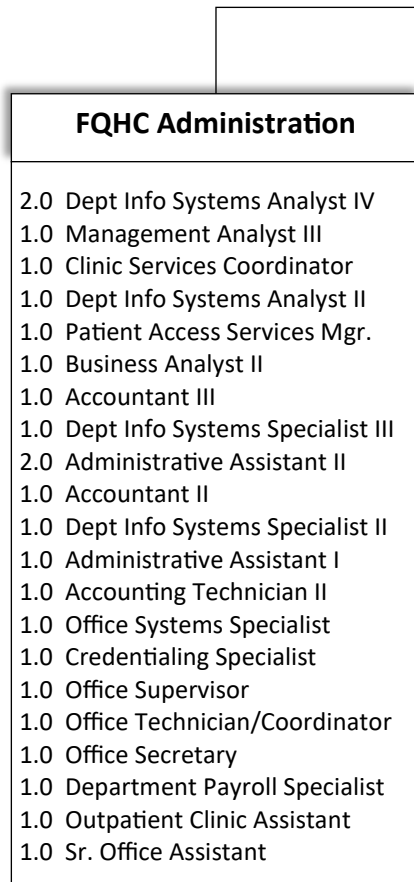
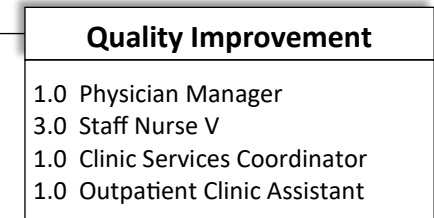
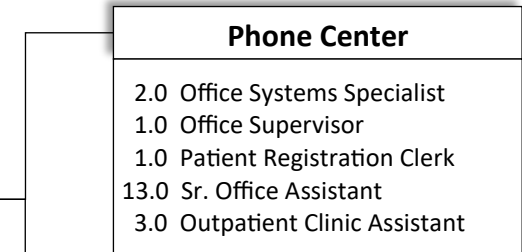
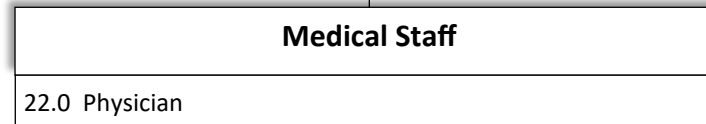
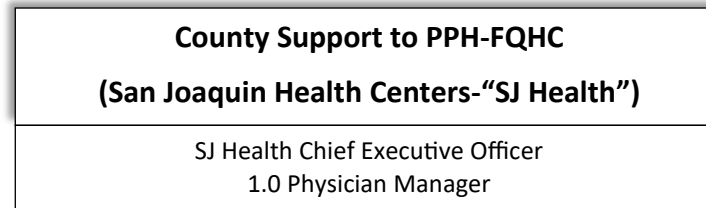






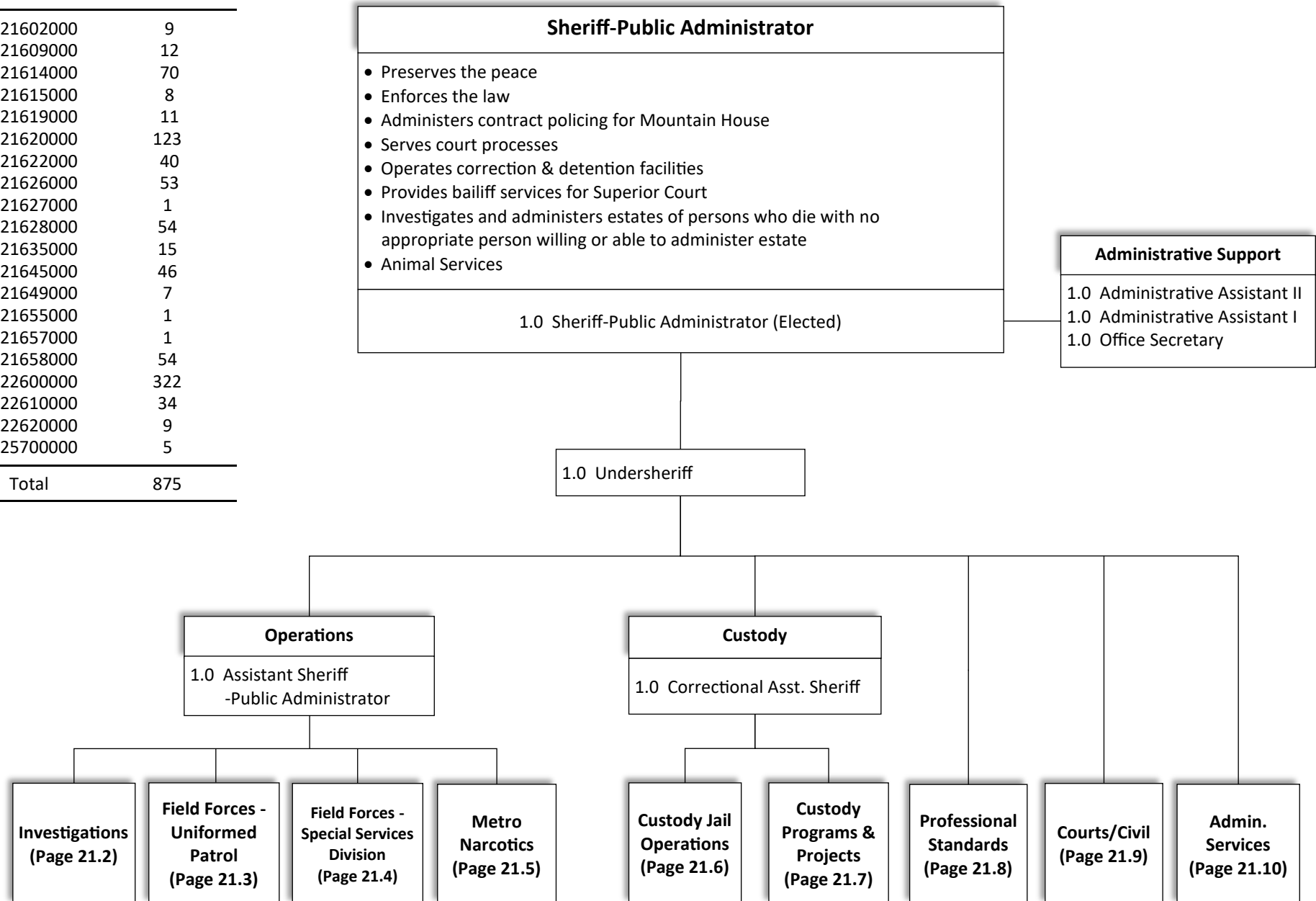


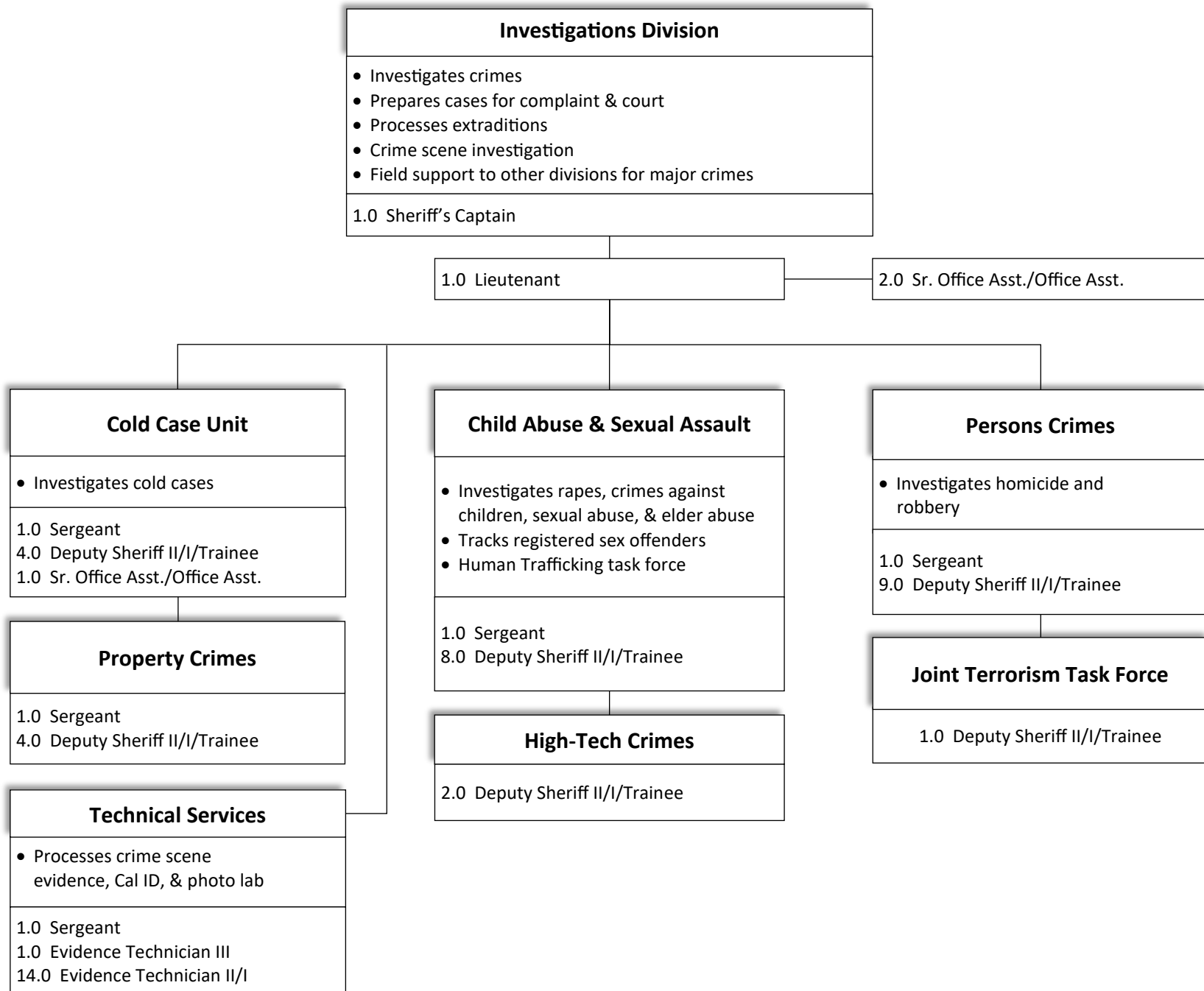
Budget	Allocated
Unit #	Positions
4049800000	159

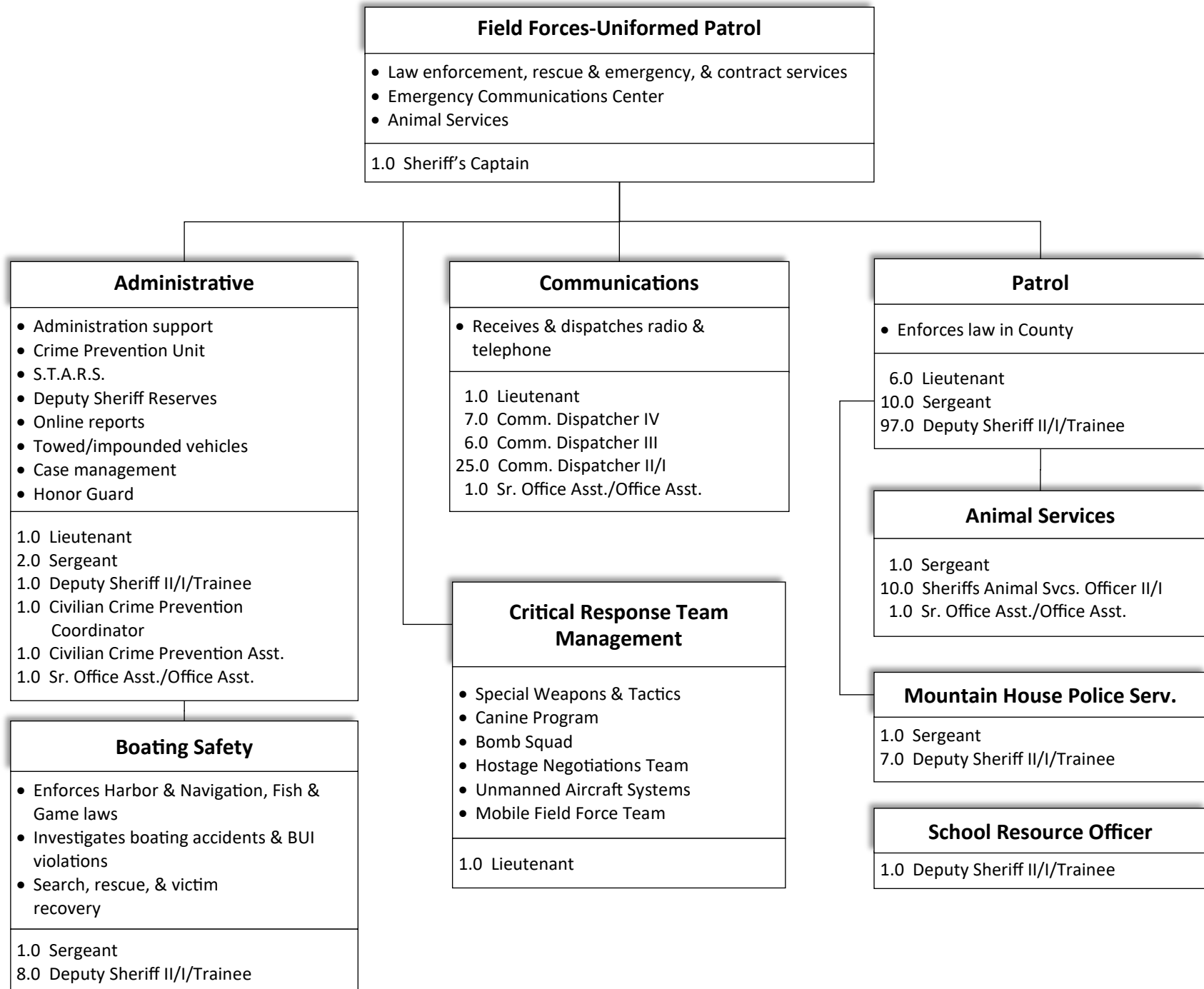


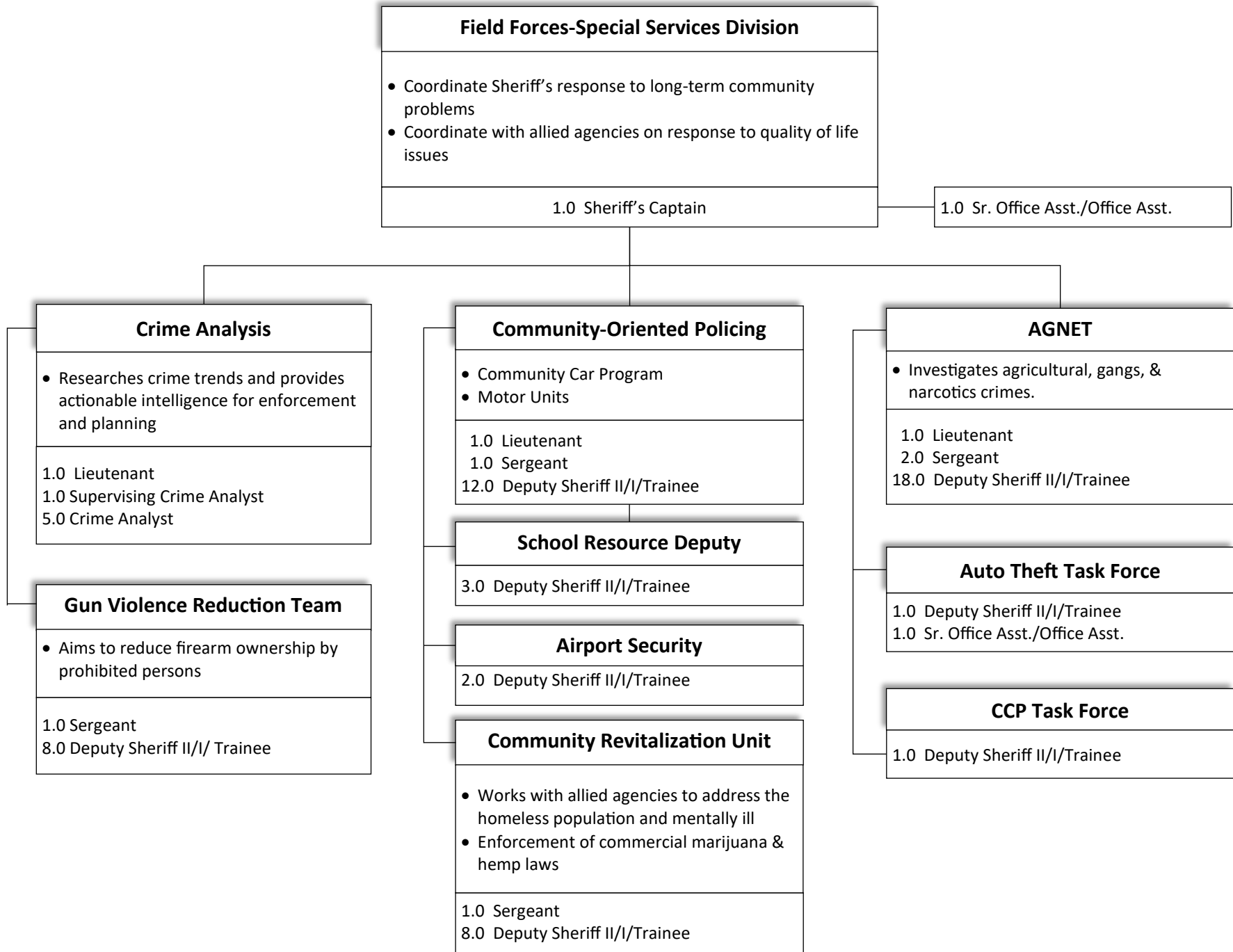


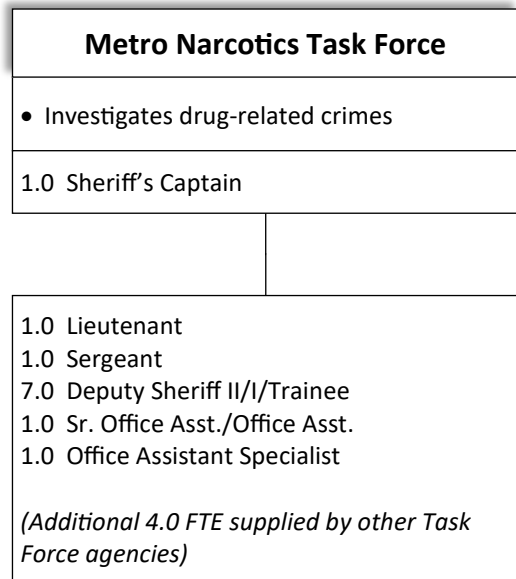
Budget Unit #	Allocated Positions
2021602000	9
2021609000	12
2021614000	70
2021615000	8
2021619000	11
2021620000	123
2021622000	40
2021626000	53
2021627000	1
2021628000	54
2021635000	15
2021645000	46
2021649000	7
2021655000	1
2021657000	1
2021658000	54
2022600000	322
2022610000	34
2022620000	9
2025700000	5
Total	875

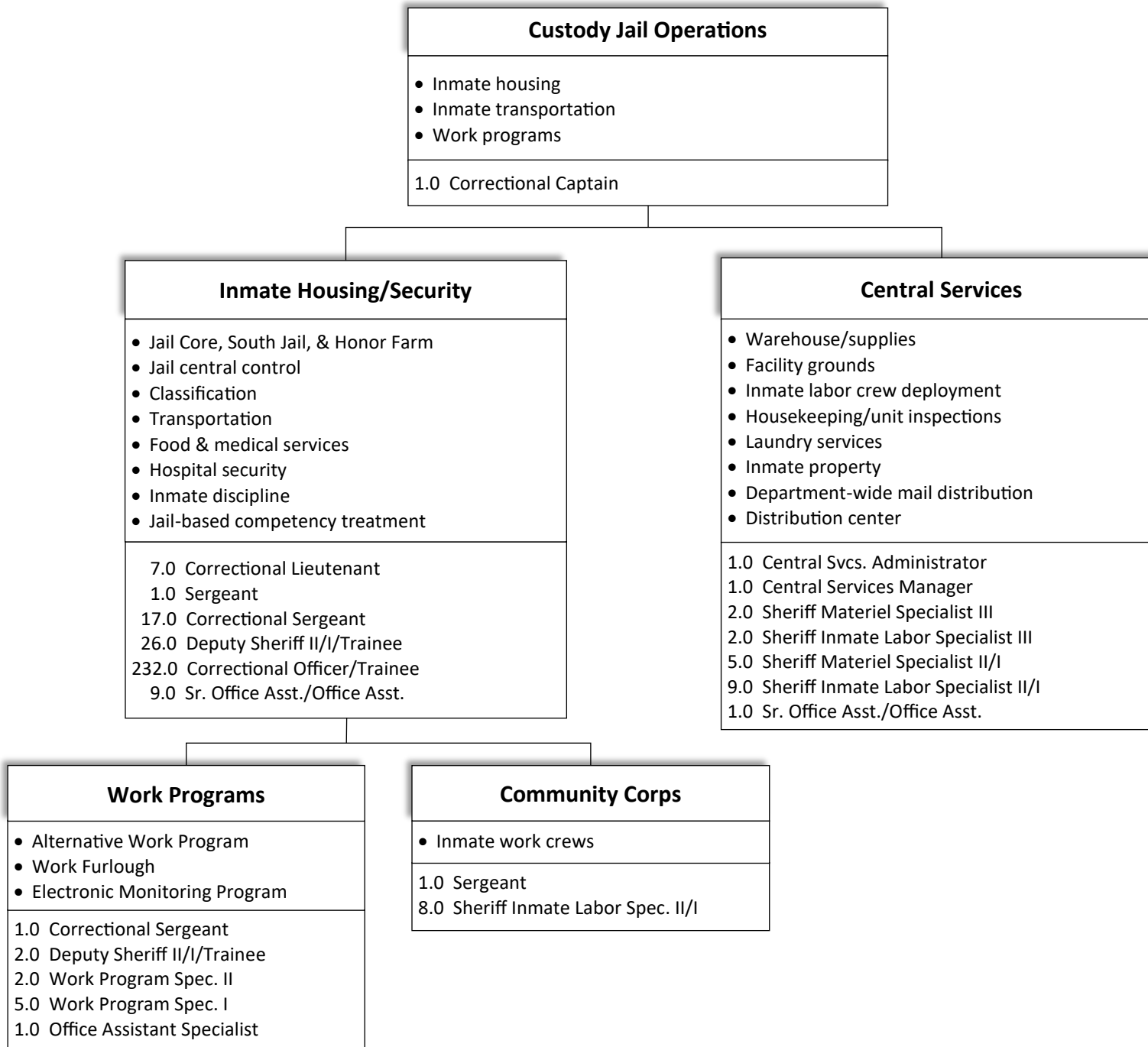


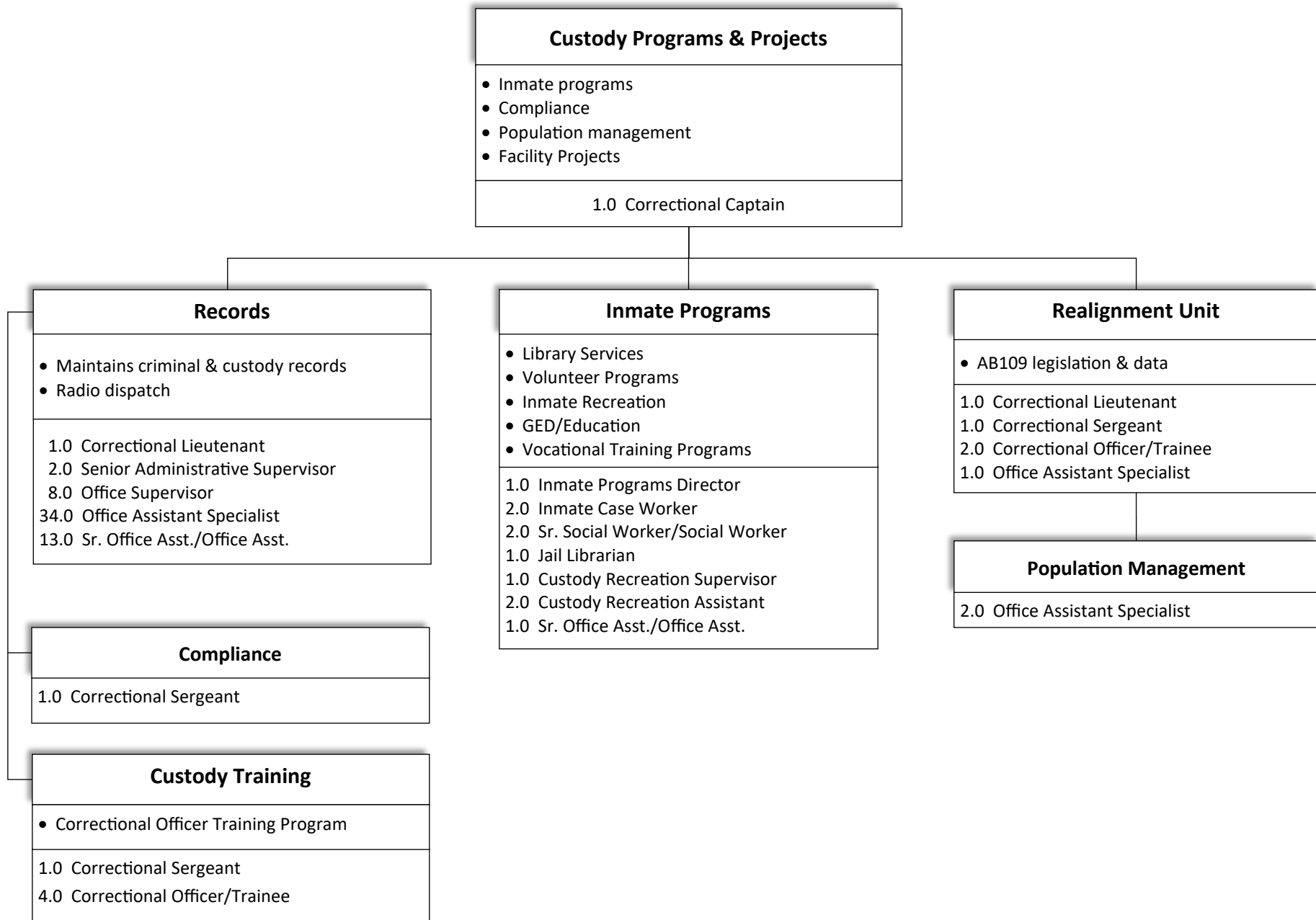


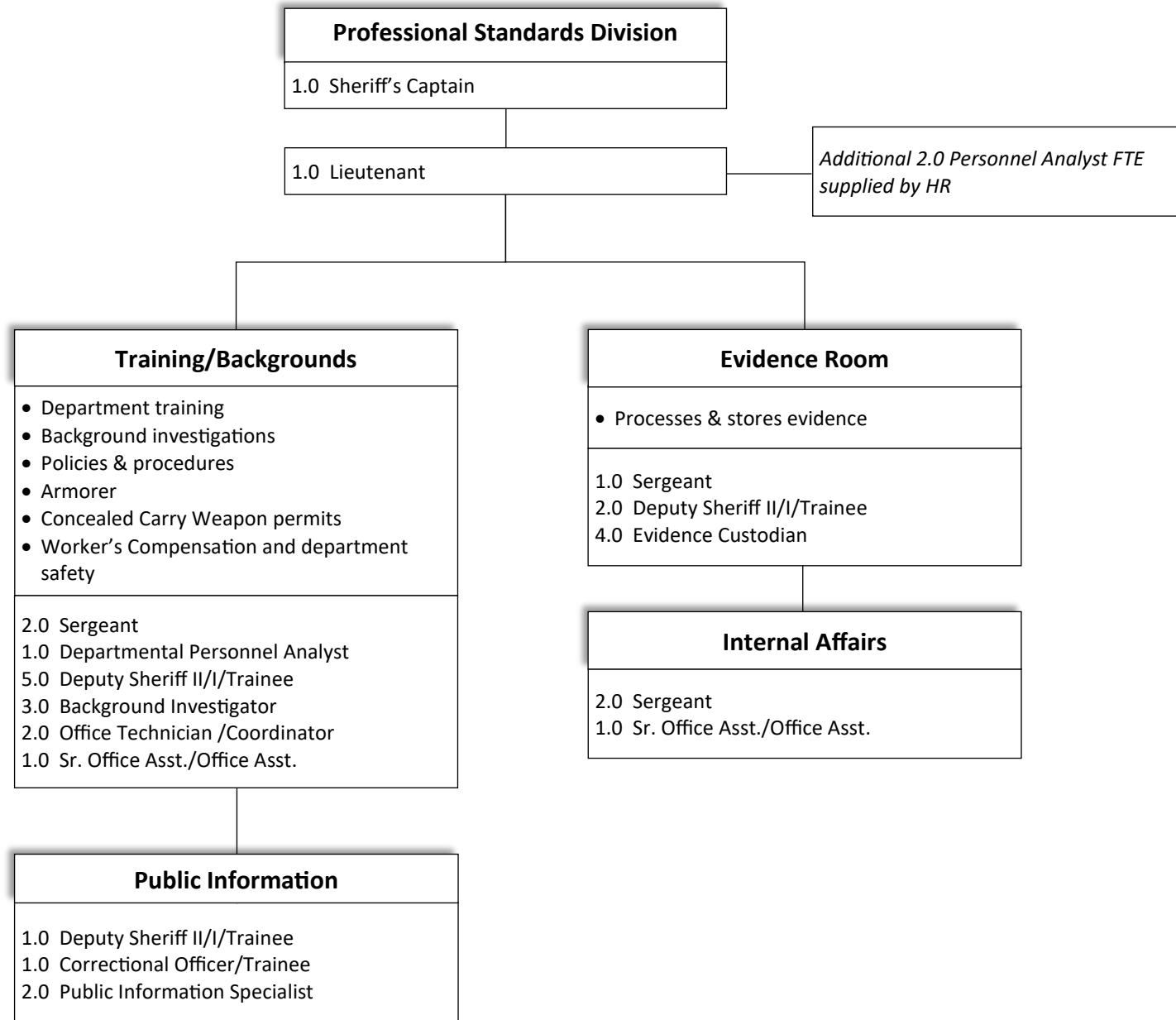


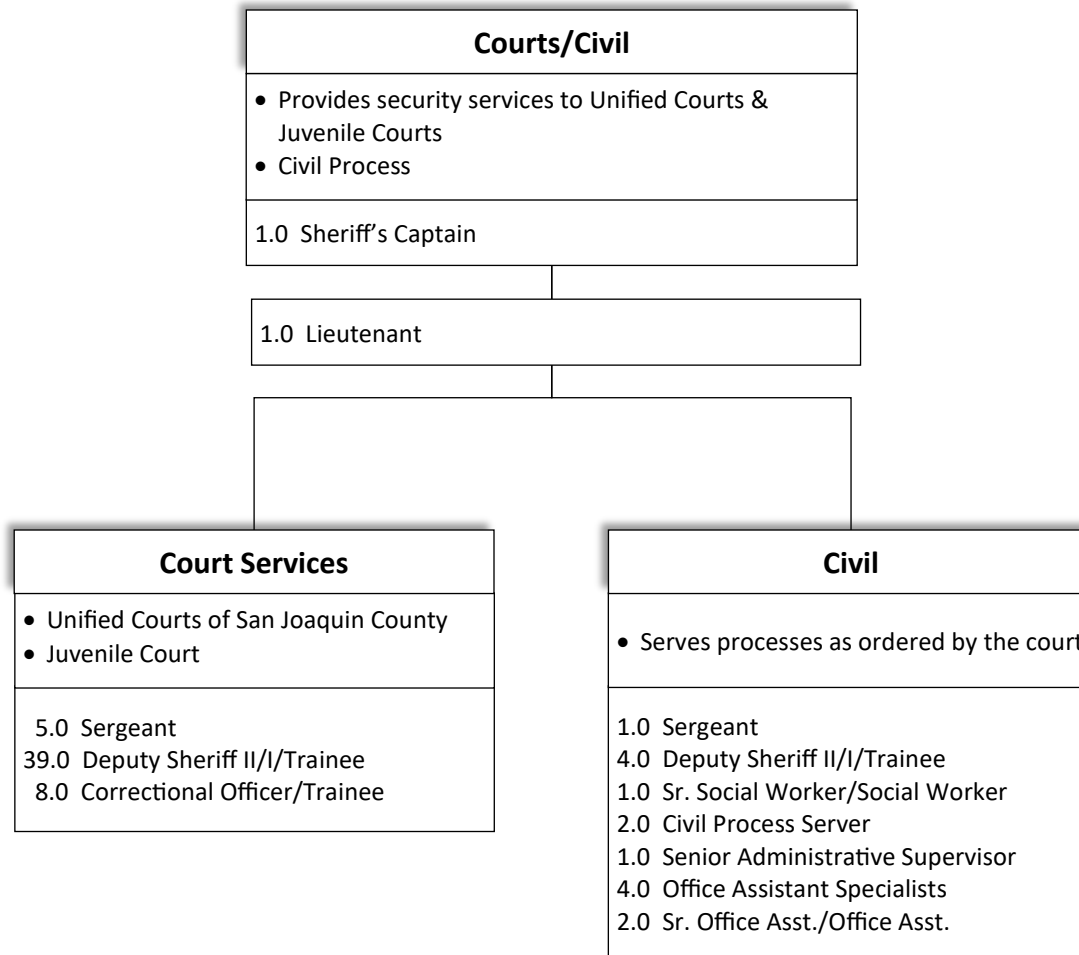


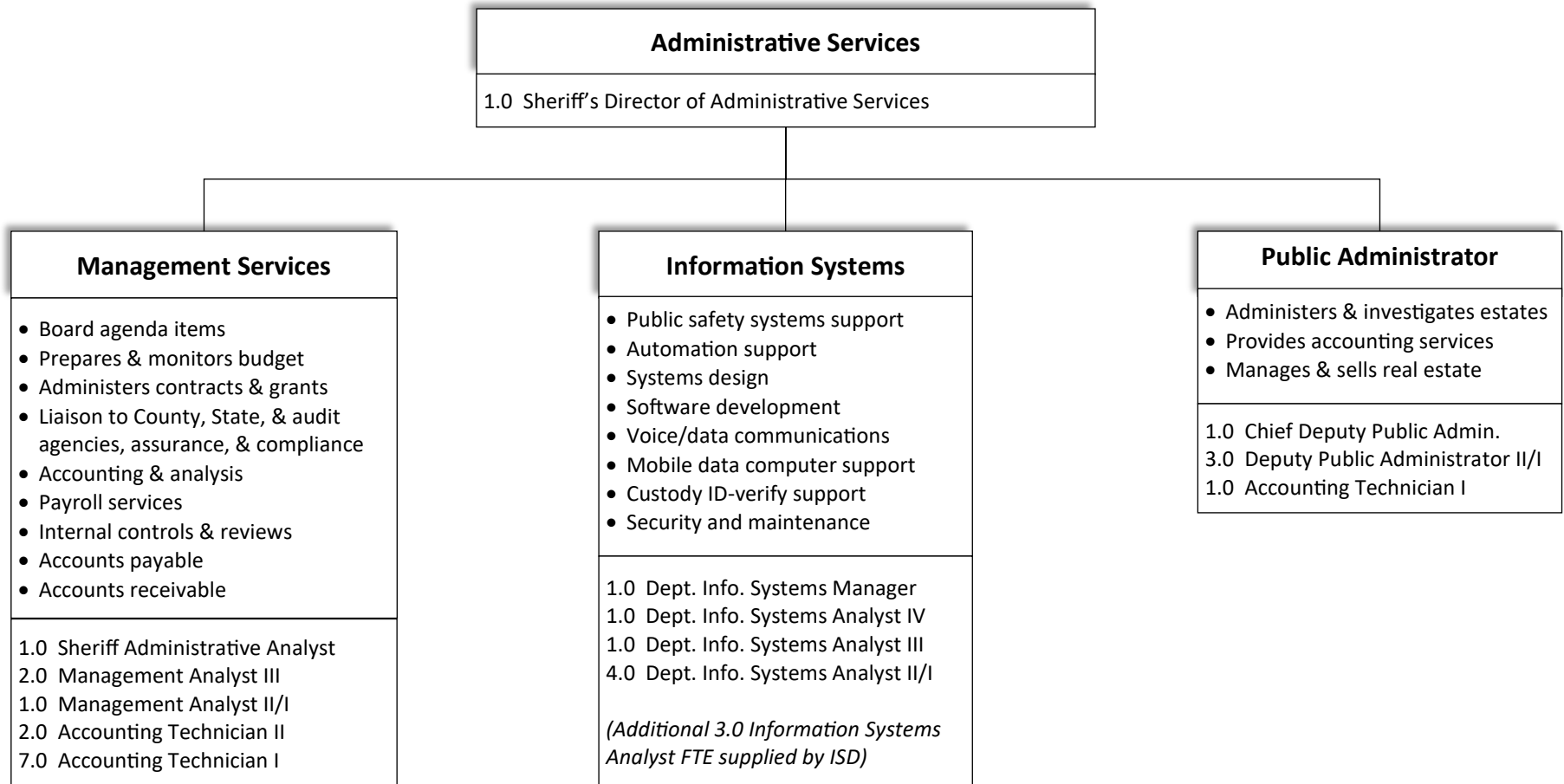






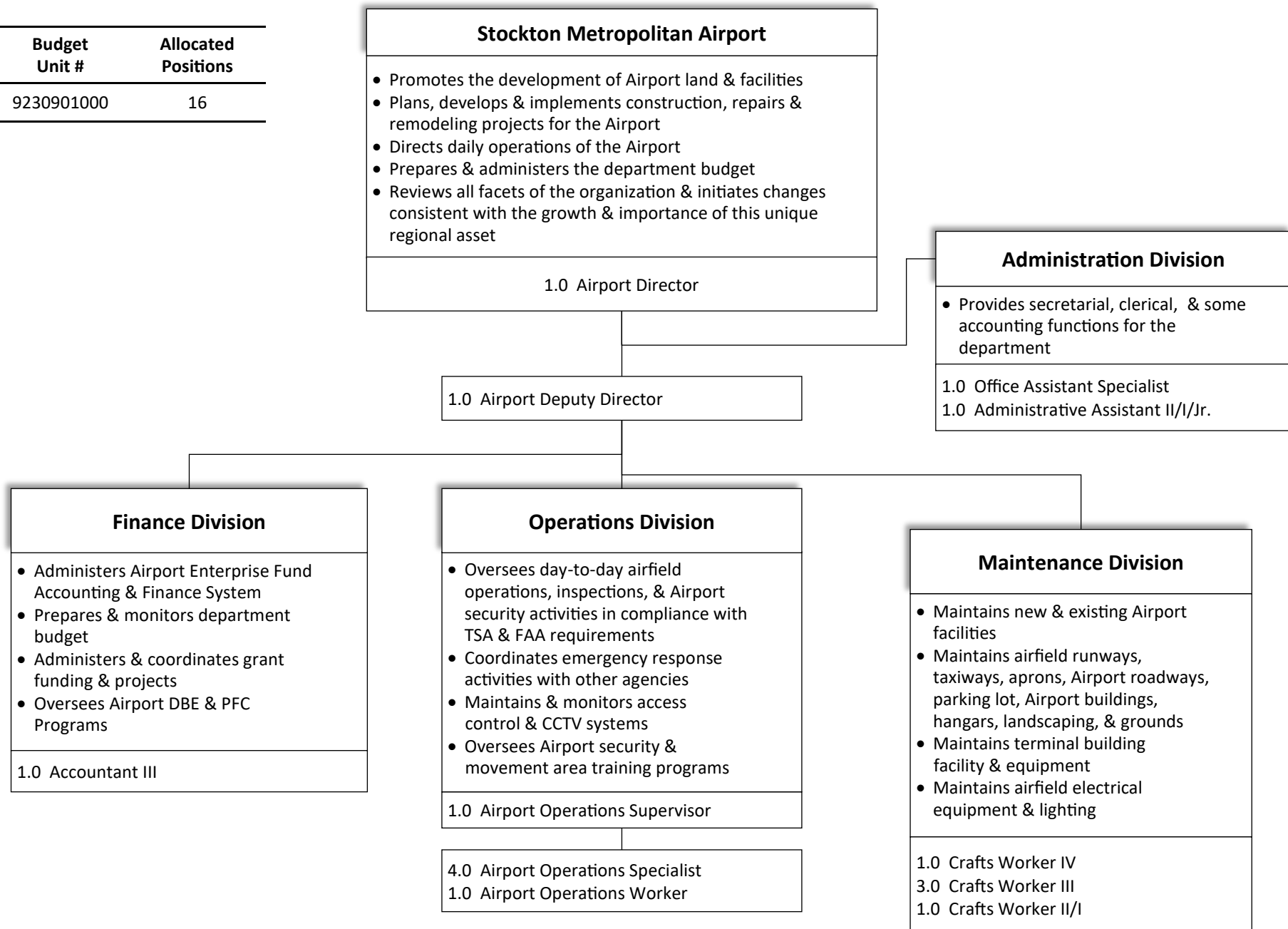






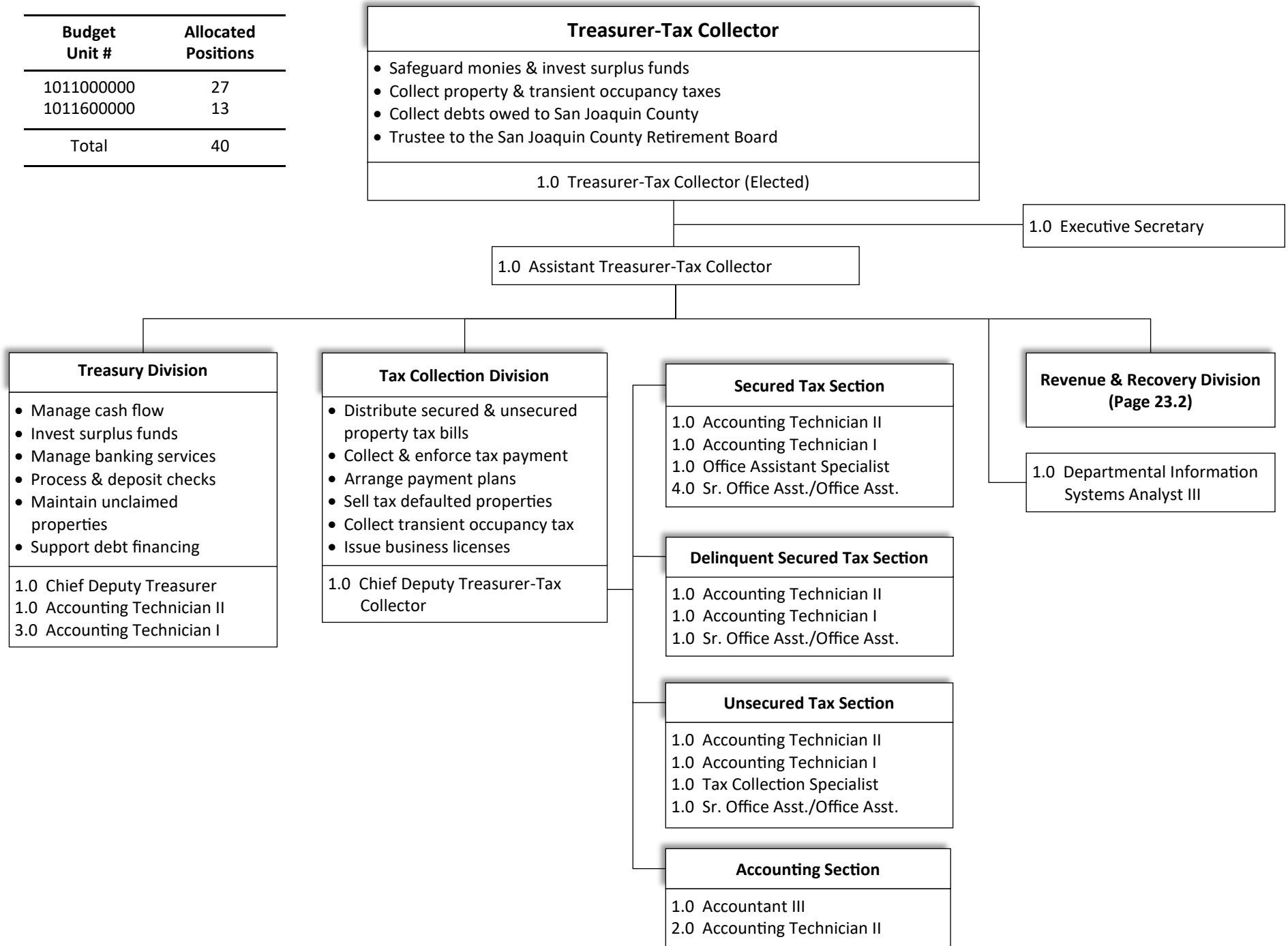


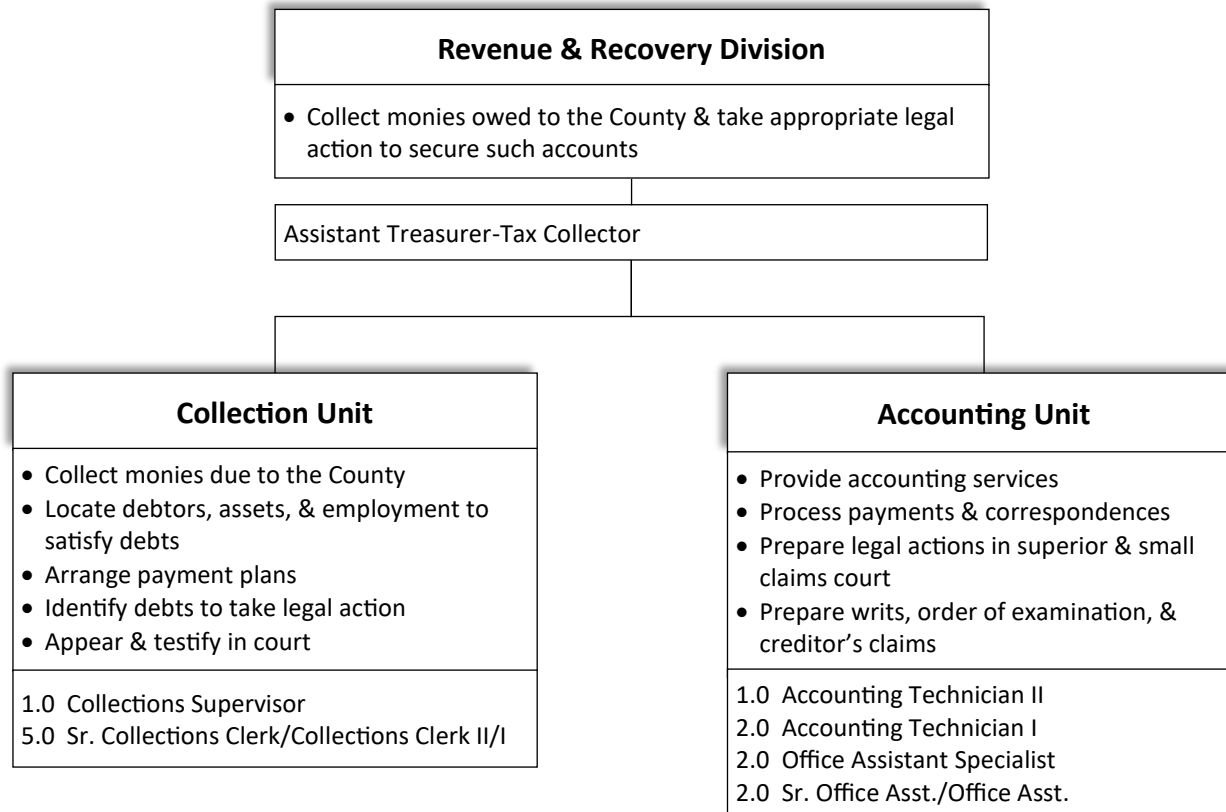
Budget Unit #	Allocated Positions
9230901000	16





Budget Unit #	Allocated Positions
1011000000	27
1011600000	13
Total	40





SAN JOAQUIN —COUNTY—

Office of the County Administrator

www.sjgov.org/departments/cao



EXHIBIT C

Title 2 CFR Cost Allocation Plan



**Title 2 CFR Cost Allocation Plan for Fiscal Year 2025-26,
Using FY 2023-24 Actual Expenditures**

Prepared for the
County of San Joaquin

DATE: December 19, 2024

OFFICE LOCATIONS:

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San Francisco, CA 94102

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
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SUMMARY OF ALLOCABLE BUDGET UNITS AND ALLOCATION INVENTORY

Allocable Budget Unit		Allocable Cost Pool	Total Expense ¹	Allocation Basis
BUILD	Building Depreciation	1.1 Agriculture Bldg	\$ 528,932	Ag Bldg Sq Ftg Per Occupants
BUILD	Building Depreciation	1.2 Canlis Bldg	\$ 163,586	Canlis Bldg Sq Ftg Per Occupants
BUILD	Building Depreciation	1.3 District Attorney Bldg (formerly Courthouse)	\$ 728,634	DA Sq Ftg Per Occupants
BUILD	Building Depreciation	1.4 Hazelton Complex	\$ 205,044	Hazelton Sq Ftg Per Occupants
BUILD	Building Depreciation	1.5 Human Services Bldg	\$ 400,001	HSA Sq Ftg Per Occupants
BUILD	Building Depreciation	1.6 Juvenile Justice Center	\$ 469,647	Juv Just Cntr Sq Ftg Per Occupants
BUILD	Building Depreciation	1.7 Administrative Bldg	\$ 1,566,105	Adm Bldg Sq Ftg Per Occupants
BUILD	Building Depreciation	1.8 Single Occupancy	\$ 4,937,400	Single Occup Bldg Depr Directly Identified
		Subtotal Building Depreciation	\$ 8,999,349	
EQUIP	Equipment Depreciation	2.1 Depreciation for County Equipment	\$ 4,207,173	Annual Equipment Depreciation per Department
		Subtotal Equipment Depreciation	\$ 4,207,173	
DEBT SVS	Debt Service Interest	3.1 Administration Bldg Debt Svs	\$ 1,767,780	Adm Bldg Sq Ftg Per Occupants
		Subtotal Debt Service Interest	\$ 1,767,780	
1010800000	Auditor-Controller	4.0 General Administration	\$ 925,482	Reallocated based on labor and operating costs
1010800000	Auditor-Controller	4.1 Financial Services	\$ 1,913,998	Net Expenses by Department
1010800000	Auditor-Controller	4.2 Accounts Payable	\$ 1,303,000	AP Transaction Count by Department
1010800000	Auditor-Controller	4.3 Payroll	\$ 1,561,294	FTE Count by Department Including Temporary Employees
1010800000	Auditor-Controller	4.4 Internal Auditing	\$ 366,980	Internal Auditing Time Records by Dept
1010800000	Auditor-Controller	4.5 General Government	\$ 1,389,229	Not Allocated
		Subtotal Auditor-Controller	\$ 7,459,984	
1010200000	County Administration	5.0 General Administration	\$ 4,035,939	Reallocated based on labor and operating costs
1010200000	County Administration	5.1 Budget Preparation, Control and Management	\$ 1,764,288	Net Expenses by Department
1010200000	County Administration	5.2 Contract Processing & Financial Advising Direct	\$ 14,985	CAO Directly Identified/Billed by Department
1010200000	County Administration	5.3 Contract Processing & Financial Advising	\$ 39,516	Net Expenses by Department
1010200000	County Administration	5.4 Labor Negotiation	\$ 67,048	FTE count by Department - Modified
1010200000	County Administration	5.5 General Government	\$ 2,151,314	Not Allocated
1010200000	County Administration	5.6 Budget - Unallowable	\$ 22,711	Not Allocated
		Subtotal County Administration	\$ 8,095,802	
1011800000	County Counsel	6.1 Legal Services	\$ 5,032,998	Counsel Time Records by Dept
1011800000	County Counsel	6.2 Litigation/Unallowable	\$ 1,040,094	Not Allocated
		Subtotal County Counsel	\$ 6,073,092	
1014200000	Facilities Management	7.0 General Administration	\$ 4,092,003	Reallocated based on labor and operating costs
1014200000	Facilities Management	7.1 Agriculture Bldg	\$ 175,976	Ag Bldg Sq Ftg Per Occupants
1014200000	Facilities Management	7.2 Canlis Bldg	\$ 260,575	Canlis Bldg Sq Ftg Per Occupants
1014200000	Facilities Management	7.3 Administrative Bldg	\$ 1,236,843	Adm Bldg Sq Ftg Per Occupants
1014200000	Facilities Management	7.4 District Attorney Bldg (formerly Courthouse)	\$ 345,791	DA Sq Ftg Per Occupants
1014200000	Facilities Management	7.5 Hazelton Complex	\$ 216,228	Hazelton Sq Ftg Per Occupants
1014200000	Facilities Management	7.6 Human Services Bldg	\$ 431,181	HSA Sq Ftg Per Occupants
1014200000	Facilities Management	7.7 Juvenile Justice Center	\$ 44,038	Juv Just Cntr Sq Ftg Per Occupants
1014200000	Facilities Management	7.8 French Camp Campus	\$ 774,685	French Camp Directly Identified
1014200000	Facilities Management	7.9 Facility Maint - Dept Directly Identified (Labor)	\$ 2,700,711	Facility Mtce Dept Directly Identified Labor Cost
1014200000	Facilities Management	7.10 Facility Maint - Dept Directly Identified (Expenses)	\$ 5,679,345	Facility Mtce Dept Directly Identified Expense Cost
		Subtotal Facilities Management	\$ 15,957,377	

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SUMMARY OF ALLOCABLE BUDGET UNITS AND ALLOCATION INVENTORY

Allocable Budget Unit		Allocable Cost Pool	Total Expense ¹	Allocation Basis
1011200000	Purchasing & Support	8.1 Procurement Countywide	\$ 725,270	Requisitions Count by Department
1011200000	Purchasing & Support	8.2 Procurement Direct	\$ 895,778	Procurement Direct Bills by Department
1011200000	Purchasing & Support	8.3 Records Management	\$ 591,656	Cubic Feet by Department
1011200000	Purchasing & Support	8.4 Duplicating	\$ 472,430	Duplicating Direct Bills by Department
1011200000	Purchasing & Support	8.5 Mailroom and Postage	\$ 1,039,599	Mailroom & Postage Direct Bills by Dept
		Subtotal Purchasing & Support	\$ 3,724,733	
1012400000	Human Resources	9.1 Personnel Administration	\$ 6,478,893	FTE Count by Department Excluding Work Exp Prog Staff
1012400000	Human Resources	9.2 Self Insurance Program	\$ 4,157,109	HR-Self Insurance Direct Bills
		Subtotal Human Resources	\$ 10,636,001	
Grand Total			\$ 66,921,292	

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FUND/ DEPT ACCOUNT NUMBER	NAME	1010100000- BOARD OF SUPERVISORS	1011000000- TREASURER-TAX COLLECTOR	1011100000- ASSESSOR	1011600000- REVENUE AND RECOVERY	1013000000- REGISTRAR OF VOTERS	1014000000- GENERAL SERVICES - ADMIN
BUILD	Building Depreciation	\$ 106,114	\$ 73,165	\$ 183,500	\$ 66,933	\$ 331,502	\$ -
EQUIP	Equipment Depreciation	-	8,337	2,687	-	688,217	-
DEBT SVS	Debt Service Interest	119,779	82,587	207,131	75,552	374,192	-
1010800000	Auditor-Controller	10,217	248,697	31,801	6,266	35,833	1,809
1010200000	County Administration	8,709	8,892	21,794	3,517	18,750	1,628
1011800000	County Counsel	466,388	72,031	270,249	(1,915)	248,693	254,691
1014200000	Facilities Management	124,706	85,836	208,903	78,660	324,792	-
1011200000	Purchasing & Support	25,959	100,018	93,723	16,991	52,060	25,335
1012400000	Human Resources	12,728	20,851	61,650	10,380	49,936	1,811
CURRENT YEAR ALLOCATED COSTS		\$ 874,600	\$ 700,414	\$ 1,081,436	\$ 256,384	\$ 2,123,975	\$ 285,273
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 965,298</i>	<i>\$ 645,639</i>	<i>\$ 1,200,956</i>	<i>\$ 405,863</i>	<i>\$ 1,319,222</i>	<i>\$ 4,880</i>
CARRY FORWARD [2]		\$ (90,698)	\$ 54,775	\$ (119,520)	\$ (149,479)	\$ 804,753	\$ 280,392
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 783,901	\$ 755,189	\$ 961,916	\$ 106,904	\$ 2,928,729	\$ 565,665

Notes

[1] FY 2024 Estimate based on FY 2022 actuals (Final 23-24 SJC Summary Schedule. Source file: SJC OMB CAP 2024 Model_v4.xlsx - Allocation 3 - Current Year Allocated Costs)

[2] Carryforward amount represents difference in FY 2024 estimate and FY 2024 actuals. Where no prior year allocation exists per footnote [1], Carryforward amount is equal to current year allocated costs.

[3] According to section "F. Special Remarks" in the 23/24 cost plan's Formalized Negotiation Agreement signed by both the SCO and the County Auditor-Controller, there are no adjustments required.

[4] Unallocated amount represents the Tax Apportionment function in the Auditor Controller's Office; the General Government and Budget - Unallowable functions in the County Administrator's Office and the Litigation function in the County Counsel's Office.

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FUND/ DEPT ACCOUNT NUMBER	NAME	1014300000- CAPITAL PROJECT ADMIN	1014400000- AIRPORT EAST BUSINESS PARK	1016000000- SURVEYOR	1040148000- PUBLIC IMPROVEMENT	2020200000- DISTRICT ATTORNEY	2020202000- DA- REAL ESTATE FRAUD
BUILD	Building Depreciation	\$ -	\$ -	\$ 5,418	\$ -	\$ 526,744	\$ 6,956
EQUIP	Equipment Depreciation	-	-	-	-	26,434	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	3,909	413	1,475	3,936	186,461	855
1010200000	County Administration	2,912	23,130	1,160	129	92,018	1,144
1011800000	County Counsel	(1,487)	(5,368)	-	(5,694)	31,235	-
1014200000	Facilities Management	-	-	8,452	221,637	2,123,174	965
1011200000	Purchasing & Support	1,602	365	3,205	48,350	174,474	274
1012400000	Human Resources	7,294	-	2,525	-	192,144	-
CURRENT YEAR ALLOCATED COSTS		\$ 14,229	\$ 18,541	\$ 22,235	\$ 268,358	\$ 3,352,685	\$ 10,194
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 5,690</i>	<i>\$ (190)</i>	<i>\$ 21,865</i>	<i>\$ 71,247</i>	<i>\$ 1,888,667</i>	<i>\$ 34,823</i>
CARRY FORWARD [2]		\$ 8,539	\$ 18,731	\$ 370	\$ 197,111	\$ 1,464,017	\$ (24,629)
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 22,768	\$ 37,272	\$ 22,605	\$ 465,468	\$ 4,816,702	\$ (14,436)

Notes

[1] FY 2024 Estimate based on FY 2022 actuals (Final 23-24 SJC Summary Schedule. Source file: SJC OMB CAP 2024 Model_v4.xlsx - Allocation 3 - Current Year Allocated Costs)

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FUND/ DEPT ACCOUNT NUMBER	NAME	2020204000- DA- FAMILY JUSTICE CENTER	2020205000- DA- VICTIM ASSISTANCE	2020206000- DA- CONSUMER FRAUD-PROP 64	2020207000- DA- EPU INVESTIGATION_ PROSECUTI	2020209000- DA- CHILD ABDUCTION	2020210000- DA- NARCOTICS ENFORCEMENT
BUILD	Building Depreciation	\$ 78,060	\$ 16,523	\$ -	\$ -	\$ -	\$ 13,964
EQUIP	Equipment Depreciation	16,929	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	1,723	2,483	2,753	543	1,268	(4,765)
1010200000	County Administration	1,317	1,406	2,280	130	954	83
1011800000	County Counsel	-	-	-	-	-	-
1014200000	Facilities Management	54,820	11,604	-	-	-	9,806
1011200000	Purchasing & Support	1,007	-	91	274	-	-
1012400000	Human Resources	1,403	6,172	4,208	-	2,525	-
CURRENT YEAR ALLOCATED COSTS		\$ 155,259	\$ 38,189	\$ 9,332	\$ 946	\$ 4,747	\$ 19,088
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 209,901</i>	<i>\$ 32,278</i>	<i>\$ 23,156</i>	<i>\$ 1,053</i>	<i>\$ 4,368</i>	<i>\$ 20,035</i>
CARRY FORWARD [2]		\$ (54,643)	\$ 5,911	\$ (13,825)	\$ (107)	\$ 379	\$ (946)
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 100,616	\$ 44,100	\$ (4,493)	\$ 840	\$ 5,125	\$ 18,142

Notes

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	2020212000- DA- AUTO INSURANCE FRAUD	2020216000- DA- WORKERS COMP INS FRAUD	2020217000- DA- PUBLIC ASSISTANCE FRAUD	2020225000- DA- YOUTH GUN VIOLE-JAG	2020273000- DA- VICTIM WITNESS PROG	2020278240- DA- RURAL CRIMES PREVENTION
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 5,731	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	319	611	7,460	193	5,942	257
1010200000	County Administration	485	761	6,285	308	3,423	410
1011800000	County Counsel	-	-	-	-	-	-
1014200000	Facilities Management	-	-	-	-	4,025	-
1011200000	Purchasing & Support	-	274	2,093	-	800	-
1012400000	Human Resources	-	-	12,905	-	14,027	-
CURRENT YEAR ALLOCATED COSTS		\$ 804	\$ 1,645	\$ 28,744	\$ 501	\$ 33,947	\$ 667
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 689</i>	<i>\$ 1,213</i>	<i>\$ 18,426</i>	<i>\$ 264</i>	<i>\$ 36,547</i>	<i>\$ 547</i>
CARRY FORWARD [2]		\$ 115	\$ 432	\$ 10,318	\$ 237	\$ (2,600)	\$ 120
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 919	\$ 2,077	\$ 39,062	\$ 738	\$ 31,347	\$ 787

Notes

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	2020278250- DA- CRIMINAL RESTITUTION PROG	2020278270- DA- UNDERSERVED VICTIM ADVOCACY	2020281000- DA- SLESF-AB109	2020300000- CHILD SUPPORT	2020400000- PUBLIC DEFENDER	2021000000- GRAND JURY
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 129,950	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	559	219	416	63,107	47,981	176
1010200000	County Administration	310	351	666	38,477	36,128	282
1011800000	County Counsel	-	-	-	(1,616)	7,660	14,074
1014200000	Facilities Management	-	-	-	74,155	287,350	-
1011200000	Purchasing & Support	-	-	-	93,468	17,130	5,330
1012400000	Human Resources	1,403	-	-	126,838	77,561	-
CURRENT YEAR ALLOCATED COSTS		\$ 2,271	\$ 570	\$ 1,082	\$ 394,430	\$ 603,759	\$ 19,863
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 1,152</i>	<i>\$ 448</i>	<i>\$ 550</i>	<i>\$ 233,749</i>	<i>\$ 513,853</i>	<i>\$ 9,786</i>
CARRY FORWARD [2]		\$ 1,120	\$ 121	\$ 533	\$ 160,681	\$ 89,906	\$ 10,077
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 3,391	\$ 691	\$ 1,615	\$ 555,111	\$ 693,665	\$ 29,940

Notes

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Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	2021200000- PRETRIAL SERVICES	2021274000- COUNTY SUPPORT TO COURTS	2021300000- COURT ASSIGNED COUNSEL	2021602000- SHERIFF- BOATING SAFETY	2021606000- SHERIFF-NARCOTICS ENFORCEMENT	2021608000- SHERIFF- ABANDONED WATERCRAFT
BUILD	Building Depreciation	\$ -	\$ 47,199	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	22,201	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	9,780	11,208	13,153	5,999	233	187
1010200000	County Administration	6,336	16,980	11,668	5,011	32	199
1011800000	County Counsel	-	70,902	-	-	-	-
1014200000	Facilities Management	-	6,546	-	-	-	-
1011200000	Purchasing & Support	8,847	-	-	4,744	-	274
1012400000	Human Resources	18,516	-	-	7,014	-	-
CURRENT YEAR ALLOCATED COSTS		\$ 43,478	\$ 152,835	\$ 24,822	\$ 44,968	\$ 265	\$ 659
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 38,361</i>	<i>\$ 219,369</i>	<i>\$ 17,466</i>	<i>\$ 21,815</i>	<i>\$ 363</i>	<i>\$ 461</i>
CARRY FORWARD [2]		\$ 5,117	\$ (66,533)	\$ 7,356	\$ 23,153	\$ (98)	\$ 198
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 48,596	\$ 86,302	\$ 32,177	\$ 68,120	\$ 167	\$ 857

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Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
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FUND/ DEPT ACCOUNT NUMBER	NAME	2021609000- SHERIFF-CAL MMET	2021610000- SHERIFF- AUTOMATED FINGERPRINT	2021614000- SHERIFF-SPEC SERVICES DIVISION	2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	2021615000- SHERIFF- MOUNTAIN HOUSE	2021619000- SHERIFF-ANIMAL CONTROL
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	9,717	217,841	11,198	1,719	-	1,304
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	9,051	934	38,079	57	4,241	3,171
1010200000	County Administration	6,593	954	30,601	91	3,693	1,893
1011800000	County Counsel	-	-	-	-	-	-
1014200000	Facilities Management	-	-	-	-	-	-
1011200000	Purchasing & Support	5,382	1,277	3,740	-	1,551	2,251
1012400000	Human Resources	10,380	-	66,208	-	6,733	5,891
CURRENT YEAR ALLOCATED COSTS		\$ 41,125	\$ 221,006	\$ 149,827	\$ 1,867	\$ 16,217	\$ 14,510
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 13,512</i>	<i>\$ 137,643</i>	<i>\$ 31,605</i>	<i>\$ 1,883</i>	<i>\$ 14,459</i>	<i>\$ 15,669</i>
CARRY FORWARD [2]		\$ 27,612	\$ 83,362	\$ 118,222	\$ (16)	\$ 1,758	\$ (1,159)
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 68,737	\$ 304,368	\$ 268,049	\$ 1,850	\$ 17,976	\$ 13,352

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San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	2021620000- SHERIFF-PATROL	2021622000- SHERIFF- COMMUNICATIONS	2021626000- SHERIFF- DETECTIVES	2021627000- SHERIFF-AUTO THEFT PROG	2021628000- SHERIFF- RECORDS	2021635000- SHERIFF-CIVIL
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	150,569	27,925	43,139	-	40,923	2,227
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	72,222	14,410	26,781	457	17,719	6,190
1010200000	County Administration	66,994	9,573	23,319	232	9,565	4,637
1011800000	County Counsel	36,461	-	-	-	-	-
1014200000	Facilities Management	-	-	4,600	-	-	-
1011200000	Purchasing & Support	18,279	365	3,950	296	1,435	552
1012400000	Human Resources	97,628	30,298	40,398	842	44,045	11,222
CURRENT YEAR ALLOCATED COSTS		\$ 442,153	\$ 82,571	\$ 142,188	\$ 1,827	\$ 113,687	\$ 24,828
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 365,476</i>	<i>\$ 74,472</i>	<i>\$ 96,020</i>	<i>\$ 2,744</i>	<i>\$ 68,621</i>	<i>\$ 4,762</i>
CARRY FORWARD [2]		\$ 76,677	\$ 8,099	\$ 46,168	\$ (918)	\$ 45,066	\$ 20,066
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 518,830	\$ 90,670	\$ 188,355	\$ 909	\$ 158,753	\$ 44,894

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	2021645000- SHERIFF-ADMIN SUPPORT SERVICES	2021649000- SHERIFF- INFORMATION SYSTEMS	2021654000- SHERIFF-JAG PROGRAM	2021655000- SHERIFF-PATROL- SLESF-AB109	2021657000- SHERIFF- CUSTODY-SLESF- AB109	2021658000- SHERIFF-COURT SERVICES
BUILD	Building Depreciation	\$ 27,550	\$ -	\$ -	\$ -	\$ -	\$ 54,041
EQUIP	Equipment Depreciation	24,844	110,849	-	-	-	3,426
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	54,907	7,622	26	1,110	285	29,976
1010200000	County Administration	24,674	6,620	41	597	108	21,705
1011800000	County Counsel	-	-	-	-	-	-
1014200000	Facilities Management	401,734	-	-	-	-	37,952
1011200000	Purchasing & Support	6,056	11,677	-	4,014	1,003	91
1012400000	Human Resources	(214,303)	6,172	-	-	-	62,000
CURRENT YEAR ALLOCATED COSTS		\$ 325,463	\$ 142,940	\$ 67	\$ 5,721	\$ 1,397	\$ 209,191
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 592,889</i>	<i>\$ 41,265</i>	<i>\$ 18</i>	<i>\$ 1,880</i>	<i>\$ 877</i>	<i>\$ 301,262</i>
CARRY FORWARD [2]		\$ (267,426)	\$ 101,675	\$ 50	\$ 3,841	\$ 519	\$ (92,072)
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 58,037	\$ 244,615	\$ 117	\$ 9,562	\$ 1,916	\$ 117,119

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FUND/ DEPT ACCOUNT NUMBER	NAME	2022600000- SHERIFF- CUSTODY	2022610000- SHERIFF-AB109- ALTERNATIVES	2022620000- SHERIFF-CUST- AWP	2022621000- CORRECTIONAL HEALTH SERVICES	2022700000- PROBATION-JPCF- JUV PROBATION	2022702000- PROBATION- ADULT
BUILD	Building Depreciation	\$ 1,259,364	\$ -	\$ -	\$ -	\$ 79,469	\$ 31,309
EQUIP	Equipment Depreciation	127,124	-	-	126,936	-	41,786
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	155,101	15,410	3,724	53,961	20,442	24,272
1010200000	County Administration	137,676	12,752	2,459	34,672	14,075	17,053
1011800000	County Counsel	281,353	-	-	14,252	950	42,161
1014200000	Facilities Management	2,188,891	-	7,929	136,825	102,896	73,766
1011200000	Purchasing & Support	11,580	912	1,083	44,743	8,152	27,675
1012400000	Human Resources	240,144	27,774	7,855	99,873	40,959	47,973
CURRENT YEAR ALLOCATED COSTS		\$ 4,401,232	\$ 56,848	\$ 23,050	\$ 511,261	\$ 266,944	\$ 305,995
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 3,383,782</i>	<i>\$ 42,160</i>	<i>\$ 29,453</i>	<i>\$ 289,504</i>	<i>\$ 309,362</i>	<i>\$ 333,367</i>
CARRY FORWARD [2]		\$ 1,017,450	\$ 14,687	\$ (6,402)	\$ 221,757	\$ (42,418)	\$ (27,372)
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 5,418,683	\$ 71,535	\$ 16,648	\$ 733,018	\$ 224,525	\$ 278,624

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San Joaquin County, California
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FUND/ DEPT ACCOUNT NUMBER	NAME	2022702300- PROB-ADJULT- SB678-TAY	2022702510- PROBATION-LOC COMM CORR- AB109	2022708000- PROB-TRAINING PROGRAM-BSCC MH	2022710000- PROBATION-JAG PROGRAM	2022745000- PROBATION- ADMINISTRATION	2022785000- AB118-ELEAS- COPS-JJP
BUILD	Building Depreciation	\$ 19,104	\$ 73,168	\$ -	\$ -	\$ 39,071	\$ -
EQUIP	Equipment Depreciation	4,953	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	3,137	39,909	918	110	18,343	9,183
1010200000	County Administration	2,288	42,245	282	176	13,611	6,397
1011800000	County Counsel	-	-	-	-	-	-
1014200000	Facilities Management	45,009	265,331	-	-	203,805	-
1011200000	Purchasing & Support	3,193	12,154	912	-	8,389	6,477
1012400000	Human Resources	4,769	37,873	-	-	26,932	15,710
CURRENT YEAR ALLOCATED COSTS		\$ 82,453	\$ 470,680	\$ 2,113	\$ 286	\$ 310,150	\$ 37,768
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 148,301</i>	<i>\$ 524,451</i>	<i>\$ 2,350</i>	<i>\$ 127</i>	<i>\$ 112,040</i>	<i>\$ 24,733</i>
CARRY FORWARD [2]		\$ (65,848)	\$ (53,771)	\$ (237)	\$ 158	\$ 198,110	\$ 13,034
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 16,605	\$ 416,910	\$ 1,875	\$ 444	\$ 508,260	\$ 50,802

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FUND/ DEPT ACCOUNT NUMBER	NAME	2022800000- PROBATION- JUVENILE DETENTION	2022800320- PROB-JJRBG SECURE TRACK	2023060000- WATER RESOURCES	2023070000- DELTA ACTIVITIES	2024100000- FLOOD CHANNEL MAINTENANCE	2024700000- AGRICULTURAL COMMISSIONER
BUILD	Building Depreciation	\$ 306,951	\$ -	\$ -	\$ -	\$ -	\$ 216,454
EQUIP	Equipment Depreciation	88,361	-	-	-	-	85,080
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	37,805	3,367	4,958	1,210	8,772	23,049
1010200000	County Administration	27,871	2,587	3,965	807	5,711	14,286
1011800000	County Counsel	-	-	71,556	(26,448)	534	61,579
1014200000	Facilities Management	345,324	-	-	-	-	732,863
1011200000	Purchasing & Support	27,240	-	2,239	274	547	25,137
1012400000	Human Resources	55,968	6,733	8,697	-	18,235	45,728
CURRENT YEAR ALLOCATED COSTS		\$ 889,519	\$ 12,687	\$ 91,414	\$ (24,157)	\$ 33,800	\$ 1,204,176
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 1,017,991</i>	<i>\$ -</i>	<i>\$ 15,454</i>	<i>\$ (77,177)</i>	<i>\$ 26,641</i>	<i>\$ 839,128</i>
CARRY FORWARD [2]		\$ (128,472)	\$ 12,687	\$ 75,960	\$ 53,019	\$ 7,159	\$ 365,048
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 761,047	\$ 12,687	\$ 167,374	\$ 28,862	\$ 40,960	\$ 1,569,224

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FUND/ DEPT ACCOUNT NUMBER	NAME	2025600000- COMMUNITY DEVELOPMENT SERVICES	2025700000- SHERIFF-PUBLIC ADMINISTRATOR	2025900000- RECORDER- COUNTY CLERK	2026000000- EMERGENCY SERVICES	2026000150- ISD- HOMELAND SECURITY GRANTS	2026000170- OES-2016 DELTA GRANT PHASE 2
BUILD	Building Depreciation	\$ 385,543	\$ -	\$ 109,806	\$ 114,557	\$ -	\$ -
EQUIP	Equipment Depreciation	5,811	-	-	10,988	408,469	4,988
DEBT SVS	Debt Service Interest	-	-	123,946	-	-	-
1010800000	Auditor-Controller	32,222	1,799	9,635	5,897	621	531
1010200000	County Administration	22,282	1,253	6,400	3,722	612	575
1011800000	County Counsel	265,676	75,119	-	832	-	-
1014200000	Facilities Management	127,396	-	129,044	42,019	-	-
1011200000	Purchasing & Support	51,695	1,762	66,252	3,973	2,098	40,281
1012400000	Human Resources	55,502	3,647	19,638	(4,705)	-	-
CURRENT YEAR ALLOCATED COSTS		\$ 946,127	\$ 83,580	\$ 464,719	\$ 177,283	\$ 411,801	\$ 46,375
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 632,517</i>	<i>\$ 46,078</i>	<i>\$ 682,889</i>	<i>\$ 283,331</i>	<i>\$ 338,532</i>	<i>\$ 2,391</i>
CARRY FORWARD [2]		\$ 313,610	\$ 37,501	\$ (218,170)	\$ (106,048)	\$ 73,268	\$ 43,985
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 1,259,738	\$ 121,081	\$ 246,550	\$ 71,235	\$ 485,069	\$ 90,360

Notes

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Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	2026000200- EMERGENCY SVS- EMERGENCY OPER	3030101000- PUBLIC WORKS- ADMIN STAFF	3030103000- PUBLIC WORKS- ENGINEERING	3030105000- PUBLIC WORKS- ROAD MAIN- ADMIN	3030106000- PUBLIC WORKS- CONSTRUCTION	3030108000- PUBLIC WORKS- DEV SVS-PUB SVS
BUILD	Building Depreciation	\$ -	\$ 64,143	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	31	16,963	29,567	50,435	825	2,535
1010200000	County Administration	50	12,547	20,627	26,467	-	1,840
1011800000	County Counsel	-	211,876	-	-	-	-
1014200000	Facilities Management	-	140,346	-	-	-	-
1011200000	Purchasing & Support	-	82,458	15,728	21,168	4,653	3,314
1012400000	Human Resources	-	9,879	51,620	73,221	-	4,489
CURRENT YEAR ALLOCATED COSTS		\$ 82	\$ 538,212	\$ 117,541	\$ 171,292	\$ 5,478	\$ 12,178
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 55</i>	<i>\$ 560,945</i>	<i>\$ (7,506)</i>	<i>\$ 46,869</i>	<i>\$ 8,371</i>	<i>\$ 1,339</i>
CARRY FORWARD [2]		\$ 26	\$ (22,734)	\$ 125,047	\$ 124,422	\$ (2,894)	\$ 10,840
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 108	\$ 515,478	\$ 242,588	\$ 295,714	\$ 2,584	\$ 23,018

Notes

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	3030900000- COMMUNITY INFRA- ENGINEERIN SVS	4040500000- MENTAL HEALTH SERVICES	4040600000- SUBSTANCE ABUSE SERVICES	4040700000- BEHAVIORAL HEALTH ADMIN	4040800000- UTILITY DISTRICTS	4041000000- PUBLIC HEALTH SVS
BUILD	Building Depreciation	\$ -	\$ 276,318	\$ 32,737	\$ -	\$ -	\$ 1,317,447
EQUIP	Equipment Depreciation	-	-	-	-	46,955	597,830
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	2,856	351,897	55,743	44,196	16,300	99,169
1010200000	County Administration	2,228	314,490	56,036	30,721	7,160	67,450
1011800000	County Counsel	-	(18,760)	-	-	534	37,589
1014200000	Facilities Management	-	-	5,941	(5,148)	-	128,258
1011200000	Purchasing & Support	1,911	76,544	14,382	83,306	13,974	94,149
1012400000	Human Resources	4,769	447,323	58,353	77,869	19,357	19,291
CURRENT YEAR ALLOCATED COSTS		\$ 11,764	\$ 1,447,812	\$ 223,192	\$ 230,944	\$ 104,281	\$ 2,361,184
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 11,043</i>	<i>\$ 986,197</i>	<i>\$ 167,929</i>	<i>\$ 225,225</i>	<i>\$ 68,330</i>	<i>\$ 1,297,815</i>
CARRY FORWARD [2]		\$ 721	\$ 461,614	\$ 55,263	\$ 5,719	\$ 35,951	\$ 1,063,368
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 12,485	\$ 1,909,426	\$ 278,455	\$ 236,663	\$ 140,232	\$ 3,424,552

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	4041200000- CONSERVATOR SERVICES	4041800000- EMERGENCY MEDICAL SERVICE AGCY	4042000000- ENVIRONMENTAL HEALTH	4045415000- CALIFORNIA CHILDRENS SERVICES	4049100000- CHILDREN & FAMILIES PROGRAM	4049500000- HEALTH CARE SERVICES ADMIN
BUILD	Building Depreciation	\$ -	\$ 5,971	\$ 87,291	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	7,119	718	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	13,119	6,503	25,191	15,511	(20,580)	14,106
1010200000	County Administration	7,440	4,902	17,164	9,152	3,691	11,175
1011800000	County Counsel	(109,898)	(15,491)	89,014	-	(418)	31,354
1014200000	Facilities Management	-	-	148,804	-	-	-
1011200000	Purchasing & Support	26,143	10,020	20,131	31,415	4,231	1,099
1012400000	Human Resources	25,529	8,416	46,009	28,896	10,099	26,536
CURRENT YEAR ALLOCATED COSTS		\$ (37,667)	\$ 27,440	\$ 434,321	\$ 84,974	\$ (2,976)	\$ 84,269
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 12,645</i>	<i>\$ 553,293</i>	<i>\$ 374,757</i>	<i>\$ 62,450</i>	<i>\$ 30,940</i>	<i>\$ 60,425</i>
CARRY FORWARD [2]		\$ (50,313)	\$ (525,853)	\$ 59,564	\$ 22,524	\$ (33,915)	\$ 23,844
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ (87,980)	\$ (498,413)	\$ 493,885	\$ 107,498	\$ (36,891)	\$ 108,114

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FUND/ DEPT ACCOUNT NUMBER	NAME	4049700000- OFFICE OF THE MEDICAL EXAMINER	5050101000- HSA ADMINISTRATION	5050107000- HSA-FOSTER CARE	5050108000- HSA- ADOPTION ASSISTANCE	5050110000- HSA-GENERAL ASSISTANCE	5050118000- HSA-IN-HOME SUPPORTIVE SVS
BUILD	Building Depreciation	\$ 13,195	\$ 398,135	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	9,038	1,085,995	-	-	-	-
DEBT SVS	Debt Service Interest	-	23,982	-	-	-	-
1010800000	Auditor-Controller	16,510	463,384	348	1,308	6,582	52
1010200000	County Administration	9,192	359,196	-	-	253	-
1011800000	County Counsel	13,717	134,557	-	-	-	-
1014200000	Facilities Management	19,777	963,129	-	-	-	-
1011200000	Purchasing & Support	5,017	151,429	-	-	-	-
1012400000	Human Resources	17,955	918,610	-	-	-	-
CURRENT YEAR ALLOCATED COSTS		\$ 104,401	\$ 4,498,418	\$ 348	\$ 1,308	\$ 6,835	\$ 52
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 72,431</i>	<i>\$ 3,546,434</i>	<i>\$ 42</i>	<i>\$ 1,585</i>	<i>\$ 15,163</i>	<i>\$ 63</i>
CARRY FORWARD [2]		\$ 31,970	\$ 951,984	\$ 306	\$ (277)	\$ (8,328)	\$ (11)
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 136,371	\$ 5,450,402	\$ 653	\$ 1,030	\$ (1,493)	\$ 41

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FUND/ DEPT ACCOUNT NUMBER	NAME	5050132000- HSA-TEMPORARY HOMELESS SHELTER	5053900000- MARY GRAHAM CHILDRENS SHELTER	5054000000- COMMUNITY SERVICES	5054101000- DEPT OF AGING- COMMUNITY SVS	5055103000- EMPLOY ECONOMIC DEVELOP DEPT	5055246000- NEIGHBORHOOD PRESERVATION
BUILD	Building Depreciation	\$ -	\$ 193,064	\$ -	\$ 21,106	\$ -	\$ -
EQUIP	Equipment Depreciation	-	7,368	-	15,662	-	240
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	62	34,273	208	62,489	43,352	10,781
1010200000	County Administration	-	20,213	-	29,408	27,079	2,564
1011800000	County Counsel	-	(884)	-	(75,010)	(16,082)	(7,828)
1014200000	Facilities Management	-	(179,010)	-	2,502,062	1,162	-
1011200000	Purchasing & Support	-	3,483	2,646	19,899	10,919	2,129
1012400000	Human Resources	-	72,010	-	71,819	(204)	7,575
CURRENT YEAR ALLOCATED COSTS		\$ 62	\$ 150,517	\$ 2,853	\$ 2,647,435	\$ 66,227	\$ 15,460
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 63</i>	<i>\$ 314,115</i>	<i>\$ 10,948</i>	<i>\$ 221,932</i>	<i>\$ 184,581</i>	<i>\$ 14,581</i>
CARRY FORWARD [2]		\$ (1)	\$ (163,598)	\$ (8,094)	\$ 2,425,503	\$ (118,354)	\$ 879
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 62	\$ (13,081)	\$ (5,241)	\$ 5,072,938	\$ (52,127)	\$ 16,339

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FUND/ DEPT ACCOUNT NUMBER	NAME	5055600000- VETERANS SERVICE OFFICE	6060900000- COUNTY LIBRARY	6061500000- COOPERATIVE EXTENSION	7070300000- PARKS AND RECREATION	7070800000- CULTURAL SERVICES	8190000000- FLEET SERVICES
BUILD	Building Depreciation	\$ -	\$ -	\$ 202,351	\$ 427,393	\$ -	\$ 24,837
EQUIP	Equipment Depreciation	3,698	-	27	50,221	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	3,250	223	1,809	29,438	-	60,786
1010200000	County Administration	1,652	240	1,594	14,808	-	13,644
1011800000	County Counsel	356	-	-	-	-	-
1014200000	Facilities Management	1,959	-	99,577	1,626,464	-	82,514
1011200000	Purchasing & Support	2,475	91	31	22,866	-	34,329
1012400000	Human Resources	7,014	-	3,086	45,573	-	31,140
CURRENT YEAR ALLOCATED COSTS		\$ 20,405	\$ 554	\$ 308,475	\$ 2,216,762	\$ -	\$ 247,250
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 35,836</i>	<i>\$ 63</i>	<i>\$ 466,163</i>	<i>\$ 1,547,539</i>	<i>\$ 16</i>	<i>\$ 192,076</i>
CARRY FORWARD [2]		\$ (15,431)	\$ 491	\$ (157,688)	\$ 669,223	\$ (16)	\$ 55,173
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 4,974	\$ 1,044	\$ 150,788	\$ 2,885,984	\$ (16)	\$ 302,423

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FUND/ DEPT ACCOUNT NUMBER	NAME	8240000000- INFORMATION SYSTEMS DIV - ISF	8250000000- OFFICE AUTOMATION	8260000000- CENTRAL TELEPHONE	8270000000- RADIO COMMUNICATIONS	8400112100- PURCHASING- CREDIT CARD PROG	9210000000- SW ENTERPRISE
BUILD	Building Depreciation	\$ 176,531	\$ -	\$ 24,311	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	187,502	-	-	-	-	-
1010800000	Auditor-Controller	56,781	2,778	13,147	5,501	12,358	78,437
1010200000	County Administration	53,968	3,356	10,316	5,661	14,662	53,221
1011800000	County Counsel	52,791	-	-	-	-	-
1014200000	Facilities Management	219,765	-	21,164	(11,356)	-	-
1011200000	Purchasing & Support	43,450	8,028	6,940	5,711	-	55,692
1012400000	Human Resources	71,585	-	4,489	-	-	85,004
CURRENT YEAR ALLOCATED COSTS		\$ 862,373	\$ 14,163	\$ 80,366	\$ 5,516	\$ 27,020	\$ 272,354
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 1,284,163</i>	<i>\$ 13,478</i>	<i>\$ 96,029</i>	<i>\$ 18,021</i>	<i>\$ 20,159</i>	<i>\$ 257,361</i>
CARRY FORWARD [2]		\$ (421,790)	\$ 685	\$ (15,663)	\$ (12,505)	\$ 6,861	\$ 14,993
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 440,582	\$ 14,847	\$ 64,704	\$ (6,988)	\$ 33,882	\$ 287,347

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FUND/ DEPT ACCOUNT NUMBER	NAME	9210000540- REFUSE DISPOSAL ADMINISTRATION	9221100000- S J GENERAL HOSPITAL	9221175600- HOSP ECHOCARDIOLOGY	9230901000- AIRPORT ENTERPRISE	35401- CSA 54- NPDES ZONE P	38925- COUNTY SELF-INSURANCE- HEALTH
BUILD	Building Depreciation	\$ 1,406	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	9,227	1,029,695	1	14,582	1,206	2,516
1010200000	County Administration	8,058	808,407	1	8,980	1,930	1,874
1011800000	County Counsel	-	(36,487)	-	60,867	-	-
1014200000	Facilities Management	33,642	445,679	-	2,542	-	-
1011200000	Purchasing & Support	7,867	350,113	-	24,274	685	182
1012400000	Human Resources	12,063	1,107,023	-	11,502	-	174,044
CURRENT YEAR ALLOCATED COSTS		\$ 72,263	\$ 3,704,430	\$ 1	\$ 122,747	\$ 3,821	\$ 178,616
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ -</i>	<i>\$ 2,710,805</i>	<i>\$ -</i>	<i>\$ 1,101,854</i>	<i>\$ 4,761</i>	<i>\$ 300,574</i>
CARRY FORWARD [2]		\$ 72,263	\$ 993,625	\$ 1	\$ (979,107)	\$ (940)	\$ (121,958)
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 72,263	\$ 4,698,055	\$ 1	\$ (856,360)	\$ 2,882	\$ 56,658

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FUND/ DEPT ACCOUNT NUMBER	NAME	38926- COUNTY SELF-INSURANCE- DENTAL	38948- COUNTY SELF-INSURANCE- MED MAL	38949- COUNTY SELF-INSURANCE- CASUALTY	38950- CO SELF- INSURANCE- WORKERS COMP	38951- CO SELF- INSURANCE- UNEMPLOYMENT	39312- CSA 31 SEWER ENTERPRISE
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	326	4,613	18,007	9,197	952	(286)
1010200000	County Administration	248	5,071	18,154	9,897	1,440	239
1011800000	County Counsel	-	-	-	-	-	-
1014200000	Facilities Management	-	-	-	-	-	-
1011200000	Purchasing & Support	-	-	91	456	182	365
1012400000	Human Resources	32,081	29,230	539,087	406,771	21,507	-
CURRENT YEAR ALLOCATED COSTS		\$ 32,656	\$ 38,914	\$ 575,339	\$ 426,321	\$ 24,081	\$ 318
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 36,144</i>	<i>\$ 47,686</i>	<i>\$ 622,257</i>	<i>\$ 691,943</i>	<i>\$ 26,102</i>	<i>\$ (437)</i>
CARRY FORWARD [2]		\$ (3,488)	\$ (8,772)	\$ (46,918)	\$ (265,622)	\$ (2,020)	\$ 755
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 29,168	\$ 30,142	\$ 528,421	\$ 160,699	\$ 22,061	\$ 1,073

Notes

[1] FY 2024 Estimate based on FY 2022 actuals (Final 23-24 SJC Summary Schedule. Source file: SJC OMB CAP 2024 Model_v4.xlsx - Allocation 3 - Current Year Allocated Costs)

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[3] According to section "F. Special Remarks" in the 23/24 cost plan's Formalized Negotiation Agreement signed by both the SCO and the County Auditor-Controller, there are no adjustments required.

[4] Unallocated amount represents the Tax Apportionment function in the Auditor Controller's Office; the General Government and Budget - Unallowable functions in the County Administrator's Office and the Litigation function in the County Counsel's Office.

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	40598- RETIREMENT OFFICE	47801- MOUNTAIN HOUSE-GENERAL FUND	OD- OTHER GF DEPARTMENTS	OF- OTHER NGF FUNDS	OA- OTHER AGENCIES	AO- All Other
BUILD	Building Depreciation	\$ -	\$ -	\$ 66,807	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	24,081
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	6,357	20,720	71,223	78,891	1,219,087	77,145
1010200000	County Administration	6,486	17,979	51,940	100,958	615,254	195
1011800000	County Counsel	(15,852)	-	-	(120)	44,240	297
1014200000	Facilities Management	-	-	44,332	(38,659)	-	-
1011200000	Purchasing & Support	39,061	175	1,642	75,906	(27,215)	274
1012400000	Human Resources	21,261	36,470	159,379	175,338	218,822	-
CURRENT YEAR ALLOCATED COSTS		\$ 57,313	\$ 75,345	\$ 395,324	\$ 392,315	\$ 2,070,188	\$ 101,991
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ (18,315)</i>	<i>\$ 246,993</i>	<i>\$ 513,400</i>	<i>\$ (34,796)</i>	<i>\$ 2,078,379</i>	<i>\$ 39,678</i>
CARRY FORWARD [2]		\$ 75,628	\$ (171,648)	\$ (118,076)	\$ 427,111	\$ (8,190)	\$ 62,313
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 132,940	\$ (96,303)	\$ 277,248	\$ 819,426	\$ 2,061,998	\$ 164,305

Notes

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FUND/ DEPT ACCOUNT NUMBER	NAME	Subtotal	Direct Billed	Unallocated [4]	Total
BUILD	Building Depreciation	\$ 7,641,190	\$ -	\$ -	\$ 7,641,190
EQUIP	Equipment Depreciation	4,163,934	-	-	4,163,934
DEBT SVS	Debt Service Interest	1,194,670	-	-	1,194,670
1010800000	Auditor-Controller	5,656,775	437,719	1,683,644	7,778,137
1010200000	County Administration	3,774,992	8,195	4,471,689	8,254,876
1011800000	County Counsel	2,624,230	2,149,674	1,415,282	6,189,187
1014200000	Facilities Management	14,723,756	1,832,929	-	16,556,685
1011200000	Purchasing & Support	2,439,193	1,649,483	-	4,088,676
1012400000	Human Resources	6,750,598	4,303,339	-	11,053,937
CURRENT YEAR ALLOCATED COSTS		\$ 48,969,338	\$ 10,381,339	\$ 7,570,615	\$ 66,921,292
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 39,883,266</i>			
CARRY FORWARD [2]		\$ 9,086,072			
ADJUSTMENTS [3]:					
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 57,970,459			

Notes

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

BUILD- Building Depreciation

Expense Type	\$	Spread Method	Agriculture Bldg	Canlis Bldg	District Attorney Bldg (formerly Courthouse)	Hazelton Complex	Human Services Bldg	Juvenile Justice Center	Administrative Bldg	Single Occupancy
Straight Line Depreciation Amount										
Building Depreciation	\$ 8,999,349	D	\$ 528,932	\$ 163,586	\$ 728,634	\$ 205,044	\$ 400,001	\$ 469,647	\$ 1,566,105	\$ 4,937,400
Subtotal	\$ 8,999,349		\$ 528,932	\$ 163,586	\$ 728,634	\$ 205,044	\$ 400,001	\$ 469,647	\$ 1,566,105	\$ 4,937,400
Disallowed Expenses										
Subtotal Disallowed Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ 8,999,349		\$ 528,932	\$ 163,586	\$ 728,634	\$ 205,044	\$ 400,001	\$ 469,647	\$ 1,566,105	\$ 4,937,400
Reallocation of Incoming Costs										
First Allocation	\$ -		\$ 528,932	\$ 163,586	\$ 728,634	\$ 205,044	\$ 400,001	\$ 469,647	\$ 1,566,105	\$ 4,937,400
Unallocated Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ -		\$ 528,932	\$ 163,586	\$ 728,634	\$ 205,044	\$ 400,001	\$ 469,647	\$ 1,566,105	\$ 4,937,400
Second Allocation	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNCTIONAL COSTS	\$ 8,999,349		\$ 528,932	\$ 163,586	\$ 728,634	\$ 205,044	\$ 400,001	\$ 469,647	\$ 1,566,105	\$ 4,937,400

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

COSTS TO BE ALLOCATED

BUILD- Building Depreciation	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 8,999,349		\$ 8,999,349
Incoming Costs			
BUILD- Building Depreciation		\$ -	\$ -
EQUIP- Equipment Depreciation		-	-
DEBT SVS- Debt Service Interest		-	-
1010800000- Auditor-Controller		-	-
1010200000- County Administration		-	-
1011800000- County Counsel		-	-
1014200000- Facilities Management		-	-
1011200000- Purchasing & Support		-	-
1012400000- Human Resources		-	-
Total Incoming Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 8,999,349</u>	<u>\$ -</u>	<u>\$ 8,999,349</u>

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BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Agriculture Bldg	1.1						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	-	0.000%	-		-	-	-
1010200000- County Administration	-	0.000%	-		-	-	-
1011800000- County Counsel	-	0.000%	-		-	-	-
1014200000- Facilities Management	-	0.000%	-		-	-	-
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	25,297	40.085%	212,024	-	212,024	-	212,024
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-

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BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	13,668	21.658%	114,557	-	114,557	-	114,557
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	24,143	38.257%	202,351	-	202,351	-	202,351
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-

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BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	63,108	100.000%	\$ 528,932	\$ -	\$ 528,932	\$ -	\$ 528,932

Allocation Basis:

Ag Bldg Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Canlis Bldg	1.2						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	-	0.000%	-		-	-	-
1010200000- County Administration	-	0.000%	-		-	-	-
1011800000- County Counsel	-	0.000%	-		-	-	-
1014200000- Facilities Management	-	0.000%	-		-	-	-
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	3,434	5.071%	8,295	-	8,295	-	8,295
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	12,962	19.139%	31,309	-	31,309	-	31,309
2022702300- PROB-ADJULT-SB678-TAY	7,909	11.678%	19,104	-	19,104	-	19,104
2022702510- PROBATION-LOC COMM CORR-AB109	30,292	44.728%	73,168	-	73,168	-	73,168
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8240000000- INFORMATION SYSTEMS DIV - ISF	4,314	6.370%	10,420		10,420	-	10,420
8250000000- OFFICE AUTOMATION	-	0.000%	-		-	-	-
8260000000- CENTRAL TELEPHONE	1,024	1.512%	2,473		2,473	-	2,473
8270000000- RADIO COMMUNICATIONS	-	0.000%	-		-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-		-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-		-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-		-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-		-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-		-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-		-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-		-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-		-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-		-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-		-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-		-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-		-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-		-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-		-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-		-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-		-	-	-
OD- OTHER GF DEPARTMENTS	7,790	11.502%	18,816		18,816	-	18,816
OF- OTHER NGF FUNDS	-	0.000%	-		-	-	-
OA- OTHER AGENCIES	-	0.000%	-		-	-	-
AO- All Other	-	0.000%	-		-	-	-
Total	67,725	100.000%	\$ 163,586	\$ -	\$ 163,586	\$ -	\$ 163,586

Allocation Basis:

Canlis Bldg Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
District Attorney Bldg (formerly Courthouse)	1.3						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	-	0.000%	-		-	-	-
1010200000- County Administration	-	0.000%	-		-	-	-
1011800000- County Counsel	-	0.000%	-		-	-	-
1014200000- Facilities Management	1,210	1.610%	11,733		11,733	-	11,733
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	54,321	72.292%	526,744		526,744	-	526,744
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	8,050	10.713%	78,060		78,060	-	78,060
2020205000- DA-VICTIM ASSISTANCE	1,704	2.268%	16,523		16,523	-	16,523
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	1,440	1.916%	13,964		13,964	-	13,964
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	591	0.787%	5,731		5,731	-	5,731
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-

San Joaquin County, California
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BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	5,573	7.417%	54,041	-	54,041	-	54,041
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	2,252	2.997%	21,837	-	21,837	-	21,837
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	75,141	100.000%	\$ 728,634	\$ -	\$ 728,634	\$ -	\$ 728,634

Allocation Basis:

DA Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Hazelton Complex	1.4						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	-	0.000%	-		-	-	-
1010200000- County Administration	-	0.000%	-		-	-	-
1011800000- County Counsel	-	0.000%	-		-	-	-
1014200000- Facilities Management	-	0.000%	-		-	-	-
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	1,850	2.643%	5,418		5,418	-	5,418
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	20,547	29.350%	60,180	-	60,180	-	60,180

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	21,900	31.283%	64,143	-	64,143	-	64,143
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	25,230	36.039%	73,896	-	73,896	-	73,896
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	480	0.686%	1,405.88	-	1,405.88	-	1,405.88
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	70,007	100.000%	\$ 205,044	\$ -	\$ 205,044	\$ -	\$ 205,044

Allocation Basis: Hazelton Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Human Services Bldg	1.5						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	-	0.000%	-		-	-	-
1010200000- County Administration	-	0.000%	-		-	-	-
1011800000- County Counsel	-	0.000%	-		-	-	-
1014200000- Facilities Management	-	0.000%	-		-	-	-
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	1,404	0.501%	2,006		2,006	-	2,006
2021000000- GRAND JURY	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	263,822	94.222%	376,889	-	376,889	-	376,889
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	14,774	5.276%	21,106	-	21,106	-	21,106
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	280,000	100.000%	\$ 400,001	\$ -	\$ 400,001	\$ -	\$ 400,001

Allocation Basis: HSA Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Juvenile Justice Center	1.6						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	-	0.000%	-		-	-	-
1010200000- County Administration	-	0.000%	-		-	-	-
1011800000- County Counsel	-	0.000%	-		-	-	-
1014200000- Facilities Management	-	0.000%	-		-	-	-
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	1,976	1.481%	6,956		6,956	-	6,956
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	2,249	1.686%	7,917		7,917	-	7,917
2021000000- GRAND JURY	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	13,408	10.050%	47,199	-	47,199	-	47,199
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	17,486	13.106%	61,554	-	61,554	-	61,554
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	11,099	8.319%	39,071	-	39,071	-	39,071
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	87,197	65.358%	306,951	-	306,951	-	306,951
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	133,415	100.000%	\$ 469,647	\$ -	\$ 469,647	\$ -	\$ 469,647

Allocation Basis:

Juv Just Cntr Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Administrative Bldg	1.7						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	11,244	5.942%	93,062		93,062	-	93,062
1010200000- County Administration	6,341	3.351%	52,482		52,482	-	52,482
1011800000- County Counsel	7,438	3.931%	61,561		61,561	-	61,561
1014200000- Facilities Management	7,033	3.717%	58,209		58,209	-	58,209
1011200000- Purchasing & Support	13,801	7.294%	114,225		114,225	-	114,225
1012400000- Human Resources	15,488	8.185%	128,188		128,188	-	128,188
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	12,821	6.776%	106,114		106,114	-	106,114
1011000000- TREASURER-TAX COLLECTOR	8,840	4.672%	73,165		73,165	-	73,165
1011100000- ASSESSOR	22,171	11.717%	183,500		183,500	-	183,500
1011600000- REVENUE AND RECOVERY	8,087	4.274%	66,933		66,933	-	66,933
1013000000- REGISTRAR OF VOTERS	40,053	21.167%	331,502		331,502	-	331,502
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	13,267	7.011%	109,806	-	109,806	-	109,806
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	2,567	1.357%	21,246	-	21,246	-	21,246
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8240000000- INFORMATION SYSTEMS DIV - ISF	20,070	10.607%	166,111		166,111	-	166,111
8250000000- OFFICE AUTOMATION	-	0.000%	-		-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-		-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-		-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-		-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-		-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-		-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-		-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-		-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-		-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-		-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-		-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-		-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-		-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-		-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-		-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-		-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-		-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-		-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-		-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-		-	-	-
OF- OTHER NGF FUNDS		0.000%	-		-	-	-
OA- OTHER AGENCIES		0.000%	-		-	-	-
AO- All Other		0.000%	-		-	-	-
Total	189,221	100.000%	\$ 1,566,105	\$ -	\$ 1,566,105	\$ -	\$ 1,566,105

Allocation Basis:

Adm Bldg Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Single Occupancy	1.8						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	-	0.000%	-		-	-	-
1010200000- County Administration	-	0.000%	-		-	-	-
1011800000- County Counsel	-	0.000%	-		-	-	-
1014200000- Facilities Management	832,433	16.874%	833,130		833,130	-	833,130
1011200000- Purchasing & Support	5,564	0.113%	5,569		5,569	-	5,569
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	119,927	2.431%	120,027		120,027	-	120,027
2021000000- GRAND JURY	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	27,527	0.558%	27,550	-	27,550	-	27,550
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	1,258,311	25.507%	1,259,364	-	1,259,364	-	1,259,364
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	9,613	0.195%	9,621	-	9,621	-	9,621
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	4,427	0.090%	4,431	-	4,431	-	4,431
2025600000- COMMUNITY DEVELOPMENT SERVICES	325,091	6.590%	325,363	-	325,363	-	325,363

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	276,087	5.596%	276,318	-	276,318	-	276,318
4040600000- SUBSTANCE ABUSE SERVICES	32,710	0.663%	32,737	-	32,737	-	32,737
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	1,316,345	26.683%	1,317,447	-	1,317,447	-	1,317,447
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	5,966	0.121%	5,971	-	5,971	-	5,971
4042000000- ENVIRONMENTAL HEALTH	13,383	0.271%	13,394	-	13,394	-	13,394
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	13,184	0.267%	13,195	-	13,195	-	13,195
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	192,903	3.910%	193,064	-	193,064	-	193,064
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	427,035	8.656%	427,393	-	427,393	-	427,393
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	24,816	0.503%	24,837	-	24,837	-	24,837

San Joaquin County, California
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BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	47,951	0.972%	47,991	-	47,991	-	47,991
OF- OTHER NGF FUNDS		0.000%	-	-	-	-	-
OA- OTHER AGENCIES		0.000%	-	-	-	-	-
AO- All Other		0.000%	-	-	-	-	-
Total	\$ 4,933,271	100.000%	\$ 4,937,400	\$ -	\$ 4,937,400	\$ -	\$ 4,937,400

Allocation Basis: Single Occup Bldg Depr Directly Identified

Source of Allocation: B1 - BUILDING INVENTORY fund 37004 06-30-24.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

BUILD- Building Depreciation	District									
	Agriculture Bldg	Canlis Bldg	Attorney Bldg (formerly Courthouse)	Hazelton Complex	Human Services Bldg	Juvenile Justice Center	Administrative Bldg	Single Occupancy	Total	
ALLOCABLE BUDGET UNITS										
BUILD- Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EQUIP- Equipment Depreciation	-	-	-	-	-	-	-	-	-	
DEBT SVS- Debt Service Interest	-	-	-	-	-	-	-	-	-	
1010800000- Auditor-Controller	-	-	-	-	-	-	93,062	-	93,062	
1010200000- County Administration	-	-	-	-	-	-	52,482	-	52,482	
1011800000- County Counsel	-	-	-	-	-	-	61,561	-	61,561	
1014200000- Facilities Management	-	-	11,733	-	-	-	58,209	833,130	903,072	
1011200000- Purchasing & Support	-	-	-	-	-	-	114,225	5,569	119,794	
1012400000- Human Resources	-	-	-	-	-	-	128,188	-	128,188	
RECEIVING BUDGET UNITS										
1010100000- BOARD OF SUPERVISORS	-	-	-	-	-	-	106,114	-	106,114	
1011000000- TREASURER-TAX COLLECTOR	-	-	-	-	-	-	73,165	-	73,165	
1011100000- ASSESSOR	-	-	-	-	-	-	183,500	-	183,500	
1011600000- REVENUE AND RECOVERY	-	-	-	-	-	-	66,933	-	66,933	
1013000000- REGISTRAR OF VOTERS	-	-	-	-	-	-	331,502	-	331,502	
1014000000- GENERAL SERVICES - ADMIN	-	-	-	-	-	-	-	-	-	
1014300000- CAPITAL PROJECT ADMIN	-	-	-	-	-	-	-	-	-	
1014400000- AIRPORT EAST BUSINESS PARK	-	-	-	-	-	-	-	-	-	
1016000000- SURVEYOR	-	-	-	5,418	-	-	-	-	5,418	
1040148000- PUBLIC IMPROVEMENT	-	-	-	-	-	-	-	-	-	
1120000000- GENERAL RESERVE	-	-	-	-	-	-	-	-	-	
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	-	-	-	-	-	-	-	-	
2020200000- DISTRICT ATTORNEY	-	-	526,744	-	-	-	-	-	526,744	
2020202000- DA-REAL ESTATE FRAUD	-	-	-	-	-	6,956	-	-	6,956	
2020204000- DA-FAMILY JUSTICE CENTER	-	-	78,060	-	-	-	-	-	78,060	
2020205000- DA-VICTIM ASSISTANCE	-	-	16,523	-	-	-	-	-	16,523	
2020206000- DA-CONSUMER FRAUD-PROP 64	-	-	-	-	-	-	-	-	-	
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	-	-	-	-	-	-	-	-	
2020209000- DA-CHILD ABDUCTION	-	-	-	-	-	-	-	-	-	
2020210000- DA-NARCOTICS ENFORCEMENT	-	-	13,964	-	-	-	-	-	13,964	
2020212000- DA-AUTO INSURANCE FRAUD	-	-	-	-	-	-	-	-	-	
2020216000- DA-WORKERS COMP INS FRAUD	-	-	-	-	-	-	-	-	-	
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	-	-	-	-	-	-	-	-	
2020225000- DA-YOUTH GUN VIOLE-JAG	-	-	-	-	-	-	-	-	-	
2020273000- DA-VICTIM WITNESS PROG	-	-	5,731	-	-	-	-	-	5,731	
2020278240- DA-RURAL CRIMES PREVENTION	-	-	-	-	-	-	-	-	-	
2020278250- DA-CRIMINAL RESTITUTION PROG	-	-	-	-	-	-	-	-	-	
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	-	-	-	-	-	-	-	-	
2020281000- DA-SLESF-AB109	-	-	-	-	-	-	-	-	-	
2020300000- CHILD SUPPORT	-	-	-	-	-	-	-	-	-	
2020400000- PUBLIC DEFENDER	-	-	-	-	2,006	7,917	-	120,027	129,950	
2021000000- GRAND JURY	-	-	-	-	-	-	-	-	-	
2021200000- PRETRIAL SERVICES	-	-	-	-	-	-	-	-	-	
2021274000- COUNTY SUPPORT TO COURTS	-	-	-	-	-	47,199	-	-	47,199	

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

BUILD- Building Depreciation	District								
	Agriculture Bldg	Canlis Bldg	Attorney Bldg (formerly Courthouse)	Hazleton Complex	Human Services Bldg	Juvenile Justice Center	Administrative Bldg	Single Occupancy	Total
2021300000- COURT ASSIGNED COUNSEL	-	-	-	-	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	-	-	-	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	-	-	-	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	-	-	-	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	-	-	-	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	-	-	-	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	-	-	-	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-	-	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	-	-	-	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	-	-	-	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	-	-	-	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	-	-	-	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	-	-	-	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	-	-	-	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	-	-	-	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	-	-	-	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	-	-	-	-	-	-	27,550	27,550
2021649000- SHERIFF-INFORMATION SYSTEMS	-	-	-	-	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	-	-	-	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-	-	-	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-	-	-	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	-	54,041	-	-	-	-	-	54,041
2022600000- SHERIFF-CUSTODY	-	-	-	-	-	-	-	1,259,364	1,259,364
2022610000- SHERIFF-AB109-ALTERNATIVES	-	-	-	-	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	-	-	-	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	-	-	-	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	8,295	-	-	-	61,554	-	9,621	79,469
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	-	-	-
2022702000- PROBATION-ADULT	-	31,309	-	-	-	-	-	-	31,309
2022702300- PROB-ADJULT-SB678-TAY	-	19,104	-	-	-	-	-	-	19,104
2022702510- PROBATION-LOC COMM CORR-AB109	-	73,168	-	-	-	-	-	-	73,168
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	-	-	-	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	-	-	-	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	-	-	-	-	39,071	-	-	39,071
2022785000- AB118-ELEAS-COPS-JJP	-	-	-	-	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	-	-	-	-	306,951	-	-	306,951
2022800320- PROB-JIRBG SECURE TRACK	-	-	-	-	-	-	-	-	-
2023060000- WATER RESOURCES	-	-	-	-	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	-	-	-	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	-	-	-	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	212,024	-	-	-	-	-	-	4,431	216,454
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	-	-	60,180	-	-	-	325,363	385,543
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	-	-	-	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	-	-	-	-	-	109,806	-	109,806
2026000000- EMERGENCY SERVICES	114,557	-	-	-	-	-	-	-	114,557

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ALLOCATION SUMMARY

BUILD- Building Depreciation	District								
	Agriculture Bldg	Canlis Bldg	Attorney Bldg (formerly Courthouse)	Hazelton Complex	Human Services Bldg	Juvenile Justice Center	Administrative Bldg	Single Occupancy	Total
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-	-	-	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-	-	-	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	-	-	64,143	-	-	-	-	64,143
3030103000- PUBLIC WORKS-ENGINEERING	-	-	-	-	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	-	-	-	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-	-	-	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	-	-	-	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	-	-	-	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	-	-	-	-	-	-	276,318	276,318
4040600000- SUBSTANCE ABUSE SERVICES	-	-	-	-	-	-	-	32,737	32,737
4040700000- BEHAVIORAL HEALTH ADMIN	-	-	-	-	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	-	-	-	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	-	-	-	-	-	-	1,317,447	1,317,447
4041200000- CONSERVATOR SERVICES	-	-	-	-	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	-	-	-	-	-	-	5,971	5,971
4042000000- ENVIRONMENTAL HEALTH	-	-	-	73,896	-	-	-	13,394	87,291
4045415000- CALIFORNIA CHILDRENS SERVICES	-	-	-	-	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	-	-	-	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	-	-	-	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	-	-	-	-	-	-	13,195	13,195
5050101000- HSA ADMINISTRATION	-	-	-	-	376,889	-	21,246	-	398,135
5050106000- HSA-CALWORKS ASSISTANCE	-	-	-	-	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	-	-	-	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	-	-	-	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	-	-	-	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	-	-	-	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	-	-	-	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	-	-	-	-	-	-	193,064	193,064
5054000000- COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	-	-	-	21,106	-	-	-	21,106
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	-	-	-	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	-	-	-	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	-	-	-	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	-	-	-	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	202,351	-	-	-	-	-	-	-	202,351
7070300000- PARKS AND RECREATION	-	-	-	-	-	-	-	427,393	427,393
7070800000- CULTURAL SERVICES	-	-	-	-	-	-	-	-	-
8190000000- FLEET SERVICES	-	-	-	-	-	-	-	24,837	24,837
8240000000- INFORMATION SYSTEMS DIV - ISF	-	10,420	-	-	-	-	166,111	-	176,531
8250000000- OFFICE AUTOMATION	-	-	-	-	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	2,473	21,837	-	-	-	-	-	24,311
8270000000- RADIO COMMUNICATIONS	-	-	-	-	-	-	-	-	-

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ALLOCATION SUMMARY

BUILD- Building Depreciation	District								
	Agriculture Bldg	Canlis Bldg	Attorney Bldg (formerly Courthouse)	Hazelton Complex	Human Services Bldg	Juvenile Justice Center	Administrative Bldg	Single Occupancy	Total
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-	-	-	-
9210000000- SW ENTERPRISE	-	-	-	-	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	-	-	1,406	-	-	-	-	1,406
9221100000- S J GENERAL HOSPITAL	-	-	-	-	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	-	-	-	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	-	-	-	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	-	-	-	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	-	-	-	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	-	-	-	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	-	-	-	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	-	-	-	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	-	-	-	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	-	-	-	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	-	-	-	-	-	-	-	-
40598- RETIREMENT OFFICE	-	-	-	-	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	-	-	-	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	18,816	-	-	-	-	-	47,991	66,807
OF- OTHER NGF FUNDS	-	-	-	-	-	-	-	-	-
OA- OTHER AGENCIES	-	-	-	-	-	-	-	-	-
AO- All Other	-	-	-	-	-	-	-	-	-
Total	\$ 528,932	\$ 163,586	\$ 728,634	\$ 205,044	\$ 400,001	\$ 469,647	\$ 1,566,105	\$ 4,937,400	\$ 8,999,349

San Joaquin County, California
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DEPARTMENTAL EXPENSE DETAIL

EQUIP- Equipment Depreciation

		Distribution Percentage	100.00%
Expense Type	\$	Spread Method	Depreciation for County Equipment
Straight Line Depreciation Amount			
Equipment Use Allowance	\$ 4,207,173	S	\$ 4,207,173
Subtotal Operating Cost	\$ 4,207,173		\$ 4,207,173
Disallowed Expenses			
Subtotal Disallowed Costs	\$ -		\$ -
DEPARTMENTAL EXPENDITURES	\$ 4,207,173		\$ 4,207,173
Reallocation of Incoming Costs			
First Allocation	\$ -		\$ 4,207,173
Unallocated Costs	\$ -		\$ -
Subtotal of First Allocation	\$ -		\$ 4,207,173
Second Allocation	\$ -		\$ -
Unallocated Costs	\$ -		\$ -
Subtotal of Second Allocation	\$ -		\$ -
TOTAL FUNCTIONAL COSTS	\$ 4,207,173		\$ 4,207,173

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COSTS TO BE ALLOCATED

EQUIP- Equipment Depreciation	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 4,207,173		\$ 4,207,173
Incoming Costs			
BUILD- Building Depreciation	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation		-	-
DEBT SVS- Debt Service Interest		-	-
1010800000- Auditor-Controller		-	-
1010200000- County Administration		-	-
1011800000- County Counsel		-	-
1014200000- Facilities Management		-	-
1011200000- Purchasing & Support		-	-
1012400000- Human Resources		-	-
Total Incoming Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 4,207,173</u>	<u>\$ -</u>	<u>\$ 4,207,173</u>

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

EQUIP- Equipment Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Depreciation for County Equipment	2.1						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	3,384	0.080%	3,384		3,384	-	3,384
1010200000- County Administration	2,283	0.054%	2,283		2,283	-	2,283
1011800000- County Counsel	-	0.000%	-		-	-	-
1014200000- Facilities Management	11,762	0.280%	11,762		11,762	-	11,762
1011200000- Purchasing & Support	21,973	0.522%	21,973		21,973	-	21,973
1012400000- Human Resources	3,837	0.091%	3,837		3,837	-	3,837
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	8,337	0.198%	8,337		8,337	-	8,337
1011100000- ASSESSOR	2,687	0.064%	2,687		2,687	-	2,687
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	688,217	16.358%	688,217		688,217	-	688,217
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	26,434	0.628%	26,434		26,434	-	26,434
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	16,929	0.402%	16,929		16,929	-	16,929
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-

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EQUIP- Equipment Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	22,201	0.528%	22,201		22,201	-	22,201
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-		-	-	-
2021609000- SHERIFF-CAL MMET	9,717	0.231%	9,717		9,717	-	9,717
2021610000- SHERIFF-AUTOMATED FINGERPRINT	217,841	5.178%	217,841		217,841	-	217,841
2021614000- SHERIFF-SPEC SERVICES DIVISION	11,198	0.266%	11,198		11,198	-	11,198
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	1,719	0.041%	1,719		1,719	-	1,719
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-		-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	1,304	0.031%	1,304		1,304	-	1,304
2021620000- SHERIFF-PATROL	150,569	3.579%	150,569		150,569	-	150,569
2021622000- SHERIFF-COMMUNICATIONS	27,925	0.664%	27,925		27,925	-	27,925
2021626000- SHERIFF-DETECTIVES	43,139	1.025%	43,139		43,139	-	43,139
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-		-	-	-
2021628000- SHERIFF-RECORDS	40,923	0.973%	40,923		40,923	-	40,923
2021635000- SHERIFF-CIVIL	2,227	0.053%	2,227		2,227	-	2,227
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	24,844	0.591%	24,844		24,844	-	24,844
2021649000- SHERIFF-INFORMATION SYSTEMS	110,849	2.635%	110,849		110,849	-	110,849
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-		-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-		-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-		-	-	-
2021658000- SHERIFF-COURT SERVICES	3,426	0.081%	3,426		3,426	-	3,426
2022600000- SHERIFF-CUSTODY	127,124	3.022%	127,124		127,124	-	127,124
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-		-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-		-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	126,936	3.017%	126,936		126,936	-	126,936
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-		-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	41,786	0.993%	41,786		41,786	-	41,786
2022702300- PROB-ADJULT-SB678-TAY	4,953	0.118%	4,953		4,953	-	4,953
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-		-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-		-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-		-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-		-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-		-	-	-
2022800000- PROBATION-JUVENILE DETENTION	88,361	2.100%	88,361		88,361	-	88,361
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-		-	-	-
2023060000- WATER RESOURCES	-	0.000%	-		-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-		-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-		-	-	-
2024700000- AGRICULTURAL COMMISSIONER	85,080	2.022%	85,080		85,080	-	85,080
2025600000- COMMUNITY DEVELOPMENT SERVICES	5,811	0.138%	5,811		5,811	-	5,811
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-		-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-		-	-	-
2026000000- EMERGENCY SERVICES	10,988	0.261%	10,988		10,988	-	10,988
2026000150- ISD-HOMELAND SECURITY GRANTS	408,469	9.709%	408,469		408,469	-	408,469
2026000170- OES-2016 DELTA GRANT PHASE 2	4,988	0.119%	4,988		4,988	-	4,988
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-		-	-	-

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EQUIP- Equipment Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	46,955	1.116%	46,955	-	46,955	-	46,955
4041000000- PUBLIC HEALTH SVS	597,830	14.210%	597,830	-	597,830	-	597,830
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	7,119	0.169%	7,119	-	7,119	-	7,119
4042000000- ENVIRONMENTAL HEALTH	718	0.017%	718	-	718	-	718
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	9,038	0.215%	9,038	-	9,038	-	9,038
5050101000- HSA ADMINISTRATION	1,085,995	25.813%	1,085,995	-	1,085,995	-	1,085,995
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	7,368	0.175%	7,368	-	7,368	-	7,368
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	15,662	0.372%	15,662	-	15,662	-	15,662
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	240	0.006%	240	-	240	-	240
5055600000- VETERANS SERVICE OFFICE	3,698	0.088%	3,698	-	3,698	-	3,698
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	27	0.001%	27	-	27	-	27
7070300000- PARKS AND RECREATION	50,221	1.194%	50,221	-	50,221	-	50,221
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

EQUIP- Equipment Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	24,081	0.572%	24,081	-	24,081	-	24,081
Total	\$ 4,207,173	100.000%	\$ 4,207,173	\$ -	\$ 4,207,173	\$ -	\$ 4,207,173

Allocation Basis: Annual Equipment Depreciation per Department

Source of Allocation: C1 - NBV Assets by department as of 6-30-24.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

EQUIP- Equipment Depreciation	Depreciation for County Equipment	Total
ALLOCABLE BUDGET UNITS		
BUILD- Building Depreciation	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-
DEBT SVS- Debt Service Interest	-	-
1010800000- Auditor-Controller	3,384	3,384
1010200000- County Administration	2,283	2,283
1011800000- County Counsel	-	-
1014200000- Facilities Management	11,762	11,762
1011200000- Purchasing & Support	21,973	21,973
1012400000- Human Resources	3,837	3,837
RECEIVING BUDGET UNITS		
1010100000- BOARD OF SUPERVISORS	-	-
1011000000- TREASURER-TAX COLLECTOR	8,337	8,337
1011100000- ASSESSOR	2,687	2,687
1011600000- REVENUE AND RECOVERY	-	-
1013000000- REGISTRAR OF VOTERS	688,217	688,217
1014000000- GENERAL SERVICES - ADMIN	-	-
1014300000- CAPITAL PROJECT ADMIN	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	-
1016000000- SURVEYOR	-	-
1040148000- PUBLIC IMPROVEMENT	-	-
1120000000- GENERAL RESERVE	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	-
2020200000- DISTRICT ATTORNEY	26,434	26,434
2020202000- DA-REAL ESTATE FRAUD	-	-
2020204000- DA-FAMILY JUSTICE CENTER	16,929	16,929
2020205000- DA-VICTIM ASSISTANCE	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	-
2020209000- DA-CHILD ABDUCTION	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	-
2020273000- DA-VICTIM WITNESS PROG	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	-
2020281000- DA-SLESF-AB109	-	-
2020300000- CHILD SUPPORT	-	-
2020400000- PUBLIC DEFENDER	-	-
2021000000- GRAND JURY	-	-
2021200000- PRETRIAL SERVICES	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

EQUIP- Equipment Depreciation	Depreciation for County Equipment	Total
2021300000- COURT ASSIGNED COUNSEL	-	-
2021602000- SHERIFF-BOATING SAFETY	22,201	22,201
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	-
2021609000- SHERIFF-CAL MMET	9,717	9,717
2021610000- SHERIFF-AUTOMATED FINGERPRINT	217,841	217,841
2021614000- SHERIFF-SPEC SERVICES DIVISION	11,198	11,198
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	1,719	1,719
2021615000- SHERIFF-MOUNTAIN HOUSE	-	-
2021619000- SHERIFF-ANIMAL CONTROL	1,304	1,304
2021620000- SHERIFF-PATROL	150,569	150,569
2021622000- SHERIFF-COMMUNICATIONS	27,925	27,925
2021626000- SHERIFF-DETECTIVES	43,139	43,139
2021627000- SHERIFF-AUTO THEFT PROG	-	-
2021628000- SHERIFF-RECORDS	40,923	40,923
2021635000- SHERIFF-CIVIL	2,227	2,227
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	24,844	24,844
2021649000- SHERIFF-INFORMATION SYSTEMS	110,849	110,849
2021654000- SHERIFF-JAG PROGRAM	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-
2021658000- SHERIFF-COURT SERVICES	3,426	3,426
2022600000- SHERIFF-CUSTODY	127,124	127,124
2022610000- SHERIFF-AB109-ALTERNATIVES	-	-
2022620000- SHERIFF-CUST-AWP	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	126,936	126,936
2022700000- PROBATION-JPCF-JUV PROBATION	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	-
2022702000- PROBATION-ADULT	41,786	41,786
2022702300- PROB-ADJULT-SB678-TAY	4,953	4,953
2022702510- PROBATION-LOC COMM CORR-AB109	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	-
2022710000- PROBATION-JAG PROGRAM	-	-
2022745000- PROBATION-ADMINISTRATION	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	-
2022800000- PROBATION-JUVENILE DETENTION	88,361	88,361
2022800320- PROB-JJRBG SECURE TRACK	-	-
2023060000- WATER RESOURCES	-	-
2023070000- DELTA ACTIVITIES	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	-
2024700000- AGRICULTURAL COMMISSIONER	85,080	85,080
2025600000- COMMUNITY DEVELOPMENT SERVICES	5,811	5,811
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	-
2025900000- RECORDER-COUNTY CLERK	-	-
2026000000- EMERGENCY SERVICES	10,988	10,988

San Joaquin County, California
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ALLOCATION SUMMARY

EQUIP- Equipment Depreciation	Depreciation for County Equipment	Total
2026000150- ISD-HOMELAND SECURITY GRANTS	408,469	408,469
2026000170- OES-2016 DELTA GRANT PHASE 2	4,988	4,988
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-
2026700000- LAFCO CONTRIBUTION	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	-
4040500000- MENTAL HEALTH SERVICES	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	-
4040800000- UTILITY DISTRICTS	46,955	46,955
4041000000- PUBLIC HEALTH SVS	597,830	597,830
4041200000- CONSERVATOR SERVICES	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	7,119	7,119
4042000000- ENVIRONMENTAL HEALTH	718	718
4045415000- CALIFORNIA CHILDRENS SERVICES	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	9,038	9,038
5050101000- HSA ADMINISTRATION	1,085,995	1,085,995
5050106000- HSA-CALWORKS ASSISTANCE	-	-
5050107000- HSA-FOSTER CARE	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	7,368	7,368
5054000000- COMMUNITY SERVICES	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	15,662	15,662
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	-
5055246000- NEIGHBORHOOD PRESERVATION	240	240
5055600000- VETERANS SERVICE OFFICE	3,698	3,698
6060900000- COUNTY LIBRARY	-	-
6061500000- COOPERATIVE EXTENSION	27	27
7070300000- PARKS AND RECREATION	50,221	50,221
7070800000- CULTURAL SERVICES	-	-
8190000000- FLEET SERVICES	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	-
8250000000- OFFICE AUTOMATION	-	-
8260000000- CENTRAL TELEPHONE	-	-
8270000000- RADIO COMMUNICATIONS	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

EQUIP- Equipment Depreciation	Depreciation for County Equipment	Total
8400112100- PURCHASING-CREDIT CARD PROG	-	-
9210000000- SW ENTERPRISE	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	-
9221100000- S J GENERAL HOSPITAL	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	-
9230901000- AIRPORT ENTERPRISE	-	-
35401- CSA 54-NPDES ZONE P	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	-
39312- CSA 31 SEWER ENTERPRISE	-	-
40598- RETIREMENT OFFICE	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	-
OD- OTHER GF DEPARTMENTS	-	-
OF- OTHER NGF FUNDS	-	-
OA- OTHER AGENCIES	-	-
AO- All Other	24,081	24,081
Total	\$ 4,207,173	\$ 4,207,173

San Joaquin County, California
 Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
 Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

DEBT SVS- Debt Service Interest

Expense Type	Distribution Percentage		100.00%
	\$	Spread Method	Administration Bldg Debt Svs
Personnel			
Debt Service Interest	\$ 1,767,780	S	\$ 1,767,780
Subtotal Personnel Cost	\$ 1,767,780		\$ 1,767,780
Operating Services & Supplies			
Subtotal Operating Cost	\$ -		\$ -
Disallowed Expenses			
Subtotal Disallowed Costs	\$ -		\$ -
DEPARTMENTAL EXPENDITURES	\$ 1,767,780		\$ 1,767,780
Reallocation of Incoming Costs			
First Allocation	\$ -		\$ 1,767,780
Unallocated Costs	\$ -		\$ -
Subtotal of First Allocation	\$ -		\$ 1,767,780
Second Allocation	\$ -		\$ -
Unallocated Costs	\$ -		\$ -
Subtotal of Second Allocation	\$ -		\$ -
TOTAL FUNCTIONAL COSTS	\$ 1,767,780		\$ 1,767,780

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

COSTS TO BE ALLOCATED

DEBT SVS- Debt Service Interest	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 1,767,780	\$ -	\$ 1,767,780
Incoming Costs			
BUILD- Building Depreciation	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-
DEBT SVS- Debt Service Interest	-	-	-
1010800000- Auditor-Controller	-	-	-
1010200000- County Administration	-	-	-
1011800000- County Counsel	-	-	-
1014200000- Facilities Management	-	-	-
1011200000- Purchasing & Support	-	-	-
1012400000- Human Resources	-	-	-
Total Incoming Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 1,767,780</u>	<u>\$ -</u>	<u>\$ 1,767,780</u>

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

DEBT SVS- Debt Service Interest

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Administration Bldg Debt Svs	3.1						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-		-
1010800000- Auditor-Controller	11,244	5.942%	105,046		105,046	-	105,046
1010200000- County Administration	6,341	3.351%	59,240		59,240	-	59,240
1011800000- County Counsel	7,438	3.931%	69,489		69,489	-	69,489
1014200000- Facilities Management	7,033	3.717%	65,705		65,705	-	65,705
1011200000- Purchasing & Support	13,801	7.294%	128,935		128,935	-	128,935
1012400000- Human Resources	15,488	8.185%	144,695		144,695	-	144,695
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	12,821	6.776%	119,779		119,779	-	119,779
1011000000- TREASURER-TAX COLLECTOR	8,840	4.672%	82,587		82,587	-	82,587
1011100000- ASSESSOR	22,171	11.717%	207,131		207,131	-	207,131
1011600000- REVENUE AND RECOVERY	8,087	4.274%	75,552		75,552	-	75,552
1013000000- REGISTRAR OF VOTERS	40,053	21.167%	374,192		374,192	-	374,192
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-

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DEBT SVS- Debt Service Interest

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	13,267	7.011%	123,946		123,946	-	123,946
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

DEBT SVS- Debt Service Interest

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	2,567	1.357%	23,982	-	23,982	-	23,982
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	20,070	10.607%	187,502	-	187,502	-	187,502
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

DEBT SVS- Debt Service Interest

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	189,221	100.000%	\$ 1,767,780	\$ -	\$ 1,767,780	\$ -	\$ 1,767,780

Allocation Basis:

Adm Bldg Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

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ALLOCATION SUMMARY

DEBT SVS- Debt Service Interest		
	Administration Bldg Debt Svs	Total
ALLOCABLE BUDGET UNITS		
BUILD- Building Depreciation	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-
DEBT SVS- Debt Service Interest	-	-
1010800000- Auditor-Controller	105,046	105,046
1010200000- County Administration	59,240	59,240
1011800000- County Counsel	69,489	69,489
1014200000- Facilities Management	65,705	65,705
1011200000- Purchasing & Support	128,935	128,935
1012400000- Human Resources	144,695	144,695
RECEIVING BUDGET UNITS		
1010100000- BOARD OF SUPERVISORS	119,779	119,779
1011000000- TREASURER-TAX COLLECTOR	82,587	82,587
1011100000- ASSESSOR	207,131	207,131
1011600000- REVENUE AND RECOVERY	75,552	75,552
1013000000- REGISTRAR OF VOTERS	374,192	374,192
1014000000- GENERAL SERVICES - ADMIN	-	-
1014300000- CAPITAL PROJECT ADMIN	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	-
1016000000- SURVEYOR	-	-
1040148000- PUBLIC IMPROVEMENT	-	-
1120000000- GENERAL RESERVE	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	-
2020200000- DISTRICT ATTORNEY	-	-
2020202000- DA-REAL ESTATE FRAUD	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	-
2020205000- DA-VICTIM ASSISTANCE	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	-
2020209000- DA-CHILD ABDUCTION	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	-
2020273000- DA-VICTIM WITNESS PROG	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	-
2020281000- DA-SLESF-AB109	-	-
2020300000- CHILD SUPPORT	-	-
2020400000- PUBLIC DEFENDER	-	-
2021000000- GRAND JURY	-	-
2021200000- PRETRIAL SERVICES	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	-

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

DEBT SVS- Debt Service Interest		
	Administration Bldg Debt Svs	Total
2021300000- COURT ASSIGNED COUNSEL	-	-
2021602000- SHERIFF-BOATING SAFETY	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	-
2021609000- SHERIFF-CAL MMET	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	-
2021620000- SHERIFF-PATROL	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	-
2021626000- SHERIFF-DETECTIVES	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	-
2021628000- SHERIFF-RECORDS	-	-
2021635000- SHERIFF-CIVIL	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	-
2021654000- SHERIFF-JAG PROGRAM	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-
2021658000- SHERIFF-COURT SERVICES	-	-
2022600000- SHERIFF-CUSTODY	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	-
2022620000- SHERIFF-CUST-AWP	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	-
2022702000- PROBATION-ADULT	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	-
2022710000- PROBATION-JAG PROGRAM	-	-
2022745000- PROBATION-ADMINISTRATION	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	-
2023060000- WATER RESOURCES	-	-
2023070000- DELTA ACTIVITIES	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	-
2025900000- RECORDER-COUNTY CLERK	123,946	123,946
2026000000- EMERGENCY SERVICES	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

DEBT SVS- Debt Service Interest		
	Administration Bldg Debt Svs	Total
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-
2026700000- LAFCO CONTRIBUTION	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	-
4040500000- MENTAL HEALTH SERVICES	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	-
4040800000- UTILITY DISTRICTS	-	-
4041000000- PUBLIC HEALTH SVS	-	-
4041200000- CONSERVATOR SERVICES	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	-
4042000000- ENVIRONMENTAL HEALTH	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	-
5050101000- HSA ADMINISTRATION	23,982	23,982
5050106000- HSA-CALWORKS ASSISTANCE	-	-
5050107000- HSA-FOSTER CARE	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	-
5054000000- COMMUNITY SERVICES	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	-
5055600000- VETERANS SERVICE OFFICE	-	-
6060900000- COUNTY LIBRARY	-	-
6061500000- COOPERATIVE EXTENSION	-	-
7070300000- PARKS AND RECREATION	-	-
7070800000- CULTURAL SERVICES	-	-
8190000000- FLEET SERVICES	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	187,502	187,502
8250000000- OFFICE AUTOMATION	-	-
8260000000- CENTRAL TELEPHONE	-	-
8270000000- RADIO COMMUNICATIONS	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

DEBT SVS- Debt Service Interest		
	Administration Bldg Debt Svs	Total
8400112100- PURCHASING-CREDIT CARD PROG	-	-
9210000000- SW ENTERPRISE	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	-
9221100000- S J GENERAL HOSPITAL	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	-
9230901000- AIRPORT ENTERPRISE	-	-
35401- CSA 54-NPDES ZONE P	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	-
39312- CSA 31 SEWER ENTERPRISE	-	-
40598- RETIREMENT OFFICE	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	-
OD- OTHER GF DEPARTMENTS	-	-
OF- OTHER NGF FUNDS	-	-
OA- OTHER AGENCIES	-	-
AO- All Other	-	-
Total	\$ 1,767,780	\$ 1,767,780

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1010800000- Auditor-Controller

	Distribution Percentage ¹			14.17%	24.59%	12.34%	25.97%	7.73%	15.21%
Expense Type	\$	Spread Method	General Admin	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government	
Personnel									
6001000000 - SALARIES & WAGES-REGULAR	\$ 2,627,448	S	\$ 372,364	\$ 645,974	\$ 324,139	\$ 682,287	\$ 203,174	\$ 399,510	
6001100000 - SALARIES-CAFETERIA	78,684	S	11,151	19,345	9,707	20,432	6,084	11,964	
6001200000 - SALARIES-CAR ALLOWANCE	7,020	S	995	1,726	866	1,823	543	1,067	
6001210000 - ADMINISTRATION BENEFITS	6,416	S	909	1,577	792	1,666	496	976	
6001450000 - SALARIES-LEAVE TIME PAYOFF	50,165	S	7,109	12,333	6,189	13,027	3,879	7,628	
6001600000 - CAREER INCENTIVE PAY	19,417	S	2,752	4,774	2,395	5,042	1,501	2,952	
6001700000 - RECRUITMENT BONUS	4,000	S	567	983	493	1,039	309	608	
6003000000 - SALARIES-OVERTIME	15,036	S	2,131	3,697	1,855	3,905	1,163	2,286	
6010100000 - UNEMPLOYMENT COMP INSURANCE	3,609	S	512	887	445	937	279	549	
6010900000 - PARKING BENEFIT	15,089	S	2,138	3,710	1,861	3,918	1,167	2,294	
6020000000 - RETIREMENT-EMPLOYER SHARE	1,165,967	S	165,242	286,660	143,841	302,775	90,161	177,288	
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	134,398	S	19,047	33,042	16,580	34,900	10,393	20,435	
6020000415 - RETIREMENT - REPL BENEFITS	3,337	S	473	820	412	866	258	507	
6020600000 - HLTH INSUR FOR RETIREES-SLB	12,014	S	1,703	2,954	1,482	3,120	929	1,827	
6030000000 - SOCIAL SECURITY-OASDI	159,332	S	22,581	39,173	19,656	41,375	12,321	24,227	
6030100000 - SOCIAL SECURITY-MEDICARE	38,596	S	5,470	9,489	4,761	10,023	2,985	5,869	
6040000000 - LIFE INSURANCE	1,909	S	271	469	236	496	148	290	
6050000000 - HEALTH INSURANCE	394,401	S	55,895	96,966	48,656	102,417	30,498	59,970	
6070000000 - DENTAL INSURANCE	7,239	S	1,026	1,780	893	1,880	560	1,101	
6080000000 - VISION CARE	1,703	S	241	419	210	442	132	259	
Subtotal Personnel Cost	\$ 4,745,781		\$ 672,575	\$ 1,166,780	\$ 585,471	\$ 1,232,368	\$ 366,980	\$ 721,607	
Operating Services & Supplies									
6201000000 - OFFICE EXPENSE-GENERAL	\$ 10,997	D	\$ 10,997						
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	17,503	D	17,503						
6201005600 - GENERAL OFFICE SUPPLIES	6,230	D	6,230						
6202000000 - OFFICE EXPENSE-POSTAGE	49,328	D	49,328						
6203000000 - OFFICE EXP-SUBS & PERIODICALS	1,969	D	1,969						
6206000000 - COMMUNICATIONS	20,866	D	20,866						
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE	2,754	D	2,754						
6214000100 - RENTS & LEASES-COPYING MACHINE	8,304	D	8,304						
6217000000 - TRANS AND TRAVEL-GENERAL	415	D	415						
6217000500 - TRANS/TRAVEL-TRAINING	11,772	D	11,772						
6217060000 - EMPLOYEE PARKING FEE	16	D	16						
6221000000 - PROFESSIONALSVS	403,133	D	-	403,133					
6221004000 - PROFESSIONAL SVS-COUNTY	330	D	330						
6221005200 - AUDITOR	(1)	D	(1)						
6221160002 - BACKGROUND CHECKS-PROVIDER	294	D	294						
6223000000 - PUBLICATIONS & LEGAL NOTICES	328	D	328						
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	236	D	236						
6226016000 - SOFTWARE & RELATED LICENSES	29,656	D	29,656						
6226032000 - COMPUTER SYS/SUPPLIES & MAINT	50,241	D	50,241						

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DEPARTMENTAL EXPENSE DETAIL

1010800000- Auditor-Controller

Expense Type	Distribution Percentage ¹		14.17%	24.59%	12.34%	25.97%	7.73%	15.21%
	\$	Spread Method	General Admin	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government
6238000000 - MISCELLANEOUS EXP	18	D	18					
6269000000 - SMALL TOOLS & INSTRUMENTS	210	D	210					
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	21,136	D	21,136					
6295220700 - DATA PROCESSING CHARGES	2,234,740	D	157,141	344,086	717,529	328,926	-	687,058
6295232000 - INSURANCE-WORKER'S COMP	7,816	D	7,816					
6295236000 - INSURANCE-CASUALTY	31,205	D	31,205					
6501101200 - INTERFUND CHG-SINGLE AUDIT	(232,207)	D		(232,207)				
6501101300 - DIRECT CHG AUDIT/ACCTG	(22,884)	D		(22,884)				
6501101400 - DIR CHG-COP ACCTG FEE	(4,449)	D		(4,449)				
6501401000 - DIR CHG-FR BOS DIST-TAX ADM	(19,436)	D						(19,436)
6501401100 - DIR CHG-ACCTG TRAN FEE-FR BOS	(64,036)	D		(64,036)				
6501402000 - DIR CHG-FR RETIREMENT	(3,405)	D		(3,405)				
6502000000 - COST PLAN INDIRECT COST REIMB	(3,106,233)	D	(3,106,233)					
REVENUE - REIMBURSEMENTS	(155,197)			(155,197)				
REVENUE - OFF THE TOP CREDITS	(175,858)		(175,858)				-	
Subtotal Operating Cost	\$ (874,209)		\$ (2,853,326)	\$ 265,040	\$ 717,529	\$ 328,926	\$ -	\$ 667,622
Disallowed Expenses ²								
6501101200 - INTERFUND CHG-SINGLE AUDIT	\$ 232,207	D	\$ -	\$ 232,207	\$ -	\$ -	\$ -	\$ -
6501101300 - DIRECT CHG AUDIT/ACCTG	22,884	D	-	22,884	-	-	-	-
6501101400 - DIR CHG-COP ACCTG FEE	4,449	D	-	4,449	-	-	-	-
6501401100 - DIR CHG-ACCTG TRAN FEE-FR BOS	64,036	D	-	64,036	-	-	-	-
6501402000 - DIR CHG-FR RETIREMENT	3,405	D	-	3,405	-	-	-	-
6502000000 - COST PLAN INDIRECT COST REIMB	3,106,233	D	3,106,233	-	-	-	-	-
REVENUE - REIMBURSEMENTS	155,197		-	155,197	-	-	-	-
Subtotal Disallowed Costs	\$ 3,588,412		\$ 3,106,233	\$ 482,179	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ 7,459,984		\$ 925,482	\$ 1,913,998	\$ 1,303,000	\$ 1,561,294	\$ 366,980	\$ 1,389,229
Reallocation of General Admin								
G/A Reallocation	Distribution Percentage			29%	20%	24%	6%	21%
Subtotal G/A Reallocation			\$ (925,482)	\$ 271,080	\$ 184,544	\$ 221,126	\$ 51,975	\$ 196,757
Reallocation of Incoming Costs								
First Allocation	\$ 201,492			\$ 2,244,096	\$ 1,527,722	\$ 1,830,563	\$ 430,271	\$ 1,628,823
Unallocated Costs	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 201,492			\$ 2,244,096	\$ 1,527,722	\$ 1,830,563	\$ 430,271	\$ 1,628,823
Second Allocation	\$ 257,857			\$ 75,528	\$ 51,418	\$ 61,610	\$ 14,481	\$ 54,820
Unallocated Costs	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 257,857			\$ 75,528	\$ 51,418	\$ 61,610	\$ 14,481	\$ 54,820
TOTAL FUNCTIONAL COSTS	\$ 7,919,333			\$ 2,319,624	\$ 1,579,140	\$ 1,892,173	\$ 444,753	\$ 1,683,644

Notes

¹ From ACO SA Worksheet FY 24 based on E1 FY 23-24 Internal Auditing Time Records by Dept.xlsx

² Capital Purchases are excluded. Interfund, Direct Charges, and certain revenues are shown as direct bills on allocations worksheet. Cost Plan Indirect Cost Reimb charges are excluded for purposes of analysis.

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

COSTS TO BE ALLOCATED

1010800000- Auditor-Controller	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 7,459,984		\$ 7,459,984
Incoming Costs			
BUILD- Building Depreciation	\$ 93,062	\$ -	\$ 93,062
EQUIP- Equipment Depreciation	3,384	-	3,384
DEBT SVS- Debt Service Interest	105,046	-	105,046
1010800000- Auditor-Controller		15,602	15,602
1010200000- County Administration		12,762	12,762
1011800000- County Counsel		5,137	5,137
1014200000- Facilities Management		105,583	105,583
1011200000- Purchasing & Support		90,102	90,102
1012400000- Human Resources		28,672	28,672
Total Incoming Costs	\$ 201,492	\$ 257,857	\$ 459,349
Total Costs to be Allocated	\$ 7,661,476	\$ 257,857	\$ 7,919,333

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Financial Services	4.1						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-	-	-
1010800000- Auditor-Controller	7,655,278	0.333%	7,467	-	7,467	-	7,467
1010200000- County Administration	8,097,637	0.352%	7,898	180	7,718	267	7,985
1011800000- County Counsel	6,104,010	0.265%	5,954	-	5,954	201	6,155
1014200000- Facilities Management	18,949,082	0.824%	18,482	-	18,482	624	19,106
1011200000- Purchasing & Support	4,271,817	0.186%	4,167	-	4,167	141	4,307
1012400000- Human Resources	11,664,417	0.507%	11,377	-	11,377	384	11,761
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	5,218,591	0.227%	5,090	-	5,090	172	5,262
1011000000- TREASURER-TAX COLLECTOR	5,235,557	0.228%	5,107	16,800	(11,693)	172	(11,521)
1011100000- ASSESSOR	12,693,284	0.552%	12,380	-	12,380	418	12,799
1011600000- REVENUE AND RECOVERY	2,043,170	0.089%	1,993	-	1,993	67	2,060
1013000000- REGISTRAR OF VOTERS	10,965,893	0.477%	10,696	-	10,696	361	11,057
1014000000- GENERAL SERVICES - ADMIN	975,904	0.042%	952	-	952	32	984
1014300000- CAPITAL PROJECT ADMIN	1,709,154	0.074%	1,667	-	1,667	56	1,723
1014400000- AIRPORT EAST BUSINESS PARK	311,907	0.014%	304	-	304	10	314
1016000000- SURVEYOR	685,909	0.030%	669	-	669	23	692
1040148000- PUBLIC IMPROVEMENT	80,023	0.003%	78	-	78	3	81
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	54,507,551	2.369%	53,164	14,000	39,164	1,795	40,960
2020202000- DA-REAL ESTATE FRAUD	709,415	0.031%	692	-	692	23	715
2020204000- DA-FAMILY JUSTICE CENTER	798,280	0.035%	779	-	779	26	805
2020205000- DA-VICTIM ASSISTANCE	790,209	0.034%	771	-	771	26	797
2020206000- DA-CONSUMER FRAUD-PROP 64	1,357,879	0.059%	1,324	-	1,324	45	1,369
2020207000- DA-EPU INVESTIGATION_PROSECUTI	80,438	0.003%	78	-	78	3	81
2020209000- DA-CHILD ABDUCTION	557,916	0.024%	544	-	544	18	563
2020210000- DA-NARCOTICS ENFORCEMENT	51,619	0.002%	50	4,884	(4,834)	2	(4,832)
2020212000- DA-AUTO INSURANCE FRAUD	300,860	0.013%	293	-	293	10	303
2020216000- DA-WORKERS COMP INS FRAUD	471,807	0.021%	460	-	460	16	476
2020217000- DA-PUBLIC ASSISTANCE FRAUD	3,726,683	0.162%	3,635	-	3,635	123	3,758
2020225000- DA-YOUTH GUN VIOLE-JAG	191,087	0.008%	186	-	186	6	193
2020273000- DA-VICTIM WITNESS PROG	1,936,875	0.084%	1,889	-	1,889	64	1,953
2020278240- DA-RURAL CRIMES PREVENTION	254,458	0.011%	248	-	248	8	257
2020278250- DA-CRIMINAL RESTITUTION PROG	173,787	0.008%	170	-	170	6	175
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	217,418	0.009%	212	-	212	7	219
2020281000- DA-SLESF-AB109	412,937	0.018%	403	-	403	14	416
2020300000- CHILD SUPPORT	22,047,347	0.958%	21,504	-	21,504	726	22,230
2020400000- PUBLIC DEFENDER	21,365,982	0.929%	20,839	-	20,839	704	21,543
2021000000- GRAND JURY	175,003	0.008%	171	-	171	6	176
2021200000- PRETRIAL SERVICES	3,683,550	0.160%	3,593	-	3,593	121	3,714
2021274000- COUNTY SUPPORT TO COURTS	10,528,850	0.458%	10,269	-	10,269	347	10,616
2021300000- COURT ASSIGNED COUNSEL	7,235,117	0.314%	7,057	-	7,057	238	7,295.13

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	3,014,075	0.131%	2,940	-	2,940	99	3,039
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	20,057	0.001%	20	-	20	1	20
2021608000- SHERIFF-ABANDONED WATERCRAFT	123,290	0.005%	120	-	120	4	124
2021609000- SHERIFF-CAL MMET	3,951,052	0.172%	3,854	-	3,854	130	3,984
2021610000- SHERIFF-AUTOMATED FINGERPRINT	591,505	0.026%	577	-	577	19	596
2021614000- SHERIFF-SPEC SERVICES DIVISION	18,098,975	0.787%	17,653	-	17,653	596	18,249
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	56,351	0.002%	55	-	55	2	57
2021615000- SHERIFF-MOUNTAIN HOUSE	2,200,819	0.096%	2,147	-	2,147	72	2,219
2021619000- SHERIFF-ANIMAL CONTROL	1,095,876	0.048%	1,069	-	1,069	36	1,105
2021620000- SHERIFF-PATROL	40,249,188	1.749%	39,257	-	39,257	1,326	40,583
2021622000- SHERIFF-COMMUNICATIONS	5,534,864	0.241%	5,398	-	5,398	182	5,581
2021626000- SHERIFF-DETECTIVES	13,924,768	0.605%	13,582	-	13,582	459	14,040
2021627000- SHERIFF-AUTO THEFT PROG	132,528	0.006%	129	-	129	4	134
2021628000- SHERIFF-RECORDS	5,348,276	0.232%	5,216	-	5,216	176	5,393
2021635000- SHERIFF-CIVIL	2,727,002	0.119%	2,660	-	2,660	90	2,750
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	14,379,259	0.625%	14,025	4,000	10,025	474	10,499
2021649000- SHERIFF-INFORMATION SYSTEMS	4,023,338	0.175%	3,924	-	3,924	133	4,057
2021654000- SHERIFF-JAG PROGRAM	25,678	0.001%	25	-	25	1	26
2021655000- SHERIFF-PATROL-SLESF-AB109	370,199	0.016%	361	-	361	12	373
2021657000- SHERIFF-CUSTODY-SLESF-AB109	66,908	0.003%	65	-	65	2	67
2021658000- SHERIFF-COURT SERVICES	12,638,467	0.549%	12,327	-	12,327	416	12,743
2022600000- SHERIFF-CUSTODY	82,191,065	3.572%	80,166	-	80,166	2,707	82,873
2022610000- SHERIFF-AB109-ALTERNATIVES	7,539,786	0.328%	7,354	-	7,354	248	7,602
2022620000- SHERIFF-CUST-AWP	1,420,606	0.062%	1,386	-	1,386	47	1,432
2022621000- CORRECTIONAL HEALTH SERVICES	20,177,438	0.877%	19,680	-	19,680	665	20,345
2022700000- PROBATION-JPCF-JUV PROBATION	8,185,555	0.356%	7,984	-	7,984	270	8,253
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	9,939,344	0.432%	9,694	-	9,694	327	10,022
2022702300- PROB-ADJULT-SB678-TAY	1,355,575	0.059%	1,322	-	1,322	45	1,367
2022702510- PROBATION-LOC COMM CORR-AB109	25,693,623	1.117%	25,060	-	25,060	846	25,907
2022708000- PROB-TRAINING PROGRAM-BSCC MH	174,906	0.008%	171	-	171	6	176
2022710000- PROBATION-JAG PROGRAM	109,006	0.005%	106	-	106	4	110
2022745000- PROBATION-ADMINISTRATION	8,083,167	0.351%	7,884	-	7,884	266	8,150
2022785000- AB118-ELEAS-COPS-JJP	3,758,784	0.163%	3,666	-	3,666	124	3,790
2022800000- PROBATION-JUVENILE DETENTION	16,541,163	0.719%	16,134	-	16,134	545	16,678
2022800320- PROB-JJRBG SECURE TRACK	1,514,743	0.066%	1,477	-	1,477	50	1,527
2023060000- WATER RESOURCES	2,343,657	0.102%	2,286	-	2,286	77	2,363
2023070000- DELTA ACTIVITIES	500,380	0.022%	488	-	488	16	505
2024100000- FLOOD CHANNEL MAINTENANCE	3,300,064	0.143%	3,219	-	3,219	109	3,327
2024700000- AGRICULTURAL COMMISSIONER	8,253,153	0.359%	8,050	-	8,050	272	8,322
2025600000- COMMUNITY DEVELOPMENT SERVICES	13,063,145	0.568%	12,741	-	12,741	430	13,172
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	728,902	0.032%	711	-	711	24	735
2025900000- RECORDER-COUNTY CLERK	3,708,378	0.161%	3,617	-	3,617	122	3,739
2026000000- EMERGENCY SERVICES	2,203,928	0.096%	2,150	-	2,150	73	2,222
2026000150- ISD-HOMELAND SECURITY GRANTS	379,550	0.016%	370	-	370	13	383
2026000170- OES-2016 DELTA GRANT PHASE 2	356,428	0.015%	348	-	348	12	359
2026000200- EMERGENCY SVS-EMERGENCY OPER	31,128	0.001%	30	-	30	1	31

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1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	7,457,202	0.324%	7,273	-	7,273	246	7,519
3030103000- PUBLIC WORKS-ENGINEERING	12,107,167	0.526%	11,809	-	11,809	399	12,208
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	15,442,760	0.671%	15,062	-	15,062	509	15,571
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	1,081,760	0.047%	1,055	-	1,055	36	1,091
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	1,318,459	0.057%	1,286	-	1,286	43	1,329
4040500000- MENTAL HEALTH SERVICES	189,086,102	8.218%	184,427	-	184,427	6,228	190,655
4040600000- SUBSTANCE ABUSE SERVICES	33,973,859	1.477%	33,137	-	33,137	1,119	34,256
4040700000- BEHAVIORAL HEALTH ADMIN	18,006,069	0.783%	17,562	-	17,562	593	18,155
4040800000- UTILITY DISTRICTS	4,183,465	0.182%	4,080	-	4,080	138	4,218
4041000000- PUBLIC HEALTH SVS	39,808,337	1.730%	38,827	-	38,827	1,311	40,139
4041200000- CONSERVATOR SERVICES	4,275,360	0.186%	4,170	-	4,170	141	4,311
4041800000- EMERGENCY MEDICAL SERVICE AGCY	2,928,338	0.127%	2,856	-	2,856	96	2,953
4042000000- ENVIRONMENTAL HEALTH	10,034,113	0.436%	9,787	-	9,787	330	10,117
4045415000- CALIFORNIA CHILDRENS SERVICES	5,292,729	0.230%	5,162	-	5,162	174	5,337
4049100000- CHILDREN & FAMILIES PROGRAM	2,155,316	0.094%	2,102	27,235	(25,133)	71	(25,062)
4049500000- HEALTH CARE SERVICES ADMIN	6,576,452	0.286%	6,414	-	6,414	217	6,631
4049700000- OFFICE OF THE MEDICAL EXAMINER	5,461,973	0.237%	5,327	-	5,327	180	5,507
5050101000- HSA ADMINISTRATION	210,570,783	9.152%	205,382	-	205,382	6,935	212,317
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	156,938	0.007%	153	-	153	5	158
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	11,579,784	0.503%	11,294	-	11,294	381	11,676
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	17,284,668	0.751%	16,859	-	16,859	569	17,428
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	16,790,511	0.730%	16,377	-	16,377	553	16,930
5055246000- NEIGHBORHOOD PRESERVATION	1,489,408	0.065%	1,453	-	1,453	49	1,502
5055600000- VETERANS SERVICE OFFICE	931,872	0.041%	909	-	909	31	940
6060900000- COUNTY LIBRARY	148,719	0.006%	145	-	145	5	150
6061500000- COOPERATIVE EXTENSION	947,430	0.041%	924	-	924	31	955
7070300000- PARKS AND RECREATION	8,547,371	0.371%	8,337	-	8,337	282	8,618
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	8,047,925	0.350%	7,850	-	7,850	265	8,115
8240000000- INFORMATION SYSTEMS DIV - ISF	32,468,847	1.411%	31,669	-	31,669	1,069	32,738
8250000000- OFFICE AUTOMATION	2,081,177	0.090%	2,030	-	2,030	69	2,098
8260000000- CENTRAL TELEPHONE	6,337,070	0.275%	6,181	-	6,181	209	6,390
8270000000- RADIO COMMUNICATIONS	3,510,074	0.153%	3,423.58	-	3,423.58	115.61	3,539.19
8400112100- PURCHASING-CREDIT CARD PROG	9,091,554	0.395%	8,867.52	-	8,867.52	299.44	9,166.97
9210000000- SW ENTERPRISE	31,875,986	1.385%	31,090.50	1,215	29,875.56	1,049.89	30,925.45
9210000540- REFUSE DISPOSAL ADMINISTRATION	4,836,966	0.210%	4,717.77	-	4,717.77	159.31	4,877.09
9221100000- S J GENERAL HOSPITAL	478,329,359	20.790%	466,542.45	143,532	323,010.45	15,754.53	338,764.97
9221175600- HOSP ECHOCARDIOLOGY	563	0.000%	0.55	-	0.55	0.02	0.57

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	5,416,175	0.235%	5,282.71	-	5,282.71	178.39	5,461.10
35401- CSA 54-NPDES ZONE P	1,196,456	0.052%	1,166.97	-	1,166.97	39.41	1,206.38
38925- COUNTY SELF-INSURANCE-HEALTH	1,162,199	0.051%	1,133.56	-	1,133.56	38.28	1,171.84
38926- COUNTY SELF-INSURANCE-DENTAL	153,941	0.007%	150.15	-	150.15	5.07	155.22
38948- COUNTY SELF-INSURANCE-MED MAL	3,144,313	0.137%	3,066.83	-	3,066.83	103.56	3,170.39
38949- COUNTY SELF-INSURANCE-CASUALTY	11,256,333	0.489%	10,979	-	10,979	371	11,350
38950- CO SELF-INSURANCE-WORKERS COMP	6,136,609	0.267%	5,985	-	5,985	202	6,188
38951- CO SELF-INSURANCE-UNEMPLOYMENT	892,904	0.039%	871	-	871	29	900
39312- CSA 31 SEWER ENTERPRISE	148,007	0.006%	144	435	(291)	5	(286)
40598- RETIREMENT OFFICE	3,732,284	0.162%	3,640	3,536	104	123	227
47801- MOUNTAIN HOUSE-GENERAL FUND	10,665,801	0.464%	10,403	-	10,403	351	10,754
OD- OTHER GF DEPARTMENTS	30,090,939	1.308%	29,349	3,235	26,115	991	27,106
OF- OTHER NGF FUNDS	62,600,295	2.721%	61,058	45,233	15,825	2,062	17,887
OA- OTHER AGENCIES	381,495,632	16.581%	372,095	173,434	198,661	12,565	211,226
AO- All Other	121,052	0.005%	118	-	118	4	122
Total	\$ 2,300,792,060	100.000%	\$ 2,244,096	\$ 437,719	\$ 1,806,378	\$ 75,528	\$ 1,881,906

Allocation Basis:

Net Expenses by Department

Source of Allocation:

A1 - 2023-24 all REV and EXP-for cost plan - Excel.xlsx

San Joaquin County, California
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1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable	4.2						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	99	0.033%	497		497	-	497
1010200000- County Administration	288	0.095%	1,446		1,446	49	1,494
1011800000- County Counsel	244	0.080%	1,225		1,225	41	1,266
1014200000- Facilities Management	3,495	1.148%	17,544		17,544	591	18,135
1011200000- Purchasing & Support	386	0.127%	1,938		1,938	65	2,003
1012400000- Human Resources	367	0.121%	1,842		1,842	62	1,904
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	231	0.076%	1,160		1,160	39	1,199
1011000000- TREASURER-TAX COLLECTOR	235	0.077%	1,180		1,180	40	1,219
1011100000- ASSESSOR	397	0.130%	1,993		1,993	67	2,060
1011600000- REVENUE AND RECOVERY	264	0.087%	1,325		1,325	45	1,370
1013000000- REGISTRAR OF VOTERS	2,145	0.705%	10,767		10,767	363	11,130
1014000000- GENERAL SERVICES - ADMIN	26	0.009%	131		131	4	135
1014300000- CAPITAL PROJECT ADMIN	37	0.012%	186		186	6	192
1014400000- AIRPORT EAST BUSINESS PARK	19	0.006%	95		95	3	99
1016000000- SURVEYOR	18	0.006%	90		90	3	93
1040148000- PUBLIC IMPROVEMENT	743	0.244%	3,730		3,730	126	3,855
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	1,576	0.518%	7,911		7,911	266	8,178
2020202000- DA-REAL ESTATE FRAUD	27	0.009%	136		136	5	140
2020204000- DA-FAMILY JUSTICE CENTER	103	0.034%	517		517	17	534
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	45	0.015%	226		226	8	233
2020207000- DA-EPU INVESTIGATION_PROSECUTI	89	0.029%	447		447	15	462
2020209000- DA-CHILD ABDUCTION	3	0.001%	15		15	1	16
2020210000- DA-NARCOTICS ENFORCEMENT	13	0.004%	65		65	2	67
2020212000- DA-AUTO INSURANCE FRAUD	3	0.001%	15		15	1	16
2020216000- DA-WORKERS COMP INS FRAUD	26	0.009%	131		131	4	135
2020217000- DA-PUBLIC ASSISTANCE FRAUD	34	0.011%	171		171	6	176
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	30	0.010%	151		151	5	156
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	668	0.219%	3,353		3,353	113	3,466
2020400000- PUBLIC DEFENDER	973	0.320%	4,884		4,884	164	5,049
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	194	0.064%	974		974	33	1,007
2021274000- COUNTY SUPPORT TO COURTS	114	0.037%	572		572	19	592
2021300000- COURT ASSIGNED COUNSEL	1,129	0.371%	5,667		5,667	191	5,858

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	201	0.066%	1,009		1,009	34	1,043
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	41	0.013%	206		206	7	213
2021608000- SHERIFF-ABANDONED WATERCRAFT	12	0.004%	60		60	2	62
2021609000- SHERIFF-CAL MMET	430	0.141%	2,159		2,159	73	2,231
2021610000- SHERIFF-AUTOMATED FINGERPRINT	65	0.021%	326		326	11	337
2021614000- SHERIFF-SPEC SERVICES DIVISION	335	0.110%	1,682		1,682	57	1,738
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-		-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	35	0.012%	176		176	6	182
2021619000- SHERIFF-ANIMAL CONTROL	88	0.029%	442		442	15	457
2021620000- SHERIFF-PATROL	956	0.314%	4,799		4,799	162	4,960
2021622000- SHERIFF-COMMUNICATIONS	106	0.035%	532		532	18	550
2021626000- SHERIFF-DETECTIVES	328	0.108%	1,646		1,646	55	1,702
2021627000- SHERIFF-AUTO THEFT PROG	18	0.006%	90		90	3	93
2021628000- SHERIFF-RECORDS	56	0.018%	281		281	9	291
2021635000- SHERIFF-CIVIL	72	0.024%	361		361	12	374
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	627	0.206%	3,147		3,147	106	3,253
2021649000- SHERIFF-INFORMATION SYSTEMS	362	0.119%	1,817		1,817	61	1,878
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-		-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	142	0.047%	713		713	24	737
2021657000- SHERIFF-CUSTODY-SLESF-AB109	42	0.014%	211		211	7	218
2021658000- SHERIFF-COURT SERVICES	56	0.018%	281		281	9	291
2022600000- SHERIFF-CUSTODY	1,273	0.418%	6,390		6,390	215	6,605
2022610000- SHERIFF-AB109-ALTERNATIVES	42	0.014%	211		211	7	218
2022620000- SHERIFF-CUST-AWP	28	0.009%	141		141	5	145
2022621000- CORRECTIONAL HEALTH SERVICES	1,219	0.401%	6,119		6,119	206	6,325
2022700000- PROBATION-JPCF-JUV PROBATION	192	0.063%	964		964	32	996
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	220	0.072%	1,104		1,104	37	1,142
2022702300- PROB-ADJULT-SB678-TAY	90	0.030%	452		452	15	467
2022702510- PROBATION-LOC COMM CORR-AB109	704	0.231%	3,534		3,534	119	3,653
2022708000- PROB-TRAINING PROGRAM-BSCC MH	143	0.047%	718		718	24	742
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-		-	-	-
2022745000- PROBATION-ADMINISTRATION	546	0.179%	2,741		2,741	92	2,833
2022785000- AB118-ELEAS-COPS-JJP	212	0.070%	1,064		1,064	36	1,100
2022800000- PROBATION-JUVENILE DETENTION	1,124	0.369%	5,642		5,642	190	5,832
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-		-	-	-
2023060000- WATER RESOURCES	42	0.014%	211		211	7	218
2023070000- DELTA ACTIVITIES	136	0.045%	683		683	23	706
2024100000- FLOOD CHANNEL MAINTENANCE	89	0.029%	447		447	15	462
2024700000- AGRICULTURAL COMMISSIONER	430	0.141%	2,159		2,159	73	2,231
2025600000- COMMUNITY DEVELOPMENT SERVICES	643	0.211%	3,228		3,228	109	3,336
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	13	0.004%	65		65	2	67
2025900000- RECORDER-COUNTY CLERK	102	0.034%	512		512	17	529
2026000000- EMERGENCY SERVICES	127	0.042%	638		638	21	659
2026000150- ISD-HOMELAND SECURITY GRANTS	46	0.015%	231		231	8	239
2026000170- OES-2016 DELTA GRANT PHASE 2	33	0.011%	166		166	6	171
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	451	0.148%	2,264		2,264	76	2,340
3030103000- PUBLIC WORKS-ENGINEERING	627	0.206%	3,147		3,147	106	3,253
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	2,863	0.941%	14,372		14,372	484	14,856
3030106000- PUBLIC WORKS-CONSTRUCTION	159	0.052%	798		798	27	825
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	42	0.014%	211		211	7	218
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	43	0.014%	216		216	7	223
4040500000- MENTAL HEALTH SERVICES	7,381	2.425%	37,051		37,051	1,247	38,298
4040600000- SUBSTANCE ABUSE SERVICES	1,068	0.351%	5,361		5,361	180	5,542
4040700000- BEHAVIORAL HEALTH ADMIN	867	0.285%	4,352		4,352	147	4,499
4040800000- UTILITY DISTRICTS	1,309	0.430%	6,571		6,571	221	6,792
4041000000- PUBLIC HEALTH SVS	3,354	1.102%	16,836		16,836	567	17,403
4041200000- CONSERVATOR SERVICES	353	0.116%	1,772		1,772	60	1,832
4041800000- EMERGENCY MEDICAL SERVICE AGCY	241	0.079%	1,210		1,210	41	1,250
4042000000- ENVIRONMENTAL HEALTH	482	0.158%	2,420		2,420	81	2,501
4045415000- CALIFORNIA CHILDRENS SERVICES	439	0.144%	2,204		2,204	74	2,278
4049100000- CHILDREN & FAMILIES PROGRAM	69	0.023%	346		346	12	358
4049500000- HEALTH CARE SERVICES ADMIN	37	0.012%	186		186	6	192
4049700000- OFFICE OF THE MEDICAL EXAMINER	1,175	0.386%	5,898		5,898	199	6,097
5050101000- HSA ADMINISTRATION	-	0.000%	-		-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-		-	-	-
5050107000- HSA-FOSTER CARE	67	0.022%	336		336	11	348
5050108000- HSA-ADOPTION ASSISTANCE	252	0.083%	1,265		1,265	43	1,308
5050110000- HSA-GENERAL ASSISTANCE	1,238	0.407%	6,214		6,214	209	6,424
5050118000- HSA-IN-HOME SUPPORTIVE SVS	10	0.003%	50		50	2	52
5050132000- HSA-TEMPORARY HOMELESS SHELTER	12	0.004%	60		60	2	62
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-		-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	558	0.183%	2,801		2,801	94	2,895
5054000000- COMMUNITY SERVICES	40	0.013%	201		201	7	208
5054101000- DEPT OF AGING-COMMUNITY SVS	4,902	1.611%	24,607		24,607	828	25,435
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	1,635	0.537%	8,207		8,207	276	8,484
5055246000- NEIGHBORHOOD PRESERVATION	583	0.192%	2,927		2,927	99	3,025
5055600000- VETERANS SERVICE OFFICE	76	0.025%	382		382	13	394
6060900000- COUNTY LIBRARY	14	0.005%	70		70	2	73
6061500000- COOPERATIVE EXTENSION	2	0.001%	10		10	0	10
7070300000- PARKS AND RECREATION	1,486	0.488%	7,459		7,459	251	7,711
7070800000- CULTURAL SERVICES	-	0.000%	-		-	-	-
8190000000- FLEET SERVICES	8,511	2.797%	42,723		42,723	1,438	44,162
8240000000- INFORMATION SYSTEMS DIV - ISF	674	0.221%	3,383		3,383	114	3,497
8250000000- OFFICE AUTOMATION	131	0.043%	658		658	22	680
8260000000- CENTRAL TELEPHONE	1,066	0.350%	5,351		5,351	180	5,531
8270000000- RADIO COMMUNICATIONS	378	0.124%	1,897		1,897	64	1,961
8400112100- PURCHASING-CREDIT CARD PROG	615	0.202%	3,087		3,087	104	3,191
9210000000- SW ENTERPRISE	4,680	1.538%	23,493		23,493	791	24,284
9210000540- REFUSE DISPOSAL ADMINISTRATION	203	0.067%	1,019		1,019	34	1,053
9221100000- S J GENERAL HOSPITAL	41,852	13.752%	210,088		210,088	7,073	217,161
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	1,152	0.379%	5,783		5,783	195	5,977
35401- CSA 54-NPDES ZONE P	-	0.000%	-		-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	259	0.085%	1,300		1,300	44	1,344
38926- COUNTY SELF-INSURANCE-DENTAL	33	0.011%	166		166	6	171
38948- COUNTY SELF-INSURANCE-MED MAL	278	0.091%	1,396		1,396	47	1,442
38949- COUNTY SELF-INSURANCE-CASUALTY	1,283	0.422%	6,440		6,440	217	6,657
38950- CO SELF-INSURANCE-WORKERS COMP	580	0.191%	2,911		2,911	98	3,009
38951- CO SELF-INSURANCE-UNEMPLOYMENT	10	0.003%	50		50	2	52
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-		-	-	-
40598- RETIREMENT OFFICE	29	0.010%	146		146	5	150
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-		-	-	-
OD- OTHER GF DEPARTMENTS	81	0.027%	407		407	14	420
OF- OTHER NGF FUNDS	2,523	0.829%	12,665		12,665	426	13,091
OA- OTHER AGENCIES	182,714	60.036%	917,186		917,186	30,879	948,065
AO- All Other	6	0.002%	30		30	1	31
Total	304,340	100.000%	\$ 1,527,722	\$ -	\$ 1,527,722	\$ 51,418	\$ 1,579,140

Allocation Basis:

AP Transaction Count by Department

Source of Allocation:

E2 ACO FY23-24 General Transactions AP Transaction Count by Department.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Payroll	4.3						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	34	0.417%	7,638		7,638	-	7,638
1010200000- County Administration	15	0.186%	3,411		3,411	115	3,526
1011800000- County Counsel	19	0.227%	4,153		4,153	140	4,293
1014200000- Facilities Management	105	1.270%	23,248		23,248	786	24,033
1011200000- Purchasing & Support	31	0.373%	6,822		6,822	231	7,053
1012400000- Human Resources	55	0.664%	12,161		12,161	411	12,573
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	16	0.198%	3,634		3,634	123	3,756
1011000000- TREASURER-TAX COLLECTOR	25	0.304%	5,562		5,562	188	5,750
1011100000- ASSESSOR	74	0.895%	16,388		16,388	554	16,942
1011600000- REVENUE AND RECOVERY	12	0.150%	2,744		2,744	93	2,836
1013000000- REGISTRAR OF VOTERS	59	0.721%	13,200		13,200	446	13,646
1014000000- GENERAL SERVICES - ADMIN	3	0.036%	667		667	23	690
1014300000- CAPITAL PROJECT ADMIN	9	0.105%	1,928		1,928	65	1,993
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	3	0.036%	667		667	23	690
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	229	2.783%	50,945		50,945	1,722	52,667
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	2	0.020%	371		371	13	383
2020205000- DA-VICTIM ASSISTANCE	7	0.089%	1,631		1,631	55	1,687
2020206000- DA-CONSUMER FRAUD-PROP 64	5	0.061%	1,112		1,112	38	1,150
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	3	0.036%	667		667	23	690
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	15	0.186%	3,411		3,411	115	3,526
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	17	0.203%	3,708		3,708	125	3,833
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	2	0.020%	371		371	13	383
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	163	1.977%	36,188		36,188	1,223	37,411
2020400000- PUBLIC DEFENDER	93	1.130%	20,689		20,689	699	21,389
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	22	0.267%	4,894		4,894	165	5,060
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	8	0.101%	1,854		1,854	63	1,917
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-		-	-	-
2021609000- SHERIFF-CAL MMET	12	0.150%	2,744		2,744	93	2,836
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-		-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	79	0.956%	17,501		17,501	591	18,092
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-		-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	8	0.097%	1,780		1,780	60	1,840
2021619000- SHERIFF-ANIMAL CONTROL	7	0.085%	1,557		1,557	53	1,610
2021620000- SHERIFF-PATROL	116	1.410%	25,806		25,806	872	26,678
2021622000- SHERIFF-COMMUNICATIONS	36	0.438%	8,009		8,009	271	8,279
2021626000- SHERIFF-DETECTIVES	48	0.583%	10,678		10,678	361	11,039
2021627000- SHERIFF-AUTO THEFT PROG	1	0.012%	222		222	8	230
2021628000- SHERIFF-RECORDS	52	0.636%	11,642		11,642	393	12,036
2021635000- SHERIFF-CIVIL	13	0.162%	2,966		2,966	100	3,066
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	83	1.005%	18,391		18,391	622	19,012
2021649000- SHERIFF-INFORMATION SYSTEMS	7	0.089%	1,631		1,631	55	1,687
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-		-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-		-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-		-	-	-
2021658000- SHERIFF-COURT SERVICES	74	0.895%	16,388		16,388	554	16,942
2022600000- SHERIFF-CUSTODY	285	3.468%	63,477		63,477	2,145	65,622
2022610000- SHERIFF-AB109-ALTERNATIVES	33	0.401%	7,341		7,341	248	7,590
2022620000- SHERIFF-CUST-AWP	9	0.113%	2,076		2,076	70	2,147
2022621000- CORRECTIONAL HEALTH SERVICES	119	1.442%	26,399		26,399	892	27,292
2022700000- PROBATION-JPCF-JUV PROBATION	49	0.591%	10,827		10,827	366	11,193
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	57	0.693%	12,681		12,681	429	13,109
2022702300- PROB-ADJULT-SB678-TAY	6	0.069%	1,261		1,261	43	1,303
2022702510- PROBATION-LOC COMM CORR-AB109	45	0.547%	10,011		10,011	338	10,349
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-		-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-		-	-	-
2022745000- PROBATION-ADMINISTRATION	32	0.389%	7,119		7,119	241	7,360
2022785000- AB118-ELEAS-COPS-JJP	19	0.227%	4,153		4,153	140	4,293
2022800000- PROBATION-JUVENILE DETENTION	67	0.808%	14,794		14,794	500	15,294
2022800320- PROB-JJRBG SECURE TRACK	8	0.097%	1,780		1,780	60	1,840
2023060000- WATER RESOURCES	10	0.126%	2,299		2,299	78	2,377
2023070000- DELTA ACTIVITIES	-	0.000%	-		-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	22	0.263%	4,820		4,820	163	4,983
2024700000- AGRICULTURAL COMMISSIONER	54	0.660%	12,087		12,087	409	12,496
2025600000- COMMUNITY DEVELOPMENT SERVICES	68	0.822%	15,054		15,054	509	15,562
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	4	0.053%	964		964	33	997
2025900000- RECORDER-COUNTY CLERK	23	0.284%	5,191		5,191	175	5,366
2026000000- EMERGENCY SERVICES	9	0.113%	2,076		2,076	70	2,147
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-		-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-		-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	29	0.352%	6,452	-	6,452	218	6,670
3030103000- PUBLIC WORKS-ENGINEERING	61	0.745%	13,645	-	13,645	461	14,106
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	87	1.057%	19,355	-	19,355	654	20,009
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	5	0.065%	1,186	-	1,186	40	1,227
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	6	0.069%	1,261	-	1,261	43	1,303
4040500000- MENTAL HEALTH SERVICES	532	6.459%	118,241	-	118,241	3,996	122,237
4040600000- SUBSTANCE ABUSE SERVICES	69	0.843%	15,424	-	15,424	521	15,946
4040700000- BEHAVIORAL HEALTH ADMIN	94	1.138%	20,838	-	20,838	704	21,542
4040800000- UTILITY DISTRICTS	23	0.280%	5,117	-	5,117	173	5,290
4041000000- PUBLIC HEALTH SVS	181	2.200%	40,266	-	40,266	1,361	41,627
4041200000- CONSERVATOR SERVICES	30	0.369%	6,748	-	6,748	228	6,976
4041800000- EMERGENCY MEDICAL SERVICE AGCY	10	0.122%	2,225	-	2,225	75	2,300
4042000000- ENVIRONMENTAL HEALTH	55	0.664%	12,161	-	12,161	411	12,573
4045415000- CALIFORNIA CHILDRENS SERVICES	34	0.417%	7,638	-	7,638	258	7,896
4049100000- CHILDREN & FAMILIES PROGRAM	12	0.146%	2,670	-	2,670	90	2,760
4049500000- HEALTH CARE SERVICES ADMIN	32	0.385%	7,045	-	7,045	238	7,283
4049700000- OFFICE OF THE MEDICAL EXAMINER	21	0.259%	4,746	-	4,746	160	4,906
5050101000- HSA ADMINISTRATION	1,092	13.267%	242,859	-	242,859	8,208	251,067
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	86	1.041%	19,058	-	19,058	644	19,702
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	85	1.037%	18,984	-	18,984	642	19,625
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	78	0.948%	17,352	-	17,352	586	17,939
5055246000- NEIGHBORHOOD PRESERVATION	9	0.109%	2,002	-	2,002	68	2,070
5055600000- VETERANS SERVICE OFFICE	8	0.101%	1,854	-	1,854	63	1,917
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	4	0.045%	816	-	816	28	843
7070300000- PARKS AND RECREATION	57	0.693%	12,681	-	12,681	429	13,109
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	37	0.450%	8,231	-	8,231	278	8,509
8240000000- INFORMATION SYSTEMS DIV - ISF	89	1.086%	19,874	-	19,874	672	20,545
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	5	0.065%	1,186	-	1,186	40	1,227
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	101	1.227%	22,469	-	22,469	759	23,228
9210000540- REFUSE DISPOSAL ADMINISTRATION	14	0.174%	3,189	-	3,189	108	3,296
9221100000- S J GENERAL HOSPITAL	2,060	25.035%	458,280	-	458,280	15,489	473,769
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	14	0.166%	3,040		3,040	103	3,143
35401- CSA 54-NPDES ZONE P	-	0.000%	-		-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-		-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-		-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-		-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-		-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-		-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-		-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-		-	-	-
40598- RETIREMENT OFFICE	26	0.316%	5,784		5,784	195	5,980
47801- MOUNTAIN HOUSE-GENERAL FUND	43	0.527%	9,640		9,640	326	9,966
OD- OTHER GF DEPARTMENTS	190	2.309%	42,269		42,269	1,429	43,697
OF- OTHER NGF FUNDS	208	2.532%	46,347		46,347	1,566	47,914
OA- OTHER AGENCIES	260	3.160%	57,841		57,841	1,955	59,796
AO- All Other	-	0.000%	-		-	-	-
Total	8,229	100.000%	\$ 1,830,563	\$ -	\$ 1,830,563	\$ 61,610	\$ 1,892,173

Allocation Basis:

FTE Count by Department Including Temporary Employees

Source of Allocation:

Total Employees (all empl classes) by Budg ID Dept ID and Special Entitiy Employee Count.xls

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Internal Auditing	4.4						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	-	0.000%	-		-	-	-
1010200000- County Administration	-	0.000%	-		-	-	-
1011800000- County Counsel	-	0.000%	-		-	-	-
1014200000- Facilities Management	-	0.000%	-		-	-	-
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	2,506	56.942%	245,003		245,003	8,246	253,249
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	838	19.035%	81,901		81,901	2,756	84,657
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	219	4.979%	21,422	-	21,422	721	22,143
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	2	0.034%	147	-	147	5	152
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	9	0.195%	841	-	841	28	869
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	4	0.098%	420	-	420	14	435
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	7	0.159%	684	-	684	23	707
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	14	0.307%	1,320	-	1,320	44	1,364
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	41	0.941%	4,048	-	4,048	136	4,184
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-

San Joaquin County, California
 Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
 Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	762	17.311%	74,485	-	74,485	2,507	76,991
Total	4,401	100.000%	\$ 430,271	\$ -	\$ 430,271	\$ 14,481	\$ 444,753

Allocation Basis:

Internal Auditing Time Records by Dept

Source of Allocation:

E1 FY 23-24 Internal Auditing Time Records by Dept.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

1010800000- Auditor-Controller						
	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government	Total
ALLOCABLE BUDGET UNITS						
BUILD- Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-	-	-	-
DEBT SVS- Debt Service Interest	-	-	-	-	-	-
1010800000- Auditor-Controller	7,467	497	7,638	-	-	15,602
1010200000- County Administration	7,985	1,494	3,526	-	-	13,006
1011800000- County Counsel	6,155	1,266	4,293	-	-	11,714
1014200000- Facilities Management	19,106	18,135	24,033	-	-	61,275
1011200000- Purchasing & Support	4,307	2,003	7,053	-	-	13,363
1012400000- Human Resources	11,761	1,904	12,573	-	-	26,238
RECEIVING BUDGET UNITS						
1010100000- BOARD OF SUPERVISORS	5,262	1,199	3,756	-	-	10,217
1011000000- TREASURER-TAX COLLECTOR	(11,521)	1,219	5,750	253,249	-	248,697
1011100000- ASSESSOR	12,799	2,060	16,942	-	-	31,801
1011600000- REVENUE AND RECOVERY	2,060	1,370	2,836	-	-	6,266
1013000000- REGISTRAR OF VOTERS	11,057	11,130	13,646	-	-	35,833
1014000000- GENERAL SERVICES - ADMIN	984	135	690	-	-	1,809
1014300000- CAPITAL PROJECT ADMIN	1,723	192	1,993	-	-	3,909
1014400000- AIRPORT EAST BUSINESS PARK	314	99	-	-	-	413
1016000000- SURVEYOR	692	93	690	-	-	1,475
1040148000- PUBLIC IMPROVEMENT	81	3,855	-	-	-	3,936
1120000000- GENERAL RESERVE	-	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	40,960	8,178	52,667	84,657	-	186,461
2020202000- DA-REAL ESTATE FRAUD	715	140	-	-	-	855
2020204000- DA-FAMILY JUSTICE CENTER	805	534	383	-	-	1,723
2020205000- DA-VICTIM ASSISTANCE	797	-	1,687	-	-	2,483
2020206000- DA-CONSUMER FRAUD-PROP 64	1,369	233	1,150	-	-	2,753
2020207000- DA-EPU INVESTIGATION_PROSECUTI	81	462	-	-	-	543
2020209000- DA-CHILD ABDUCTION	563	16	690	-	-	1,268
2020210000- DA-NARCOTICS ENFORCEMENT	(4,832)	67	-	-	-	(4,765)
2020212000- DA-AUTO INSURANCE FRAUD	303	16	-	-	-	319
2020216000- DA-WORKERS COMP INS FRAUD	476	135	-	-	-	611
2020217000- DA-PUBLIC ASSISTANCE FRAUD	3,758	176	3,526	-	-	7,460
2020225000- DA-YOUTH GUN VIOLE-JAG	193	-	-	-	-	193
2020273000- DA-VICTIM WITNESS PROG	1,953	156	3,833	-	-	5,942
2020278240- DA-RURAL CRIMES PREVENTION	257	-	-	-	-	257
2020278250- DA-CRIMINAL RESTITUTION PROG	175	-	383	-	-	559
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	219	-	-	-	-	219
2020281000- DA-SLESF-AB109	416	-	-	-	-	416
2020300000- CHILD SUPPORT	22,230	3,466	37,411	-	-	63,107
2020400000- PUBLIC DEFENDER	21,543	5,049	21,389	-	-	47,981

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

1010800000- Auditor-Controller							
	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government	Total	
2021000000- GRAND JURY	176	-	-	-	-	176	
2021200000- PRETRIAL SERVICES	3,714	1,007	5,060	-	-	9,780	
2021274000- COUNTY SUPPORT TO COURTS	10,616	592	-	-	-	11,208	
2021300000- COURT ASSIGNED COUNSEL	7,295	5,858	-	-	-	13,153	
2021602000- SHERIFF-BOATING SAFETY	3,039	1,043	1,917	-	-	5,999	
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	20	213	-	-	-	233	
2021608000- SHERIFF-ABANDONED WATERCRAFT	124	62	-	-	-	187	
2021609000- SHERIFF-CAL MMET	3,984	2,231	2,836	-	-	9,051	
2021610000- SHERIFF-AUTOMATED FINGERPRINT	596	337	-	-	-	934	
2021614000- SHERIFF-SPEC SERVICES DIVISION	18,249	1,738	18,092	-	-	38,079	
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	57	-	-	-	-	57	
2021615000- SHERIFF-MOUNTAIN HOUSE	2,219	182	1,840	-	-	4,241	
2021619000- SHERIFF-ANIMAL CONTROL	1,105	457	1,610	-	-	3,171	
2021620000- SHERIFF-PATROL	40,583	4,960	26,678	-	-	72,222	
2021622000- SHERIFF-COMMUNICATIONS	5,581	550	8,279	-	-	14,410	
2021626000- SHERIFF-DETECTIVES	14,040	1,702	11,039	-	-	26,781	
2021627000- SHERIFF-AUTO THEFT PROG	134	93	230	-	-	457	
2021628000- SHERIFF-RECORDS	5,393	291	12,036	-	-	17,719	
2021635000- SHERIFF-CIVIL	2,750	374	3,066	-	-	6,190	
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	10,499	3,253	19,012	22,143	-	54,907	
2021649000- SHERIFF-INFORMATION SYSTEMS	4,057	1,878	1,687	-	-	7,622	
2021654000- SHERIFF-JAG PROGRAM	26	-	-	-	-	26	
2021655000- SHERIFF-PATROL-SLESF-AB109	373	737	-	-	-	1,110	
2021657000- SHERIFF-CUSTODY-SLESF-AB109	67	218	-	-	-	285	
2021658000- SHERIFF-COURT SERVICES	12,743	291	16,942	-	-	29,976	
2022600000- SHERIFF-CUSTODY	82,873	6,605	65,622	-	-	155,101	
2022610000- SHERIFF-AB109-ALTERNATIVES	7,602	218	7,590	-	-	15,410	
2022620000- SHERIFF-CUST-AWP	1,432	145	2,147	-	-	3,724	
2022621000- CORRECTIONAL HEALTH SERVICES	20,345	6,325	27,292	-	-	53,961	
2022700000- PROBATION-JPCF-JUV PROBATION	8,253	996	11,193	-	-	20,442	
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	
2022702000- PROBATION-ADULT	10,022	1,142	13,109	-	-	24,272	
2022702300- PROB-ADJULT-SB678-TAY	1,367	467	1,303	-	-	3,137	
2022702510- PROBATION-LOC COMM CORR-AB109	25,907	3,653	10,349	-	-	39,909	
2022708000- PROB-TRAINING PROGRAM-BSCC MH	176	742	-	-	-	918	
2022710000- PROBATION-JAG PROGRAM	110	-	-	-	-	110	
2022745000- PROBATION-ADMINISTRATION	8,150	2,833	7,360	-	-	18,343	
2022785000- AB118-ELEAS-COPS-JJP	3,790	1,100	4,293	-	-	9,183	
2022800000- PROBATION-JUVENILE DETENTION	16,678	5,832	15,294	-	-	37,805	
2022800320- PROB-JIRBG SECURE TRACK	1,527	-	1,840	-	-	3,367	
2023060000- WATER RESOURCES	2,363	218	2,377	-	-	4,958	
2023070000- DELTA ACTIVITIES	505	706	-	-	-	1,210	

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

1010800000- Auditor-Controller						
	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government	Total
2024100000- FLOOD CHANNEL MAINTENANCE	3,327	462	4,983	-	-	8,772
2024700000- AGRICULTURAL COMMISSIONER	8,322	2,231	12,496	-	-	23,049
2025600000- COMMUNITY DEVELOPMENT SERVICES	13,172	3,336	15,562	152	-	32,222
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	735	67	997	-	-	1,799
2025900000- RECORDER-COUNTY CLERK	3,739	529	5,366	-	-	9,635
2026000000- EMERGENCY SERVICES	2,222	659	2,147	869	-	5,897
2026000150- ISD-HOMELAND SECURITY GRANTS	383	239	-	-	-	621
2026000170- OES-2016 DELTA GRANT PHASE 2	359	171	-	-	-	531
2026000200- EMERGENCY SVS-EMERGENCY OPER	31	-	-	-	-	31
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	7,519	2,340	6,670	435	-	16,963
3030103000- PUBLIC WORKS-ENGINEERING	12,208	3,253	14,106	-	-	29,567
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	15,571	14,856	20,009	-	-	50,435
3030106000- PUBLIC WORKS-CONSTRUCTION	-	825	-	-	-	825
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	1,091	218	1,227	-	-	2,535
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	1,329	223	1,303	-	-	2,856
4040500000- MENTAL HEALTH SERVICES	190,655	38,298	122,237	707	-	351,897
4040600000- SUBSTANCE ABUSE SERVICES	34,256	5,542	15,946	-	-	55,743
4040700000- BEHAVIORAL HEALTH ADMIN	18,155	4,499	21,542	-	-	44,196
4040800000- UTILITY DISTRICTS	4,218	6,792	5,290	-	-	16,300
4041000000- PUBLIC HEALTH SVS	40,139	17,403	41,627	-	-	99,169
4041200000- CONSERVATOR SERVICES	4,311	1,832	6,976	-	-	13,119
4041800000- EMERGENCY MEDICAL SERVICE AGCY	2,953	1,250	2,300	-	-	6,503
4042000000- ENVIRONMENTAL HEALTH	10,117	2,501	12,573	-	-	25,191
4045415000- CALIFORNIA CHILDRENS SERVICES	5,337	2,278	7,896	-	-	15,511
4049100000- CHILDREN & FAMILIES PROGRAM	(25,062)	358	2,760	1,364	-	(20,580)
4049500000- HEALTH CARE SERVICES ADMIN	6,631	192	7,283	-	-	14,106
4049700000- OFFICE OF THE MEDICAL EXAMINER	5,507	6,097	4,906	-	-	16,510
5050101000- HSA ADMINISTRATION	212,317	-	251,067	-	-	463,384
5050106000- HSA-CALWORKS ASSISTANCE	-	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	348	-	-	-	348
5050108000- HSA-ADOPTION ASSISTANCE	-	1,308	-	-	-	1,308
5050110000- HSA-GENERAL ASSISTANCE	158	6,424	-	-	-	6,582
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	52	-	-	-	52
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	62	-	-	-	62
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	11,676	2,895	19,702	-	-	34,273
5054000000- COMMUNITY SERVICES	-	208	-	-	-	208
5054101000- DEPT OF AGING-COMMUNITY SVS	17,428	25,435	19,625	-	-	62,489
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	16,930	8,484	17,939	-	-	43,352
5055246000- NEIGHBORHOOD PRESERVATION	1,502	3,025	2,070	4,184	-	10,781
5055600000- VETERANS SERVICE OFFICE	940	394	1,917	-	-	3,250

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

1010800000- Auditor-Controller							
	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government	Total	
6060900000- COUNTY LIBRARY	150	73	-	-	-	223	
6061500000- COOPERATIVE EXTENSION	955	10	843	-	-	1,809	
7070300000- PARKS AND RECREATION	8,618	7,711	13,109	-	-	29,438	
7070800000- CULTURAL SERVICES	-	-	-	-	-	-	
8190000000- FLEET SERVICES	8,115	44,162	8,509	-	-	60,786	
8240000000- INFORMATION SYSTEMS DIV - ISF	32,738	3,497	20,545	-	-	56,781	
8250000000- OFFICE AUTOMATION	2,098	680	-	-	-	2,778	
8260000000- CENTRAL TELEPHONE	6,390	5,531	1,227	-	-	13,147	
8270000000- RADIO COMMUNICATIONS	3,539	1,961	-	-	-	5,501	
8400112100- PURCHASING-CREDIT CARD PROG	9,167	3,191	-	-	-	12,358	
9210000000- SW ENTERPRISE	30,925	24,284	23,228	-	-	78,437	
9210000540- REFUSE DISPOSAL ADMINISTRATION	4,877	1,053	3,296	-	-	9,227	
9221100000- S J GENERAL HOSPITAL	338,765	217,161	473,769	-	-	1,029,695	
9221175600- HOSP ECHOCARDIOLOGY	1	-	-	-	-	1	
9230901000- AIRPORT ENTERPRISE	5,461	5,977	3,143	-	-	14,582	
35401- CSA 54-NPDES ZONE P	1,206	-	-	-	-	1,206	
38925- COUNTY SELF-INSURANCE-HEALTH	1,172	1,344	-	-	-	2,516	
38926- COUNTY SELF-INSURANCE-DENTAL	155	171	-	-	-	326	
38948- COUNTY SELF-INSURANCE-MED MAL	3,170	1,442	-	-	-	4,613	
38949- COUNTY SELF-INSURANCE-CASUALTY	11,350	6,657	-	-	-	18,007	
38950- CO SELF-INSURANCE-WORKERS COMP	6,188	3,009	-	-	-	9,197	
38951- CO SELF-INSURANCE-UNEMPLOYMENT	900	52	-	-	-	952	
39312- CSA 31 SEWER ENTERPRISE	(286)	-	-	-	-	(286)	
40598- RETIREMENT OFFICE	227	150	5,980	-	-	6,357	
47801- MOUNTAIN HOUSE-GENERAL FUND	10,754	-	9,966	-	-	20,720	
OD- OTHER GF DEPARTMENTS	27,106	420	43,697	-	-	71,223	
OF- OTHER NGF FUNDS	17,887	13,091	47,914	-	-	78,891	
OA- OTHER AGENCIES	211,226	948,065	59,796	-	-	1,219,087	
AO- All Other	122	31	-	76,991	-	77,145	
Total	\$ 1,881,906	\$ 1,579,140	\$ 1,892,173	\$ 444,753	\$ -	\$ 5,797,971	

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1010200000- County Administration

Expense Type	Distribution Percentage ¹			63.46%	28.57%	0.33%	0.87%	1.48%	4.78%	0.50%
	\$	Spread Method	General Admin	Budget Preparation, Control and Management	Conctrct Processing & Financial Advising Direct	Conctrct Processing & Financial Advising	Labor Negotiation	General Government	Budget - Unallowable	
Personnel										
6001000000 - SALARIES & WAGES-REGULAR	\$ 2,518,926	S	\$ 1,598,559	\$ 719,536	\$ 8,357	\$ 22,039	\$ 37,394	\$ 120,374	\$ 12,666	
6001100000 - SALARIES-CAFETERIA	119,962	S	76,130	34,267	398	1,050	1,781	5,733	603	
6001200000 - SALARIES-CAR ALLOWANCE	21,060	S	13,365	6,016	70	184	313	1,006	106	
6001210000 - ADMINISTRATION BENEFITS	60,185	S	38,194	17,192	200	527	893	2,876	303	
6001450000 - SALARIES-LEAVE TIME PAYOFF	485	S	308	138	2	4	7	23	2	
6001600000 - CAREER INCENTIVE PAY	17,627	S	11,186	5,035	58	154	262	842	89	
6003000000 - SALARIES-OVERTIME	17,337	S	11,002	4,952	58	152	257	828	87	
6003200000 - SALARIES-HOLIDAY PAY	259	S	164	74	1	2	4	12	1	
6010100000 - UNEMPLOYMENT COMP INSURANCE	3,960	S	2,513	1,131	13	35	59	189	20	
6010900000 - PARKING BENEFIT	5,137	S	3,260	1,467	17	45	76	245	26	
6020000000 - RETIREMENT-EMPLOYER SHARE	1,152,204	S	731,211	329,129	3,823	10,081	17,105	55,061	5,794	
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	128,648	S	81,643	36,749	427	1,126	1,910	6,148	647	
6020000415 - RETIREMENT - REPL BENEFITS	63,888	S	40,545	18,250	212	559	948	3,053	321	
6020600000 - HLTH INSUR FOR RETIREES-SLB	2,090	S	1,326	597	7	18	31	100	11	
6030000000 - SOCIAL SECURITY-OASDI	127,375	S	80,835	36,385	423	1,114	1,891	6,087	640	
6030100000 - SOCIAL SECURITY-MEDICARE	38,732	S	24,580	11,064	129	339	575	1,851	195	
6040000000 - LIFE INSURANCE	2,488	S	1,579	711	8	22	37	119	13	
6050000000 - HEALTH INSURANCE	232,468	S	147,528	66,405	771	2,034	3,451	11,109	1,169	
6070000000 - DENTAL INSURANCE	2,946	S	1,870	842	10	26	44	141	15	
6080000000 - VISION CARE	705	S	447	201	2	6	10	34	4	
Subtotal Personnel Cost	\$ 4,516,480		\$ 2,866,245	\$ 1,290,141	\$ 14,985	\$ 39,516	\$ 67,048	\$ 215,833	\$ 22,711	
Operating Services & Supplies										
6201000000 - OFFICE EXPENSE-GENERAL	\$ 967	D	\$ 967							
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	5,822	D	5,822							
6201005600 - GENERAL OFFICE SUPPLIES	13,641	D	13,641							
6202000000 - OFFICE EXPENSE-POSTAGE	1,249	D	1,249							
6203000000 - OFFICE EXP-SUBS & PERIODICALS	9,761	D	9,761							
6206000000 - COMMUNICATIONS	9,755	D	9,755							
6206000300 - COMM SVS-CELL PHONE	1,061	D	1,061							
6209000000 - MEMBERSHIPS	135	D	135							
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE	60,384	D	60,384							
6211004000 - MAINTENANCE-SOFTWARE	2,368	D	2,368							
6214000100 - RENTS & LEASES-COPYING MACHINE	15,039	D	15,039							
6217000000 - TRANS AND TRAVEL-GENERAL	20,245	D	20,245							
6217000500 - TRANS/TRAVEL-TRAINING	2,550	D	2,550							
6218000000 - TRANS/TRAVEL-MOTORPOOL	193	D	193							
6220000000 - PROFESSIONAL SVS-GEN	1,673,788	D	-					1,673,788		
6221000000 - PROFESSIONALSVS	793,675	D	662,303	41,196				90,175		
6221004000 - PROFESSIONAL SVS-COUNTY	189	D	189							
6221005900 - CONSULTING FEES	88,650	D		88,650						
6221011800 - PROFESSIONAL SV-LEGIS ADVOCACY	171,518	D						171,518		

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1010200000- County Administration

Expense Type	Distribution Percentage ¹		63.46%	28.57%	0.33%	0.87%	1.48%	4.78%	0.50%
	\$	Spread Method	General Admin	Budget Preparation, Control and Management	Contract Processing & Financial Advising Direct	Contract Processing & Financial Advising	Labor Negotiation	General Government	Budget - Unallowable
6221160002 - BACKGROUND CHECKS-PROVIDER	136	D	136						
6221164301 - FINGERPRINTING-PROVIDER	98	D	98						
6223000000 - PUBLICATIONS & LEGAL NOTICES	1,092	D	1,092						
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	58,190	D	58,190						
6243000000 - FOOD	1,654	D	1,654						
6264000000 - RENTS-STRUCTURES & GROUNDS	80	D	80						
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	8,515	D	8,515						
6295220700 - DATA PROCESSING CHARGES	480,867	D	136,566	344,301					
6295232000 - INSURANCE-WORKER'S COMP	9,876	D	9,876						
6295236000 - INSURANCE-CASUALTY	149,659	D	149,659						
6501003000 - COST REIMB-CORONAVIRUS RELIEF	(733)	D	(733)						
6501100000 - INTERFUND CHARGE	(8,195)	D	-		(8,195)				
6502000000 - COST PLAN INDIRECT COST REIMB	(1,441,479)	D	(1,441,479)						
6451001100 - EQUIPMENT-OFFICE	29,730	D	29,730						
REVENUE - OFF THE TOP CREDITS	(1,102)		(1,102)						
Subtotal Operating Cost	\$ 2,159,378		\$ (242,055)	\$ 474,148	\$ (8,195)	\$ -	\$ -	\$ 1,935,481	\$ -
Disallowed Expenses ²									
6501100000 - INTERFUND CHARGE	8,195	D	\$ -	\$ -	\$ 8,195	\$ -	\$ -	\$ -	\$ -
6502000000 - COST PLAN INDIRECT COST REIMB	1,441,479	D	1,441,479	-	-	-	-	-	-
6451001100 - EQUIPMENT-OFFICE	(29,730)	D	(29,730)	-	-	-	-	-	-
Subtotal Disallowed Costs	\$ 1,419,944		\$ 1,411,749	\$ -	\$ 8,195	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ 8,095,802		\$ 4,035,939	\$ 1,764,288	\$ 14,985	\$ 39,516	\$ 67,048	\$ 2,151,314	\$ 22,711
Reallocation of General Admin									
G/A Reallocation	Distribution Percentage			43%	0%	1%	2%	53%	1%
Subtotal G/A Reallocation			\$ (4,035,939)	\$ 1,753,891	\$ 14,897	\$ 39,284	\$ 66,653	\$ 2,138,637	\$ 22,577
Reallocation of Incoming Costs									
First Allocation	\$ 126,580			\$ 3,573,188	\$ 30,349	\$ 80,032	\$ 135,792	\$ 4,357,026	\$ 45,996
Unallocated Costs	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 126,580			\$ 3,573,188	\$ 30,349	\$ 80,032	\$ 135,792	\$ 4,357,026	\$ 45,996
Second Allocation	\$ 128,233			\$ 55,726	\$ 473	\$ 1,248	\$ 2,118	\$ 67,950	\$ 717
Unallocated Costs	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 128,233			\$ 55,726	\$ 473	\$ 1,248	\$ 2,118	\$ 67,950	\$ 717
TOTAL FUNCTIONAL COSTS	\$ 8,350,615			\$ 3,628,913	\$ 30,822	\$ 81,280	\$ 137,910	\$ 4,424,976	\$ 46,713

Notes

¹ From CAO Time Records FY 2022-23

² Capital Purchases are excluded. 6501 cost Reimb account charges are shown as direct bills on allocations worksheet. Cost Plan Indirect Cost Reimb charges are excluded for purposes of analysis.

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

COSTS TO BE ALLOCATED

1010200000- County Administration	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 8,095,802		\$ 8,095,802
Incoming Costs			
BUILD- Building Depreciation	\$ 52,482	\$ -	\$ 52,482
EQUIP- Equipment Depreciation	2,283	-	2,283
DEBT SVS- Debt Service Interest	59,240	-	59,240
1010800000- Auditor-Controller	12,575	431	13,006
1010200000- County Administration		13,129	13,129
1011800000- County Counsel		12,103	12,103
1014200000- Facilities Management		59,388	59,388
1011200000- Purchasing & Support		32,338	32,338
1012400000- Human Resources		10,845	10,845
Total Incoming Costs	\$ 126,580	\$ 128,233	\$ 254,813
Total Costs to be Allocated	\$ 8,222,383	\$ 128,233	\$ 8,350,615

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Budget Preparation, Control and Management	5.1						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	7,655,278	0.333%	11,889		11,889	-	11,889
1010200000- County Administration	8,097,637	0.352%	12,576		12,576	-	12,576
1011800000- County Counsel	6,104,010	0.265%	9,480		9,480	149	9,629
1014200000- Facilities Management	18,949,082	0.824%	29,428		29,428	462	29,891
1011200000- Purchasing & Support	4,271,817	0.186%	6,634		6,634	104	6,738
1012400000- Human Resources	11,664,417	0.507%	18,115		18,115	284	18,400
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	5,218,591	0.227%	8,105		8,105	127	8,232
1011000000- TREASURER-TAX COLLECTOR	5,235,557	0.228%	8,131		8,131	128	8,259
1011100000- ASSESSOR	12,693,284	0.552%	19,713		19,713	310	20,023
1011600000- REVENUE AND RECOVERY	2,043,170	0.089%	3,173		3,173	50	3,223
1013000000- REGISTRAR OF VOTERS	10,965,893	0.477%	17,030		17,030	267	17,298
1014000000- GENERAL SERVICES - ADMIN	975,904	0.042%	1,516		1,516	24	1,539
1014300000- CAPITAL PROJECT ADMIN	1,709,154	0.074%	2,654		2,654	42	2,696
1014400000- AIRPORT EAST BUSINESS PARK	311,907	0.014%	484		484	8	492
1016000000- SURVEYOR	685,909	0.030%	1,065		1,065	17	1,082
1040148000- PUBLIC IMPROVEMENT	80,023	0.003%	124		124	2	126
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	54,507,551	2.369%	84,652		84,652	1,329	85,981
2020202000- DA-REAL ESTATE FRAUD	709,415	0.031%	1,102		1,102	17	1,119
2020204000- DA-FAMILY JUSTICE CENTER	798,280	0.035%	1,240		1,240	19	1,259
2020205000- DA-VICTIM ASSISTANCE	790,209	0.034%	1,227		1,227	19	1,246
2020206000- DA-CONSUMER FRAUD-PROP 64	1,357,879	0.059%	2,109		2,109	33	2,142
2020207000- DA-EPU INVESTIGATION_PROSECUTI	80,438	0.003%	125		125	2	127
2020209000- DA-CHILD ABDUCTION	557,916	0.024%	866		866	14	880
2020210000- DA-NARCOTICS ENFORCEMENT	51,619	0.002%	80		80	1	81
2020212000- DA-AUTO INSURANCE FRAUD	300,860	0.013%	467		467	7	475
2020216000- DA-WORKERS COMP INS FRAUD	471,807	0.021%	733		733	12	744
2020217000- DA-PUBLIC ASSISTANCE FRAUD	3,726,683	0.162%	5,788		5,788	91	5,879
2020225000- DA-YOUTH GUN VIOLE-JAG	191,087	0.008%	297		297	5	301
2020273000- DA-VICTIM WITNESS PROG	1,936,875	0.084%	3,008		3,008	47	3,055
2020278240- DA-RURAL CRIMES PREVENTION	254,458	0.011%	395		395	6	401
2020278250- DA-CRIMINAL RESTITUTION PROG	173,787	0.008%	270		270	4	274
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	217,418	0.009%	338		338	5	343
2020281000- DA-SLESF-AB109	412,937	0.018%	641		641	10	651
2020300000- CHILD SUPPORT	22,047,347	0.958%	34,240		34,240	538	34,778
2020400000- PUBLIC DEFENDER	21,365,982	0.929%	33,182		33,182	521	33,703
2021000000- GRAND JURY	175,003	0.008%	272		272	4	276
2021200000- PRETRIAL SERVICES	3,683,550	0.160%	5,721		5,721	90	5,810
2021274000- COUNTY SUPPORT TO COURTS	10,528,850	0.458%	16,352		16,352	257	16,608
2021300000- COURT ASSIGNED COUNSEL	7,235,117	0.314%	11,236		11,236	176	11,413

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	3,014,075	0.131%	4,681		4,681	74	4,754
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	20,057	0.001%	31		31	0	32
2021608000- SHERIFF-ABANDONED WATERCRAFT	123,290	0.005%	191		191	3	194
2021609000- SHERIFF-CAL MMET	3,951,052	0.172%	6,136		6,136	96	6,232
2021610000- SHERIFF-AUTOMATED FINGERPRINT	591,505	0.026%	919		919	14	933
2021614000- SHERIFF-SPEC SERVICES DIVISION	18,098,975	0.787%	28,108		28,108	441	28,550
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	56,351	0.002%	88		88	1	89
2021615000- SHERIFF-MOUNTAIN HOUSE	2,200,819	0.096%	3,418		3,418	54	3,472
2021619000- SHERIFF-ANIMAL CONTROL	1,095,876	0.048%	1,702		1,702	27	1,729
2021620000- SHERIFF-PATROL	40,249,188	1.749%	62,508		62,508	982	63,490
2021622000- SHERIFF-COMMUNICATIONS	5,534,864	0.241%	8,596		8,596	135	8,731
2021626000- SHERIFF-DETECTIVES	13,924,768	0.605%	21,626		21,626	340	21,965
2021627000- SHERIFF-AUTO THEFT PROG	132,528	0.006%	206		206	3	209
2021628000- SHERIFF-RECORDS	5,348,276	0.232%	8,306		8,306	130	8,436
2021635000- SHERIFF-CIVIL	2,727,002	0.119%	4,235		4,235	67	4,302
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	14,379,259	0.625%	22,331		22,331	351	22,682
2021649000- SHERIFF-INFORMATION SYSTEMS	4,023,338	0.175%	6,248		6,248	98	6,346
2021654000- SHERIFF-JAG PROGRAM	25,678	0.001%	40		40	1	41
2021655000- SHERIFF-PATROL-SLESF-AB109	370,199	0.016%	575		575	9	584
2021657000- SHERIFF-CUSTODY-SLESF-AB109	66,908	0.003%	104		104	2	106
2021658000- SHERIFF-COURT SERVICES	12,638,467	0.549%	19,628		19,628	308	19,936
2022600000- SHERIFF-CUSTODY	82,191,065	3.572%	127,645		127,645	2,004	129,649
2022610000- SHERIFF-AB109-ALTERNATIVES	7,539,786	0.328%	11,709		11,709	184	11,893
2022620000- SHERIFF-CUST-AWP	1,420,606	0.062%	2,206		2,206	35	2,241
2022621000- CORRECTIONAL HEALTH SERVICES	20,177,438	0.877%	31,336		31,336	492	31,828
2022700000- PROBATION-JPCF-JUV PROBATION	8,185,555	0.356%	12,712		12,712	200	12,912
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	9,939,344	0.432%	15,436		15,436	242	15,678
2022702300- PROB-ADJULT-SB678-TAY	1,355,575	0.059%	2,105		2,105	33	2,138
2022702510- PROBATION-LOC COMM CORR-AB109	25,693,623	1.117%	39,903		39,903	627	40,529
2022708000- PROB-TRAINING PROGRAM-BSCC MH	174,906	0.008%	272		272	4	276
2022710000- PROBATION-JAG PROGRAM	109,006	0.005%	169		169	3	172
2022745000- PROBATION-ADMINISTRATION	8,083,167	0.351%	12,553		12,553	197	12,750
2022785000- AB118-ELEAS-COPS-JJP	3,758,784	0.163%	5,837		5,837	92	5,929
2022800000- PROBATION-JUVENILE DETENTION	16,541,163	0.719%	25,689		25,689	403	26,092
2022800320- PROB-JJRBG SECURE TRACK	1,514,743	0.066%	2,352		2,352	37	2,389
2023060000- WATER RESOURCES	2,343,657	0.102%	3,640		3,640	57	3,697
2023070000- DELTA ACTIVITIES	500,380	0.022%	777		777	12	789
2024100000- FLOOD CHANNEL MAINTENANCE	3,300,064	0.143%	5,125		5,125	80	5,206
2024700000- AGRICULTURAL COMMISSIONER	8,253,153	0.359%	12,817		12,817	201	13,019
2025600000- COMMUNITY DEVELOPMENT SERVICES	13,063,145	0.568%	20,287		20,287	319	20,606
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	728,902	0.032%	1,132		1,132	18	1,150
2025900000- RECORDER-COUNTY CLERK	3,708,378	0.161%	5,759		5,759	90	5,850
2026000000- EMERGENCY SERVICES	2,203,928	0.096%	3,423		3,423	54	3,477
2026000150- ISD-HOMELAND SECURITY GRANTS	379,550	0.016%	589		589	9	599
2026000170- OES-2016 DELTA GRANT PHASE 2	356,428	0.015%	554		554	9	562
2026000200- EMERGENCY SVS-EMERGENCY OPER	31,128	0.001%	48		48	1	49

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1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	7,457,202	0.324%	11,581	-	11,581	182	11,763
3030103000- PUBLIC WORKS-ENGINEERING	12,107,167	0.526%	18,803	-	18,803	295	19,098
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	15,442,760	0.671%	23,983	-	23,983	377	24,360
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	1,081,760	0.047%	1,680	-	1,680	26	1,706
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	1,318,459	0.057%	2,048	-	2,048	32	2,080
4040500000- MENTAL HEALTH SERVICES	189,086,102	8.218%	293,655	-	293,655	4,611	298,267
4040600000- SUBSTANCE ABUSE SERVICES	33,973,859	1.477%	52,762	-	52,762	829	53,591
4040700000- BEHAVIORAL HEALTH ADMIN	18,006,069	0.783%	27,964	-	27,964	439	28,403
4040800000- UTILITY DISTRICTS	4,183,465	0.182%	6,497	-	6,497	102	6,599
4041000000- PUBLIC HEALTH SVS	39,808,337	1.730%	61,823	-	61,823	971	62,794
4041200000- CONSERVATOR SERVICES	4,275,360	0.186%	6,640	-	6,640	104	6,744
4041800000- EMERGENCY MEDICAL SERVICE AGCY	2,928,338	0.127%	4,548	-	4,548	71	4,619
4042000000- ENVIRONMENTAL HEALTH	10,034,113	0.436%	15,583	-	15,583	245	15,828
4045415000- CALIFORNIA CHILDRENS SERVICES	5,292,729	0.230%	8,220	-	8,220	129	8,349
4049100000- CHILDREN & FAMILIES PROGRAM	2,155,316	0.094%	3,347	-	3,347	53	3,400
4049500000- HEALTH CARE SERVICES ADMIN	6,576,452	0.286%	10,213	-	10,213	160	10,374
4049700000- OFFICE OF THE MEDICAL EXAMINER	5,461,973	0.237%	8,483	-	8,483	133	8,616
5050101000- HSA ADMINISTRATION	210,570,783	9.152%	327,022	-	327,022	5,135	332,157
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	156,938	0.007%	244	-	244	4	248
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	11,579,784	0.503%	17,984	-	17,984	282	18,266
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	17,284,668	0.751%	26,844	-	26,844	422	27,265
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	16,790,511	0.730%	26,076	-	26,076	409	26,486
5055246000- NEIGHBORHOOD PRESERVATION	1,489,408	0.065%	2,313	-	2,313	36	2,349
5055600000- VETERANS SERVICE OFFICE	931,872	0.041%	1,447	-	1,447	23	1,470
6060900000- COUNTY LIBRARY	148,719	0.006%	231	-	231	4	235
6061500000- COOPERATIVE EXTENSION	947,430	0.041%	1,471	-	1,471	23	1,494
7070300000- PARKS AND RECREATION	8,547,371	0.371%	13,274	-	13,274	208	13,483
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	8,047,925	0.350%	12,499	-	12,499	196	12,695
8240000000- INFORMATION SYSTEMS DIV - ISF	32,468,847	1.411%	50,425	-	50,425	792	51,217
8250000000- OFFICE AUTOMATION	2,081,177	0.090%	3,232	-	3,232	51	3,283
8260000000- CENTRAL TELEPHONE	6,337,070	0.275%	9,842	-	9,842	155	9,996
8270000000- RADIO COMMUNICATIONS	3,510,074	0.153%	5,451.23	-	5,451.23	85.60	5,536.83
8400112100- PURCHASING-CREDIT CARD PROG	9,091,554	0.395%	14,119.41	-	14,119.41	221.72	14,341.13
9210000000- SW ENTERPRISE	31,875,986	1.385%	49,504.20	-	49,504.20	777.37	50,281.57
9210000540- REFUSE DISPOSAL ADMINISTRATION	4,836,966	0.210%	7,511.93	-	7,511.93	117.96	7,629.89
9221100000- S J GENERAL HOSPITAL	478,329,359	20.790%	742,857.45	-	742,857.45	11,665.13	754,522.59
9221175600- HOSP ECHOCARDIOLOGY	563	0.000%	0.87	-	0.87	0.01	0.89

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	5,416,175	0.235%	8,411.46		8,411.46	132.09	8,543.54
35401- CSA 54-NPDES ZONE P	1,196,456	0.052%	1,858.13		1,858.13	29.18	1,887.30
38925- COUNTY SELF-INSURANCE-HEALTH	1,162,199	0.051%	1,804.92		1,804.92	28.34	1,833.27
38926- COUNTY SELF-INSURANCE-DENTAL	153,941	0.007%	239.07		239.07	3.75	242.83
38948- COUNTY SELF-INSURANCE-MED MAL	3,144,313	0.137%	4,883.20		4,883.20	76.68	4,959.88
38949- COUNTY SELF-INSURANCE-CASUALTY	11,256,333	0.489%	17,481.37		17,481.37	274.51	17,755.88
38950- CO SELF-INSURANCE-WORKERS COMP	6,136,609	0.267%	9,530		9,530	150	9,680
38951- CO SELF-INSURANCE-UNEMPLOYMENT	892,904	0.039%	1,387		1,387	22	1,408
39312- CSA 31 SEWER ENTERPRISE	148,007	0.006%	230		230	4	233
40598- RETIREMENT OFFICE	3,732,284	0.162%	5,796		5,796	91	5,887
47801- MOUNTAIN HOUSE-GENERAL FUND	10,665,801	0.464%	16,564		16,564	260	16,824
OD- OTHER GF DEPARTMENTS	30,090,939	1.308%	46,732		46,732	734	47,466
OF- OTHER NGF FUNDS	62,600,295	2.721%	97,220		97,220	1,527	98,746
OA- OTHER AGENCIES	381,495,632	16.581%	592,472		592,472	9,304	601,776
AO- All Other	121,052	0.005%	188		188	3	191
Total	\$ 2,300,792,060	100.000%	\$ 3,573,188	\$ -	\$ 3,573,188	\$ 55,726	\$ 3,628,913

Allocation Basis:

Net Expenses by Department

Source of Allocation:

A1 - 2023-24 all REV and EXP-for cost plan - Excel.xlsx

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1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Contract Processing & Financial Advising Direct	5.2						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	-	0.000%	-		-	-	-
1010200000- County Administration	-	0.000%	-		-	-	-
1011800000- County Counsel	-	0.000%	-		-	-	-
1014200000- Facilities Management	-	0.000%	-		-	-	-
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	8,195	100.000%	30,349	8,195	22,154	473	22,627
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-		-	-	-

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JIRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-

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1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-		-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-		-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-		-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-		-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-		-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-		-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-		-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-		-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-		-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-		-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-		-	-	-
OA- OTHER AGENCIES	-	0.000%	-		-	-	-
AO- All Other	-	0.000%	-		-	-	-
Total	\$ 8,195	100.000%	\$ 30,349	\$ 8,195	\$ 22,154	\$ 473	\$ 22,627

Allocation Basis: CAO Directly Identified/Billed by Department

Source of Allocation: F3 CAP CAO - Direct Billing Detail.xlsx

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1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Contrct Processing & Financial Advising	5.3						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	7,655,278	0.333%	266		266	-	266
1010200000- County Administration	8,097,637	0.352%	282		282	-	282
1011800000- County Counsel	6,104,010	0.265%	212		212	3	216
1014200000- Facilities Management	18,949,082	0.824%	659		659	10	669
1011200000- Purchasing & Support	4,271,817	0.186%	149		149	2	151
1012400000- Human Resources	11,664,417	0.507%	406		406	6	412
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	5,218,591	0.227%	182		182	3	184
1011000000- TREASURER-TAX COLLECTOR	5,235,557	0.228%	182		182	3	185
1011100000- ASSESSOR	12,693,284	0.552%	442		442	7	448
1011600000- REVENUE AND RECOVERY	2,043,170	0.089%	71		71	1	72
1013000000- REGISTRAR OF VOTERS	10,965,893	0.477%	381		381	6	387
1014000000- GENERAL SERVICES - ADMIN	975,904	0.042%	34		34	1	34
1014300000- CAPITAL PROJECT ADMIN	1,709,154	0.074%	59		59	1	60
1014400000- AIRPORT EAST BUSINESS PARK	311,907	0.014%	11		11	0	11
1016000000- SURVEYOR	685,909	0.030%	24		24	0	24
1040148000- PUBLIC IMPROVEMENT	80,023	0.003%	3		3	0	3
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	54,507,551	2.369%	1,896		1,896	30	1,926
2020202000- DA-REAL ESTATE FRAUD	709,415	0.031%	25		25	0	25
2020204000- DA-FAMILY JUSTICE CENTER	798,280	0.035%	28		28	0	28
2020205000- DA-VICTIM ASSISTANCE	790,209	0.034%	27		27	0	28
2020206000- DA-CONSUMER FRAUD-PROP 64	1,357,879	0.059%	47		47	1	48
2020207000- DA-EPU INVESTIGATION_PROSECUTI	80,438	0.003%	3		3	0	3
2020209000- DA-CHILD ABDUCTION	557,916	0.024%	19		19	0	20
2020210000- DA-NARCOTICS ENFORCEMENT	51,619	0.002%	2		2	0	2
2020212000- DA-AUTO INSURANCE FRAUD	300,860	0.013%	10		10	0	11
2020216000- DA-WORKERS COMP INS FRAUD	471,807	0.021%	16		16	0	17
2020217000- DA-PUBLIC ASSISTANCE FRAUD	3,726,683	0.162%	130		130	2	132
2020225000- DA-YOUTH GUN VIOLE-JAG	191,087	0.008%	7		7	0	7
2020273000- DA-VICTIM WITNESS PROG	1,936,875	0.084%	67		67	1	68
2020278240- DA-RURAL CRIMES PREVENTION	254,458	0.011%	9		9	0	9
2020278250- DA-CRIMINAL RESTITUTION PROG	173,787	0.008%	6		6	0	6
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	217,418	0.009%	8		8	0	8
2020281000- DA-SLESF-AB109	412,937	0.018%	14		14	0	15
2020300000- CHILD SUPPORT	22,047,347	0.958%	767		767	12	779
2020400000- PUBLIC DEFENDER	21,365,982	0.929%	743		743	12	755
2021000000- GRAND JURY	175,003	0.008%	6		6	0	6
2021200000- PRETRIAL SERVICES	3,683,550	0.160%	128		128	2	130
2021274000- COUNTY SUPPORT TO COURTS	10,528,850	0.458%	366		366	6	372
2021300000- COURT ASSIGNED COUNSEL	7,235,117	0.314%	252		252	4	256

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ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	3,014,075	0.131%	105		105	2	106
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	20,057	0.001%	1		1	0	1
2021608000- SHERIFF-ABANDONED WATERCRAFT	123,290	0.005%	4		4	0	4
2021609000- SHERIFF-CAL MMET	3,951,052	0.172%	137		137	2	140
2021610000- SHERIFF-AUTOMATED FINGERPRINT	591,505	0.026%	21		21	0	21
2021614000- SHERIFF-SPEC SERVICES DIVISION	18,098,975	0.787%	630		630	10	639
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	56,351	0.002%	2		2	0	2
2021615000- SHERIFF-MOUNTAIN HOUSE	2,200,819	0.096%	77		77	1	78
2021619000- SHERIFF-ANIMAL CONTROL	1,095,876	0.048%	38		38	1	39
2021620000- SHERIFF-PATROL	40,249,188	1.749%	1,400		1,400	22	1,422
2021622000- SHERIFF-COMMUNICATIONS	5,534,864	0.241%	193		193	3	196
2021626000- SHERIFF-DETECTIVES	13,924,768	0.605%	484		484	8	492
2021627000- SHERIFF-AUTO THEFT PROG	132,528	0.006%	5		5	0	5
2021628000- SHERIFF-RECORDS	5,348,276	0.232%	186		186	3	189
2021635000- SHERIFF-CIVIL	2,727,002	0.119%	95		95	1	96
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	14,379,259	0.625%	500		500	8	508
2021649000- SHERIFF-INFORMATION SYSTEMS	4,023,338	0.175%	140		140	2	142
2021654000- SHERIFF-JAG PROGRAM	25,678	0.001%	1		1	0	1
2021655000- SHERIFF-PATROL-SLESF-AB109	370,199	0.016%	13		13	0	13
2021657000- SHERIFF-CUSTODY-SLESF-AB109	66,908	0.003%	2		2	0	2
2021658000- SHERIFF-COURT SERVICES	12,638,467	0.549%	440		440	7	447
2022600000- SHERIFF-CUSTODY	82,191,065	3.572%	2,859		2,859	45	2,904
2022610000- SHERIFF-AB109-ALTERNATIVES	7,539,786	0.328%	262		262	4	266
2022620000- SHERIFF-CUST-AWP	1,420,606	0.062%	49		49	1	50
2022621000- CORRECTIONAL HEALTH SERVICES	20,177,438	0.877%	702		702	11	713
2022700000- PROBATION-JPCF-JUV PROBATION	8,185,555	0.356%	285		285	4	289
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	9,939,344	0.432%	346		346	5	351
2022702300- PROB-ADJULT-SB678-TAY	1,355,575	0.059%	47		47	1	48
2022702510- PROBATION-LOC COMM CORR-AB109	25,693,623	1.117%	894		894	14	908
2022708000- PROB-TRAINING PROGRAM-BSCC MH	174,906	0.008%	6		6	0	6
2022710000- PROBATION-JAG PROGRAM	109,006	0.005%	4		4	0	4
2022745000- PROBATION-ADMINISTRATION	8,083,167	0.351%	281		281	4	286
2022785000- AB118-ELEAS-COPS-JJP	3,758,784	0.163%	131		131	2	133
2022800000- PROBATION-JUVENILE DETENTION	16,541,163	0.719%	575		575	9	584
2022800320- PROB-JJRBG SECURE TRACK	1,514,743	0.066%	53		53	1	54
2023060000- WATER RESOURCES	2,343,657	0.102%	82		82	1	83
2023070000- DELTA ACTIVITIES	500,380	0.022%	17		17	0	18
2024100000- FLOOD CHANNEL MAINTENANCE	3,300,064	0.143%	115		115	2	117
2024700000- AGRICULTURAL COMMISSIONER	8,253,153	0.359%	287		287	5	292
2025600000- COMMUNITY DEVELOPMENT SERVICES	13,063,145	0.568%	454		454	7	462
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	728,902	0.032%	25		25	0	26
2025900000- RECORDER-COUNTY CLERK	3,708,378	0.161%	129		129	2	131
2026000000- EMERGENCY SERVICES	2,203,928	0.096%	77		77	1	78
2026000150- ISD-HOMELAND SECURITY GRANTS	379,550	0.016%	13		13	0	13
2026000170- OES-2016 DELTA GRANT PHASE 2	356,428	0.015%	12		12	0	13
2026000200- EMERGENCY SVS-EMERGENCY OPER	31,128	0.001%	1		1	0	1

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ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	7,457,202	0.324%	259	-	259	4	263
3030103000- PUBLIC WORKS-ENGINEERING	12,107,167	0.526%	421	-	421	7	428
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	15,442,760	0.671%	537	-	537	8	546
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	1,081,760	0.047%	38	-	38	1	38
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	1,318,459	0.057%	46	-	46	1	47
4040500000- MENTAL HEALTH SERVICES	189,086,102	8.218%	6,577	-	6,577	103	6,681
4040600000- SUBSTANCE ABUSE SERVICES	33,973,859	1.477%	1,182	-	1,182	19	1,200
4040700000- BEHAVIORAL HEALTH ADMIN	18,006,069	0.783%	626	-	626	10	636
4040800000- UTILITY DISTRICTS	4,183,465	0.182%	146	-	146	2	148
4041000000- PUBLIC HEALTH SVS	39,808,337	1.730%	1,385	-	1,385	22	1,406
4041200000- CONSERVATOR SERVICES	4,275,360	0.186%	149	-	149	2	151
4041800000- EMERGENCY MEDICAL SERVICE AGCY	2,928,338	0.127%	102	-	102	2	103
4042000000- ENVIRONMENTAL HEALTH	10,034,113	0.436%	349	-	349	5	355
4045415000- CALIFORNIA CHILDRENS SERVICES	5,292,729	0.230%	184	-	184	3	187
4049100000- CHILDREN & FAMILIES PROGRAM	2,155,316	0.094%	75	-	75	1	76
4049500000- HEALTH CARE SERVICES ADMIN	6,576,452	0.286%	229	-	229	4	232
4049700000- OFFICE OF THE MEDICAL EXAMINER	5,461,973	0.237%	190	-	190	3	193
5050101000- HSA ADMINISTRATION	210,570,783	9.152%	7,325	-	7,325	115	7,440
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	156,938	0.007%	5	-	5	0	6
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	11,579,784	0.503%	403	-	403	6	409
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	17,284,668	0.751%	601	-	601	9	611
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	16,790,511	0.730%	584	-	584	9	593
5055246000- NEIGHBORHOOD PRESERVATION	1,489,408	0.065%	52	-	52	1	53
5055600000- VETERANS SERVICE OFFICE	931,872	0.041%	32	-	32	1	33
6060900000- COUNTY LIBRARY	148,719	0.006%	5	-	5	0	5
6061500000- COOPERATIVE EXTENSION	947,430	0.041%	33	-	33	1	33
7070300000- PARKS AND RECREATION	8,547,371	0.371%	297	-	297	5	302
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	8,047,925	0.350%	280	-	280	4	284
8240000000- INFORMATION SYSTEMS DIV - ISF	32,468,847	1.411%	1,129	-	1,129	18	1,147
8250000000- OFFICE AUTOMATION	2,081,177	0.090%	72	-	72	1	74
8260000000- CENTRAL TELEPHONE	6,337,070	0.275%	220	-	220	3	224
8270000000- RADIO COMMUNICATIONS	3,510,074	0.153%	122	-	122	2	124
8400112100- PURCHASING-CREDIT CARD PROG	9,091,554	0.395%	316	-	316	5	321
9210000000- SW ENTERPRISE	31,875,986	1.385%	1,109	-	1,109	17	1,126
9210000540- REFUSE DISPOSAL ADMINISTRATION	4,836,966	0.210%	168	-	168	3	171
9221100000- S J GENERAL HOSPITAL	478,329,359	20.790%	16,638	-	16,638	261	16,900
9221175600- HOSP ECHOCARDIOLOGY	563	0.000%	0	-	0	0	0

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	5,416,175	0.235%	188		188	3	191
35401- CSA 54-NPDES ZONE P	1,196,456	0.052%	42		42	1	42
38925- COUNTY SELF-INSURANCE-HEALTH	1,162,199	0.051%	40		40	1	41
38926- COUNTY SELF-INSURANCE-DENTAL	153,941	0.007%	5		5	0	5
38948- COUNTY SELF-INSURANCE-MED MAL	3,144,313	0.137%	109		109	2	111
38949- COUNTY SELF-INSURANCE-CASUALTY	11,256,333	0.489%	392		392	6	398
38950- CO SELF-INSURANCE-WORKERS COMP	6,136,609	0.267%	213		213	3	217
38951- CO SELF-INSURANCE-UNEMPLOYMENT	892,904	0.039%	31		31	0	32
39312- CSA 31 SEWER ENTERPRISE	148,007	0.006%	5		5	0	5
40598- RETIREMENT OFFICE	3,732,284	0.162%	130		130	2	132
47801- MOUNTAIN HOUSE-GENERAL FUND	10,665,801	0.464%	371		371	6	377
OD- OTHER GF DEPARTMENTS	30,090,939	1.308%	1,047		1,047	16	1,063
OF- OTHER NGF FUNDS	62,600,295	2.721%	2,178		2,178	34	2,212
OA- OTHER AGENCIES	381,495,632	16.581%	13,270		13,270	208	13,479
AO- All Other	121,052	0.005%	4		4	0	4
Total	\$ 2,300,792,060	100.000%	\$ 80,032	\$ -	\$ 80,032	\$ 1,248	\$ 81,280

Allocation Basis:

Net Expenses by Department

Source of Allocation:

A1 - 2023-24 all REV and EXP-for cost plan - Excel.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Labor Negotiation	5.4						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	34	0.447%	607		607	-	607
1010200000- County Administration	15	0.200%	271		271	-	271
1011800000- County Counsel	19	0.243%	330		330	5	335
1014200000- Facilities Management	105	1.360%	1,847		1,847	29	1,876
1011200000- Purchasing & Support	31	0.399%	542		542	9	551
1012400000- Human Resources	55	0.712%	966		966	15	981
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	16	0.213%	289		289	5	293
1011000000- TREASURER-TAX COLLECTOR	25	0.325%	442		442	7	449
1011100000- ASSESSOR	74	0.959%	1,302		1,302	20	1,323
1011600000- REVENUE AND RECOVERY	12	0.161%	218		218	3	221
1013000000- REGISTRAR OF VOTERS	59	0.772%	1,049		1,049	16	1,065
1014000000- GENERAL SERVICES - ADMIN	3	0.039%	53		53	1	54
1014300000- CAPITAL PROJECT ADMIN	9	0.113%	153		153	2	156
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	3	0.039%	53		53	1	54
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	229	2.981%	4,048		4,048	64	4,111
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	2	0.022%	29		29	0	30
2020205000- DA-VICTIM ASSISTANCE	7	0.095%	130		130	2	132
2020206000- DA-CONSUMER FRAUD-PROP 64	5	0.065%	88		88	1	90
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	3	0.039%	53		53	1	54
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	15	0.200%	271		271	4	275
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	17	0.217%	295		295	5	299
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	2	0.022%	29		29	0	30
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	163	2.117%	2,875		2,875	45	2,920
2020400000- PUBLIC DEFENDER	93	1.211%	1,644		1,644	26	1,670
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	22	0.286%	389		389	6	395
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	8	0.108%	147		147	2	150
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-		-	-	-
2021609000- SHERIFF-CAL MMET	12	0.161%	218		218	3	221
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-		-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	79	1.024%	1,391		1,391	22	1,412
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-		-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	8	0.104%	141		141	2	144
2021619000- SHERIFF-ANIMAL CONTROL	7	0.091%	124		124	2	126
2021620000- SHERIFF-PATROL	116	1.510%	2,050		2,050	32	2,083
2021622000- SHERIFF-COMMUNICATIONS	36	0.469%	636		636	10	646
2021626000- SHERIFF-DETECTIVES	48	0.625%	848		848	13	862
2021627000- SHERIFF-AUTO THEFT PROG	1	0.013%	18		18	0	18
2021628000- SHERIFF-RECORDS	52	0.681%	925		925	15	940
2021635000- SHERIFF-CIVIL	13	0.174%	236		236	4	239
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	83	1.076%	1,461		1,461	23	1,484
2021649000- SHERIFF-INFORMATION SYSTEMS	7	0.095%	130		130	2	132
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-		-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-		-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-		-	-	-
2021658000- SHERIFF-COURT SERVICES	74	0.959%	1,302		1,302	20	1,323
2022600000- SHERIFF-CUSTODY	285	3.714%	5,044		5,044	79	5,123
2022610000- SHERIFF-AB109-ALTERNATIVES	33	0.430%	583		583	9	592
2022620000- SHERIFF-CUST-AWP	9	0.121%	165		165	3	168
2022621000- CORRECTIONAL HEALTH SERVICES	119	1.545%	2,098		2,098	33	2,131
2022700000- PROBATION-JPCF-JUV PROBATION	49	0.634%	860		860	14	874
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	57	0.742%	1,008		1,008	16	1,023
2022702300- PROB-ADJULT-SB678-TAY	6	0.074%	100		100	2	102
2022702510- PROBATION-LOC COMM CORR-AB109	45	0.586%	795		795	12	808
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-		-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-		-	-	-
2022745000- PROBATION-ADMINISTRATION	32	0.417%	566		566	9	575
2022785000- AB118-ELEAS-COPS-JJP	19	0.243%	330		330	5	335
2022800000- PROBATION-JUVENILE DETENTION	67	0.866%	1,175		1,175	18	1,194
2022800320- PROB-JJRBG SECURE TRACK	8	0.104%	141		141	2	144
2023060000- WATER RESOURCES	10	0.135%	183		183	3	186
2023070000- DELTA ACTIVITIES	-	0.000%	-		-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	22	0.282%	383		383	6	389
2024700000- AGRICULTURAL COMMISSIONER	54	0.707%	960		960	15	975
2025600000- COMMUNITY DEVELOPMENT SERVICES	68	0.881%	1,196		1,196	19	1,215
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	4	0.056%	77		77	1	78
2025900000- RECORDER-COUNTY CLERK	23	0.304%	412		412	6	419
2026000000- EMERGENCY SERVICES	9	0.121%	165		165	3	168
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-		-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-		-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-		-	-	-

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL		Allocation	Allocated	Gross	Direct	First	Second	
		Units	Percent	Allocation	Billed	Allocation	Allocation	Total
2026700000-	LAFCO CONTRIBUTION	-	0.000%	-		-	-	-
3030101000-	PUBLIC WORKS-ADMIN STAFF	29	0.377%	513		513	8	521
3030103000-	PUBLIC WORKS-ENGINEERING	61	0.798%	1,084		1,084	17	1,101
3030105000-	PUBLIC WORKS-ROAD MAIN-ADMIN	87	1.132%	1,538		1,538	24	1,562
3030106000-	PUBLIC WORKS-CONSTRUCTION	-	0.000%	-		-	-	-
3030108000-	PUBLIC WORKS-DEV SVS-PUB SVS	5	0.069%	94		94	1	96
3030900000-	COMMUNITY INFRA-ENGINEERIN SVS	6	0.074%	100		100	2	102
4040500000-	MENTAL HEALTH SERVICES	532	6.919%	9,395		9,395	147	9,542
4040600000-	SUBSTANCE ABUSE SERVICES	69	0.903%	1,226		1,226	19	1,245
4040700000-	BEHAVIORAL HEALTH ADMIN	94	1.219%	1,656		1,656	26	1,682
4040800000-	UTILITY DISTRICTS	23	0.299%	407		407	6	413
4041000000-	PUBLIC HEALTH SVS	181	2.356%	3,199		3,199	50	3,250
4041200000-	CONSERVATOR SERVICES	30	0.395%	536		536	8	545
4041800000-	EMERGENCY MEDICAL SERVICE AGCY	10	0.130%	177		177	3	180
4042000000-	ENVIRONMENTAL HEALTH	55	0.712%	966		966	15	981
4045415000-	CALIFORNIA CHILDRENS SERVICES	34	0.447%	607		607	10	616
4049100000-	CHILDREN & FAMILIES PROGRAM	12	0.156%	212		212	3	215
4049500000-	HEALTH CARE SERVICES ADMIN	32	0.412%	560		560	9	569
4049700000-	OFFICE OF THE MEDICAL EXAMINER	21	0.278%	377		377	6	383
5050101000-	HSA ADMINISTRATION	1,092	14.210%	19,297		19,297	303	19,600
5050106000-	HSA-CALWORKS ASSISTANCE	-	0.000%	-		-	-	-
5050107000-	HSA-FOSTER CARE	-	0.000%	-		-	-	-
5050108000-	HSA-ADOPTION ASSISTANCE	-	0.000%	-		-	-	-
5050110000-	HSA-GENERAL ASSISTANCE	-	0.000%	-		-	-	-
5050118000-	HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-		-	-	-
5050132000-	HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-		-	-	-
5050144000-	HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-		-	-	-
5053900000-	MARY GRAHAM CHILDRENS SHELTER	86	1.115%	1,514		1,514	24	1,538
5054000000-	COMMUNITY SERVICES	-	0.000%	-		-	-	-
5054101000-	DEPT OF AGING-COMMUNITY SVS	85	1.111%	1,508		1,508	24	1,532
5055103000-	EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-		-	-	-
5055246000-	NEIGHBORHOOD PRESERVATION	9	0.117%	159		159	2	162
5055600000-	VETERANS SERVICE OFFICE	8	0.108%	147		147	2	150
6060900000-	COUNTY LIBRARY	-	0.000%	-		-	-	-
6061500000-	COOPERATIVE EXTENSION	4	0.048%	65		65	1	66
7070300000-	PARKS AND RECREATION	57	0.742%	1,008		1,008	16	1,023
7070800000-	CULTURAL SERVICES	-	0.000%	-		-	-	-
8190000000-	FLEET SERVICES	37	0.482%	654		654	10	664
8240000000-	INFORMATION SYSTEMS DIV - ISF	89	1.163%	1,579		1,579	25	1,604
8250000000-	OFFICE AUTOMATION	-	0.000%	-		-	-	-
8260000000-	CENTRAL TELEPHONE	5	0.069%	94		94	1	96
8270000000-	RADIO COMMUNICATIONS	-	0.000%	-		-	-	-
8400112100-	PURCHASING-CREDIT CARD PROG	-	0.000%	-		-	-	-
9210000000-	SW ENTERPRISE	101	1.315%	1,785		1,785	28	1,813
9210000540-	REFUSE DISPOSAL ADMINISTRATION	14	0.187%	253		253	4	257
9221100000-	S J GENERAL HOSPITAL	2,060	26.815%	36,413		36,413	572	36,985
9221175600-	HOSP ECHOCARDIOLOGY	-	0.000%	-		-	-	-

San Joaquin County, California
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 Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	14	0.178%	242		242	4	245
35401- CSA 54-NPDES ZONE P	-	0.000%	-		-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-		-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-		-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-		-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-		-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-		-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-		-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-		-	-	-
40598- RETIREMENT OFFICE	26	0.338%	460		460	7	467
47801- MOUNTAIN HOUSE-GENERAL FUND	43	0.564%	766		766	12	778
OD- OTHER GF DEPARTMENTS	190	2.473%	3,358		3,358	53	3,411
OF- OTHER NGF FUNDS		0.000%	-		-	-	-
OA- OTHER AGENCIES		0.000%	-		-	-	-
AO- All Other		0.000%	-		-	-	-
Total	7,682	100.000%	\$ 135,792	\$ -	\$ 135,792	\$ 2,118	\$ 137,910

Allocation Basis:

FTE count by Department - Modified

Source of Allocation:

Total Employees (all empl classes) by Budg ID Dept ID and Special Entitiy Employee Count.xls»

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

1010200000- County Administration	Budget Preparation, Control and Management	Contract Processing & Financial Advising Direct	Contract Processing & Financial Advising	Labor Negotiation	General Government	Budget - Unallowable	Total
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-	-	-	-	-
DEBT SVS- Debt Service Interest	-	-	-	-	-	-	-
1010800000- Auditor-Controller	11,889	-	266	607	-	-	12,762
1010200000- County Administration	12,576	-	282	271	-	-	13,129
1011800000- County Counsel	9,629	-	216	335	-	-	10,179
1014200000- Facilities Management	29,891	-	669	1,876	-	-	32,436
1011200000- Purchasing & Support	6,738	-	151	551	-	-	7,440
1012400000- Human Resources	18,400	-	412	981	-	-	19,793
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	8,232	-	184	293	-	-	8,709
1011000000- TREASURER-TAX COLLECTOR	8,259	-	185	449	-	-	8,892
1011100000- ASSESSOR	20,023	-	448	1,323	-	-	21,794
1011600000- REVENUE AND RECOVERY	3,223	-	72	221	-	-	3,517
1013000000- REGISTRAR OF VOTERS	17,298	-	387	1,065	-	-	18,750
1014000000- GENERAL SERVICES - ADMIN	1,539	-	34	54	-	-	1,628
1014300000- CAPITAL PROJECT ADMIN	2,696	-	60	156	-	-	2,912
1014400000- AIRPORT EAST BUSINESS PARK	492	22,627	11	-	-	-	23,130
1016000000- SURVEYOR	1,082	-	24	54	-	-	1,160
1040148000- PUBLIC IMPROVEMENT	126	-	3	-	-	-	129
1120000000- GENERAL RESERVE	-	-	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	-	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	85,981	-	1,926	4,111	-	-	92,018
2020202000- DA-REAL ESTATE FRAUD	1,119	-	25	-	-	-	1,144
2020204000- DA-FAMILY JUSTICE CENTER	1,259	-	28	30	-	-	1,317
2020205000- DA-VICTIM ASSISTANCE	1,246	-	28	132	-	-	1,406
2020206000- DA-CONSUMER FRAUD-PROP 64	2,142	-	48	90	-	-	2,280
2020207000- DA-EPU INVESTIGATION_PROSECUTI	127	-	3	-	-	-	130
2020209000- DA-CHILD ABDUCTION	880	-	20	54	-	-	954
2020210000- DA-NARCOTICS ENFORCEMENT	81	-	2	-	-	-	83
2020212000- DA-AUTO INSURANCE FRAUD	475	-	11	-	-	-	485
2020216000- DA-WORKERS COMP INS FRAUD	744	-	17	-	-	-	761
2020217000- DA-PUBLIC ASSISTANCE FRAUD	5,879	-	132	275	-	-	6,285
2020225000- DA-YOUTH GUN VIOLE-JAG	301	-	7	-	-	-	308
2020273000- DA-VICTIM WITNESS PROG	3,055	-	68	299	-	-	3,423
2020278240- DA-RURAL CRIMES PREVENTION	401	-	9	-	-	-	410
2020278250- DA-CRIMINAL RESTITUTION PROG	274	-	6	30	-	-	310
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	343	-	8	-	-	-	351
2020281000- DA-SLESF-AB109	651	-	15	-	-	-	666
2020300000- CHILD SUPPORT	34,778	-	779	2,920	-	-	38,477
2020400000- PUBLIC DEFENDER	33,703	-	755	1,670	-	-	36,128
2021000000- GRAND JURY	276	-	6	-	-	-	282
2021200000- PRETRIAL SERVICES	5,810	-	130	395	-	-	6,336
2021274000- COUNTY SUPPORT TO COURTS	16,608	-	372	-	-	-	16,980

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

1010200000- County Administration	Budget Preparation, Control and Management	Contract Processing & Financial Advising Direct	Contract Processing & Financial Advising	Labor Negotiation	General Government	Budget - Unallowable	Total
2021300000- COURT ASSIGNED COUNSEL	11,413	-	256	-	-	-	11,668
2021602000- SHERIFF-BOATING SAFETY	4,754	-	106	150	-	-	5,011
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	32	-	1	-	-	-	32
2021608000- SHERIFF-ABANDONED WATERCRAFT	194	-	4	-	-	-	199
2021609000- SHERIFF-CAL MMET	6,232	-	140	221	-	-	6,593
2021610000- SHERIFF-AUTOMATED FINGERPRINT	933	-	21	-	-	-	954
2021614000- SHERIFF-SPEC SERVICES DIVISION	28,550	-	639	1,412	-	-	30,601
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	89	-	2	-	-	-	91
2021615000- SHERIFF-MOUNTAIN HOUSE	3,472	-	78	144	-	-	3,693
2021619000- SHERIFF-ANIMAL CONTROL	1,729	-	39	126	-	-	1,893
2021620000- SHERIFF-PATROL	63,490	-	1,422	2,083	-	-	66,994
2021622000- SHERIFF-COMMUNICATIONS	8,731	-	196	646	-	-	9,573
2021626000- SHERIFF-DETECTIVES	21,965	-	492	862	-	-	23,319
2021627000- SHERIFF-AUTO THEFT PROG	209	-	5	18	-	-	232
2021628000- SHERIFF-RECORDS	8,436	-	189	940	-	-	9,565
2021635000- SHERIFF-CIVIL	4,302	-	96	239	-	-	4,637
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	22,682	-	508	1,484	-	-	24,674
2021649000- SHERIFF-INFORMATION SYSTEMS	6,346	-	142	132	-	-	6,620
2021654000- SHERIFF-JAG PROGRAM	41	-	1	-	-	-	41
2021655000- SHERIFF-PATROL-SLESF-AB109	584	-	13	-	-	-	597
2021657000- SHERIFF-CUSTODY-SLESF-AB109	106	-	2	-	-	-	108
2021658000- SHERIFF-COURT SERVICES	19,936	-	447	1,323	-	-	21,705
2022600000- SHERIFF-CUSTODY	129,649	-	2,904	5,123	-	-	137,676
2022610000- SHERIFF-AB109-ALTERNATIVES	11,893	-	266	592	-	-	12,752
2022620000- SHERIFF-CUST-AWP	2,241	-	50	168	-	-	2,459
2022621000- CORRECTIONAL HEALTH SERVICES	31,828	-	713	2,131	-	-	34,672
2022700000- PROBATION-JPCF-JUV PROBATION	12,912	-	289	874	-	-	14,075
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	-
2022702000- PROBATION-ADULT	15,678	-	351	1,023	-	-	17,053
2022702300- PROB-ADJULT-SB678-TAY	2,138	-	48	102	-	-	2,288
2022702510- PROBATION-LOC COMM CORR-AB109	40,529	-	908	808	-	-	42,245
2022708000- PROB-TRAINING PROGRAM-BSCC MH	276	-	6	-	-	-	282
2022710000- PROBATION-JAG PROGRAM	172	-	4	-	-	-	176
2022745000- PROBATION-ADMINISTRATION	12,750	-	286	575	-	-	13,611
2022785000- AB118-ELEAS-COPS-JJP	5,929	-	133	335	-	-	6,397
2022800000- PROBATION-JUVENILE DETENTION	26,092	-	584	1,194	-	-	27,871
2022800320- PROB-JJRBG SECURE TRACK	2,389	-	54	144	-	-	2,587
2023060000- WATER RESOURCES	3,697	-	83	186	-	-	3,965
2023070000- DELTA ACTIVITIES	789	-	18	-	-	-	807
2024100000- FLOOD CHANNEL MAINTENANCE	5,206	-	117	389	-	-	5,711
2024700000- AGRICULTURAL COMMISSIONER	13,019	-	292	975	-	-	14,286
2025600000- COMMUNITY DEVELOPMENT SERVICES	20,606	-	462	1,215	-	-	22,282
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	1,150	-	26	78	-	-	1,253
2025900000- RECORDER-COUNTY CLERK	5,850	-	131	419	-	-	6,400
2026000000- EMERGENCY SERVICES	3,477	-	78	168	-	-	3,722

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ALLOCATION SUMMARY

1010200000- County Administration	Budget Preparation, Control and Management	Contract Processing & Financial Advising Direct	Contract Processing & Financial Advising	Labor Negotiation	General Government	Budget - Unallowable	Total
2026000150- ISD-HOMELAND SECURITY GRANTS	599	-	13	-	-	-	612
2026000170- OES-2016 DELTA GRANT PHASE 2	562	-	13	-	-	-	575
2026000200- EMERGENCY SVS-EMERGENCY OPER	49	-	1	-	-	-	50
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	11,763	-	263	521	-	-	12,547
3030103000- PUBLIC WORKS-ENGINEERING	19,098	-	428	1,101	-	-	20,627
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	24,360	-	546	1,562	-	-	26,467
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	1,706	-	38	96	-	-	1,840
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	2,080	-	47	102	-	-	2,228
4040500000- MENTAL HEALTH SERVICES	298,267	-	6,681	9,542	-	-	314,490
4040600000- SUBSTANCE ABUSE SERVICES	53,591	-	1,200	1,245	-	-	56,036
4040700000- BEHAVIORAL HEALTH ADMIN	28,403	-	636	1,682	-	-	30,721
4040800000- UTILITY DISTRICTS	6,599	-	148	413	-	-	7,160
4041000000- PUBLIC HEALTH SVS	62,794	-	1,406	3,250	-	-	67,450
4041200000- CONSERVATOR SERVICES	6,744	-	151	545	-	-	7,440
4041800000- EMERGENCY MEDICAL SERVICE AGCY	4,619	-	103	180	-	-	4,902
4042000000- ENVIRONMENTAL HEALTH	15,828	-	355	981	-	-	17,164
4045415000- CALIFORNIA CHILDRENS SERVICES	8,349	-	187	616	-	-	9,152
4049100000- CHILDREN & FAMILIES PROGRAM	3,400	-	76	215	-	-	3,691
4049500000- HEALTH CARE SERVICES ADMIN	10,374	-	232	569	-	-	11,175
4049700000- OFFICE OF THE MEDICAL EXAMINER	8,616	-	193	383	-	-	9,192
5050101000- HSA ADMINISTRATION	332,157	-	7,440	19,600	-	-	359,196
5050106000- HSA-CALWORKS ASSISTANCE	-	-	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	-	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	-	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	248	-	6	-	-	-	253
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	-	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	-	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	18,266	-	409	1,538	-	-	20,213
5054000000- COMMUNITY SERVICES	-	-	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	27,265	-	611	1,532	-	-	29,408
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	26,486	-	593	-	-	-	27,079
5055246000- NEIGHBORHOOD PRESERVATION	2,349	-	53	162	-	-	2,564
5055600000- VETERANS SERVICE OFFICE	1,470	-	33	150	-	-	1,652
6060900000- COUNTY LIBRARY	235	-	5	-	-	-	240
6061500000- COOPERATIVE EXTENSION	1,494	-	33	66	-	-	1,594
7070300000- PARKS AND RECREATION	13,483	-	302	1,023	-	-	14,808
7070800000- CULTURAL SERVICES	-	-	-	-	-	-	-
8190000000- FLEET SERVICES	12,695	-	284	664	-	-	13,644
8240000000- INFORMATION SYSTEMS DIV - ISF	51,217	-	1,147	1,604	-	-	53,968
8250000000- OFFICE AUTOMATION	3,283	-	74	-	-	-	3,356
8260000000- CENTRAL TELEPHONE	9,996	-	224	96	-	-	10,316
8270000000- RADIO COMMUNICATIONS	5,537	-	124	-	-	-	5,661

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ALLOCATION SUMMARY

1010200000- County Administration	Budget Preparation, Control and Management	Contract Processing & Financial Advising Direct	Contract Processing & Financial Advising	Labor Negotiation	General Government	Budget - Unallowable	Total
8400112100- PURCHASING-CREDIT CARD PROG	14,341	-	321	-	-	-	14,662
9210000000- SW ENTERPRISE	50,282	-	1,126	1,813	-	-	53,221
9210000540- REFUSE DISPOSAL ADMINISTRATION	7,630	-	171	257	-	-	8,058
9221100000- S J GENERAL HOSPITAL	754,523	-	16,900	36,985	-	-	808,407
9221175600- HOSP ECHOCARDIOLOGY	1	-	0	-	-	-	1
9230901000- AIRPORT ENTERPRISE	8,544	-	191	245	-	-	8,980
35401- CSA 54-NPDES ZONE P	1,887	-	42	-	-	-	1,930
38925- COUNTY SELF-INSURANCE-HEALTH	1,833	-	41	-	-	-	1,874
38926- COUNTY SELF-INSURANCE-DENTAL	243	-	5	-	-	-	248
38948- COUNTY SELF-INSURANCE-MED MAL	4,960	-	111	-	-	-	5,071
38949- COUNTY SELF-INSURANCE-CASUALTY	17,756	-	398	-	-	-	18,154
38950- CO SELF-INSURANCE-WORKERS COMP	9,680	-	217	-	-	-	9,897
38951- CO SELF-INSURANCE-UNEMPLOYMENT	1,408	-	32	-	-	-	1,440
39312- CSA 31 SEWER ENTERPRISE	233	-	5	-	-	-	239
40598- RETIREMENT OFFICE	5,887	-	132	467	-	-	6,486
47801- MOUNTAIN HOUSE-GENERAL FUND	16,824	-	377	778	-	-	17,979
OD- OTHER GF DEPARTMENTS	47,466	-	1,063	3,411	-	-	51,940
OF- OTHER NGF FUNDS	98,746	-	2,212	-	-	-	100,958
OA- OTHER AGENCIES	601,776	-	13,479	-	-	-	615,254
AO- All Other	191	-	4	-	-	-	195
Total	\$ 3,628,913	\$ 22,627	\$ 81,280	\$ 137,910	\$ -	\$ -	\$ 3,870,731

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1011800000- County Counsel

			Distribution Percentage ¹	82.85%	17.15%
Expense Type	\$	Spread Method	Legal Services	Litigation/Unallowable	
Personnel					
6001000000 - SALARIES & WAGES-REGULAR	\$ 2,993,419	S	\$ 2,480,152	\$ 513,267	
6001100000 - SALARIES-CAFETERIA	205,352	S	170,141	35,211	
6001200000 - SALARIES-CAR ALLOWANCE	14,040	S	11,633	2,407	
6001210000 - ADMINISTRATION BENEFITS	5,663	S	4,692	971	
6001450000 - SALARIES-LEAVE TIME PAYOFF	1,582	S	1,310	271	
6001700000 - RECRUITMENT BONUS	4,000	S	3,314	686	
6003000000 - SALARIES-OVERTIME	1,569	S	1,300	269	
6010100000 - UNEMPLOYMENT COMP INSURANCE	4,630	S	3,836	794	
6010200000 - OTHER EMPLOYEE BENEFITS	8,000	S	6,628	1,372	
6010500000 - OTHER-EMP-BENEFITS-ST BAR DUES	6,482	S	5,371	1,111	
6010900000 - PARKING BENEFIT	8,686	S	7,197	1,489	
6020000000 - RETIREMENT-EMPLOYER SHARE	1,281,661	S	1,061,901	219,760	
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	146,273	S	121,193	25,081	
6020000415 - RETIREMENT - REPL BENEFITS	127,623	S	105,740	21,883	
6020600000 - HLTH INSUR FOR RETIREES-SLB	4,679	S	3,877	802	
6030000000 - SOCIAL SECURITY-OASDI	162,789	S	134,876	27,913	
6030100000 - SOCIAL SECURITY-MEDICARE	44,585	S	36,940	7,645	
6040000000 - LIFE INSURANCE	3,195	S	2,647	548	
6050000000 - HEALTH INSURANCE	236,051	S	195,577	40,475	
6070000000 - DENTAL INSURANCE	2,865	S	2,374	491	
6080000000 - VISION CARE	703	S	582	121	
Subtotal Personnel Cost	\$ 5,263,848		\$ 4,361,281	\$ 902,567	
Operating Services & Supplies					
6201000000 - OFFICE EXPENSE-GENERAL	\$ 1,023	S	\$ 847	\$ 175	
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	6,798	S	5,632	1,166	
6201005600 - GENERAL OFFICE SUPPLIES	325	S	269	56	
6201100500 - OFFICE EXPENSE-SUPPLIES	30	S	25	5	
6202000000 - OFFICE EXPENSE-POSTAGE	3,599	S	2,982	617	
6203000000 - OFFICE EXP-SUBS & PERIODICALS	44,570	S	36,928	7,642	
6206000000 - COMMUNICATIONS	12,961	S	10,739	2,222	
6209000000 - MEMBERSHIPS	2,195	S	1,819	376	
6214000100 - RENTS & LEASES-COPYING MACHINE	11,204	S	9,283	1,921	
6217000500 - TRANS/TRAVEL-TRAINING	26,778	S	22,187	4,592	
6220000000 - PROFESSIONAL SVS-GEN	619,761	S	513,494	106,268	
6221004000 - PROFESSIONAL SVS-COUNTY	150	S	124	26	

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DEPARTMENTAL EXPENSE DETAIL

1011800000- County Counsel

			Distribution Percentage ¹	82.85%	17.15%
Expense Type	\$	Spread Method	Legal Services	Litigation/Unallowable	
Personnel					
6221009200 - ASSESSMENT APPEALS BOARD	5,000	D	5,000		
6221160002 - BACKGROUND CHECKS-PROVIDER	96	S	79		16
6223000000 - PUBLICATIONS & LEGAL NOTICES	194	S	161		33
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	49	S	41		8
6226005600 - ADVERTISING	300	S	249		51
6226016000 - SOFTWARE & RELATED LICENSES	3,780	S	3,132		648
6226602000 - OVERDUE CALCARDS	(113)	S	(94)		(19)
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	10,377	S	8,598		1,779
6295220700 - DATA PROCESSING CHARGES	43,912	S	36,382		7,529
6295232000 - INSURANCE-WORKER'S COMP	14,082	S	11,667		2,415
6295236000 - INSURANCE-CASUALTY	33,092	D	33,092		
6501000000 - COST REIMB-GOV'T FUND CHGS	(640,435)	D	(640,435)		
6501001000 - COST REIMB-DIRECT COSTS	(77,517)	D	(77,517)		
6501003000 - COST REIMB-CORONAVIRUS RELIEF	(13,835)	D	(13,835)		
6501100000 - INTERFUND CHARGE	(104,289)	D	(104,289)		
6501100700 - INTERFUND CHG-FR FAM SUPPT	(8,742)	D	(8,742)		
6501140000 - INTERFUND CHG-FR MNTAL HLTH	(551,597)	D	(551,597)		
6501140200 - INTERFUND CHG-FR CONSERVATOR	(487,748)	D	(487,748)		
6501220000 - DIR CHG-FR CASUALTY INS	(1,660,645)	D			(1,660,645)
6501230000 - DIR CHG-FR WORKERS COMP	(87,000)	D			(87,000)
6501300300 - DIR CHG-FR HOSPITAL	(180,378)	D	(180,378)		
6501300400 - DIR CHG-ENTERPRISE-FR AIRPORT	(71,366)	D	(71,366)		
6501400000 - DIR CHG-FR BOS DISTRICTS	(476)	D	(476)		
6501402000 - DIR CHG-FR RETIREMENT	(13,291)	D	(13,291)		
6502000000 - COST PLAN INDIRECT COST REIMB	(2,999,977)	D	(2,999,977)		
REVENUE - REIMBURSEMENTS	(40,861)	D	(40,861)		
REVENUE - OFF THE TOP CREDITS	(30,918)	D	(30,918)		-
Subtotal Operating Cost	\$ (6,128,913)		\$ (4,518,795)	\$	(1,610,118)
Disallowed Expenses ²					
6501000000 - COST REIMB-GOV'T FUND CHGS	\$ 640,435	D	\$ 640,435		
6501001000 - COST REIMB-DIRECT COSTS	77,517	D	77,517		
6501003000 - COST REIMB-CORONAVIRUS RELIEF	13,835	D	13,835		
6501100000 - INTERFUND CHARGE	104,289	D	104,289		
6501100700 - INTERFUND CHG-FR FAM SUPPT	8,742	D	8,742		

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DEPARTMENTAL EXPENSE DETAIL

1011800000- County Counsel

			Distribution Percentage ¹	82.85%	17.15%
Expense Type	\$	Spread Method	Legal Services	Litigation/Unallowable	
Personnel					
6501140000 - INTERFUND CHG-FR MNTAL HLTH	551,597	D	551,597		
6501140200 - INTERFUND CHG-FR CONSERVATOR	487,748	D	487,748		
6501220000 - DIR CHG-FR CASUALTY INS	1,660,645	D	-	1,660,645	
6501230000 - DIR CHG-FR WORKERS COMP	87,000	D	-	87,000	
6501300300 - DIR CHG-FR HOSPITAL	180,378	D	180,378		
6501300400 - DIR CHG-ENTERPRISE-FR AIRPORT	71,366	D	71,366		
6501400000 - DIR CHG-FR BOS DISTRICTS	476	D	476		
6501402000 - DIR CHG-FR RETIREMENT	13,291	D	13,291		
6502000000 - COST PLAN INDIRECT COST REIMB	2,999,977	D	2,999,977		
REVENUE - REIMBURSEMENTS	40,861	D	40,861		
Subtotal Disallowed Costs	\$ 6,938,157		\$ 5,190,512	\$	1,747,645
DEPARTMENTAL EXPENDITURES	\$ 6,073,092		\$ 5,032,998	\$	1,040,094

Reallocation of Incoming Costs					
First Allocation	\$ 152,403		\$ 5,159,301	\$	1,066,195
Unallocated Costs	\$ -		\$ -	\$	-
Subtotal of First Allocation	\$ 152,403		\$ 5,159,301	\$	1,066,195
Second Allocation	\$ 2,038,316		\$ 1,689,228	\$	349,087
Unallocated Costs	\$ -		\$ -	\$	-
Subtotal of Second Allocation	\$ 2,038,316		\$ 1,689,228	\$	349,087
TOTAL FUNCTIONAL COSTS	\$ 8,263,811		\$ 6,848,529	\$	1,415,282

Notes

¹ From G1 - County Counsel FY 22-23 Time Records

² 6501 Cost Reimb, Interfund, Direct Charge, and certain revenue amounts are shown as direct bills on allocations worksheet.

Cost Plan Indirect Cost Reimb charges are excluded for purposes of analysis.

San Joaquin County, California
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COSTS TO BE ALLOCATED

1011800000- County Counsel	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 6,073,092		\$ 6,073,092
Incoming Costs			
BUILD- Building Depreciation	\$ 61,561	\$ -	\$ 61,561
EQUIP- Equipment Depreciation	-	-	-
DEBT SVS- Debt Service Interest	69,489	-	69,489
1010800000- Auditor-Controller	11,331	383	11,714
1010200000- County Administration	10,022	157	10,179
1011800000- County Counsel		1,930,233	1,930,233
1014200000- Facilities Management		69,482	69,482
1011200000- Purchasing & Support		23,039	23,039
1012400000- Human Resources		15,022	15,022
Total Incoming Costs	\$ 152,403	\$ 2,038,316	\$ 2,190,719
Total Costs to be Allocated	\$ 6,225,495	\$ 2,038,316	\$ 8,263,811

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1011800000- County Counsel

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Legal Services	6.1						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -	-	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	33	0.100%	5,137	-	5,137		5,137
1010200000- County Administration	78	0.235%	12,103	-	12,103		12,103
1011800000- County Counsel	12,400	37.413%	1,930,233	-	1,930,233		1,930,233
1014200000- Facilities Management	1	0.002%	117	-	117	61	178
1011200000- Purchasing & Support	454	1.371%	70,709	-	70,709	37,189	107,898
1012400000- Human Resources	455	1.373%	70,826	89,000	(18,174)	37,250	19,076
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	1,964	5.924%	305,640	-	305,640	160,748	466,388
1011000000- TREASURER-TAX COLLECTOR	303	0.915%	47,204	-	47,204	24,827	72,031
1011100000- ASSESSOR	1,138	3.433%	177,103	-	177,103	93,146	270,249
1011600000- REVENUE AND RECOVERY	330	0.996%	51,407	80,359	(28,952)	27,037	(1,915)
1013000000- REGISTRAR OF VOTERS	1,047	3.159%	162,977	-	162,977	85,716	248,693
1014000000- GENERAL SERVICES - ADMIN	1,072	3.235%	166,907	-	166,907	87,783	254,691
1014300000- CAPITAL PROJECT ADMIN	31	0.094%	4,864	8,910	(4,046)	2,558	(1,487)
1014400000- AIRPORT EAST BUSINESS PARK	79	0.238%	12,258	24,073	(11,815)	6,447	(5,368)
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	5,694	(5,694)	-	(5,694)
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	132	0.397%	20,469	-	20,469	10,766	31,235
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-	-	-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-	-	-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-	-	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-	-	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-	-	-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-	-	-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-	-	-	-	-
2020300000- CHILD SUPPORT	30	0.091%	4,670	8,742	(4,072)	2,456	(1,616)
2020400000- PUBLIC DEFENDER	32	0.097%	5,020	-	5,020	2,640	7,660
2021000000- GRAND JURY	59	0.179%	9,223	-	9,223	4,851	14,074
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	299	0.901%	46,465	-	46,465	24,438	70,902
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-

San Joaquin County, California
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1011800000- County Counsel

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	154	0.463%	23,894	-	23,894	12,567	36,461
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	1,185	3.574%	184,380	-	184,380	96,973	281,353
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	60	0.181%	9,340	-	9,340	4,912	14,252
2022700000- PROBATION-JPCF-JUV PROBATION	4	0.012%	623	-	623	327	950
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	178	0.536%	27,630	-	27,630	14,532	42,161
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	301	0.909%	46,893	-	46,893	24,663	71,556
2023070000- DELTA ACTIVITIES	215	0.649%	33,467	77,517	(44,050)	17,602	(26,448)
2024100000- FLOOD CHANNEL MAINTENANCE	2	0.007%	350	-	350	184	534
2024700000- AGRICULTURAL COMMISSIONER	259	0.782%	40,355	-	40,355	21,224	61,579
2025600000- COMMUNITY DEVELOPMENT SERVICES	1,119	3.375%	174,107	-	174,107	91,570	265,676
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	316	0.954%	49,228	-	49,228	25,891	75,119
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	62	0.186%	9,612	13,835	(4,223)	5,055	832
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-

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1011800000- County Counsel

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	892	2.691%	138,849	-	138,849	73,026	211,876
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	2,243	6.768%	349,186	551,597	(202,411)	183,651	(18,760)
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	2	0.007%	350	-	350	184	534
4041000000- PUBLIC HEALTH SVS	158	0.477%	24,633	-	24,633	12,956	37,589
4041200000- CONSERVATOR SERVICES	1,591	4.799%	247,617	487,748	(240,130)	130,232	(109,898)
4041800000- EMERGENCY MEDICAL SERVICE AGCY	207	0.625%	32,222	64,660	(32,438)	16,947	(15,491)
4042000000- ENVIRONMENTAL HEALTH	375	1.131%	58,334	-	58,334	30,680	89,014
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	61	0.185%	9,534	14,966	(5,432)	5,014	(418)
4049500000- HEALTH CARE SERVICES ADMIN	132	0.398%	20,547	-	20,547	10,807	31,354
4049700000- OFFICE OF THE MEDICAL EXAMINER	58	0.174%	8,989	-	8,989	4,728	13,717
5050101000- HSA ADMINISTRATION	2,016	6.082%	313,812	344,301	(30,489)	165,046	134,557
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	8	0.024%	1,245	2,784	(1,539)	655	(884)
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	38	0.113%	5,837	83,917	(78,080)	3,070	(75,010)
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	207	0.625%	32,222	65,250	(33,028)	16,947	(16,082)
5055246000- NEIGHBORHOOD PRESERVATION	103	0.309%	15,955	32,175	(16,220)	8,391	(7,828)
5055600000- VETERANS SERVICE OFFICE	2	0.005%	233	-	233	123	356
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	222	0.671%	34,596	-	34,596	18,195	52,791
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	551	1.662%	85,769.12	167,366	(81,596.49)	45,109.40	(36,487.09)
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-

San Joaquin County, California
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1011800000- County Counsel

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	256	0.773%	39,888.09	-	39,888.09	20,978.74	60,866.83
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	44	0.133%	6,849	26,303	(19,454)	3,602	(15,852)
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	2	0.005%	233	476	(242)	123	(120)
OA- OTHER AGENCIES	186	0.562%	28,992	-	28,992	15,248	44,240
AO- All Other	1	0.004%	195	-	195	102	297
Total	33,145	100.000%	\$ 5,159,301	\$ 2,149,674	\$ 3,009,626	\$ 1,689,228	\$ 4,698,855

Allocation Basis:

Counsel Time Records by Dept

Source of Allocation:

G1 - County Counsel FY 23-24 Time Records.xlsx

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

1011800000- County Counsel			
	Legal Services	Litigation/Unallowable	Total
ALLOCABLE BUDGET UNITS			
BUILD- Building Depreciation	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-
DEBT SVS- Debt Service Interest	-	-	-
1010800000- Auditor-Controller	5,137	-	5,137
1010200000- County Administration	12,103	-	12,103
1011800000- County Counsel	1,930,233	-	1,930,233
1014200000- Facilities Management	178	-	178
1011200000- Purchasing & Support	107,898	-	107,898
1012400000- Human Resources	19,076	-	19,076
RECEIVING BUDGET UNITS			
1010100000- BOARD OF SUPERVISORS	466,388	-	466,388
1011000000- TREASURER-TAX COLLECTOR	72,031	-	72,031
1011100000- ASSESSOR	270,249	-	270,249
1011600000- REVENUE AND RECOVERY	(1,915)	-	(1,915)
1013000000- REGISTRAR OF VOTERS	248,693	-	248,693
1014000000- GENERAL SERVICES - ADMIN	254,691	-	254,691
1014300000- CAPITAL PROJECT ADMIN	(1,487)	-	(1,487)
1014400000- AIRPORT EAST BUSINESS PARK	(5,368)	-	(5,368)
1016000000- SURVEYOR	-	-	-
1040148000- PUBLIC IMPROVEMENT	(5,694)	-	(5,694)
1120000000- GENERAL RESERVE	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	-	-
2020200000- DISTRICT ATTORNEY	31,235	-	31,235
2020202000- DA-REAL ESTATE FRAUD	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	-	-
2020209000- DA-CHILD ABDUCTION	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	-	-
2020281000- DA-SLESF-AB109	-	-	-
2020300000- CHILD SUPPORT	(1,616)	-	(1,616)
2020400000- PUBLIC DEFENDER	7,660	-	7,660
2021000000- GRAND JURY	14,074	-	14,074
2021200000- PRETRIAL SERVICES	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	70,902	-	70,902

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ALLOCATION SUMMARY

1011800000- County Counsel			
	Legal Services	Litigation/Unallowable	Total
2021300000- COURT ASSIGNED COUNSEL	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	-	-
2021609000- SHERIFF-CAL MMET	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	-	-
2021620000- SHERIFF-PATROL	36,461	-	36,461
2021622000- SHERIFF-COMMUNICATIONS	-	-	-
2021626000- SHERIFF-DETECTIVES	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	-	-
2021628000- SHERIFF-RECORDS	-	-	-
2021635000- SHERIFF-CIVIL	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	-	-
2022600000- SHERIFF-CUSTODY	281,353	-	281,353
2022610000- SHERIFF-AB109-ALTERNATIVES	-	-	-
2022620000- SHERIFF-CUST-AWP	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	14,252	-	14,252
2022700000- PROBATION-JPCF-JUV PROBATION	950	-	950
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-
2022702000- PROBATION-ADULT	42,161	-	42,161
2022702300- PROB-ADJULT-SB678-TAY	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	-	-
2023060000- WATER RESOURCES	71,556	-	71,556
2023070000- DELTA ACTIVITIES	(26,448)	-	(26,448)
2024100000- FLOOD CHANNEL MAINTENANCE	534	-	534
2024700000- AGRICULTURAL COMMISSIONER	61,579	-	61,579
2025600000- COMMUNITY DEVELOPMENT SERVICES	265,676	-	265,676
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	75,119	-	75,119
2025900000- RECORDER-COUNTY CLERK	-	-	-
2026000000- EMERGENCY SERVICES	832	-	832

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ALLOCATION SUMMARY

1011800000- County Counsel				
	Legal Services	Litigation/Unallowable	Total	
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-	-	
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-	-	
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-	
2026700000- LAFCO CONTRIBUTION	-	-	-	
3030101000- PUBLIC WORKS-ADMIN STAFF	211,876	-	211,876	
3030103000- PUBLIC WORKS-ENGINEERING	-	-	-	
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	-	-	
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-	-	
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	-	-	
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	-	-	
4040500000- MENTAL HEALTH SERVICES	(18,760)	-	(18,760)	
4040600000- SUBSTANCE ABUSE SERVICES	-	-	-	
4040700000- BEHAVIORAL HEALTH ADMIN	-	-	-	
4040800000- UTILITY DISTRICTS	534	-	534	
4041000000- PUBLIC HEALTH SVS	37,589	-	37,589	
4041200000- CONSERVATOR SERVICES	(109,898)	-	(109,898)	
4041800000- EMERGENCY MEDICAL SERVICE AGCY	(15,491)	-	(15,491)	
4042000000- ENVIRONMENTAL HEALTH	89,014	-	89,014	
4045415000- CALIFORNIA CHILDRENS SERVICES	-	-	-	
4049100000- CHILDREN & FAMILIES PROGRAM	(418)	-	(418)	
4049500000- HEALTH CARE SERVICES ADMIN	31,354	-	31,354	
4049700000- OFFICE OF THE MEDICAL EXAMINER	13,717	-	13,717	
5050101000- HSA ADMINISTRATION	134,557	-	134,557	
5050106000- HSA-CALWORKS ASSISTANCE	-	-	-	
5050107000- HSA-FOSTER CARE	-	-	-	
5050108000- HSA-ADOPTION ASSISTANCE	-	-	-	
5050110000- HSA-GENERAL ASSISTANCE	-	-	-	
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	-	-	
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	-	-	
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-	-	
5053900000- MARY GRAHAM CHILDRENS SHELTER	(884)	-	(884)	
5054000000- COMMUNITY SERVICES	-	-	-	
5054101000- DEPT OF AGING-COMMUNITY SVS	(75,010)	-	(75,010)	
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	(16,082)	-	(16,082)	
5055246000- NEIGHBORHOOD PRESERVATION	(7,828)	-	(7,828)	
5055600000- VETERANS SERVICE OFFICE	356	-	356	
6060900000- COUNTY LIBRARY	-	-	-	
6061500000- COOPERATIVE EXTENSION	-	-	-	
7070300000- PARKS AND RECREATION	-	-	-	
7070800000- CULTURAL SERVICES	-	-	-	
8190000000- FLEET SERVICES	-	-	-	
8240000000- INFORMATION SYSTEMS DIV - ISF	52,791	-	52,791	
8250000000- OFFICE AUTOMATION	-	-	-	
8260000000- CENTRAL TELEPHONE	-	-	-	
8270000000- RADIO COMMUNICATIONS	-	-	-	

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

1011800000- County Counsel			
	Legal Services	Litigation/Unallowable	Total
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-
9210000000- SW ENTERPRISE	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	-	-
9221100000- S J GENERAL HOSPITAL	(36,487)	-	(36,487)
9221175600- HOSP ECHOCARDIOLOGY	-	-	-
9230901000- AIRPORT ENTERPRISE	60,867	-	60,867
35401- CSA 54-NPDES ZONE P	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	-	-
40598- RETIREMENT OFFICE	(15,852)	-	(15,852)
47801- MOUNTAIN HOUSE-GENERAL FUND	-	-	-
OD- OTHER GF DEPARTMENTS	-	-	-
OF- OTHER NGF FUNDS	(120)	-	(120)
OA- OTHER AGENCIES	44,240	-	44,240
AO- All Other	297	-	297
Total	\$ 4,698,855	\$ -	\$ 4,698,855

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

		Distribution Percentage ¹		24.48%	2.68%	3.85%	13.41%	3.90%	3.29%	6.57%	0.67%	0.00%	41.14%	0.00%
Expense Type	\$													
		Spread Method	General Admin	Agriculture Bldg	Canlis Bldg	Administrative Bldg	District Attorney Bldg (formerly Courthouse)	Hazeltan Complex	Human Services Bldg	Juvenile Justice Center	French Camp Campus	Facility Maint - Dept Directly Identified (Labor)	Facility Maint - Dept Directly Identified (Expenses)	
Personnel														
6001000000 - SALARIES & WAGES-REGULAR	\$ 3,498,367	S	\$ 856,553	\$ 93,777	\$ 134,800	\$ 469,105	\$ 136,468	\$ 115,227	\$ 229,774	\$ 23,468	\$ -	\$ 1,439,195	\$ -	
6001002000 - SALARIES-STANDBY PAY	136,888	S	33,516	3,669	5,275	18,356	5,340	4,509	8,991	918	-	56,314	-	
6001100000 - SALARIES-CAFETERIA	22,356	S	5,474	599	861	2,998	872	736	1,468	150	-	9,197	-	
6001350000 - SALARIES-ONE TIME MOU ADJ	1,000	S	245	27	39	134	39	33	66	7	-	411	-	
6001450000 - SALARIES-LEAVE TIME PAYOFF	7,042	S	1,724	189	271	944	275	232	463	47	-	2,897	-	
6001700000 - RECRUITMENT BONUS	2,000	S	490	54	77	268	78	66	131	13	-	823	-	
6002100000 - SALARIES-EXTRA HELP-PART TIME	97,674	S	23,915	2,618	3,764	13,097	3,810	3,217	6,415	655	-	40,182	-	
6003000000 - SALARIES-OVERTIME	53,133	S	13,009	1,424	2,047	7,125	2,073	1,750	3,490	356	-	21,858	-	
6003200000 - SALARIES-HOLIDAY PAY	4,674	S	1,144	125	180	627	182	154	307	31	-	1,923	-	
6010100000 - UNEMPLOYMENT COMP INSURANCE	5,418	S	1,326	145	209	726	211	178	356	36	-	2,229	-	
6010300000 - OTHER EMP BENEFITS-UNIFORM	5,600	S	1,371	150	216	751	218	184	368	38	-	2,304	-	
6010900000 - PARKING BENEFIT	8,540	S	2,091	229	329	1,145	333	281	561	57	-	3,513	-	
6020000000 - RETIREMENT-EMPLOYER SHARE	1,451,132	S	355,301	38,899	55,916	194,586	56,607	47,796	95,311	9,735	-	596,982	-	
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	172,316	S	42,190	4,619	6,640	23,106	6,722	5,676	11,318	1,156	-	70,889	-	
6020600000 - HLTH INSUR FOR RETIREES-SLB	35,479	S	8,687	951	1,367	4,757	1,384	1,169	2,330	238	-	14,596	-	
6030000000 - SOCIAL SECURITY-OASDI	216,226	S	52,942	5,796	8,332	28,994	8,435	7,122	14,202	1,450	-	88,954	-	
6030100000 - SOCIAL SECURITY-MEDICARE	50,695	S	12,412	1,359	1,953	6,798	1,978	1,670	3,330	340	-	20,855	-	
6030200000 - SOCIAL SECURITY-EXTRA H-OASDI	6,056	S	1,483	162	233	812	236	199	398	41	-	2,491	-	
6030300000 - MEDICARE-EXTRA HELP	1,416	S	347	38	55	190	55	47	93	10	-	583	-	
6040000000 - LIFE INSURANCE	684	S	167	18	26	92	27	23	45	5	-	281	-	
6050000000 - HEALTH INSURANCE	774,717	S	189,685	20,767	29,852	103,884	30,221	25,517	50,884	5,197	-	318,711	-	
6070000000 - DENTAL INSURANCE	10,797	S	2,644	289	416	1,448	421	356	709	72	-	4,442	-	
6080000000 - VISION CARE	2,625	S	643	70	101	352	102	86	172	18	-	1,080	-	
Subtotal Personnel Cost	\$ 6,564,833		\$ 1,607,358	\$ 175,976	\$ 252,958	\$ 880,295	\$ 256,087	\$ 216,228	\$ 431,181	\$ 44,038	\$ -	\$ 2,700,711	\$ -	
Operating Services & Supplies														
6201000000 - OFFICE EXPENSE-GENERAL	\$ 291	D	\$ 291											
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	10,018	D	10,018											
6201005600 - GENERAL OFFICE SUPPLIES	1,046	D	1,046											
6202000000 - OFFICE EXPENSE-POSTAGE	47	D	47											
6206000000 - COMMUNICATIONS	48,003	D	48,003											
6206000200 - COMMUNICATIONS-OPERATION	44	D	44											
6206000300 - COMM SVS-CELL PHONE	13,635	D	13,635											
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE	100	D	100											
6214000000 - RENTS & LEASES-EQUIPMENT	18,415	D	18,415											
6214000100 - RENTS & LEASES-COPYING MACHINE	11,045	D	11,045											
6217000000 - TRANS AND TRAVEL-GENERAL	543	D	543											
6217000500 - TRANS/TRAVEL-TRAINING	3,335	D	3,335											
6218000000 - TRANS/TRAVEL-MOTORPOOL	223,786	D	223,786											
6220000000 - PROFESSIONAL SVS-GEN	822,844	D	10,794			305,898	87,302				170,065		248,784	
6221004000 - PROFESSIONAL SVS-COUNTY	15,589	D	15,589											
6221004009 - PROF SVCS-VANIR CM CONSTRUCTION	-	D	-											
6221007200 - PROF SVS-HAZARDOUS WASTE	4,742	D	4,742											

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

Expense Type	Distribution Percentage ¹	24.48%	2.68%	3.85%	13.41%	3.90%	3.29%	6.57%	0.67%	0.00%	41.14%	0.00%
\$	Spread Method	General Admin	Agriculture Bldg	Canlis Bldg	Administrative Bldg	District Attorney Bldg (formerly Courthouse)	Hazeltan Complex	Human Services Bldg	Juvenile Justice Center	French Camp Campus	Facility Maint - Dept Directly Identified (Labor)	Facility Maint - Dept Directly Identified (Expenses)
6221007700 - STKN SEWER SERVICE CHARGE-HOSP	418,175	D	-							418,175		
6221012450 - PRE-EMPLOYMENT DRUG TESTING	193	D	193									
6221020000 - ALLOCATED SERVICE DEPT COSTS	353,700	D	353,700									
6221021100 - PROF SER-FM SERVICE REQUESTS	320,562	D	-									320,562
6221414000 - TECHNOLOGY/WEB/COMPUTERS	1,639	D	1,639									
6223000000 - PUBLICATIONS & LEGAL NOTICES	5,016	D	5,016									
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	3,362	D	3,362									
6226001600 - LICENSES & PERMITS	212	D	212									
6226005600 - ADVERTISING	940	D	940									
6226016000 - SOFTWARE & RELATED LICENSES	21,843	D	21,843									
6226602000 - OVERDUE CALCARDS	(5,452)	D	(5,452)									
6238000000 - MISCELLANEOUS EXP	5,255	D	5,255									
6240000000 - CLOTHING & PERSONAL SUPPLIES	20,057	D	20,057									
6246000000 - HOUSEHOLD EXPENSE	109,379	D	12,713							1,549		95,116
6246000100 - HOUSEHOLD EXP-JANITOR SERVICE	724,784	D	21,545									703,239
6249000000 - UTILITIES	3,267,915	D	35,686							1,854		3,230,375
6249100150 - UTILITIES-SOLAR	650,005	D	650,005									
6260000000 - MAINT-STRUCTURE & GROUND	494,639	D	93,946	922	658					436		398,677
6260000300 - MAINT-STRUCT & GROUND-DOWNTOWN	756,787	D	124,126	5,603	49,947							577,111
6260000500 - MAINT-STRUCT & GROUND-EMER REP	42,169	D	-									42,169
6260000600 - MAINT-STRU-GR/SECUR ALRM SYS	32,333	D	32,333									
6260010100 - JAIL & HONOR FARM EXP	595,230	D	(3,893)		45							599,078
6260010200 - JUVENILE HALL	75,375	D	(2,253)									77,628
6260010500 - ARPA FUNDED CC REPAIR & UPGRAD	1,805,751	D	1,805,751									
6260010700 - HOSPITAL SEWER SYSTEM	182,796	D	26							182,606		164
6264000000 - RENTS-STRUCTURES & GROUNDS	750,323	D	745,435	1,091		2,401						1,396
6269000000 - SMALL TOOLS & INSTRUMENTS	30,854	D	30,854									
6269001200 - SM TOOLS-JUV HALL WORK PROJECT	433	D	433									
6269100000 - SMALL PURCHASES-FURNITURE	450	D	450									
6295211081 - RADIO MAINTENANCE-ISF	16,328	D	16,328									
6295211082 - RADIO MAIN-ISF-REPLACE FACTOR	11,186	D	11,186									
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	19,607	D	19,607									
6295220700 - DATA PROCESSING CHARGES	83,798	D	83,798									
6295232000 - INSURANCE-WORKER'S COMP	191,091	D	191,091									
6295236000 - INSURANCE-CASUALTY	224,034	D	224,034									
6501000000 - COST REIMB-GOV'T FUND CHGS	(632,248)	D	0	6,748						(342,614)		(296,382)
6501003000 - COST REIMB-CORONAVIRUS RELIEF	(16,123)	D	-									(16,123)
6501004000 - COST REIMB-FM SERV REQ	(370,910)	D	38,561	(38,561)								(370,910)
6501004001 - COST REIMB-FM SERV REQ INTRFND	(18,294)	D	-									(18,294)
6501005000 - COST REIMB-SOLAR PROJECTS	(87,193)	D	-									(87,193)
6501005100 - COST REIMB-SOLAR PRO INTERFUND	(313,896)	D	-									(313,896)
6501100000 - INTERFUND CHARGE	(88,366)	D	(0)	(6,748)						(8,411)		(73,207)
6501100300 - INTERFUND CHG-FR FD 04	(17,681)	D	-									(17,681)

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

		Distribution Percentage ¹		24.48%	2.68%	3.85%	13.41%	3.90%	3.29%	6.57%	0.67%	0.00%	41.14%	0.00%
Expense Type	\$													
		Spread Method	General Admin	Agriculture Bldg	Canlis Bldg	Administrative Bldg	District Attorney Bldg (formerly Courthouse)	Hazleton Complex	Human Services Bldg	Juvenile Justice Center	French Camp Campus	Facility Maint - Dept Directly Identified (Labor)	Facility Maint - Dept Directly Identified (Expenses)	
6501300000 - DIR CHG-FR ENTERPRISE FUND	(2,926)	D	-										(2,926)	
6501300300 - DIR CHG-FR HOSPITAL	(241,472)	D	-								(236,686)		(4,787)	
6501300400 - DIR CHG-ENTERPRISE-FR AIRPORT	(5,260)	D	-										(5,260)	
6501400000 - DIR CHG-FR BOS DISTRICTS	(38,561)	D	(38,561)											
6502000000 - COST PLAN INDIRECT COST REIMB	(10,654,451)	D	(10,654,451)											
6381000000 - TAXES & ASSESSMENTS	396,712	D	396,712											
6451000000 - EQUIPMENT	252,895	D	252,895											
6451000800 - EQUIPMENT-VEHICLES	348,439	D	348,439											
6601000000 - OPER TRF-OUT	29,109,569	D	29,109,569											
REVENUE - REIMBURSEMENTS	(263,520)	D	(263,520)											
REVENUE - OFF THE TOP CREDITS	(571,000)	D	(571,000)											
Subtotal Operating Cost	\$ 29,169,963		\$ 23,480,040	\$ -	\$ (30,944)	\$ 356,548	\$ 89,703	\$ -	\$ -	\$ -	\$ 186,974	\$ -	\$ 5,087,641	
Disallowed Expenses ²														
6501000000 - COST REIMB-GOV'T FUND CHGS	\$ 632,248	D	\$ (0)	\$ -	\$ (6,748)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,614	\$ -	\$ 296,382	
6501003000 - COST REIMB-CORONAVIRUS RELIEF	16,123	D	-	-	-	-	-	-	-	-	-	-	16,123	
6501004000 - COST REIMB-FM SERV REQ	370,910	D	(38,561)	-	38,561	-	-	-	-	-	-	-	370,910	
6501004001 - COST REIMB-FM SERV REQ INTRFND	18,294	D	-	-	-	-	-	-	-	-	-	-	18,294	
6501005000 - COST REIMB-SOLAR PROJECTS	87,193	D	-	-	-	-	-	-	-	-	-	-	87,193	
6501005100 - COST REIMB-SOLAR PRO INTERFUND	313,896	D	-	-	-	-	-	-	-	-	-	-	313,896	
6501100000 - INTERFUND CHARGE	88,366	D	0	-	6,748	-	-	-	-	-	8,411	-	73,207	
6501100300 - INTERFUND CHG-FR FD 04	17,681	D	-	-	-	-	-	-	-	-	-	-	17,681	
6501300000 - DIR CHG-FR ENTERPRISE FUND	2,926	D	-	-	-	-	-	-	-	-	-	-	2,926	
6501300300 - DIR CHG-FR HOSPITAL	241,472	D	-	-	-	-	-	-	-	-	236,686	-	4,787	
6501300400 - DIR CHG-ENTERPRISE-FR AIRPORT	5,260	D	-	-	-	-	-	-	-	-	-	-	5,260	
6501400000 - DIR CHG-FR BOS DISTRICTS	38,561	D	38,561	-	-	-	-	-	-	-	-	-	-	
6502000000 - COST PLAN INDIRECT COST REIMB	10,654,451	D	10,654,451	-	-	-	-	-	-	-	-	-	-	
6381000000 - TAXES & ASSESSMENTS	(396,712)	D	(396,712)	-	-	-	-	-	-	-	-	-	-	
6451000000 - EQUIPMENT	(252,895)	D	(252,895)	-	-	-	-	-	-	-	-	-	-	
6451000800 - EQUIPMENT-VEHICLES	(348,439)	D	(348,439)	-	-	-	-	-	-	-	-	-	-	
6601000000 - OPER TRF-OUT	(29,109,569)	D	(29,109,569)	-	-	-	-	-	-	-	-	-	-	
REVENUE - REIMBURSEMENTS	263,520	D	263,520	-	-	-	-	-	-	-	-	-	-	
6260010500 - ARPA FUNDED CC REPAIR & UPGRAD	(1,805,751)	D	(1,805,751)	-	-	-	-	-	-	-	-	-	-	
6264000000 - RENTS-STRUCTURES & GROUNDS [3]	(614,954)	D	-	-	-	-	-	-	-	-	-	-	(614,954)	
Subtotal Disallowed Costs	\$ (19,777,420)		\$ (20,995,395)	\$ -	\$ 38,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 587,711	\$ -	\$ 591,704	
DEPARTMENTAL EXPENDITURES	\$ 15,957,377		\$ 4,092,003	\$ 175,976	\$ 260,575	\$ 1,236,843	\$ 345,791	\$ 216,228	\$ 431,181	\$ 44,038	\$ 774,685	\$ 2,700,711	\$ 5,679,345	
Reallocation of General Admin														
G/A Reallocation	Distribution Percentage			1%	2%	10%	3%	2%	4%	0%	7%	23%	48%	
Subtotal G/A Reallocation				\$ (4,092,003)	\$ 60,689	\$ 89,864	\$ 426,549	\$ 119,253	\$ 74,570	\$ 148,701	\$ 15,187	\$ 267,165	\$ 931,392	\$ 1,958,632

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1014200000- Facilities Management

		Distribution Percentage ¹											
		24.48%	2.68%	3.85%	13.41%	3.90%	3.29%	6.57%	0.67%	0.00%	41.14%	0.00%	
Expense Type	\$	Spread Method	General Admin	Agriculture Bldg	Canlis Bldg	Administrative Bldg	District Attorney Bldg (formerly Courthouse)	Hazleton Complex	Human Services Bldg	Juvenile Justice Center	French Camp Campus	Facility Maint - Dept Directly Identified (Labor)	Facility Maint - Dept Directly Identified (Expenses)
Reallocation of Incoming Costs													
First Allocation	\$ 1,071,865			\$ 252,562	\$ 373,979	\$ 1,775,123	\$ 496,281	\$ 310,331	\$ 618,833	\$ 63,204	\$ 1,111,831	\$ 3,876,074	\$ 8,151,024
Unallocated Costs	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 1,071,865			\$ 252,562	\$ 373,979	\$ 1,775,123	\$ 496,281	\$ 310,331	\$ 618,833	\$ 63,204	\$ 1,111,831	\$ 3,876,074	\$ 8,151,024
Second Allocation	\$ 520,845			\$ 7,725	\$ 11,438	\$ 54,293	\$ 15,179	\$ 9,492	\$ 18,927	\$ 1,933	\$ 34,006	\$ 118,551	\$ 249,302
Unallocated Costs	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 520,845			\$ 7,725	\$ 11,438	\$ 54,293	\$ 15,179	\$ 9,492	\$ 18,927	\$ 1,933	\$ 34,006	\$ 118,551	\$ 249,302
TOTAL FUNCTIONAL COSTS	\$ 17,550,087			\$ 260,287	\$ 385,417	\$ 1,829,415	\$ 511,460	\$ 319,823	\$ 637,761	\$ 65,137	\$ 1,145,837	\$ 3,994,625	\$ 8,400,326

Notes

¹ From H1 - Labor by Facility and Tech and Fac Mgmt SA WS

² 6501 Cost Reimb, Interfund (except 650110300), Direct Charges, and certain revenue amounts are shown as direct bills on allocations worksheet.

Cost Plan Indirect Cost Reimb charges are excluded for purposes of analysis.

[3] Excluded Arnoiz Lease payments per Board Letter 3/16/201 (pg 2).

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COSTS TO BE ALLOCATED

1014200000- Facilities Management	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 15,957,377		\$ 15,957,377
Incoming Costs			
BUILD- Building Depreciation	\$ 903,072	\$ -	\$ 903,072
EQUIP- Equipment Depreciation	11,762	-	11,762
DEBT SVS- Debt Service Interest	65,705	-	65,705
1010800000- Auditor-Controller	59,274	2,000	61,275
1010200000- County Administration	31,935	501	32,436
1011800000- County Counsel	117	61	178
1014200000- Facilities Management		390,450	390,450
1011200000- Purchasing & Support		40,563	40,563
1012400000- Human Resources		87,268	87,268
Total Incoming Costs	\$ 1,071,865	\$ 520,845	\$ 1,592,710
Total Costs to be Allocated	\$ 17,029,242	\$ 520,845	\$ 17,550,087

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1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Agriculture Bldg	7.1						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-		-
1010800000- Auditor-Controller	-	0.000%	-		-		-
1010200000- County Administration	-	0.000%	-		-		-
1011800000- County Counsel	-	0.000%	-		-		-
1014200000- Facilities Management	-	0.000%	-		-		-
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2024700000- AGRICULTURAL COMMISSIONER	25,297	40.085%	101,240		101,240	3,096	104,337
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-		-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-		-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-		-	-	-
2026000000- EMERGENCY SERVICES	13,668	21.658%	54,700		54,700	1,673	56,373
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-		-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-		-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-		-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-		-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-		-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-		-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-		-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-		-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-		-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-		-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-		-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-		-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-		-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-		-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-		-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-		-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-		-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-		-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-		-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-		-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-		-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-		-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-		-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-		-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-		-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-		-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-		-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-		-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-		-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-		-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-		-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-		-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-		-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-		-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-		-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-		-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-		-	-	-
6061500000- COOPERATIVE EXTENSION	24,143	38.257%	96,622		96,622	2,955	99,577

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	63,108	100.000%	\$ 252,562	\$ -	\$ 252,562	\$ 7,725	\$ 260,287

Allocation Basis: Ag Bldg Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Canlis Bldg	7.2						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -	\$ -	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	-	0.000%	-	-	-		-
1010200000- County Administration	-	0.000%	-	-	-		-
1011800000- County Counsel	-	0.000%	-	-	-		-
1014200000- Facilities Management	-	0.000%	-	-	-		-
1011200000- Purchasing & Support	-	0.000%	-	-	-	-	-
1012400000- Human Resources	-	0.000%	-	-	-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-	-	-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-	-	-	-	-
1011100000- ASSESSOR	-	0.000%	-	-	-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-	-	-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-	-	-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-	-	-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-	-	-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-	-	-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-	-	-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-	-	-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-	-	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-	-	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-	-	-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-	-	-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-	-	-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-	-	-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-	-	-	-	-

San Joaquin County, California
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1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	3,434	5.071%	18,963	-	18,963	580	19,543
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	12,962	19.139%	71,576	-	71,576	2,189	73,766
2022702300- PROB-ADJULT-SB678-TAY	7,909	11.678%	43,674	-	43,674	1,336	45,009
2022702510- PROBATION-LOC COMM CORR-AB109	30,292	44.728%	167,273	-	167,273	5,116	172,389
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JIRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-

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1014200000- Facilities Management

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2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	4,314	6.370%	23,822	-	23,822	729	24,551
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	1,024	1.512%	5,655	-	5,655	173	5,827
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	7,790	11.502%	43,017	-	43,017	1,316	44,332
OF- OTHER NGF FUNDS		0.000%	-	38,561	(38,561)	-	(38,561)
OA- OTHER AGENCIES		0.000%	-	-	-	-	-
AO- All Other		0.000%	-	-	-	-	-
Total	67,725	100.000%	\$ 373,979	\$ 38,561	\$ 335,418	\$ 11,438	\$ 346,856

Allocation Basis:

Canlis Bldg Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Administrative Bldg	7.3						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-		-
1010800000- Auditor-Controller	11,244	5.942%	105,482		105,482		105,482
1010200000- County Administration	6,341	3.351%	59,486		59,486		59,486
1011800000- County Counsel	7,438	3.931%	69,777		69,777		69,777
1014200000- Facilities Management	7,033	3.717%	65,978		65,978		65,978
1011200000- Purchasing & Support	13,801	7.294%	129,470		129,470	4,768	134,238
1012400000- Human Resources	15,488	8.185%	145,296		145,296	5,350	150,647
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	12,821	6.776%	120,277		120,277	4,429	124,706
1011000000- TREASURER-TAX COLLECTOR	8,840	4.672%	82,930		82,930	3,054	85,984
1011100000- ASSESSOR	22,171	11.717%	207,991		207,991	7,659	215,650
1011600000- REVENUE AND RECOVERY	8,087	4.274%	75,866		75,866	2,794	78,660
1013000000- REGISTRAR OF VOTERS	40,053	21.167%	375,746		375,746	13,836	389,582
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	13,267	7.011%	124,461	-	124,461	4,583	129,044
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	2,567	1.357%	24,082	-	24,082	887	24,968
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	20,070	10.607%	188,281	-	188,281	6,933	195,214
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	189,221	100.000%	\$ 1,775,123	\$ -	\$ 1,775,123	\$ 54,293	\$ 1,829,415

Allocation Basis: Adm Bldg Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
District Attorney Bldg (formerly Courthouse)	7.4						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-		-
1010800000- Auditor-Controller	-	0.000%	-		-		-
1010200000- County Administration	-	0.000%	-		-		-
1011800000- County Counsel	-	0.000%	-		-		-
1014200000- Facilities Management	1,210	1.610%	7,992		7,992		7,992
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	54,321	72.292%	358,772		358,772	11,153	369,924
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	8,050	10.713%	53,167		53,167	1,653	54,820
2020205000- DA-VICTIM ASSISTANCE	1,704	2.268%	11,254		11,254	350	11,604
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	1,440	1.916%	9,511		9,511	296	9,806
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	591	0.787%	3,903		3,903	121	4,025
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	5,573	7.417%	36,808	-	36,808	1,144	37,952
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	2,252	2.997%	14,874	-	14,874	462	15,336
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	75,141	100.000%	\$ 496,281	\$ -	\$ 496,281	\$ 15,179	\$ 511,460

Allocation Basis: DA Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Hazelton Complex	7.5						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-		-
1010800000- Auditor-Controller	-	0.000%	-		-		-
1010200000- County Administration	-	0.000%	-		-		-
1011800000- County Counsel	-	0.000%	-		-		-
1014200000- Facilities Management	-	0.000%	-		-		-
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	1,850	2.643%	8,201		8,201	251	8,452
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-

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ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-

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2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	20,547	29.350%	91,082	-	91,082	2,786	93,868
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	21,900	31.283%	97,080	-	97,080	2,969	100,049
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	25,230	36.039%	111,841	-	111,841	3,421	115,262
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	480	0.686%	2,128	-	2,128	65	2,193
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	70,007	100.000%	\$ 310,331	\$ -	\$ 310,331	\$ 9,492	\$ 319,823

Allocation Basis: Hazelton Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Human Services Bldg	7.6						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-		-
1010800000- Auditor-Controller	-	0.000%	-		-		-
1010200000- County Administration	-	0.000%	-		-		-
1011800000- County Counsel	-	0.000%	-		-		-
1014200000- Facilities Management	-	0.000%	-		-		-
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	1,404	0.501%	3,103		3,103	95	3,198

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	263,822	94.222%	583,078	-	583,078	17,834	600,912
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	14,774	5.276%	32,652	-	32,652	999	33,651
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	280,000	100.000%	\$ 618,833	\$ -	\$ 618,833	\$ 18,927	\$ 637,761

Allocation Basis: HSA Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Juvenile Justice Center	7.7						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-		-
1010800000- Auditor-Controller	-	0.000%	-		-		-
1010200000- County Administration	-	0.000%	-		-		-
1011800000- County Counsel	-	0.000%	-		-		-
1014200000- Facilities Management	-	0.000%	-		-		-
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	1,976	1.481%	936		936	29	965
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	2,249	1.686%	1,065		1,065	33	1,098

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	13,408	10.050%	6,352	-	6,352	194	6,546
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	17,486	13.106%	8,284	-	8,284	253	8,537
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	11,099	8.319%	5,258	-	5,258	161	5,419
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	87,197	65.358%	41,309	-	41,309	1,263	42,572
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS		0.000%	-	-	-	-	-
OA- OTHER AGENCIES		0.000%	-	-	-	-	-
AO- All Other		0.000%	-	-	-	-	-
Total	133,415	100.000%	\$ 63,204	\$ -	\$ 63,204	\$ 1,933	\$ 65,137

Allocation Basis:

Juv Just Cntr Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2023-2024 v2.xlsx

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
French Camp Campus	7.8						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	0.000%	\$ -	\$ -	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	-	0.000%	-	-	-		-
1010200000- County Administration	-	0.000%	-	-	-		-
1011800000- County Counsel	-	0.000%	-	-	-		-
1014200000- Facilities Management	-	0.000%	-	-	-		-
1011200000- Purchasing & Support	-	0.000%	-	-	-	-	-
1012400000- Human Resources	-	0.000%	-	-	-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-	-	-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-	-	-	-	-
1011100000- ASSESSOR	-	0.000%	-	-	-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-	-	-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-	-	-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-	-	-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-	-	-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-	-	-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-	-	-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-	-	-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-	-	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-	-	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-	-	-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-	-	-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-	-	-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-	-	-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-	-	-	-	-

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1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	273,933	46.610%	518,227	273,933	244,294	15,850	260,144
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	5,892	1.003%	11,147	5,892	5,255	341	5,596
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	47,348	8.056%	89,573	47,348	42,225	2,740	44,965
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JIRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-

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1014200000- Facilities Management

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2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	8,411	1.431%	15,912	8,411	7,501	487	7,987
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	15,441	2.627%	29,211	15,441	13,770	893	14,664
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	236,686	40.272%	447,762	236,686	211,076	13,695	224,771
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	\$ 587,711	100.000%	\$ 1,111,831	\$ 587,711	\$ 524,120	\$ 34,006	\$ 558,126

Allocation Basis: French Camp Directly Identified

Source of Allocation: H2 - FY22-23 Direct Bill Details

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1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Facility Maint - Dept Directly Identified (Labor)	7.9						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-		-
1010800000- Auditor-Controller	-	0.000%	-		-		-
1010200000- County Administration	-	0.000%	-		-		-
1011800000- County Counsel	-	0.000%	-		-		-
1014200000- Facilities Management	171,022	5.983%	231,903		231,903		231,903
1011200000- Purchasing & Support	8,088	0.283%	10,967		10,967	357	11,323
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	1,103	0.039%	1,496		1,496	49	1,545
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	2,750	0.096%	3,728		3,728	121	3,850
2020400000- PUBLIC DEFENDER	35,034	1.226%	47,506		47,506	1,545	49,051

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	3,285	0.115%	4,455	-	4,455	145	4,600
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	286,934	10.038%	389,077	-	389,077	12,657	401,734
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	880,423	30.800%	1,193,839	-	1,193,839	38,838	1,232,676
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	5,663	0.198%	7,679	-	7,679	250	7,929
2022621000- CORRECTIONAL HEALTH SERVICES	97,725	3.419%	132,514	-	132,514	4,311	136,825
2022700000- PROBATION-JPCF-JUV PROBATION	53,437	1.869%	72,459	-	72,459	2,357	74,816
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	216,237	7.565%	293,213	-	293,213	9,539	302,752
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-

San Joaquin County, California
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1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2024700000- AGRICULTURAL COMMISSIONER	1,821	0.064%	2,469		2,469	80	2,549
2025600000- COMMUNITY DEVELOPMENT SERVICES	42,266	1.479%	57,312		57,312	1,864	59,177
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-		-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-		-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-		-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-		-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-		-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-		-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-		-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-		-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-		-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-		-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-		-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-		-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-		-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-		-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	4,244	0.148%	5,754		5,754	187	5,941
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-		-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-		-	-	-
4041000000- PUBLIC HEALTH SVS	52,203	1.826%	70,786		70,786	2,303	73,089
4041200000- CONSERVATOR SERVICES	-	0.000%	-		-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-		-	-	-
4042000000- ENVIRONMENTAL HEALTH	9,153	0.320%	12,412		12,412	404	12,816
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-		-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-		-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-		-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-		-	-	-
5050101000- HSA ADMINISTRATION	215,557	7.541%	292,292		292,292	9,509	301,800
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-		-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-		-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-		-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-		-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-		-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-		-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-		-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	8,198	0.287%	11,116		11,116	362	11,478
5054000000- COMMUNITY SERVICES	-	0.000%	-		-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	8,898	0.311%	12,065		12,065	392	12,458
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	1,112	0.039%	1,507		1,507	49	1,556
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-		-	-	-
5055600000- VETERANS SERVICE OFFICE	1,399	0.049%	1,897		1,897	62	1,959
6060900000- COUNTY LIBRARY	-	0.000%	-		-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-		-	-	-

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
7070300000- PARKS AND RECREATION	671,484	23.491%	910,520		910,520	29,621	940,141
7070800000- CULTURAL SERVICES	-	0.000%	-		-	-	-
8190000000- FLEET SERVICES	53,123	1.858%	72,034		72,034	2,343	74,378
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-		-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-		-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-		-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-		-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-		-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-		-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	13,883	0.486%	18,824		18,824	612	19,437
9221100000- S J GENERAL HOSPITAL	6,388	0.223%	8,662		8,662	282	8,944
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-		-	-	-
9230901000- AIRPORT ENTERPRISE	7,069	0.247%	9,586		9,586	312	9,898
35401- CSA 54-NPDES ZONE P	-	0.000%	-		-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-		-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-		-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-		-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-		-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-		-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-		-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-		-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-		-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-		-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-		-	-	-
OF- OTHER NGF FUNDS		0.000%	-		-	-	-
OA- OTHER AGENCIES		0.000%	-		-	-	-
AO- All Other		0.000%	-		-	-	-
Total	\$ 2,858,498	100.000%	\$ 3,876,074	\$ -	\$ 3,876,074	\$ 118,551	\$ 3,994,625

Allocation Basis: Facility Mtce Dept Directly Identified Labor Cost

Source of Allocation: H1 - Labor by Facility and Tech.xlsx

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1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Facility Maint - Dept Directly Identified (Expenses)	7.10						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	0.000%	\$ -	-	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	78	0.001%	101	-	101		101
1010200000- County Administration	-	0.000%	-	99	(99)		(99)
1011800000- County Counsel	-	0.000%	-	296	(296)		(296)
1014200000- Facilities Management	65,238	1.038%	84,577	-	84,577		84,577
1011200000- Purchasing & Support	55,741	0.887%	72,265	520	71,745	2,233	73,978
1012400000- Human Resources	-	0.000%	-	1,687	(1,687)	-	(1,687)
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-	-	-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-	148	(148)	-	(148)
1011100000- ASSESSOR	221	0.004%	287	7,043	(6,756)	9	(6,747)
1011600000- REVENUE AND RECOVERY	-	0.000%	-	-	-	-	-
1013000000- REGISTRAR OF VOTERS	2,928	0.047%	3,796	68,703	(64,907)	117	(64,790)
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-	-	-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-	-	-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	178,675	2.842%	231,642	18,709	212,933	7,159	220,092
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	1,313,109	20.885%	1,702,371	1,736	1,700,635	52,614	1,753,249
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-	-	-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-	-	-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-	-	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-	-	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-	-	-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-	-	-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-	-	-	-	-
2020300000- CHILD SUPPORT	52,604	0.837%	68,198	-	68,198	2,108	70,305
2020400000- PUBLIC DEFENDER	176,427	2.806%	228,728	1,794	226,933	7,069	234,002

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	610,291	9.707%	791,208	119,590	671,617	24,453	696,071
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	119,043	1.893%	154,332	71,756	82,576	4,770	87,346
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	135,037	2.148%	175,067	27,056	148,011	5,411	153,422
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2024700000- AGRICULTURAL COMMISSIONER	475,206	7.558%	616,078	9,141	606,937	19,041	625,977
2025600000- COMMUNITY DEVELOPMENT SERVICES	3,384	0.054%	4,387	30,171	(25,784)	136	(25,649)
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	1,397	0.022%	1,812	16,222	(14,410)	56	(14,354)
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	55,786	0.887%	72,323	34,261	38,062	2,235	40,297
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	3,765	0.060%	4,881	18,168	(13,286)	151	(13,135)
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	49,431	0.786%	64,084	10,895	53,189	1,981	55,169
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	15,917	0.253%	20,636	546	20,089	638	20,727
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	14,797	0.235%	19,184	-	19,184	593	19,777
5050101000- HSA ADMINISTRATION	91,394	1.454%	118,487	86,700	31,787	3,662	35,449
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	781	0.012%	1,013	206,195	(205,183)	31	(205,152)
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	1,847,089	29.378%	2,394,645	12,701	2,381,944	74,010	2,455,954
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	394	(394)	-	(394)
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
7070300000- PARKS AND RECREATION	562,022	8.939%	728,630	64,827	663,803	22,519	686,322
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	11,000	0.175%	14,260	6,564	7,696	441	8,137
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	11,356	(11,356)	-	(11,356)
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	9,739	0.155%	12,626	1,004	11,622	390	12,012
9221100000- S J GENERAL HOSPITAL	435,503	6.927%	564,605	370,091	194,514	17,450	211,964
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	621	0.010%	805	8,186	(7,381)	25	(7,356)
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	99	(99)	-	(99)
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	\$ 6,287,221	100.000%	\$ 8,151,024	\$ 1,206,658	\$ 6,944,366	\$ 249,302	\$ 7,193,668

Allocation Basis: Facility Mtce Dept Directly Identified Expense Cost

Source of Allocation: H3 - FY23-24 Actuals 6220000000 and 6264000000.xlsx and H4 - FY23-24Actuals 6246-6249-6260.xls

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

1014200000- Facilities Management	Agriculture Bldg	Canlis Bldg	Administrative Bldg	District Attorney Bldg (formerly Courthouse)	Hazeltan Complex	Human Services Bldg	Juvenile Justice Center	French Camp Campus	Facility Maint - Dept Directly Identified (Labor)	Facility Maint - Dept Directly Identified (Expenses)	Total
ALLOCABLE BUDGET UNITS											
BUILD- Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
DEBT SVS- Debt Service Interest	-	-	-	-	-	-	-	-	-	-	-
1010800000- Auditor-Controller	-	-	105,482	-	-	-	-	-	-	101	105,583
1010200000- County Administration	-	-	59,486	-	-	-	-	-	-	(99)	59,388
1011800000- County Counsel	-	-	69,777	-	-	-	-	-	-	(296)	69,482
1014200000- Facilities Management	-	-	65,978	7,992	-	-	-	-	231,903	84,577	390,450
1011200000- Purchasing & Support	-	-	134,238	-	-	-	-	-	11,323	73,978	219,539
1012400000- Human Resources	-	-	150,647	-	-	-	-	-	-	(1,687)	148,960
RECEIVING BUDGET UNITS											
1010100000- BOARD OF SUPERVISORS	-	-	124,706	-	-	-	-	-	-	-	124,706
1011000000- TREASURER-TAX COLLECTOR	-	-	85,984	-	-	-	-	-	-	(148)	85,836
1011100000- ASSESSOR	-	-	215,650	-	-	-	-	-	-	(6,747)	208,903
1011600000- REVENUE AND RECOVERY	-	-	78,660	-	-	-	-	-	-	-	78,660
1013000000- REGISTRAR OF VOTERS	-	-	389,582	-	-	-	-	-	-	(64,790)	324,792
1014000000- GENERAL SERVICES - ADMIN	-	-	-	-	-	-	-	-	-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	-	-	-	-	-	-	-	-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	-	-	-	-	-	-	-	-	-	-
1016000000- SURVEYOR	-	-	-	-	8,452	-	-	-	-	-	8,452
1040148000- PUBLIC IMPROVEMENT	-	-	-	-	-	-	-	-	1,545	220,092	221,637
1120000000- GENERAL RESERVE	-	-	-	-	-	-	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	-	-	-	-	-	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	-	-	-	369,924	-	-	-	-	-	1,753,249	2,123,174
2020202000- DA-REAL ESTATE FRAUD	-	-	-	-	-	-	965	-	-	-	965
2020204000- DA-FAMILY JUSTICE CENTER	-	-	-	54,820	-	-	-	-	-	-	54,820
2020205000- DA-VICTIM ASSISTANCE	-	-	-	11,604	-	-	-	-	-	-	11,604
2020206000- DA-CONSUMER FRAUD-PROP 64	-	-	-	-	-	-	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	-	-	-	-	-	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	-	-	-	-	-	-	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	-	-	9,806	-	-	-	-	-	-	9,806
2020212000- DA-AUTO INSURANCE FRAUD	-	-	-	-	-	-	-	-	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	-	-	-	-	-	-	-	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	-	-	-	-	-	-	-	-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	-	-	-	-	-	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	-	-	4,025	-	-	-	-	-	-	4,025
2020278240- DA-RURAL CRIMES PREVENTION	-	-	-	-	-	-	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	-	-	-	-	-	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	-	-	-	-	-	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	-	-	-	-	-	-	-	-	-	-
2020300000- CHILD SUPPORT	-	-	-	-	-	-	-	-	3,850	70,305	74,155
2020400000- PUBLIC DEFENDER	-	-	-	-	-	3,198	1,098	-	49,051	234,002	287,350
2021000000- GRAND JURY	-	-	-	-	-	-	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	-	-	-	-	-	6,546	-	-	-	6,546

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

1014200000- Facilities Management	Agriculture Bldg	Canlis Bldg	Administrative Bldg	District Attorney Bldg (formerly Courthouse)	Hazeltan Complex	Human Services Bldg	Juvenile Justice Center	French Camp Campus	Facility Maint - Dept Directly Identified (Labor)	Facility Maint - Dept Directly Identified (Expenses)	Total
2021300000- COURT ASSIGNED COUNSEL	-	-	-	-	-	-	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	-	-	-	-	-	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	-	-	-	-	-	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	-	-	-	-	-	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	-	-	-	-	-	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	-	-	-	-	-	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	-	-	-	-	-	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-	-	-	-	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	-	-	-	-	-	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	-	-	-	-	-	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	-	-	-	-	-	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	-	-	-	-	-	-	-	4,600	-	4,600
2021627000- SHERIFF-AUTO THEFT PROG	-	-	-	-	-	-	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	-	-	-	-	-	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	-	-	-	-	-	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	-	-	-	-	-	-	-	401,734	-	401,734
2021649000- SHERIFF-INFORMATION SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	-	-	-	-	-	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-	-	-	-	-	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-	-	-	-	-	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	-	-	37,952	-	-	-	-	-	-	37,952
2022600000- SHERIFF-CUSTODY	-	-	-	-	-	-	-	260,144	1,232,676	696,071	2,188,891
2022610000- SHERIFF-AB109-ALTERNATIVES	-	-	-	-	-	-	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	-	-	-	-	-	-	-	7,929	-	7,929
2022621000- CORRECTIONAL HEALTH SERVICES	-	-	-	-	-	-	-	-	136,825	-	136,825
2022700000- PROBATION-JPCF-JUV PROBATION	-	19,543	-	-	-	-	8,537	-	74,816	-	102,896
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	-	-	-	-	-
2022702000- PROBATION-ADULT	-	73,766	-	-	-	-	-	-	-	-	73,766
2022702300- PROB-ADJULT-SB678-TAY	-	45,009	-	-	-	-	-	-	-	-	45,009
2022702510- PROBATION-LOC COMM CORR-AB109	-	172,389	-	-	-	-	-	5,596	-	87,346	265,331
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	-	-	-	-	-	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	-	-	-	-	-	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	-	-	-	-	-	5,419	44,965	-	153,422	203,805
2022785000- AB118-ELEAS-COPS-JJP	-	-	-	-	-	-	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	-	-	-	-	-	42,572	-	302,752	-	345,324
2022800320- PROB-JIRBG SECURE TRACK	-	-	-	-	-	-	-	-	-	-	-
2023060000- WATER RESOURCES	-	-	-	-	-	-	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	104,337	-	-	-	-	-	-	-	2,549	625,977	732,863
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	-	-	-	93,868	-	-	-	59,177	(25,649)	127,396
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	-	-	-	-	-	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	-	129,044	-	-	-	-	-	-	-	129,044
2026000000- EMERGENCY SERVICES	56,373	-	-	-	-	-	-	-	-	(14,354)	42,019

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ALLOCATION SUMMARY

1014200000- Facilities Management	Agriculture Bldg	Canlis Bldg	Administrative Bldg	District Attorney Bldg (formerly Courthouse)	Hazeltan Complex	Human Services Bldg	Juvenile Justice Center	French Camp Campus	Facility Maint - Dept Directly Identified (Labor)	Facility Maint - Dept Directly Identified (Expenses)	Total
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-	-	-	-	-	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-	-	-	-	-	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	-	-	-	100,049	-	-	-	-	40,297	140,346
3030103000- PUBLIC WORKS-ENGINEERING	-	-	-	-	-	-	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	-	-	-	-	-	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-	-	-	-	-	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	-	-	-	-	-	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	-	-	-	-	-	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	-	-	-	-	-	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	-	-	-	-	-	-	-	5,941	-	5,941
4040700000- BEHAVIORAL HEALTH ADMIN	-	-	-	-	-	-	-	7,987	-	(13,135)	(5,148)
4040800000- UTILITY DISTRICTS	-	-	-	-	-	-	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	-	-	-	-	-	-	-	73,089	55,169	128,258
4041200000- CONSERVATOR SERVICES	-	-	-	-	-	-	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	-	-	-	-	-	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	-	-	-	115,262	-	-	-	12,816	20,727	148,804
4045415000- CALIFORNIA CHILDRENS SERVICES	-	-	-	-	-	-	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	-	-	-	-	-	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	-	-	-	-	-	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	-	-	-	-	-	-	-	-	19,777	19,777
5050101000- HSA ADMINISTRATION	-	-	24,968	-	-	600,912	-	-	301,800	35,449	963,129
5050106000- HSA-CALWORKS ASSISTANCE	-	-	-	-	-	-	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	-	-	-	-	-	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	-	-	-	-	-	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	-	-	-	-	-	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	-	-	-	-	-	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	-	-	-	-	-	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	-	-	-	-	-	-	14,664	11,478	(205,152)	(179,010)
5054000000- COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	-	-	-	-	33,651	-	-	12,458	2,455,954	2,502,062
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	-	-	-	-	-	-	-	1,556	(394)	1,162
5055246000- NEIGHBORHOOD PRESERVATION	-	-	-	-	-	-	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	-	-	-	-	-	-	-	1,959	-	1,959
6060900000- COUNTY LIBRARY	-	-	-	-	-	-	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	99,577	-	-	-	-	-	-	-	-	-	99,577
7070300000- PARKS AND RECREATION	-	-	-	-	-	-	-	-	940,141	686,322	1,626,464
7070800000- CULTURAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
8190000000- FLEET SERVICES	-	-	-	-	-	-	-	-	74,378	8,137	82,514
8240000000- INFORMATION SYSTEMS DIV - ISF	-	24,551	195,214	-	-	-	-	-	-	-	219,765
8250000000- OFFICE AUTOMATION	-	-	-	-	-	-	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	5,827	-	15,336	-	-	-	-	-	-	21,164
8270000000- RADIO COMMUNICATIONS	-	-	-	-	-	-	-	-	-	(11,356)	(11,356)

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ALLOCATION SUMMARY

1014200000- Facilities Management	Agriculture Bldg	Canlis Bldg	Administrative Bldg	District Attorney Bldg (formerly Courthouse)	Hazeltan Complex	Human Services Bldg	Juvenile Justice Center	French Camp Campus	Facility Maint - Dept Directly Identified (Labor)	Facility Maint - Dept Directly Identified (Expenses)	Total
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-	-	-	-	-	-
9210000000- SW ENTERPRISE	-	-	-	-	-	-	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	-	-	-	2,193	-	-	-	19,437	12,012	33,642
9221100000- S J GENERAL HOSPITAL	-	-	-	-	-	-	-	224,771	8,944	211,964	445,679
9221175600- HOSP ECHOCARDIOLOGY	-	-	-	-	-	-	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	-	-	-	-	-	-	-	9,898	(7,356)	2,542
35401- CSA 54-NPDES ZONE P	-	-	-	-	-	-	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	-	-	-	-	-	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	-	-	-	-	-	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	-	-	-	-	-	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	-	-	-	-	-	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	-	-	-	-	-	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	-	-	-	-	-	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	-	-	-	-	-	-	-	-	-	-
40598- RETIREMENT OFFICE	-	-	-	-	-	-	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	-	-	-	-	-	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	44,332	-	-	-	-	-	-	-	-	44,332
OF- OTHER NGF FUNDS	-	(38,561)	-	-	-	-	-	-	-	(99)	(38,659)
OA- OTHER AGENCIES	-	-	-	-	-	-	-	-	-	-	-
AO- All Other	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 260,287	\$ 346,856	\$ 1,829,415	\$ 511,460	\$ 319,823	\$ 637,761	\$ 65,137	\$ 558,126	\$ 3,994,625	\$ 7,193,668	\$ 15,717,157

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DEPARTMENTAL EXPENSE DETAIL

1011200000- Purchasing & Support

Expense Type	Distribution Percentage ¹			34.41%		28.30%		13.61%		9.43%		14.25%	
	\$	Spread Method		Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage					
Personnel													
6001000000 - SALARIES & WAGES-REGULAR	\$ 1,633,596	S	\$	562,050	\$ 462,316	\$ 222,378	\$ 154,005	\$ 232,846					
6001100000 - SALARIES-CAFETERIA	16,550	S		5,694	4,684	2,253	1,560	2,359					
6001200000 - SALARIES-CAR ALLOWANCE	4,860	S		1,672	1,375	662	458	693					
6001450000 - SALARIES-LEAVE TIME PAYOFF	13,625	S		4,688	3,856	1,855	1,284	1,942					
6001600000 - CAREER INCENTIVE PAY	13,180	S		4,535	3,730	1,794	1,243	1,879					
6002100000 - SALARIES-EXTRA HELP-PART TIME	186,475	S		64,158	52,773	25,385	17,580	26,579					
6003000000 - SALARIES-OVERTIME	325	S		112	92	44	31	46					
6003200000 - SALARIES-HOLIDAY PAY	210	S		72	59	29	20	30					
6010100000 - UNEMPLOYMENT COMP INSURANCE	2,732	S		940	773	372	258	389					
6010900000 - PARKING BENEFIT	10,077	S		3,467	2,852	1,372	950	1,436					
6020000000 - RETIREMENT-EMPLOYER SHARE	685,195	S		235,746	193,914	93,274	64,596	97,665					
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	81,606	S		28,077	23,095	11,109	7,693	11,632					
6020600000 - HLTH INSUR FOR RETIREES-SLB	12,894	S		4,436	3,649	1,755	1,216	1,838					
6030000000 - SOCIAL SECURITY-OASDI	98,648	S		33,941	27,918	13,429	9,300	14,061					
6030100000 - SOCIAL SECURITY-MEDICARE	23,070	S		7,937	6,529	3,140	2,175	3,288					
6030200000 - SOCIAL SECURITY-EXTRA H-OASDI	11,397	S		3,921	3,225	1,551	1,074	1,625					
6030300000 - MEDICARE-EXTRA HELP	2,665	S		917	754	363	251	380					
6040000000 - LIFE INSURANCE	584	S		201	165	79	55	83					
6050000000 - HEALTH INSURANCE	270,555	S		93,086	76,569	36,830	25,506	38,564					
6070000000 - DENTAL INSURANCE	5,380	S		1,851	1,523	732	507	767					
6080000000 - VISION CARE	1,319	S		454	373	180	124	188					
Subtotal Personnel Cost	\$ 3,074,944		\$	1,057,956	\$ 870,224	\$ 418,586	\$ 289,887	\$ 438,290					
Operating Services & Supplies													
6201000000 - OFFICE EXPENSE-GENERAL	\$ 59,098	D		-		\$ 5,034	\$ 54,064						
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	46,159	D		5,593		241	39,510	815					
6201005600 - GENERAL OFFICE SUPPLIES	6,799	D		491			2,777	3,531					
6201100200 - OFFICE EXP-PRINTING & BINDING	40,828	D		-			40,828						
6201100500 - OFFICE EXPENSE-SUPPLIES	11,019	D		15		11,004							
6202000000 - OFFICE EXPENSE-POSTAGE	582,703	D		5,604				577,099					
6206000000 - COMMUNICATIONS	19,894	D		18,689	77	1,127							
6206000300 - COMM SVS-CELL PHONE	572	D		572									
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE	5,065	D		-	5,065								
6211000000 - MAINTENANCE-EQUIPMENT	12,544	D		1,170		6,224	3,792	1,359					
6211002100 - FUEL-PROPANE-KEROSENE-GASOLINE	220	D		-		220							
6211100800 - COPY MACHINE-MAINTENANCE	18,627	D		-			18,627						
6214000000 - RENTS & LEASES-EQUIPMENT	29,177	D		-			737	28,440					
6214000100 - RENTS & LEASES-COPYING MACHINE	55,932	D		3,201		670	52,060						
6217000000 - TRANS AND TRAVEL-GENERAL	348	D		(6)	354								
6217000500 - TRANS/TRAVEL-TRAINING	16,068	D		-	16,068								
6217004000 - EMPLOYEE MILEAGE REIMBURSEMENT	343	D		-	343								
6218000000 - TRANS/TRAVEL-MOTORPOOL	43,313	D		-	154	41,932		1,227					
6221004000 - PROFESSIONAL SVS-COUNTY	30	D		30									
6221004450 - INTERPRETER SERVICES	-	D		-									
6221007100 - PROF SVS-PURCHASING	12,715	D		-		12,654	61						
6221012450 - PRE-EMPLOYMENT DRUG TESTING	244	D		244									
6221160002 - BACKGROUND CHECKS-PROVIDER	299	D		299									

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DEPARTMENTAL EXPENSE DETAIL

1011200000- Purchasing & Support

Expense Type	Distribution Percentage ¹		34.41%		28.30%		13.61%		9.43%		14.25%	
	\$	Spread Method	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage					
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	2,239	D	1,381	170	688							
6226010100 - BADGES AND ID CARDS	47	D	-			47						
6226016000 - SOFTWARE & RELATED LICENSES	2,636	D	-	2,206		430						
6226602000 - OVERDUE CALCARDS	(867)	D	-			(867)						
6240000000 - CLOTHING & PERSONAL SUPPLIES	14	D	-		14							
6246000000 - HOUSEHOLD EXPENSE	660	D	-		660							
6246000300 - BOTTLED WATER-ISF	205	D	-		190						15	
6260000600 - MAINT-STRU-GR/SECUR ALRM SYS	1,560	D	-		1,560							
6269000000 - SMALL TOOLS & INSTRUMENTS	320	D	-		54	266						
6269100000 - SMALL PURCHASES-FURNITURE	1,116	D	-	1,116								
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	10,740	D	10,740									
6295220700 - DATA PROCESSING CHARGES	90,942	D	90,942									
6295232000 - INSURANCE-WORKER'S COMP	52,818	D	52,818									
6295236000 - INSURANCE-CASUALTY	72,448	D	72,448									
6501000000 - COST REIMB-GOV'T FUND CHGS	(749,619)	D	-	(182,248)	(41,205)	(138,285)	(387,881)					
6501100000 - INTERFUND CHARGE	(380,802)	D	-	(370,047)	(10,755)							
6501100100 - INTERFUND CHG-DUPLICATING	(22,123)	D	-			(22,123)						
6501100200 - INTERFUND CHG-MAIL SVC	(98,317)	D	-				(98,317)					
6501200000 - DIR CHG-FR ISF	(264,455)	D	(264,185)		(270)							
6501200100 - DIR CHG-FR ISF-DUPLICATING	(573)	D	-			(573)						
6501200200 - DIR CHG-FR ISF-POSTAGE	(391)	D	-				(391)					
6501300000 - DIR CHG-FR ENTERPRISE FUND	(22,155)	D	-		(22,155)							
6501300100 - DIR CHG-FR ENTERPRISE FD-DUP	(38,739)	D	-			(38,739)						
6501300200 - DIR CHG-FR ENTERPRISE FD-MAIL	(69,025)	D	-				(69,025)					
6501300300 - DIR CHG-FR HOSPITAL	(289,553)	D	-	(289,553)								
6501400000 - DIR CHG-FR BOS DISTRICTS	(30)	D	-		(30)							
6501401200 - DIR CHG-DUPPLICAT-FR BSD	(764)	D	-			(764)						
6501401300 - DIR CHG-MAIL-FR BSD	(11,180)	D	-				(11,180)					
6502000000 - COST PLAN INDIRECT COST REIMB	(1,921,115)	D	(1,921,115)									
6451000000 - EQUIPMENT	90,797	D	-		90,797							
6453000000 - AUTOMATION EQUIPMENT	7,250	D	7,250									
6601000130 - CONTRIBUTION TO FLEET SVS-CPTL	10,000	D	10,000									
REVENUE - OFF THE TOP CREDITS	(241,980)	D	(241,445)		(535)							
Subtotal Operating Cost	\$ (2,805,900)		\$ (2,145,263)	\$ (816,295)	\$ 98,120	\$ 11,845	\$ 45,693					
Disallowed Expenses ²												
6201005600 - GENERAL OFFICE SUPPLIES	\$ (6,799)	D	\$ (491)	\$ -	\$ -	(2,777)	(3,531)					
6501xxxxxx - DIRECT BILLINGS BY DEPARTMENT	1,649,420	D	-	841,849	74,950	173,474	559,147					
6502000000 - COST PLAN INDIRECT COST REIMB	1,921,115	D	1,921,115	-	-	-	-					
6451000000 - EQUIPMENT	(90,797)	D	(90,797)									
6453000000 - AUTOMATION EQUIPMENT	(7,250)	D	(7,250)									
6601000130 - CONTRIBUTION TO FLEET SVS-CPTL	(10,000)	D	(10,000)									
Subtotal Disallowed Costs	\$ 3,455,689		\$ 1,812,577	\$ 841,849	\$ 74,950	\$ 170,697	\$ 555,616					
DEPARTMENTAL EXPENDITURES	\$ 3,724,733		\$ 725,270	\$ 895,778	\$ 591,656	\$ 472,430	\$ 1,039,599					

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DEPARTMENTAL EXPENSE DETAIL

1011200000- Purchasing & Support

Expense Type	Distribution Percentage ¹		34.41%	28.30%	13.61%	9.43%	14.25%
	\$	Spread Method	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage
Reallocation of Incoming Costs							
First Allocation	\$ 573,843		\$ 837,007	\$ 1,033,784	\$ 682,808	\$ 545,213	\$ 1,199,763
Unallocated Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 573,843		\$ 837,007	\$ 1,033,784	\$ 682,808	\$ 545,213	\$ 1,199,763
Second Allocation	\$ 76,659		\$ 14,927	\$ 18,436	\$ 12,177	\$ 9,723	\$ 21,396
Unallocated Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 76,659		\$ 14,927	\$ 18,436	\$ 12,177	\$ 9,723	\$ 21,396
TOTAL FUNCTIONAL COSTS	\$ 4,375,235		\$ 851,934	\$ 1,052,220	\$ 694,985	\$ 554,936	\$ 1,221,159

Notes

¹ From Project Labor Cost report and SA WS Purch

² 6501 Cost Reimb, Direct Charges, and certain revenue amounts are shown as direct bills on allocations worksheet.

Cost Plan Indirect Cost Reimb charges are excluded for purposes of analysis.

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COSTS TO BE ALLOCATED

1011200000- Purchasing & Support	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 3,724,733		\$ 3,724,733
Incoming Costs			
BUILD- Building Depreciation	\$ 119,794	\$ -	\$ 119,794
EQUIP- Equipment Depreciation	21,973	-	21,973
DEBT SVS- Debt Service Interest	128,935	-	128,935
1010800000- Auditor-Controller	12,926	437	13,363
1010200000- County Administration	7,325	115	7,440
1011800000- County Counsel	70,709	37,189	107,898
1014200000- Facilities Management	212,182	7,358	219,539
1011200000- Purchasing & Support		6,931	6,931
1012400000- Human Resources		24,630	24,630
Total Incoming Costs	\$ 573,843	\$ 76,659	\$ 650,502
Total Costs to be Allocated	\$ 4,298,576	\$ 76,659	\$ 4,375,235

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1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Procurement Countywide	8.1						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-		-
1010800000- Auditor-Controller	10	0.107%	895		895		895
1010200000- County Administration	23	0.246%	2,059		2,059		2,059
1011800000- County Counsel	1	0.011%	90		90		90
1014200000- Facilities Management	430	4.600%	38,502		38,502		38,502
1011200000- Purchasing & Support	42	0.449%	3,761		3,761		3,761
1012400000- Human Resources	40	0.428%	3,582		3,582	68	3,649
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	33	0.353%	2,955		2,955	56	3,010
1011000000- TREASURER-TAX COLLECTOR	6	0.064%	537		537	10	547
1011100000- ASSESSOR	46	0.492%	4,119		4,119	78	4,196
1011600000- REVENUE AND RECOVERY	15	0.160%	1,343		1,343	25	1,368
1013000000- REGISTRAR OF VOTERS	183	1.958%	16,386		16,386	309	16,695
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	5	0.053%	448		448	8	456
1014400000- AIRPORT EAST BUSINESS PARK	4	0.043%	358		358	7	365
1016000000- SURVEYOR	35	0.374%	3,134		3,134	59	3,193
1040148000- PUBLIC IMPROVEMENT	530	5.670%	47,455		47,455	895	48,350
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	161	1.722%	14,416		14,416	272	14,688
2020202000- DA-REAL ESTATE FRAUD	3	0.032%	269		269	5	274
2020204000- DA-FAMILY JUSTICE CENTER	11	0.118%	985		985	19	1,003
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	1	0.011%	90		90	2	91
2020207000- DA-EPU INVESTIGATION_PROSECUTI	3	0.032%	269		269	5	274
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	3	0.032%	269		269	5	274
2020217000- DA-PUBLIC ASSISTANCE FRAUD	4	0.043%	358		358	7	365
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	88	0.941%	7,879		7,879	149	8,028
2020400000- PUBLIC DEFENDER	19	0.203%	1,701		1,701	32	1,733
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	26	0.278%	2,328		2,328	44	2,372
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	52	0.556%	4,656		4,656	88	4,744
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	3	0.032%	269		269	5	274
2021609000- SHERIFF-CAL MMET	59	0.631%	5,283		5,283	100	5,382
2021610000- SHERIFF-AUTOMATED FINGERPRINT	14	0.150%	1,254		1,254	24	1,277
2021614000- SHERIFF-SPEC SERVICES DIVISION	41	0.439%	3,671		3,671	69	3,740
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-		-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	17	0.182%	1,522		1,522	29	1,551
2021619000- SHERIFF-ANIMAL CONTROL	15	0.160%	1,343		1,343	25	1,368
2021620000- SHERIFF-PATROL	126	1.348%	11,282		11,282	213	11,495
2021622000- SHERIFF-COMMUNICATIONS	4	0.043%	358		358	7	365
2021626000- SHERIFF-DETECTIVES	43	0.460%	3,850		3,850	73	3,923
2021627000- SHERIFF-AUTO THEFT PROG	3	0.032%	269		269	5	274
2021628000- SHERIFF-RECORDS	3	0.032%	269		269	5	274
2021635000- SHERIFF-CIVIL	6	0.064%	537		537	10	547
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	59	0.631%	5,283		5,283	100	5,382
2021649000- SHERIFF-INFORMATION SYSTEMS	128	1.369%	11,461		11,461	216	11,677
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-		-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	44	0.471%	3,940		3,940	74	4,014
2021657000- SHERIFF-CUSTODY-SLESF-AB109	11	0.118%	985		985	19	1,003
2021658000- SHERIFF-COURT SERVICES	1	0.011%	90		90	2	91
2022600000- SHERIFF-CUSTODY	125	1.337%	11,192		11,192	211	11,403
2022610000- SHERIFF-AB109-ALTERNATIVES	10	0.107%	895		895	17	912
2022620000- SHERIFF-CUST-AWP	2	0.021%	179		179	3	182
2022621000- CORRECTIONAL HEALTH SERVICES	103	1.102%	9,222		9,222	174	9,396
2022700000- PROBATION-JPCF-JUV PROBATION	43	0.460%	3,850		3,850	73	3,923
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	80	0.856%	7,163		7,163	135	7,298
2022702300- PROB-ADJULT-SB678-TAY	35	0.374%	3,134		3,134	59	3,193
2022702510- PROBATION-LOC COMM CORR-AB109	133	1.423%	11,909		11,909	225	12,133
2022708000- PROB-TRAINING PROGRAM-BSCC MH	10	0.107%	895		895	17	912
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-		-	-	-
2022745000- PROBATION-ADMINISTRATION	73	0.781%	6,536		6,536	123	6,660
2022785000- AB118-ELEAS-COPS-JJP	71	0.760%	6,357		6,357	120	6,477
2022800000- PROBATION-JUVENILE DETENTION	217	2.321%	19,430		19,430	366	19,796
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-		-	-	-
2023060000- WATER RESOURCES	23	0.246%	2,059		2,059	39	2,098
2023070000- DELTA ACTIVITIES	3	0.032%	269		269	5	274
2024100000- FLOOD CHANNEL MAINTENANCE	6	0.064%	537		537	10	547
2024700000- AGRICULTURAL COMMISSIONER	109	1.166%	9,760		9,760	184	9,944
2025600000- COMMUNITY DEVELOPMENT SERVICES	75	0.802%	6,715		6,715	127	6,842
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-		-	-	-
2025900000- RECORDER-COUNTY CLERK	19	0.203%	1,701		1,701	32	1,733
2026000000- EMERGENCY SERVICES	34	0.364%	3,044		3,044	57	3,102
2026000150- ISD-HOMELAND SECURITY GRANTS	23	0.246%	2,059		2,059	39	2,098
2026000170- OES-2016 DELTA GRANT PHASE 2	21	0.225%	1,880		1,880	35	1,916
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-		-	-	-

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	74	0.792%	6,626	-	6,626	125	6,751
3030103000- PUBLIC WORKS-ENGINEERING	114	1.220%	10,207	-	10,207	192	10,400
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	203	2.172%	18,176	-	18,176	343	18,519
3030106000- PUBLIC WORKS-CONSTRUCTION	51	0.546%	4,566	-	4,566	86	4,653
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	27	0.289%	2,418	-	2,418	46	2,463
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	20	0.214%	1,791	-	1,791	34	1,825
4040500000- MENTAL HEALTH SERVICES	588	6.290%	52,649	-	52,649	993	53,641
4040600000- SUBSTANCE ABUSE SERVICES	169	1.808%	15,132	-	15,132	285	15,417
4040700000- BEHAVIORAL HEALTH ADMIN	165	1.765%	14,774	-	14,774	279	15,052
4040800000- UTILITY DISTRICTS	56	0.599%	5,014	-	5,014	95	5,109
4041000000- PUBLIC HEALTH SVS	452	4.835%	40,471	-	40,471	763	41,235
4041200000- CONSERVATOR SERVICES	72	0.770%	6,447	-	6,447	122	6,568
4041800000- EMERGENCY MEDICAL SERVICE AGCY	33	0.353%	2,955	-	2,955	56	3,010
4042000000- ENVIRONMENTAL HEALTH	36	0.385%	3,223	-	3,223	61	3,284
4045415000- CALIFORNIA CHILDRENS SERVICES	46	0.492%	4,119	-	4,119	78	4,196
4049100000- CHILDREN & FAMILIES PROGRAM	3	0.032%	269	-	269	5	274
4049500000- HEALTH CARE SERVICES ADMIN	12	0.128%	1,074	-	1,074	20	1,095
4049700000- OFFICE OF THE MEDICAL EXAMINER	55	0.588%	4,925	-	4,925	93	5,017
5050101000- HSA ADMINISTRATION	358	3.830%	32,055	-	32,055	604	32,659
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	39	0.417%	3,492	-	3,492	66	3,558
5054000000- COMMUNITY SERVICES	29	0.310%	2,597	-	2,597	49	2,646
5054101000- DEPT OF AGING-COMMUNITY SVS	196	2.097%	17,550	-	17,550	331	17,880
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	92	0.984%	8,238	-	8,238	155	8,393
5055246000- NEIGHBORHOOD PRESERVATION	10	0.107%	895	-	895	17	912
5055600000- VETERANS SERVICE OFFICE	5	0.053%	448	-	448	8	456
6060900000- COUNTY LIBRARY	1	0.011%	90	-	90	2	91
6061500000- COOPERATIVE EXTENSION	1	0.011%	90	-	90	2	91
7070300000- PARKS AND RECREATION	145	1.551%	12,983	-	12,983	245	13,228
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	368	3.937%	32,950	-	32,950	621	33,571
8240000000- INFORMATION SYSTEMS DIV - ISF	210	2.246%	18,803	-	18,803	355	19,158
8250000000- OFFICE AUTOMATION	88	0.941%	7,879	-	7,879	149	8,028
8260000000- CENTRAL TELEPHONE	51	0.546%	4,566	-	4,566	86	4,653
8270000000- RADIO COMMUNICATIONS	62	0.663%	5,551.40	-	5,551.40	104.67	5,656.06
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	610	6.525%	54,618.59	-	54,618.59	1,029.78	55,648.37
9210000540- REFUSE DISPOSAL ADMINISTRATION	21	0.225%	1,880.31	-	1,880.31	35.45	1,915.76
9221100000- S J GENERAL HOSPITAL	279	2.985%	24,981.29	-	24,981.29	471.00	25,452.29
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	266	2.846%	23,817.29		23,817.29	449.05	24,266.34
35401- CSA 54-NPDES ZONE P	7	0.075%	626.77		626.77	11.82	638.59
38925- COUNTY SELF-INSURANCE-HEALTH	2	0.021%	179.08		179.08	3.38	182.45
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-		-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-		-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	1	0.011%	89.54		89.54	1.69	91.23
38950- CO SELF-INSURANCE-WORKERS COMP	5	0.053%	448		448	8	456
38951- CO SELF-INSURANCE-UNEMPLOYMENT	2	0.021%	179		179	3	182
39312- CSA 31 SEWER ENTERPRISE	4	0.043%	358		358	7	365
40598- RETIREMENT OFFICE	-	0.000%	-		-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-		-	-	-
OD- OTHER GF DEPARTMENTS	18	0.193%	1,612		1,612	30	1,642
OF- OTHER NGF FUNDS	728	7.788%	65,184		65,184	1,229	66,413
OA- OTHER AGENCIES	5	0.053%	448		448	8	456
AO- All Other	3	0.032%	269		269	5	274
Total	9,348	100.000%	\$ 837,007	\$ -	\$ 837,007	\$ 14,927	\$ 851,934

Allocation Basis:

Requisitions Count by Department

Source of Allocation:

I1 CAP PS-Req 22-23 Actuals.xls

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Procurement Direct	8.2						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	0.000%	\$ -	-	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	-	0.000%	-	-	-		-
1010200000- County Administration	-	0.000%	-	-	-		-
1011800000- County Counsel	-	0.000%	-	-	-		-
1014200000- Facilities Management	-	0.000%	-	-	-		-
1011200000- Purchasing & Support	-	0.000%	-	-	-		-
1012400000- Human Resources	-	0.000%	-	-	-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-	-	-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-	-	-	-	-
1011100000- ASSESSOR	-	0.000%	-	-	-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-	-	-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-	-	-	-	-
1014000000- GENERAL SERVICES - ADMIN	95,751	11.373%	117,573	95,751	21,822	2,097	23,919
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-	-	-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-	-	-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-	-	-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-	-	-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-	-	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-	-	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-	-	-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-	-	-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-	-	-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-	-	-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-	-	-	-	-
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	220,118	26.145%	270,283	220,118	50,165	4,820	54,985
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	75,201	8.932%	92,339	75,201	17,138	1,647	18,785
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	86,560	10.281%	106,287	86,560	19,727	1,895	21,623
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	74,728	8.876%	91,759	74,728	17,031	1,636	18,667
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	289,553	34.392%	355,543	289,553	65,990	6,341	72,330
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	\$ 841,911	100.000%	\$ 1,033,784	\$ 841,911	\$ 191,873	\$ 18,436	\$ 210,309

Allocation Basis:

Procurement Direct Bills by Department

Source of Allocation:

I2 CAP PS Revenue 22-23 Actual.xls

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Records Management	8.3						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -	\$ -	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	2,105	4.094%	27,953	330	27,623		27,623
1010200000- County Administration	120	0.233%	1,594	90	1,504		1,504
1011800000- County Counsel	1,375	2.674%	18,259	150	18,109		18,109
1014200000- Facilities Management	-	0.000%	-	60	(60)		(60)
1011200000- Purchasing & Support	241	0.469%	3,200	30	3,170		3,170
1012400000- Human Resources	1,019	1.982%	13,532	840	12,692	261	12,953
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	1,420	2.762%	18,857	60	18,797	363	19,160
1011000000- TREASURER-TAX COLLECTOR	1,410	2.742%	18,724	90	18,634	361	18,995
1011100000- ASSESSOR	1,025	1.993%	13,612	360	13,252	262	13,514
1011600000- REVENUE AND RECOVERY	210	0.408%	2,789	750	2,039	54	2,092
1013000000- REGISTRAR OF VOTERS	25	0.049%	332	1,260	(928)	6	(922)
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-	-	-	-	-
1014300000- CAPITAL PROJECT ADMIN	89	0.173%	1,182	60	1,122	23	1,145
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	10,070	19.585%	133,725	3,345	130,380	2,577	132,957
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-	-	-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-	-	-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-	-	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-	-	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-	-	-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-	-	-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-	-	-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-	1,635	(1,635)	-	(1,635)
2020400000- PUBLIC DEFENDER	-	0.000%	-	2,400	(2,400)	-	(2,400)
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	474	0.922%	6,295	-	6,295	121	6,416
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	1,927	3.748%	25,590	-	25,590	493	26,083
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	1,560	(1,560)	-	(1,560)
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	2,445	(2,445)	-	(2,445)
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	120	(120)	-	(120)
2025600000- COMMUNITY DEVELOPMENT SERVICES	401	0.780%	5,325	30	5,295	103	5,398
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	130	0.253%	1,726	-	1,726	33	1,760
2025900000- RECORDER-COUNTY CLERK	24	0.047%	319	90	229	6	235
2026000000- EMERGENCY SERVICES	70	0.136%	930	90	840	18	857
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	722	1.404%	9,588	-	9,588	185	9,773
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	1,471	2.861%	19,534	5,295	14,239	376	14,616
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	1,035	(1,035)	-	(1,035)
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	1,110	(1,110)	-	(1,110)
4040800000- UTILITY DISTRICTS	-	0.000%	-	60	(60)	-	(60)
4041000000- PUBLIC HEALTH SVS	2,790	5.426%	37,050	-	37,050	714	37,764
4041200000- CONSERVATOR SERVICES	1,501	2.919%	19,933	915	19,018	384	19,402
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	60	(60)	-	(60)
4042000000- ENVIRONMENTAL HEALTH	138	0.268%	1,833	615	1,218	35	1,253
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	157	0.305%	2,085	-	2,085	40	2,125
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	8,750	17.017%	116,196	22,170	94,026	2,239	96,266
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	75	(75)	-	(75)
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	158	0.307%	2,098	120	1,978	40	2,019
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	480	(480)	-	(480)
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	150	(150)	-	(150)
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	60	(60)	-	(60)
7070300000- PARKS AND RECREATION	237	0.461%	3,147	-	3,147	61	3,208
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	270	(270)	-	(270)
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	169	0.329%	2,244	-	2,244	43	2,287
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	60	(60)	-	(60)
9221100000- S J GENERAL HOSPITAL	12,220	23.766%	162,276	-	162,276	3,128	165,404
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-

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1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	970	1.886%	12,881	-	12,881	248	13,129
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	315	(315)	-	(315)
OA- OTHER AGENCIES	-	0.000%	-	26,365	(26,365)	-	(26,365)
AO- All Other	-	0.000%	-	-	-	-	-
Total	51,418	100.000%	\$ 682,808	\$ 74,950	\$ 607,858	\$ 12,177	\$ 620,035

Allocation Basis:

Cubic Feet by Department

Source of Allocation:

I3 Cubic Feet Storage At Records Center 2023.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Duplicating	8.4						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	0.000%	\$ -	\$ -	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	4,500	2.609%	14,224	4,500	9,724		9,724
1010200000- County Administration	12,651	7.335%	39,989	12,651	27,339		27,339
1011800000- County Counsel	325	0.188%	1,027	325	702		702
1014200000- Facilities Management	956	0.555%	3,023	956	2,067		2,067
1011200000- Purchasing & Support	-	0.000%	-	-	-		-
1012400000- Human Resources	18,742	10.866%	59,244	18,742	40,502	1,183	41,685
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	994	0.576%	3,143	994	2,149	63	2,211
1011000000- TREASURER-TAX COLLECTOR	1,417	0.822%	4,480	1,417	3,063	89	3,152
1011100000- ASSESSOR	16,245	9.418%	51,351	16,245	35,106	1,025	36,131
1011600000- REVENUE AND RECOVERY	598	0.347%	1,891	598	1,292	38	1,330
1013000000- REGISTRAR OF VOTERS	8,299	4.812%	26,234	8,299	17,935	524	18,459
1014000000- GENERAL SERVICES - ADMIN	275	0.160%	870	275	595	17	612
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-	-	-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	3,501	2.030%	11,066	3,501	7,565	221	7,786
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-	-	-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-	-	-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-	-	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-	-	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	777	0.451%	2,456	777	1,679	49	1,728
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	340	0.197%	1,073	340	734	21	755
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-	-	-	-	-
2020300000- CHILD SUPPORT	2,843	1.649%	8,988	2,843	6,145	179	6,324
2020400000- PUBLIC DEFENDER	5,250	3.044%	16,595	5,250	11,345	331	11,676
2021000000- GRAND JURY	1,911	1.108%	6,039	1,911	4,129	121	4,249
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	397	0.230%	1,254	397	857	25	882
2021620000- SHERIFF-PATROL	3,050	1.768%	9,642	3,050	6,591	193	6,784
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	521	0.302%	1,647	521	1,126	33	1,159
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	405	0.235%	1,280	405	875	26	901
2022621000- CORRECTIONAL HEALTH SERVICES	4,164	2.414%	13,162	4,164	8,998	263	9,261
2022700000- PROBATION-JPCF-JUV PROBATION	479	0.278%	1,513	479	1,034	30	1,065
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	2,433	1.411%	7,692	2,433	5,259	154	5,412
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	771	0.447%	2,438	771	1,667	49	1,715
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	3,251	1.885%	10,276	3,251	7,025	205	7,231
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	58	0.034%	184	58	126	4	130
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	3,681	2.134%	11,635	3,681	7,954	232	8,187
2025600000- COMMUNITY DEVELOPMENT SERVICES	1,776	1.030%	5,615	1,776	3,838	112	3,951
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	10,887	6.312%	34,414	10,887	23,527	687	24,214
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	17,250	10.001%	54,527	17,250	37,277	1,089	38,366
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	4,736	2.746%	14,969	4,736	10,234	299	10,533
3030103000- PUBLIC WORKS-ENGINEERING	175	0.101%	552	175	378	11	389
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	1,177	0.682%	3,720	1,177	2,543	74	2,617
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	19	0.011%	61	19	42	1	43
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	39	0.023%	123	39	84	2	86
4040500000- MENTAL HEALTH SERVICES	3,726	2.160%	11,777	3,726	8,051	235	8,286
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	9,675	5.609%	30,582	9,675	20,907	611	21,518
4040800000- UTILITY DISTRICTS	1,025	0.594%	3,241	1,025	2,215	65	2,280
4041000000- PUBLIC HEALTH SVS	139	0.081%	439	139	300	9	309
4041200000- CONSERVATOR SERVICES	78	0.045%	246	78	168	5	173
4041800000- EMERGENCY MEDICAL SERVICE AGCY	2,848	1.651%	9,001	2,848	6,154	180	6,333
4042000000- ENVIRONMENTAL HEALTH	1,993	1.155%	6,299	1,993	4,306	126	4,432
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	824	0.477%	2,603	824	1,780	52	1,832
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	831	0.482%	2,627	831	1,796	52	1,848
5055246000- NEIGHBORHOOD PRESERVATION	185	0.107%	584	185	399	12	411
5055600000- VETERANS SERVICE OFFICE	525	0.304%	1,659	525	1,134	33	1,167
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	2,728	1.582%	8,623	2,728	5,895	172	6,067
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	335	0.194%	1,060	335	725	21	746
8240000000- INFORMATION SYSTEMS DIV - ISF	2,471	1.433%	7,812	2,471	5,340	156	5,496
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	19	0.011%	61	19	42	1	43
9210000540- REFUSE DISPOSAL ADMINISTRATION	1,878	1.089%	5,936	1,878	4,058	119	4,177
9221100000- S J GENERAL HOSPITAL	2,921	1.693%	9,233	2,921	6,312	184	6,497
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	5,388	3.124%	17,032	5,388	11,644	340	11,984
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	754	(754)	-	(754)
OA- OTHER AGENCIES	-	0.000%	-	238	(238)	-	(238)
AO- All Other	-	0.000%	-	-	-	-	-
Total	\$ 172,482	100.000%	\$ 545,213	\$ 173,474	\$ 371,739	\$ 9,723	\$ 381,463

Allocation Basis:

Duplicating Direct Bills by Department

Source of Allocation:

I4 & I5 - Mailroom and Duplication Billings - PS.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Mailroom and Postage	8.5						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	0.000%	\$ -	\$ -	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	45,102	8.082%	96,961	45,102	51,859		51,859
1010200000- County Administration	1,249	0.224%	2,685	1,249	1,436		1,436
1011800000- County Counsel	3,599	0.645%	7,737	3,599	4,138		4,138
1014200000- Facilities Management	47	0.009%	102	47	55		55
1011200000- Purchasing & Support	-	0.000%	-	-	-		-
1012400000- Human Resources	29,616	5.307%	63,669	29,616	34,053	1,247	35,300
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	1,322	0.237%	2,843	1,322	1,521	56	1,576
1011000000- TREASURER-TAX COLLECTOR	64,873	11.624%	139,465	64,873	74,592	2,732	77,324
1011100000- ASSESSOR	33,460	5.996%	71,932	33,460	38,472	1,409	39,881
1011600000- REVENUE AND RECOVERY	10,236	1.834%	22,005	10,236	11,769	431	12,200
1013000000- REGISTRAR OF VOTERS	14,958	2.680%	32,156	14,958	17,198	630	17,828
1014000000- GENERAL SERVICES - ADMIN	674	0.121%	1,450	674	775	28	804
1014300000- CAPITAL PROJECT ADMIN	1	0.000%	1	1	1	0	1
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	10	0.002%	22	10	12	0	12
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	15,977	2.863%	34,347	15,977	18,370	673	19,043
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	3	0.001%	6	3	3	0	4
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-	-	-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-	-	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-	-	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-	-	-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	38	0.007%	81	38	43	2	45
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-	-	-	-	-
2020300000- CHILD SUPPORT	67,749	12.140%	145,648	67,749	77,898	2,853	80,751
2020400000- PUBLIC DEFENDER	5,135	0.920%	11,038	5,135	5,904	216	6,120
2021000000- GRAND JURY	907	0.163%	1,950	907	1,043	38	1,081
2021200000- PRETRIAL SERVICES	49	0.009%	106	49	57	2	59
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-

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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	23	0.004%	50	23	27	1	28
2021627000- SHERIFF-AUTO THEFT PROG	19	0.003%	41	19	22	1	23
2021628000- SHERIFF-RECORDS	2	0.000%	4	2	2	0	2
2021635000- SHERIFF-CIVIL	4	0.001%	9	4	5	0	5
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	565	0.101%	1,214	565	649	24	673
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	148	0.027%	319	148	171	6	177
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	2	0.000%	5	2	3	0	3
2022700000- PROBATION-JPCF-JUV PROBATION	3,964	0.710%	8,521	3,964	4,557	167	4,724
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	14,607	2.617%	31,402	14,607	16,795	615	17,410
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	18	0.003%	38	18	20	1	21
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	12	0.002%	26	12	14	1	14
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	179	0.032%	385	179	206	8	213
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	10	0.002%	20	10	11	0	11
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	5,979	1.071%	12,853	5,979	6,875	252	7,126
2025600000- COMMUNITY DEVELOPMENT SERVICES	29,788	5.338%	64,038	29,788	34,250	1,254	35,505
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	2	0.000%	4	2	2	0	2
2025900000- RECORDER-COUNTY CLERK	33,618	6.024%	72,273	33,618	38,655	1,416	40,070
2026000000- EMERGENCY SERVICES	12	0.002%	26	12	14	1	14
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	349	0.063%	750	349	401	15	416
3030103000- PUBLIC WORKS-ENGINEERING	4,144	0.743%	8,909	4,144	4,765	175	4,940
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	27	0.005%	57	27	31	1	32
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	678	0.121%	1,457	678	779	29	808
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	24,381	4.369%	52,414	24,381	28,033	1,027	29,060
4040800000- UTILITY DISTRICTS	5,575	0.999%	11,986	5,575	6,410	235	6,645
4041000000- PUBLIC HEALTH SVS	12,452	2.231%	26,769	12,452	14,317	524	14,841
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	618	0.111%	1,328	618	710	26	736
4042000000- ENVIRONMENTAL HEALTH	9,365	1.678%	20,133	9,365	10,768	394	11,162
4045415000- CALIFORNIA CHILDRENS SERVICES	22,836	4.092%	49,093	22,836	26,257	962	27,219
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	3	0.001%	7	3	4	0	4
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	740	0.133%	1,590	740	851	31	882
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	972	0.174%	2,089	972	1,117	41	1,158
5055246000- NEIGHBORHOOD PRESERVATION	676	0.121%	1,454	676	778	28	806
5055600000- VETERANS SERVICE OFFICE	840	0.151%	1,807	840	966	35	1,002
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	305	0.055%	655	305	350	13	363
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	10	0.002%	21	10	11	0	12
8240000000- INFORMATION SYSTEMS DIV - ISF	335	0.060%	720	335	385	14	399
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	46	0.008%	99	46	53	2	55
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	1,539	0.276%	3,308	1,539	1,769	65	1,834
9221100000- S J GENERAL HOSPITAL	67,479	12.091%	145,067	67,479	77,588	2,842	80,430
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-

San Joaquin County, California
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1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	7	0.001%	14	7	7	0	8
35401- CSA 54-NPDES ZONE P	39	0.007%	84	39	45	2	47
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	11,702	2.097%	25,157	11,702	13,455	493	13,948
47801- MOUNTAIN HOUSE-GENERAL FUND	147	0.026%	315	147	169	6	175
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	8,861	1.588%	19,049	8,861	10,188	373	10,561
OA- OTHER AGENCIES	-	0.000%	-	1,068	(1,068)	-	(1,068)
AO- All Other	-	0.000%	-	-	-	-	-
Total	\$ 558,080	100.000%	\$ 1,199,763	\$ 559,147	\$ 640,615	\$ 21,396	\$ 662,011

Allocation Basis:

Mailroom & Postage Direct Bills by Dept

Source of Allocation:

I4 & I5 - Mailroom and Duplication Billings - PS.xlsx

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ALLOCATION SUMMARY

1011200000- Purchasing & Support						
	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage	Total
ALLOCABLE BUDGET UNITS						
BUILD- Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-	-	-	-
DEBT SVS- Debt Service Interest	-	-	-	-	-	-
1010800000- Auditor-Controller	895	-	27,623	9,724	51,859	90,102
1010200000- County Administration	2,059	-	1,504	27,339	1,436	32,338
1011800000- County Counsel	90	-	18,109	702	4,138	23,039
1014200000- Facilities Management	38,502	-	(60)	2,067	55	40,563
1011200000- Purchasing & Support	3,761	-	3,170	-	-	6,931
1012400000- Human Resources	3,649	-	12,953	41,685	35,300	93,587
RECEIVING BUDGET UNITS						
1010100000- BOARD OF SUPERVISORS	3,010	-	19,160	2,211	1,576	25,959
1011000000- TREASURER-TAX COLLECTOR	547	-	18,995	3,152	77,324	100,018
1011100000- ASSESSOR	4,196	-	13,514	36,131	39,881	93,723
1011600000- REVENUE AND RECOVERY	1,368	-	2,092	1,330	12,200	16,991
1013000000- REGISTRAR OF VOTERS	16,695	-	(922)	18,459	17,828	52,060
1014000000- GENERAL SERVICES - ADMIN	-	23,919	-	612	804	25,335
1014300000- CAPITAL PROJECT ADMIN	456	-	1,145	-	1	1,602
1014400000- AIRPORT EAST BUSINESS PARK	365	-	-	-	-	365
1016000000- SURVEYOR	3,193	-	-	-	12	3,205
1040148000- PUBLIC IMPROVEMENT	48,350	-	-	-	-	48,350
1120000000- GENERAL RESERVE	-	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	14,688	-	132,957	7,786	19,043	174,474
2020202000- DA-REAL ESTATE FRAUD	274	-	-	-	-	274
2020204000- DA-FAMILY JUSTICE CENTER	1,003	-	-	-	4	1,007
2020205000- DA-VICTIM ASSISTANCE	-	-	-	-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	91	-	-	-	-	91
2020207000- DA-EPU INVESTIGATION_PROSECUTI	274	-	-	-	-	274
2020209000- DA-CHILD ABDUCTION	-	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	-	-	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	274	-	-	-	-	274
2020217000- DA-PUBLIC ASSISTANCE FRAUD	365	-	-	1,728	-	2,093
2020225000- DA-YOUTH GUN VIOLE-JAG	-	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	-	-	755	45	800
2020278240- DA-RURAL CRIMES PREVENTION	-	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	-	-	-	-	-
2020300000- CHILD SUPPORT	8,028	-	(1,635)	6,324	80,751	93,468
2020400000- PUBLIC DEFENDER	1,733	-	(2,400)	11,676	6,120	17,130

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ALLOCATION SUMMARY

1011200000- Purchasing & Support						
	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage	Total
2021000000- GRAND JURY	-	-	-	4,249	1,081	5,330
2021200000- PRETRIAL SERVICES	2,372	-	6,416	-	59	8,847
2021274000- COUNTY SUPPORT TO COURTS	-	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	4,744	-	-	-	-	4,744
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	274	-	-	-	-	274
2021609000- SHERIFF-CAL MMET	5,382	-	-	-	-	5,382
2021610000- SHERIFF-AUTOMATED FINGERPRINT	1,277	-	-	-	-	1,277
2021614000- SHERIFF-SPEC SERVICES DIVISION	3,740	-	-	-	-	3,740
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	1,551	-	-	-	-	1,551
2021619000- SHERIFF-ANIMAL CONTROL	1,368	-	-	882	-	2,251
2021620000- SHERIFF-PATROL	11,495	-	-	6,784	-	18,279
2021622000- SHERIFF-COMMUNICATIONS	365	-	-	-	-	365
2021626000- SHERIFF-DETECTIVES	3,923	-	-	-	28	3,950
2021627000- SHERIFF-AUTO THEFT PROG	274	-	-	-	23	296
2021628000- SHERIFF-RECORDS	274	-	-	1,159	2	1,435
2021635000- SHERIFF-CIVIL	547	-	-	-	5	552
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	5,382	-	-	-	673	6,056
2021649000- SHERIFF-INFORMATION SYSTEMS	11,677	-	-	-	-	11,677
2021654000- SHERIFF-JAG PROGRAM	-	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	4,014	-	-	-	-	4,014
2021657000- SHERIFF-CUSTODY-SLESF-AB109	1,003	-	-	-	-	1,003
2021658000- SHERIFF-COURT SERVICES	91	-	-	-	-	91
2022600000- SHERIFF-CUSTODY	11,403	-	-	-	177	11,580
2022610000- SHERIFF-AB109-ALTERNATIVES	912	-	-	-	-	912
2022620000- SHERIFF-CUST-AWP	182	-	-	901	-	1,083
2022621000- CORRECTIONAL HEALTH SERVICES	9,396	-	26,083	9,261	3	44,743
2022700000- PROBATION-JPCF-JUV PROBATION	3,923	-	(1,560)	1,065	4,724	8,152
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-
2022702000- PROBATION-ADULT	7,298	-	(2,445)	5,412	17,410	27,675
2022702300- PROB-ADJULT-SB678-TAY	3,193	-	-	-	-	3,193
2022702510- PROBATION-LOC COMM CORR-AB109	12,133	-	-	-	21	12,154
2022708000- PROB-TRAINING PROGRAM-BSCC MH	912	-	-	-	-	912
2022710000- PROBATION-JAG PROGRAM	-	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	6,660	-	-	1,715	14	8,389
2022785000- AB118-ELEAS-COPS-JJP	6,477	-	-	-	-	6,477
2022800000- PROBATION-JUVENILE DETENTION	19,796	-	-	7,231	213	27,240
2022800320- PROB-JJRBG SECURE TRACK	-	-	-	-	-	-
2023060000- WATER RESOURCES	2,098	-	-	130	11	2,239
2023070000- DELTA ACTIVITIES	274	-	-	-	-	274

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ALLOCATION SUMMARY

1011200000- Purchasing & Support						
	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage	Total
2024100000- FLOOD CHANNEL MAINTENANCE	547	-	-	-	-	547
2024700000- AGRICULTURAL COMMISSIONER	9,944	-	(120)	8,187	7,126	25,137
2025600000- COMMUNITY DEVELOPMENT SERVICES	6,842	-	5,398	3,951	35,505	51,695
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	-	1,760	-	2	1,762
2025900000- RECORDER-COUNTY CLERK	1,733	-	235	24,214	40,070	66,252
2026000000- EMERGENCY SERVICES	3,102	-	857	-	14	3,973
2026000150- ISD-HOMELAND SECURITY GRANTS	2,098	-	-	-	-	2,098
2026000170- OES-2016 DELTA GRANT PHASE 2	1,916	-	-	38,366	-	40,281
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	6,751	54,985	9,773	10,533	416	82,458
3030103000- PUBLIC WORKS-ENGINEERING	10,400	-	-	389	4,940	15,728
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	18,519	-	-	2,617	32	21,168
3030106000- PUBLIC WORKS-CONSTRUCTION	4,653	-	-	-	-	4,653
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	2,463	-	-	43	808	3,314
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	1,825	-	-	86	-	1,911
4040500000- MENTAL HEALTH SERVICES	53,641	-	14,616	8,286	-	76,544
4040600000- SUBSTANCE ABUSE SERVICES	15,417	-	(1,035)	-	-	14,382
4040700000- BEHAVIORAL HEALTH ADMIN	15,052	18,785	(1,110)	21,518	29,060	83,306
4040800000- UTILITY DISTRICTS	5,109	-	(60)	2,280	6,645	13,974
4041000000- PUBLIC HEALTH SVS	41,235	-	37,764	309	14,841	94,149
4041200000- CONSERVATOR SERVICES	6,568	-	19,402	173	-	26,143
4041800000- EMERGENCY MEDICAL SERVICE AGCY	3,010	-	(60)	6,333	736	10,020
4042000000- ENVIRONMENTAL HEALTH	3,284	-	1,253	4,432	11,162	20,131
4045415000- CALIFORNIA CHILDRENS SERVICES	4,196	-	-	-	27,219	31,415
4049100000- CHILDREN & FAMILIES PROGRAM	274	-	2,125	1,832	-	4,231
4049500000- HEALTH CARE SERVICES ADMIN	1,095	-	-	-	4	1,099
4049700000- OFFICE OF THE MEDICAL EXAMINER	5,017	-	-	-	-	5,017
5050101000- HSA ADMINISTRATION	32,659	21,623	96,266	-	882	151,429
5050106000- HSA-CALWORKS ASSISTANCE	-	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	3,558	-	(75)	-	-	3,483
5054000000- COMMUNITY SERVICES	2,646	-	-	-	-	2,646
5054101000- DEPT OF AGING-COMMUNITY SVS	17,880	-	2,019	-	-	19,899
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	8,393	-	(480)	1,848	1,158	10,919
5055246000- NEIGHBORHOOD PRESERVATION	912	-	-	411	806	2,129
5055600000- VETERANS SERVICE OFFICE	456	-	(150)	1,167	1,002	2,475

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ALLOCATION SUMMARY

1011200000- Purchasing & Support						
	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage	Total
6060900000- COUNTY LIBRARY	91	-	-	-	-	91
6061500000- COOPERATIVE EXTENSION	91	-	(60)	-	-	31
7070300000- PARKS AND RECREATION	13,228	-	3,208	6,067	363	22,866
7070800000- CULTURAL SERVICES	-	-	-	-	-	-
8190000000- FLEET SERVICES	33,571	-	-	746	12	34,329
8240000000- INFORMATION SYSTEMS DIV - ISF	19,158	18,667	(270)	5,496	399	43,450
8250000000- OFFICE AUTOMATION	8,028	-	-	-	-	8,028
8260000000- CENTRAL TELEPHONE	4,653	-	2,287	-	-	6,940
8270000000- RADIO COMMUNICATIONS	5,656	-	-	-	55	5,711
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-
9210000000- SW ENTERPRISE	55,648	-	-	43	-	55,692
9210000540- REFUSE DISPOSAL ADMINISTRATION	1,916	-	(60)	4,177	1,834	7,867
9221100000- S J GENERAL HOSPITAL	25,452	72,330	165,404	6,497	80,430	350,113
9221175600- HOSP ECHOCARDIOLOGY	-	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	24,266	-	-	-	8	24,274
35401- CSA 54-NPDES ZONE P	639	-	-	-	47	685
38925- COUNTY SELF-INSURANCE-HEALTH	182	-	-	-	-	182
38926- COUNTY SELF-INSURANCE-DENTAL	-	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	91	-	-	-	-	91
38950- CO SELF-INSURANCE-WORKERS COMP	456	-	-	-	-	456
38951- CO SELF-INSURANCE-UNEMPLOYMENT	182	-	-	-	-	182
39312- CSA 31 SEWER ENTERPRISE	365	-	-	-	-	365
40598- RETIREMENT OFFICE	-	-	13,129	11,984	13,948	39,061
47801- MOUNTAIN HOUSE-GENERAL FUND	-	-	-	-	175	175
OD- OTHER GF DEPARTMENTS	1,642	-	-	-	-	1,642
OF- OTHER NGF FUNDS	66,413	-	(315)	(754)	10,561	75,906
OA- OTHER AGENCIES	456	-	(26,365)	(238)	(1,068)	(27,215)
AO- All Other	274	-	-	-	-	274
Total	\$ 851,934	\$ 210,309	\$ 620,035	\$ 381,463	\$ 662,011	\$ 2,725,752

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1012400000- Human Resources

Expense Type	Distribution Percentage ¹			49.10%		50.90%	
	\$	Spread Method		Personnel Administration		Self Insurance Program	
6001000000 - SALARIES & WAGES-REGULAR	\$ 4,453,257	S		\$ 2,186,508		\$ 2,266,749	
6001100000 - SALARIES-CAFETERIA	345,008	S		169,396		175,612	
6001200000 - SALARIES-CAR ALLOWANCE	7,020	S		3,447		3,573	
6001210000 - ADMINISTRATION BENEFITS	22,461	S		11,028		11,433	
6001450000 - SALARIES-LEAVE TIME PAYOFF	68,202	S		33,486		34,715	
6001700000 - RECRUITMENT BONUS	2,000	S		982		1,018	
6002100000 - SALARIES-EXTRA HELP-PART TIME	700	S		344		356	
6002200000 - SALARIES-EXTRA HELP-TEMPORARY	123,998	S		60,882		63,116	
6003000000 - SALARIES-OVERTIME	180	S		88		92	
6010100000 - UNEMPLOYMENT COMP INSURANCE	7,064	S		3,468		3,596	
6010900000 - PARKING BENEFIT	21,431	S		10,522		10,909	
6020000000 - RETIREMENT-EMPLOYER SHARE	1,949,388	S		957,131		992,256	
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	225,185	S		110,564		114,621	
6020600000 - HLTH INSUR FOR RETIREES-SLB	51,268	S		25,172		26,096	
6030000000 - SOCIAL SECURITY-OASDI	285,119	S		139,991		145,128	
6030100000 - SOCIAL SECURITY-MEDICARE	67,226	S		33,007		34,219	
6030200000 - SOCIAL SECURITY-EXTRA H-OASDI	7,731	S		3,796		3,935	
6030300000 - MEDICARE-EXTRA HELP	1,808	S		888		920	
6040000000 - LIFE INSURANCE	7,650	S		3,756		3,894	
6050000000 - HEALTH INSURANCE	509,785	S		250,300		259,485	
6070000000 - DENTAL INSURANCE	8,515	S		4,181		4,334	
6080000000 - VISION CARE	2,064	S		1,014		1,051	
Subtotal Personnel Cost	\$ 8,167,060			\$ 4,009,952		\$ 4,157,109	
Operating Services & Supplies							
6201000000 - OFFICE EXPENSE-GENERAL	\$ 536	D		\$ 536			
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	7,572	D		7,572			
6201005600 - GENERAL OFFICE SUPPLIES	36,222	D		36,222			
6201100500 - OFFICE EXPENSE-SUPPLIES	213	D		213			
6202000000 - OFFICE EXPENSE-POSTAGE	33,989	D		33,989			
6206000000 - COMMUNICATIONS	34,847	D		34,847			
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE	16,771	D		16,771			
6214000100 - RENTS & LEASES-COPYING MACHINE	11,975	D		11,975			
6217000000 - TRANS AND TRAVEL-GENERAL	427	D		427			
6217000500 - TRANS/TRAVEL-TRAINING	22,887	D		22,887			
6220000000 - PROFESSIONAL SVS-GEN	142,739	D		142,739			
6221000100 - TESTING SERVICES	5,841	D		5,841			
6221000600 - COURT ASSIGNED COUNSEL	358	D		358			
6221003400 - PROF SVS-ENGINEERS	68	D		68			
6221004000 - PROFESSIONAL SVS-COUNTY	840	D		840			
6221004300 - FINGERPRINTING	13,016	D		13,016			

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DEPARTMENTAL EXPENSE DETAIL

1012400000- Human Resources

Expense Type	Distribution Percentage ¹		49.10%	50.90%
	\$	Spread Method	Personnel Administration	Self Insurance Program
6221006000 - SPEC STUDIES & REPORTS	33,028	D	33,028	
6221012450 - PRE-EMPLOYMENT DRUG TESTING	67	D	67	
6221015500 - PROFESSIONAL SVS-LEGAL	3,792	D	3,792	
6221023300 - TRAINING TOOLS & SUPPLIES	523	D	523	
6221101600 - PRF/SPEC SERV-GOVT BUILDINGS	1,687	D	1,687	
6221160002 - BACKGROUND CHECKS-PROVIDER	79,130	D	79,130	
6221414000 - TECHNOLOGY/WEB/COMPUTERS	25,305	D	25,305	
6221600200 - PROF & SPEC SVCS-TRAINING	5,900	D	5,900	
6221600300 - PROF & SPEC SVCS-CT INFO-WEB	1,338	D	1,338	
6223000000 - PUBLICATIONS & LEGAL NOTICES	45,800	D	45,800	
6223000100 - PUB. & LEGAL-ORD CODE	520	D	520	
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	27,123	D	27,123	
6226001300 - EDUCATIONAL REIMBURSEMENT	111,851	D	111,851	
6226001700 - MANAGEMENT TRAINING	15,958	D	15,958	
6226001900 - SERVICE AWARDS	24,742	D	24,742	
6226003200 - EQUIPMENT REPAIR	100	D	100	
6226005950 - JOB RECRUITMENT	630	D	630	
6226006800 - CREDIT CARD SERVICE CHARGE	23	D	23	
6226009800 - EEO PROGRAMS	(4,790)	D	(4,790)	
6226016000 - SOFTWARE & RELATED LICENSES	74,412	D	74,412	
6226018000 - SPEC DEPT EXP-PARKING SVS	400	D	400	
6226032000 - COMPUTER SYS/SUPPLIES & MAINT	2,499	D	2,499	
6226602000 - OVERDUE CALCARDS	1,183	D	1,183	
6229000300 - INTERPRETER FEES-PER DIEM	360	D	360	
6238000000 - MISCELLANEOUS EXP	1,565	D	1,565	
6243000200 - FOOD - ORAL PANEL LUNCHES	131	D	131	
6269100000 - SMALL PURCHASES-FURNITURE	3,781	D	3,781	
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	34,911	D	34,911	
6295220700 - DATA PROCESSING CHARGES	2,112,774	D	2,112,774	
6295232000 - INSURANCE-WORKER'S COMP	31,591	D	31,591	
6295236000 - INSURANCE-CASUALTY	532,722	D	532,722	
6500000000 - INTRA FUND CHARGES	(1,504)	D	(1,504)	
6501000000 - COST REIMB-GOV'T FUND CHGS	(461,655)	D	(461,655)	
6501003000 - COST REIMB-CORONAVIRUS RELIEF	(12,063)	D	(12,063)	
6501100000 - INTERFUND CHARGE	(37,526)	D	(37,526)	
6501204000 - DIR CHG-FR HEALTH ISF	(462,723)	D	-	(462,723)
6501210000 - DIR CHG-FR MED MAL ISF	(77,713)	D	-	(77,713)
6501220000 - DIR CHG-FR CASUALTY INS	(1,433,250)	D	-	(1,433,250)
6501230000 - DIR CHG-FR WORKERS COMP	(1,081,467)	D	-	(1,081,467)

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1012400000- Human Resources

Expense Type	Distribution Percentage ¹		49.10%	50.90%
	\$	Spread Method	Personnel Administration	Self Insurance Program
6501240000 - DIR CHG-FR UNEMPL ISF	(57,179)	D	-	(57,179)
6501260000 - DIR CHG-FR DENTAL ISF	(85,293)	D	-	(85,293)
6501300000 - DIR CHG-FR ENTERPRISE FUND	(683)	D	(683)	
6501300300 - DIR CHG-FR HOSPITAL	(666,446)	D	(666,446)	
6501402000 - DIR CHG-FR RETIREMENT	(12,571)	D	(12,571)	
6502000000 - COST PLAN INDIRECT COST REIMB	(6,102,363)	D	(6,102,363)	
REVENUE - OFF THE TOP CREDITS	(1,028,416)	D	(1,028,416)	
Subtotal Operating Cost	\$ (8,023,494)		\$ (4,825,870)	\$ (3,197,625)
Disallowed Expenses ²				
6500000000 - INTRA FUND CHARGES	\$ 1,504	D	\$ 1,504	
6501000000 - COST REIMB-GOV'T FUND CHGS	461,655	D	461,655	
6501003000 - COST REIMB-CORONAVIRUS RELIEF	12,063	D	12,063	
6501100000 - INTERFUND CHARGE	37,526	D	37,526	
6501204000 - DIR CHG-FR HEALTH ISF	462,723	D	-	462,723
6501210000 - DIR CHG-FR MED MAL ISF	77,713	D	-	77,713
6501220000 - DIR CHG-FR CASUALTY INS	1,433,250	D	-	1,433,250
6501230000 - DIR CHG-FR WORKERS COMP	1,081,467	D	-	1,081,467
6501240000 - DIR CHG-FR UNEMPL ISF	57,179	D	-	57,179
6501260000 - DIR CHG-FR DENTAL ISF	85,293	D	-	85,293
6501300000 - DIR CHG-FR ENTERPRISE FUND	683	D	683	
6501300300 - DIR CHG-FR HOSPITAL	666,446	D	666,446	
6501402000 - DIR CHG-FR RETIREMENT	12,571	D	12,571	
6502000000 - COST PLAN INDIRECT COST REIMB	6,102,363	D	6,102,363	
Subtotal Disallowed Costs	\$ 10,492,435		\$ 7,294,811	\$ 3,197,625
DEPARTMENTAL EXPENDITURES	\$ 10,636,001		\$ 6,478,893	\$ 4,157,109
Reallocation of Incoming Costs				
First Allocation	\$ 537,851		\$ 6,806,523	\$ 4,367,329
Unallocated Costs	\$ -		\$ -	\$ -
Subtotal of First Allocation	\$ 537,851		\$ 6,806,523	\$ 4,367,329
Second Allocation	\$ 84,470		\$ 51,455	\$ 33,015
Unallocated Costs	\$ -		\$ -	\$ -
Subtotal of Second Allocation	\$ 84,470		\$ 51,455	\$ 33,015
TOTAL FUNCTIONAL COSTS	\$ 11,258,322		\$ 6,857,978	\$ 4,400,344

Notes

1 From ISF Charges for 2022-23 for YE Transfer provided by County

2 6501 Cost Reimb, Interfund, and Direct Charges are shown as direct bills on allocations worksheet.

Cost Plan Indirect Cost Reimb charges are excluded for purposes of analysis.

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

COSTS TO BE ALLOCATED

1012400000- Human Resources	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 10,636,001		\$ 10,636,001
Incoming Costs			
BUILD- Building Depreciation	\$ 128,188	\$ -	\$ 128,188
EQUIP- Equipment Depreciation	3,837	-	3,837
DEBT SVS- Debt Service Interest	144,695	-	144,695
1010800000- Auditor-Controller	25,381	857	26,238
1010200000- County Administration	19,487	306	19,793
1011800000- County Counsel	(18,174)	37,250	19,076
1014200000- Facilities Management	143,610	5,350	148,960
1011200000- Purchasing & Support	90,828	2,758	93,587
1012400000- Human Resources		37,948	37,948
Total Incoming Costs	\$ 537,851	\$ 84,470	\$ 622,321
Total Costs to be Allocated	\$ 11,173,852	\$ 84,470	\$ 11,258,322

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1012400000- Human Resources

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Personnel Administration	9.1						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	-	0.000%	\$ -	-	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	34	0.421%	28,672	-	28,672		28,672
1010200000- County Administration	15	0.188%	12,805	1,960	10,845		10,845
1011800000- County Counsel	19	0.229%	15,589	567	15,022		15,022
1014200000- Facilities Management	105	1.282%	87,268	-	87,268		87,268
1011200000- Purchasing & Support	31	0.376%	25,610	980	24,630		24,630
1012400000- Human Resources	55	0.671%	45,652	7,705	37,948		37,948
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	16	0.200%	13,640	1,019	12,621	106	12,728
1011000000- TREASURER-TAX COLLECTOR	25	0.307%	20,878	190	20,688	163	20,851
1011100000- ASSESSOR	74	0.904%	61,519	350	61,169	480	61,650
1011600000- REVENUE AND RECOVERY	12	0.151%	10,300	-	10,300	80	10,380
1013000000- REGISTRAR OF VOTERS	59	0.728%	49,550	-	49,550	387	49,936
1014000000- GENERAL SERVICES - ADMIN	3	0.037%	2,505	714	1,791	20	1,811
1014300000- CAPITAL PROJECT ADMIN	9	0.106%	7,238	-	7,238	57	7,294
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	3	0.037%	2,505	-	2,505	20	2,525
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	229	2.810%	191,239	588	190,651	1,493	192,144
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	2	0.020%	1,392	-	1,392	11	1,403
2020205000- DA-VICTIM ASSISTANCE	7	0.090%	6,124	-	6,124	48	6,172
2020206000- DA-CONSUMER FRAUD-PROP 64	5	0.061%	4,176	-	4,176	33	4,208
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	3	0.037%	2,505	-	2,505	20	2,525
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-	-	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-	-	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	15	0.188%	12,805	-	12,805	100	12,905
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	17	0.204%	13,918	-	13,918	109	14,027
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	2	0.020%	1,392	-	1,392	11	1,403
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-	-	-	-	-
2020300000- CHILD SUPPORT	163	1.996%	135,844	10,066	125,778	1,061	126,838
2020400000- PUBLIC DEFENDER	93	1.141%	77,665	710	76,955	606	77,561
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	22	0.270%	18,372	-	18,372	143	18,516

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1012400000- Human Resources

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	8	0.102%	6,959	-	6,959	54	7,014
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	12	0.151%	10,300	-	10,300	80	10,380
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	79	0.965%	65,695	-	65,695	513	66,208
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	8	0.098%	6,681	-	6,681	52	6,733
2021619000- SHERIFF-ANIMAL CONTROL	7	0.086%	5,846	-	5,846	46	5,891
2021620000- SHERIFF-PATROL	116	1.423%	96,872	-	96,872	756	97,628
2021622000- SHERIFF-COMMUNICATIONS	36	0.442%	30,064	-	30,064	235	30,298
2021626000- SHERIFF-DETECTIVES	48	0.589%	40,085	-	40,085	313	40,398
2021627000- SHERIFF-AUTO THEFT PROG	1	0.012%	835	-	835	7	842
2021628000- SHERIFF-RECORDS	52	0.642%	43,704	-	43,704	341	44,045
2021635000- SHERIFF-CIVIL	13	0.164%	11,135	-	11,135	87	11,222
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	83	1.014%	69,035	283,877	(214,842)	539	(214,303)
2021649000- SHERIFF-INFORMATION SYSTEMS	7	0.090%	6,124	-	6,124	48	6,172
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	74	0.904%	61,519	-	61,519	480	62,000
2022600000- SHERIFF-CUSTODY	285	3.501%	238,283	-	238,283	1,860	240,144
2022610000- SHERIFF-AB109-ALTERNATIVES	33	0.405%	27,558	-	27,558	215	27,774
2022620000- SHERIFF-CUST-AWP	9	0.115%	7,794	-	7,794	61	7,855
2022621000- CORRECTIONAL HEALTH SERVICES	119	1.456%	99,099	-	99,099	774	99,873
2022700000- PROBATION-JPCF-JUV PROBATION	49	0.597%	40,642	-	40,642	317	40,959
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	57	0.699%	47,601	-	47,601	372	47,973
2022702300- PROB-ADULT-SB678-TAY	6	0.070%	4,732	-	4,732	37	4,769
2022702510- PROBATION-LOC COMM CORR-AB109	45	0.552%	37,580	-	37,580	293	37,873
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	32	0.393%	26,723	-	26,723	209	26,932
2022785000- AB118-ELEAS-COPS-JJP	19	0.229%	15,589	-	15,589	122	15,710
2022800000- PROBATION-JUVENILE DETENTION	67	0.816%	55,534	-	55,534	434	55,968
2022800320- PROB-JIRBG SECURE TRACK	8	0.098%	6,681	-	6,681	52	6,733
2023060000- WATER RESOURCES	10	0.127%	8,629	-	8,629	67	8,697
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	22	0.266%	18,094	-	18,094	141	18,235
2024700000- AGRICULTURAL COMMISSIONER	54	0.667%	45,374	-	45,374	354	45,728
2025600000- COMMUNITY DEVELOPMENT SERVICES	68	0.830%	56,509	1,448	55,061	441	55,502
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	4	0.053%	3,619	-	3,619	28	3,647
2025900000- RECORDER-COUNTY CLERK	23	0.286%	19,486	-	19,486	152	19,638
2026000000- EMERGENCY SERVICES	9	0.115%	7,794	12,560	(4,766)	61	(4,705)
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-

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1012400000- Human Resources

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	29	0.356%	24,218	14,528	9,690	189	9,879
3030103000- PUBLIC WORKS-ENGINEERING	61	0.753%	51,220	-	51,220	400	51,620
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	87	1.067%	72,654	-	72,654	567	73,221
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	5	0.065%	4,454	-	4,454	35	4,489
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	6	0.070%	4,732	-	4,732	37	4,769
4040500000- MENTAL HEALTH SERVICES	532	6.521%	443,858	-	443,858	3,465	447,323
4040600000- SUBSTANCE ABUSE SERVICES	69	0.851%	57,901	-	57,901	452	58,353
4040700000- BEHAVIORAL HEALTH ADMIN	94	1.149%	78,222	963	77,259	611	77,869
4040800000- UTILITY DISTRICTS	23	0.282%	19,207	-	19,207	150	19,357
4041000000- PUBLIC HEALTH SVS	181	2.221%	151,154	133,043	18,111	1,180	19,291
4041200000- CONSERVATOR SERVICES	30	0.372%	25,332	-	25,332	198	25,529
4041800000- EMERGENCY MEDICAL SERVICE AGCY	10	0.123%	8,351	-	8,351	65	8,416
4042000000- ENVIRONMENTAL HEALTH	55	0.671%	45,652	-	45,652	356	46,009
4045415000- CALIFORNIA CHILDRENS SERVICES	34	0.421%	28,672	-	28,672	224	28,896
4049100000- CHILDREN & FAMILIES PROGRAM	12	0.147%	10,021	-	10,021	78	10,099
4049500000- HEALTH CARE SERVICES ADMIN	32	0.389%	26,445	115	26,330	206	26,536
4049700000- OFFICE OF THE MEDICAL EXAMINER	21	0.262%	17,816	-	17,816	139	17,955
5050101000- HSA ADMINISTRATION	1,092	13.394%	911,656	164	911,492	7,117	918,610
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	86	1.051%	71,541	89	71,452	559	72,010
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	85	1.047%	71,262	-	71,262	556	71,819
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	204	(204)	-	(204)
5055246000- NEIGHBORHOOD PRESERVATION	9	0.110%	7,516	-	7,516	59	7,575
5055600000- VETERANS SERVICE OFFICE	8	0.102%	6,959	-	6,959	54	7,014
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	4	0.045%	3,062	-	3,062	24	3,086
7070300000- PARKS AND RECREATION	57	0.699%	47,601	2,400	45,201	372	45,573
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	37	0.454%	30,899	-	30,899	241	31,140
8240000000- INFORMATION SYSTEMS DIV - ISF	89	1.096%	74,603	3,601	71,002	582	71,585
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	5	0.065%	4,454	-	4,454	35	4,489
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	101	1.239%	84,345.61	-	84,345.61	658.48	85,004.08
9210000540- REFUSE DISPOSAL ADMINISTRATION	14	0.176%	11,969.84	-	11,969.84	93.45	12,063.29

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1012400000- Human Resources

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9221100000- S J GENERAL HOSPITAL	2,060	25.275%	1,720,316.31	626,723	1,093,593.16	13,430.33	1,107,023.49
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	14	0.168%	11,413.10	-	11,413.10	89.10	11,502.20
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	26	0.319%	21,713	622	21,091	170	21,261
47801- MOUNTAIN HOUSE-GENERAL FUND	43	0.532%	36,188	-	36,188	283	36,470
OD- OTHER GF DEPARTMENTS	190	2.331%	158,670	530	158,140	1,239	159,379
OF- OTHER NGF FUNDS	208	2.556%	173,980	-	173,980	1,358	175,338
OA- OTHER AGENCIES	260	3.190%	217,127	-	217,127	1,695	218,822
AO- All Other	-	0.000%	-	-	-	-	-
Total	8,151	100.000%	\$ 6,806,523	\$ 1,105,715	\$ 5,700,809	\$ 51,455	\$ 5,752,263

Allocation Basis:

FTE Count by Department Excluding Work Exp Prog Staff

Source of Allocation:

Total Employees (all empl classes) by Budg ID Dept ID and Special Entitiy Employee Count.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1012400000- Human Resources

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Self Insurance Program	9.2						
ALLOCABLE BUDGET UNITS							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-		-
1010800000- Auditor-Controller	-	0.000%	-		-		-
1010200000- County Administration	-	0.000%	-		-		-
1011800000- County Counsel	-	0.000%	-		-		-
1014200000- Facilities Management	-	0.000%	-		-		-
1011200000- Purchasing & Support	-	0.000%	-		-		-
1012400000- Human Resources	-	0.000%	-		-		-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1012400000- Human Resources

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	-	0.000%	-	-	-	-	-
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	-	0.000%	-	-	-	-	-
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	-	0.000%	-	-	-	-	-
2021622000- SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000- SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	0.000%	-	-	-	-	-
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	-	0.000%	-	-	-	-	-
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	-	-	-	-
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JIRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1012400000- Human Resources

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9221175600- HOSP ECHOCARDIOLOGY	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

1012400000- Human Resources

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	462,723	14.471%	631,989	462,723	169,266	4,778	174,044
38926- COUNTY SELF-INSURANCE-DENTAL	85,293	2.667%	116,493	85,293	31,200	881	32,081
38948- COUNTY SELF-INSURANCE-MED MAL	77,713	2.430%	106,141	77,713	28,428	802	29,230
38949- COUNTY SELF-INSURANCE-CASUALTY	1,433,250	44.822%	1,957,539	1,433,250	524,289	14,798	539,087
38950- CO SELF-INSURANCE-WORKERS COMP	1,081,467	33.821%	1,477,072.19	1,081,467.00	395,605.19	11,166.09	406,771.28
38951- CO SELF-INSURANCE-UNEMPLOYMENT	57,179	1.788%	78,095.32	57,179.00	20,916.32	590.37	21,506.69
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	\$ 3,197,625	100.000%	\$ 4,367,329	\$ 3,197,625	\$ 1,169,705	\$ 33,015	\$ 1,202,720

Allocation Basis: HR-Self Insurance Direct Bills

Source of Allocation: J2 - aSST LOG 2023-24.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

ALLOCATION SUMMARY

1012400000- Human Resources			
	Personnel Administration	Self Insurance Program	Total
ALLOCABLE BUDGET UNITS			
BUILD- Building Depreciation	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-
DEBT SVS- Debt Service Interest	-	-	-
1010800000- Auditor-Controller	28,672	-	28,672
1010200000- County Administration	10,845	-	10,845
1011800000- County Counsel	15,022	-	15,022
1014200000- Facilities Management	87,268	-	87,268
1011200000- Purchasing & Support	24,630	-	24,630
1012400000- Human Resources	37,948	-	37,948
RECEIVING BUDGET UNITS			
1010100000- BOARD OF SUPERVISORS	12,728	-	12,728
1011000000- TREASURER-TAX COLLECTOR	20,851	-	20,851
1011100000- ASSESSOR	61,650	-	61,650
1011600000- REVENUE AND RECOVERY	10,380	-	10,380
1013000000- REGISTRAR OF VOTERS	49,936	-	49,936
1014000000- GENERAL SERVICES - ADMIN	1,811	-	1,811
1014300000- CAPITAL PROJECT ADMIN	7,294	-	7,294
1014400000- AIRPORT EAST BUSINESS PARK	-	-	-
1016000000- SURVEYOR	2,525	-	2,525
1040148000- PUBLIC IMPROVEMENT	-	-	-
1120000000- GENERAL RESERVE	-	-	-
1140000000- ECONOMIC DEVELOPMENT RESERVE	-	-	-
2020200000- DISTRICT ATTORNEY	192,144	-	192,144
2020202000- DA-REAL ESTATE FRAUD	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	1,403	-	1,403
2020205000- DA-VICTIM ASSISTANCE	6,172	-	6,172
2020206000- DA-CONSUMER FRAUD-PROP 64	4,208	-	4,208
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	-	-
2020209000- DA-CHILD ABDUCTION	2,525	-	2,525
2020210000- DA-NARCOTICS ENFORCEMENT	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	12,905	-	12,905
2020225000- DA-YOUTH GUN VIOLE-JAG	-	-	-
2020273000- DA-VICTIM WITNESS PROG	14,027	-	14,027
2020278240- DA-RURAL CRIMES PREVENTION	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	1,403	-	1,403
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	-	-
2020281000- DA-SLESF-AB109	-	-	-
2020300000- CHILD SUPPORT	126,838	-	126,838
2020400000- PUBLIC DEFENDER	77,561	-	77,561
2021000000- GRAND JURY	-	-	-
2021200000- PRETRIAL SERVICES	18,516	-	18,516

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ALLOCATION SUMMARY

1012400000- Human Resources			
	Personnel Administration	Self Insurance Program	Total
2021274000- COUNTY SUPPORT TO COURTS	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	-	-
2021602000- SHERIFF-BOATING SAFETY	7,014	-	7,014
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	-	-
2021609000- SHERIFF-CAL MMET	10,380	-	10,380
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	66,208	-	66,208
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	6,733	-	6,733
2021619000- SHERIFF-ANIMAL CONTROL	5,891	-	5,891
2021620000- SHERIFF-PATROL	97,628	-	97,628
2021622000- SHERIFF-COMMUNICATIONS	30,298	-	30,298
2021626000- SHERIFF-DETECTIVES	40,398	-	40,398
2021627000- SHERIFF-AUTO THEFT PROG	842	-	842
2021628000- SHERIFF-RECORDS	44,045	-	44,045
2021635000- SHERIFF-CIVIL	11,222	-	11,222
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	(214,303)	-	(214,303)
2021649000- SHERIFF-INFORMATION SYSTEMS	6,172	-	6,172
2021654000- SHERIFF-JAG PROGRAM	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-	-
2021658000- SHERIFF-COURT SERVICES	62,000	-	62,000
2022600000- SHERIFF-CUSTODY	240,144	-	240,144
2022610000- SHERIFF-AB109-ALTERNATIVES	27,774	-	27,774
2022620000- SHERIFF-CUST-AWP	7,855	-	7,855
2022621000- CORRECTIONAL HEALTH SERVICES	99,873	-	99,873
2022700000- PROBATION-JPCF-JUV PROBATION	40,959	-	40,959
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-
2022702000- PROBATION-ADULT	47,973	-	47,973
2022702300- PROB-ADJULT-SB678-TAY	4,769	-	4,769
2022702510- PROBATION-LOC COMM CORR-AB109	37,873	-	37,873
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	-	-
2022745000- PROBATION-ADMINISTRATION	26,932	-	26,932
2022785000- AB118-ELEAS-COPS-JJP	15,710	-	15,710
2022800000- PROBATION-JUVENILE DETENTION	55,968	-	55,968
2022800320- PROB-JIRBG SECURE TRACK	6,733	-	6,733
2023060000- WATER RESOURCES	8,697	-	8,697
2023070000- DELTA ACTIVITIES	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	18,235	-	18,235
2024700000- AGRICULTURAL COMMISSIONER	45,728	-	45,728
2025600000- COMMUNITY DEVELOPMENT SERVICES	55,502	-	55,502
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	3,647	-	3,647

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ALLOCATION SUMMARY

1012400000- Human Resources			
	Personnel Administration	Self Insurance Program	Total
2025900000- RECORDER-COUNTY CLERK	19,638	-	19,638
2026000000- EMERGENCY SERVICES	(4,705)	-	(4,705)
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-
2026700000- LAFCO CONTRIBUTION	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	9,879	-	9,879
3030103000- PUBLIC WORKS-ENGINEERING	51,620	-	51,620
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	73,221	-	73,221
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	4,489	-	4,489
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	4,769	-	4,769
4040500000- MENTAL HEALTH SERVICES	447,323	-	447,323
4040600000- SUBSTANCE ABUSE SERVICES	58,353	-	58,353
4040700000- BEHAVIORAL HEALTH ADMIN	77,869	-	77,869
4040800000- UTILITY DISTRICTS	19,357	-	19,357
4041000000- PUBLIC HEALTH SVS	19,291	-	19,291
4041200000- CONSERVATOR SERVICES	25,529	-	25,529
4041800000- EMERGENCY MEDICAL SERVICE AGCY	8,416	-	8,416
4042000000- ENVIRONMENTAL HEALTH	46,009	-	46,009
4045415000- CALIFORNIA CHILDRENS SERVICES	28,896	-	28,896
4049100000- CHILDREN & FAMILIES PROGRAM	10,099	-	10,099
4049500000- HEALTH CARE SERVICES ADMIN	26,536	-	26,536
4049700000- OFFICE OF THE MEDICAL EXAMINER	17,955	-	17,955
5050101000- HSA ADMINISTRATION	918,610	-	918,610
5050106000- HSA-CALWORKS ASSISTANCE	-	-	-
5050107000- HSA-FOSTER CARE	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	72,010	-	72,010
5054000000- COMMUNITY SERVICES	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	71,819	-	71,819
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	(204)	-	(204)
5055246000- NEIGHBORHOOD PRESERVATION	7,575	-	7,575
5055600000- VETERANS SERVICE OFFICE	7,014	-	7,014
6060900000- COUNTY LIBRARY	-	-	-
6061500000- COOPERATIVE EXTENSION	3,086	-	3,086
7070300000- PARKS AND RECREATION	45,573	-	45,573
7070800000- CULTURAL SERVICES	-	-	-
8190000000- FLEET SERVICES	31,140	-	31,140
8240000000- INFORMATION SYSTEMS DIV - ISF	71,585	-	71,585

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ALLOCATION SUMMARY

1012400000- Human Resources			
	Personnel Administration	Self Insurance Program	Total
8250000000- OFFICE AUTOMATION	-	-	-
8260000000- CENTRAL TELEPHONE	4,489	-	4,489
8270000000- RADIO COMMUNICATIONS	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-
9210000000- SW ENTERPRISE	85,004	-	85,004
9210000540- REFUSE DISPOSAL ADMINISTRATION	12,063	-	12,063
9221100000- S J GENERAL HOSPITAL	1,107,023	-	1,107,023
9221175600- HOSP ECHOCARDIOLOGY	-	-	-
9230901000- AIRPORT ENTERPRISE	11,502	-	11,502
35401- CSA 54-NPDES ZONE P	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	174,044	174,044
38926- COUNTY SELF-INSURANCE-DENTAL	-	32,081	32,081
38948- COUNTY SELF-INSURANCE-MED MAL	-	29,230	29,230
38949- COUNTY SELF-INSURANCE-CASUALTY	-	539,087	539,087
38950- CO SELF-INSURANCE-WORKERS COMP	-	406,771	406,771
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	21,507	21,507
39312- CSA 31 SEWER ENTERPRISE	-	-	-
40598- RETIREMENT OFFICE	21,261	-	21,261
47801- MOUNTAIN HOUSE-GENERAL FUND	36,470	-	36,470
OD- OTHER GF DEPARTMENTS	159,379	-	159,379
OF- OTHER NGF FUNDS	175,338	-	175,338
OA- OTHER AGENCIES	218,822	-	218,822
AO- All Other	-	-	-
Total	\$ 5,752,263	\$ 1,202,720	\$ 6,954,983

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Budget Unit		AP Transaction Count by Department	Annual Equipment Depreciation per Department	Net Expenses by Department	Ag Bldg Sq Ftg Per Occupants	Canlis Bldg Sq Ftg Per Occupants	DA Sq Ftg Per Occupants	Hazelton Sq Ftg Per Occupants
ALLOCABLE BUDGET UNITS								
BUILD	Building Depreciation	-	\$ -	\$ -	-	-	-	-
EQUIP	Equipment Depreciation	-	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-
1010800000	Auditor-Controller	99	3,384	7,655,278	-	-	-	-
1010200000	County Administration	288	2,283	8,097,637	-	-	-	-
1011800000	County Counsel	244	-	6,104,010	-	-	-	-
1014200000	Facilities Management	3,495	11,762	18,949,082	-	-	1,210	-
1011200000	Purchasing & Support	386	21,973	4,271,817	-	-	-	-
1012400000	Human Resources	367	3,837	11,664,417	-	-	-	-
RECEIVING BUDGET UNITS								
1010100000	BOARD OF SUPERVISORS	231	-	5,218,591	-	-	-	-
1011000000	TREASURER-TAX COLLECTOR	235	8,337	5,235,557	-	-	-	-
1011100000	ASSESSOR	397	2,687	12,693,284	-	-	-	-
1011600000	REVENUE AND RECOVERY	264	-	2,043,170	-	-	-	-
1013000000	REGISTRAR OF VOTERS	2,145	688,217	10,965,893	-	-	-	-
1014000000	GENERAL SERVICES - ADMIN	26	-	975,904	-	-	-	-
1014300000	CAPITAL PROJECT ADMIN	37	-	1,709,154	-	-	-	-
1014400000	AIRPORT EAST BUSINESS PARK	19	-	311,907	-	-	-	-
1016000000	SURVEYOR	18	-	685,909	-	-	-	1,850
1040148000	PUBLIC IMPROVEMENT	743	-	80,023	-	-	-	-
1120000000	GENERAL RESERVE	-	-	-	-	-	-	-
1140000000	ECONOMIC DEVELOPMENT RESERVE	-	-	-	-	-	-	-
2020200000	DISTRICT ATTORNEY	1,576	26,434	54,507,551	-	-	54,321	-
2020202000	DA-REAL ESTATE FRAUD	27	-	709,415	-	-	-	-
2020204000	DA-FAMILY JUSTICE CENTER	103	16,929	798,280	-	-	8,050	-
2020205000	DA-VICTIM ASSISTANCE	-	-	790,209	-	-	1,704	-
2020206000	DA-CONSUMER FRAUD-PROP 64	45	-	1,357,879	-	-	-	-
2020207000	DA-EPU INVESTIGATION_PROSECUTI	89	-	80,438	-	-	-	-
2020209000	DA-CHILD ABDUCTION	3	-	557,916	-	-	-	-
2020210000	DA-NARCOTICS ENFORCEMENT	13	-	51,619	-	-	1,440	-
2020212000	DA-AUTO INSURANCE FRAUD	3	-	300,860	-	-	-	-
2020216000	DA-WORKERS COMP INS FRAUD	26	-	471,807	-	-	-	-
2020217000	DA-PUBLIC ASSISTANCE FRAUD	34	-	3,726,683	-	-	-	-
2020225000	DA-YOUTH GUN VIOLE-JAG	-	-	191,087	-	-	-	-
2020273000	DA-VICTIM WITNESS PROG	30	-	1,936,875	-	-	591	-
2020278240	DA-RURAL CRIMES PREVENTION	-	-	254,458	-	-	-	-
2020278250	DA-CRIMINAL RESTITUTION PROG	-	-	173,787	-	-	-	-
2020278270	DA-UNDERSERVED VICTIM ADVOCACY	-	-	217,418	-	-	-	-
2020281000	DA-SLESF-AB109	-	-	412,937	-	-	-	-
2020300000	CHILD SUPPORT	668	-	22,047,347	-	-	-	-
2020400000	PUBLIC DEFENDER	973	-	21,365,982	-	-	-	-
2021000000	GRAND JURY	-	-	175,003	-	-	-	-

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Budget Unit		AP Transaction Count by Department	Annual Equipment Depreciation per Department	Net Expenses by Department	Ag Bldg Sq Ftg Per Occupants	Canlis Bldg Sq Ftg Per Occupants	DA Sq Ftg Per Occupants	Hazeltan Sq Ftg Per Occupants
2021200000	PRETRIAL SERVICES	194	-	3,683,550	-	-	-	-
2021274000	COUNTY SUPPORT TO COURTS	114	-	10,528,850	-	-	-	-
2021300000	COURT ASSIGNED COUNSEL	1,129	-	7,235,117	-	-	-	-
2021602000	SHERIFF-BOATING SAFETY	201	22,201	3,014,075	-	-	-	-
2021606000	SHERIFF-NARCOTICS ENFORCEMENT	41	-	20,057	-	-	-	-
2021608000	SHERIFF-ABANDONED WATERCRAFT	12	-	123,290	-	-	-	-
2021609000	SHERIFF-CAL MMET	430	9,717	3,951,052	-	-	-	-
2021610000	SHERIFF-AUTOMATED FINGERPRINT	65	217,841	591,505	-	-	-	-
2021614000	SHERIFF-SPEC SERVICES DIVISION	335	11,198	18,098,975	-	-	-	-
2021614170	SHERIFF-OFF HIGHWAY ENFORCMNT	-	1,719	56,351	-	-	-	-
2021615000	SHERIFF-MOUNTAIN HOUSE	35	-	2,200,819	-	-	-	-
2021619000	SHERIFF-ANIMAL CONTROL	88	1,304	1,095,876	-	-	-	-
2021620000	SHERIFF-PATROL	956	150,569	40,249,188	-	-	-	-
2021622000	SHERIFF-COMMUNICATIONS	106	27,925	5,534,864	-	-	-	-
2021626000	SHERIFF-DETECTIVES	328	43,139	13,924,768	-	-	-	-
2021627000	SHERIFF-AUTO THEFT PROG	18	-	132,528	-	-	-	-
2021628000	SHERIFF-RECORDS	56	40,923	5,348,276	-	-	-	-
2021635000	SHERIFF-CIVIL	72	2,227	2,727,002	-	-	-	-
2021645000	SHERIFF-ADMIN SUPPORT SERVICES	627	24,844	14,379,259	-	-	-	-
2021649000	SHERIFF-INFORMATION SYSTEMS	362	110,849	4,023,338	-	-	-	-
2021654000	SHERIFF-JAG PROGRAM	-	-	25,678	-	-	-	-
2021655000	SHERIFF-PATROL-SLESF-AB109	142	-	370,199	-	-	-	-
2021657000	SHERIFF-CUSTODY-SLESF-AB109	42	-	66,908	-	-	-	-
2021658000	SHERIFF-COURT SERVICES	56	3,426	12,638,467	-	-	5,573	-
2022600000	SHERIFF-CUSTODY	1,273	127,124	82,191,065	-	-	-	-
2022610000	SHERIFF-AB109-ALTERNATIVES	42	-	7,539,786	-	-	-	-
2022620000	SHERIFF-CUST-AWP	28	-	1,420,606	-	-	-	-
2022621000	CORRECTIONAL HEALTH SERVICES	1,219	126,936	20,177,438	-	-	-	-
2022700000	PROBATION-JPCF-JUV PROBATION	192	-	8,185,555	-	3,434	-	-
2022700190	PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	-
2022702000	PROBATION-ADULT	220	41,786	9,939,344	-	12,962	-	-
2022702300	PROB-ADJULT-SB678-TAY	90	4,953	1,355,575	-	7,909	-	-
2022702510	PROBATION-LOC COMM CORR-AB109	704	-	25,693,623	-	30,292	-	-
2022708000	PROB-TRAINING PROGRAM-BSCC MH	143	-	174,906	-	-	-	-
2022710000	PROBATION-JAG PROGRAM	-	-	109,006	-	-	-	-
2022745000	PROBATION-ADMINISTRATION	546	-	8,083,167	-	-	-	-
2022785000	AB118-ELEAS-COPS-JJP	212	-	3,758,784	-	-	-	-
2022800000	PROBATION-JUVENILE DETENTION	1,124	88,361	16,541,163	-	-	-	-
2022800320	PROB-JJRBG SECURE TRACK	-	-	1,514,743	-	-	-	-
2023060000	WATER RESOURCES	42	-	2,343,657	-	-	-	-
2023070000	DELTA ACTIVITIES	136	-	500,380	-	-	-	-
2024100000	FLOOD CHANNEL MAINTENANCE	89	-	3,300,064	-	-	-	-
2024700000	AGRICULTURAL COMMISSIONER	430	85,080	8,253,153	25,297	-	-	-
2025600000	COMMUNITY DEVELOPMENT SERVICES	643	5,811	13,063,145	-	-	-	20,547
2025700000	SHERIFF-PUBLIC ADMINISTRATOR	13	-	728,902	-	-	-	-

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Budget Unit		AP Transaction Count by Department	Annual Equipment Depreciation per Department	Net Expenses by Department	Ag Bldg Sq Ftg Per Occupants	Canlis Bldg Sq Ftg Per Occupants	DA Sq Ftg Per Occupants	Hazelton Sq Ftg Per Occupants
2025900000	RECORDER-COUNTY CLERK	102	-	3,708,378	-	-	-	-
2026000000	EMERGENCY SERVICES	127	10,988	2,203,928	13,668	-	-	-
2026000150	ISD-HOMELAND SECURITY GRANTS	46	408,469	379,550	-	-	-	-
2026000170	OES-2016 DELTA GRANT PHASE 2	33	4,988	356,428	-	-	-	-
2026000200	EMERGENCY SVS-EMERGENCY OPER	-	-	31,128	-	-	-	-
2026700000	LAFCO CONTRIBUTION	-	-	-	-	-	-	-
3030101000	PUBLIC WORKS-ADMIN STAFF	451	-	7,457,202	-	-	-	21,900
3030103000	PUBLIC WORKS-ENGINEERING	627	-	12,107,167	-	-	-	-
3030105000	PUBLIC WORKS-ROAD MAIN-ADMIN	2,863	-	15,442,760	-	-	-	-
3030106000	PUBLIC WORKS-CONSTRUCTION	159	-	-	-	-	-	-
3030108000	PUBLIC WORKS-DEV SVS-PUB SVS	42	-	1,081,760	-	-	-	-
3030900000	COMMUNITY INFRA-ENGINEERIN SVS	43	-	1,318,459	-	-	-	-
4040500000	MENTAL HEALTH SERVICES	7,381	-	189,086,102	-	-	-	-
4040600000	SUBSTANCE ABUSE SERVICES	1,068	-	33,973,859	-	-	-	-
4040700000	BEHAVIORAL HEALTH ADMIN	867	-	18,006,069	-	-	-	-
4040800000	UTILITY DISTRICTS	1,309	46,955	4,183,465	-	-	-	-
4041000000	PUBLIC HEALTH SVS	3,354	597,830	39,808,337	-	-	-	-
4041200000	CONSERVATOR SERVICES	353	-	4,275,360	-	-	-	-
4041800000	EMERGENCY MEDICAL SERVICE AGCY	241	7,119	2,928,338	-	-	-	-
4042000000	ENVIRONMENTAL HEALTH	482	718	10,034,113	-	-	-	25,230
4045415000	CALIFORNIA CHILDRENS SERVICES	439	-	5,292,729	-	-	-	-
4049100000	CHILDREN & FAMILIES PROGRAM	69	-	2,155,316	-	-	-	-
4049500000	HEALTH CARE SERVICES ADMIN	37	-	6,576,452	-	-	-	-
4049700000	OFFICE OF THE MEDICAL EXAMINER	1,175	9,038	5,461,973	-	-	-	-
5050101000	HSA ADMINISTRATION	-	1,085,995	210,570,783	-	-	-	-
5050106000	HSA-CALWORKS ASSISTANCE	-	-	-	-	-	-	-
5050107000	HSA-FOSTER CARE	67	-	-	-	-	-	-
5050108000	HSA-ADOPTION ASSISTANCE	252	-	-	-	-	-	-
5050110000	HSA-GENERAL ASSISTANCE	1,238	-	156,938	-	-	-	-
5050118000	HSA-IN-HOME SUPPORTIVE SVS	10	-	-	-	-	-	-
5050132000	HSA-TEMPORARY HOMELESS SHELTER	12	-	-	-	-	-	-
5050144000	HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-	-
5053900000	MARY GRAHAM CHILDRENS SHELTER	558	7,368	11,579,784	-	-	-	-
5054000000	COMMUNITY SERVICES	40	-	-	-	-	-	-
5054101000	DEPT OF AGING-COMMUNITY SVS	4,902	15,662	17,284,668	-	-	-	-
5055103000	EMPLOY ECONOMIC DEVELOP DEPT	1,635	-	16,790,511	-	-	-	-
5055246000	NEIGHBORHOOD PRESERVATION	583	240	1,489,408	-	-	-	-
5055600000	VETERANS SERVICE OFFICE	76	3,698	931,872	-	-	-	-
6060900000	COUNTY LIBRARY	14	-	148,719	-	-	-	-
6061500000	COOPERATIVE EXTENSION	2	27	947,430	24,143	-	-	-
7070300000	PARKS AND RECREATION	1,486	50,221	8,547,371	-	-	-	-
7070800000	CULTURAL SERVICES	-	-	-	-	-	-	-
8190000000	FLEET SERVICES	8,511	-	8,047,925	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

Budget Unit		AP Transaction Count by Department	Annual Equipment Depreciation per Department	Net Expenses by Department	Ag Bldg Sq Ftg Per Occupants	Canlis Bldg Sq Ftg Per Occupants	DA Sq Ftg Per Occupants	Hazelton Sq Ftg Per Occupants
8240000000	INFORMATION SYSTEMS DIV - ISF	674	-	32,468,847	-	4,314	-	-
8250000000	OFFICE AUTOMATION	131	-	2,081,177	-	-	-	-
8260000000	CENTRAL TELEPHONE	1,066	-	6,337,070	-	1,024	2,252	-
8270000000	RADIO COMMUNICATIONS	378	-	3,510,074	-	-	-	-
8400112100	PURCHASING-CREDIT CARD PROG	615	-	9,091,554	-	-	-	-
9210000000	SW ENTERPRISE	4,680	-	31,875,986	-	-	-	-
9210000540	REFUSE DISPOSAL ADMINISTRATION	203	-	4,836,966	-	-	-	480
9221100000	S J GENERAL HOSPITAL	41,852	-	478,329,359	-	-	-	-
9221175600	HOSP ECHOCARDIOLOGY	-	-	563	-	-	-	-
9230901000	AIRPORT ENTERPRISE	1,152	-	5,416,175	-	-	-	-
35401	CSA 54-NPDES ZONE P	-	-	1,196,456	-	-	-	-
38925	COUNTY SELF-INSURANCE-HEALTH	259	-	1,162,199	-	-	-	-
38926	COUNTY SELF-INSURANCE-DENTAL	33	-	153,941	-	-	-	-
38948	COUNTY SELF-INSURANCE-MED MAL	278	-	3,144,313	-	-	-	-
38949	COUNTY SELF-INSURANCE-CASUALTY	1,283	-	11,256,333	-	-	-	-
38950	CO SELF-INSURANCE-WORKERS COMP	580	-	6,136,609	-	-	-	-
38951	CO SELF-INSURANCE-UNEMPLOYMENT	10	-	892,904	-	-	-	-
39312	CSA 31 SEWER ENTERPRISE	-	-	148,007	-	-	-	-
40598	RETIREMENT OFFICE	29	-	3,732,284	-	-	-	-
47801	MOUNTAIN HOUSE-GENERAL FUND	-	-	10,665,801	-	-	-	-
OD	OTHER GF DEPARTMENTS	81	-	30,090,939	-	7,790	-	-
OF	OTHER NGF FUNDS	2,523	-	62,600,295	-	-	-	-
OA	OTHER AGENCIES	182,714	-	381,495,632	-	-	-	-
AO	All Other	6	24,081	121,052	-	-	-	-
Grand Total		304,340	\$ 4,207,173	\$ 2,300,792,060	63,108	67,725	75,141	70,007

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

Budget Unit	HSA Sq Ftg Per Occupants	Juv Just Cntr Sq Ftg Per Occupants	Adm Bldg Sq Ftg Per Occupants	Single Occup Bldg Depr Directly Identified	FTE Count by Department Including Temporary Employees	Internal Auditing Time Records by Dept	Requisitions Count by Department
ALLOCABLE BUDGET UNITS							
BUILD	-	-	-	-	-	-	-
EQUIP	-	-	-	-	-	-	-
DEBT SVS	-	-	-	-	-	-	-
1010800000	-	-	11,244	-	34.33	-	10
1010200000	-	-	6,341	-	15.33	-	23
1011800000	-	-	7,438	-	18.67	-	1
1014200000	-	-	7,033	832,433	104.50	-	430
1011200000	-	-	13,801	5,564	30.67	-	42
1012400000	-	-	15,488	-	54.67	-	40
RECEIVING BUDGET UNITS							
1010100000	-	-	12,821	-	16.33	-	33
1011000000	-	-	8,840	-	25.00	2,505.80	6
1011100000	-	-	22,171	-	73.67	-	46
1011600000	-	-	8,087	-	12.33	-	15
1013000000	-	-	40,053	-	59.33	-	183
1014000000	-	-	-	-	3.00	-	-
1014300000	-	-	-	-	8.67	-	5
1014400000	-	-	-	-	-	-	4
1016000000	-	-	-	-	3.00	-	35
1040148000	-	-	-	-	-	-	530
1120000000	-	-	-	-	-	-	-
1140000000	-	-	-	-	-	-	-
2020200000	-	-	-	-	229.00	837.65	161
2020202000	-	1,976	-	-	-	-	3
2020204000	-	-	-	-	1.67	-	11
2020205000	-	-	-	-	7.33	-	-
2020206000	-	-	-	-	5.00	-	1
2020207000	-	-	-	-	-	-	3
2020209000	-	-	-	-	3.00	-	-
2020210000	-	-	-	-	-	-	-
2020212000	-	-	-	-	-	-	-
2020216000	-	-	-	-	-	-	3
2020217000	-	-	-	-	15.33	-	4
2020225000	-	-	-	-	-	-	-
2020273000	-	-	-	-	16.67	-	-
2020278240	-	-	-	-	-	-	-
2020278250	-	-	-	-	1.67	-	-
2020278270	-	-	-	-	-	-	-
2020281000	-	-	-	-	-	-	-
2020300000	-	-	-	-	162.67	-	88
2020400000	1,404.00	2,249	-	119,927	93.00	-	19
2021000000	-	-	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

Budget Unit		HSA Sq Ftg Per Occupants	Juv Just Cntr Sq Ftg Per Occupants	Adm Bldg Sq Ftg Per Occupants	Single Occup Bldg Depr Directly Identified	FTE Count by Department Including Temporary Employees	Internal Auditing Time Records by Dept	Requisitions Count by Department
2021200000	PRETRIAL SERVICES	-	-	-	-	22.00	-	26
2021274000	COUNTY SUPPORT TO COURTS	-	13,408	-	-	-	-	-
2021300000	COURT ASSIGNED COUNSEL	-	-	-	-	-	-	-
2021602000	SHERIFF-BOATING SAFETY	-	-	-	-	8.33	-	52
2021606000	SHERIFF-NARCOTICS ENFORCEMENT	-	-	-	-	-	-	-
2021608000	SHERIFF-ABANDONED WATERCRAFT	-	-	-	-	-	-	3
2021609000	SHERIFF-CAL MMET	-	-	-	-	12.33	-	59
2021610000	SHERIFF-AUTOMATED FINGERPRINT	-	-	-	-	-	-	14
2021614000	SHERIFF-SPEC SERVICES DIVISION	-	-	-	-	78.67	-	41
2021614170	SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-	-	-	-	-
2021615000	SHERIFF-MOUNTAIN HOUSE	-	-	-	-	8.00	-	17
2021619000	SHERIFF-ANIMAL CONTROL	-	-	-	-	7.00	-	15
2021620000	SHERIFF-PATROL	-	-	-	-	116.00	-	126
2021622000	SHERIFF-COMMUNICATIONS	-	-	-	-	36.00	-	4
2021626000	SHERIFF-DETECTIVES	-	-	-	-	48.00	-	43
2021627000	SHERIFF-AUTO THEFT PROG	-	-	-	-	1.00	-	3
2021628000	SHERIFF-RECORDS	-	-	-	-	52.33	-	3
2021635000	SHERIFF-CIVIL	-	-	-	-	13.33	-	6
2021645000	SHERIFF-ADMIN SUPPORT SERVICES	-	-	-	27,527	82.67	219.10	59
2021649000	SHERIFF-INFORMATION SYSTEMS	-	-	-	-	7.33	-	128
2021654000	SHERIFF-JAG PROGRAM	-	-	-	-	-	-	-
2021655000	SHERIFF-PATROL-SLESF-AB109	-	-	-	-	-	-	44
2021657000	SHERIFF-CUSTODY-SLESF-AB109	-	-	-	-	-	-	11
2021658000	SHERIFF-COURT SERVICES	-	-	-	-	73.67	-	1
2022600000	SHERIFF-CUSTODY	-	-	-	1,258,311	285.33	-	125
2022610000	SHERIFF-AB109-ALTERNATIVES	-	-	-	-	33.00	-	10
2022620000	SHERIFF-CUST-AWP	-	-	-	-	9.33	-	2
2022621000	CORRECTIONAL HEALTH SERVICES	-	-	-	-	118.67	-	103
2022700000	PROBATION-JPCF-JUV PROBATION	-	17,486	-	9,613	48.67	-	43
2022700190	PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	-
2022702000	PROBATION-ADULT	-	-	-	-	57.00	-	80
2022702300	PROB-ADJULT-SB678-TAY	-	-	-	-	5.67	-	35
2022702510	PROBATION-LOC COMM CORR-AB109	-	-	-	-	45.00	-	133
2022708000	PROB-TRAINING PROGRAM-BSCC MH	-	-	-	-	-	-	10
2022710000	PROBATION-JAG PROGRAM	-	-	-	-	-	-	-
2022745000	PROBATION-ADMINISTRATION	-	11,099	-	-	32.00	-	73
2022785000	AB118-ELEAS-COPS-JJP	-	-	-	-	18.67	-	71
2022800000	PROBATION-JUVENILE DETENTION	-	87,197	-	-	66.50	-	217
2022800320	PROB-JJRBG SECURE TRACK	-	-	-	-	8.00	-	-
2023060000	WATER RESOURCES	-	-	-	-	10.33	-	23
2023070000	DELTA ACTIVITIES	-	-	-	-	-	-	3
2024100000	FLOOD CHANNEL MAINTENANCE	-	-	-	-	21.67	-	6
2024700000	AGRICULTURAL COMMISSIONER	-	-	-	4,427	54.33	-	109
2025600000	COMMUNITY DEVELOPMENT SERVICES	-	-	-	325,091	67.67	1.50	75
2025700000	SHERIFF-PUBLIC ADMINISTRATOR	-	-	-	-	4.33	-	-

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

Budget Unit		HSA Sq Ftg Per Occupants	Juv Just Cntr Sq Ftg Per Occupants	Adm Bldg Sq Ftg Per Occupants	Single Occup Bldg Depr Directly Identified	FTE Count by Department Including Temporary Employees	Internal Auditing Time Records by Dept	Requisitions Count by Department
2025900000	RECORDER-COUNTY CLERK	-	-	13,267	-	23.33	-	19
2026000000	EMERGENCY SERVICES	-	-	-	-	9.33	8.60	34
2026000150	ISD-HOMELAND SECURITY GRANTS	-	-	-	-	-	-	23
2026000170	OES-2016 DELTA GRANT PHASE 2	-	-	-	-	-	-	21
2026000200	EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-	-
2026700000	LAFCO CONTRIBUTION	-	-	-	-	-	-	-
3030101000	PUBLIC WORKS-ADMIN STAFF	-	-	-	-	29.00	4.30	74
3030103000	PUBLIC WORKS-ENGINEERING	-	-	-	-	61.33	-	114
3030105000	PUBLIC WORKS-ROAD MAIN-ADMIN	-	-	-	-	87.00	-	203
3030106000	PUBLIC WORKS-CONSTRUCTION	-	-	-	-	-	-	51
3030108000	PUBLIC WORKS-DEV SVS-PUB SVS	-	-	-	-	5.33	-	27
3030900000	COMMUNITY INFRA-ENGINEERIN SVS	-	-	-	-	5.67	-	20
4040500000	MENTAL HEALTH SERVICES	-	-	-	276,087	531.50	7.00	588
4040600000	SUBSTANCE ABUSE SERVICES	-	-	-	32,710	69.33	-	169
4040700000	BEHAVIORAL HEALTH ADMIN	-	-	-	-	93.67	-	165
4040800000	UTILITY DISTRICTS	-	-	-	-	23.00	-	56
4041000000	PUBLIC HEALTH SVS	-	-	-	1,316,345	181.00	-	452
4041200000	CONSERVATOR SERVICES	-	-	-	-	30.33	-	72
4041800000	EMERGENCY MEDICAL SERVICE AGCY	-	-	-	5,966	10.00	-	33
4042000000	ENVIRONMENTAL HEALTH	-	-	-	13,383	54.67	-	36
4045415000	CALIFORNIA CHILDRENS SERVICES	-	-	-	-	34.33	-	46
4049100000	CHILDREN & FAMILIES PROGRAM	-	-	-	-	12.00	13.50	3
4049500000	HEALTH CARE SERVICES ADMIN	-	-	-	-	31.67	-	12
4049700000	OFFICE OF THE MEDICAL EXAMINER	-	-	-	13,184	21.33	-	55
5050101000	HSA ADMINISTRATION	263,822.00	-	2,567	-	1,091.67	-	358
5050106000	HSA-CALWORKS ASSISTANCE	-	-	-	-	-	-	-
5050107000	HSA-FOSTER CARE	-	-	-	-	-	-	-
5050108000	HSA-ADOPTION ASSISTANCE	-	-	-	-	-	-	-
5050110000	HSA-GENERAL ASSISTANCE	-	-	-	-	-	-	-
5050118000	HSA-IN-HOME SUPPORTIVE SVS	-	-	-	-	-	-	-
5050132000	HSA-TEMPORARY HOMELESS SHELTER	-	-	-	-	-	-	-
5050144000	HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-	-
5053900000	MARY GRAHAM CHILDRENS SHELTER	-	-	-	192,903	85.67	-	39
5054000000	COMMUNITY SERVICES	-	-	-	-	-	-	29
5054101000	DEPT OF AGING-COMMUNITY SVS	14,774	-	-	-	85.33	-	196
5055103000	EMPLOY ECONOMIC DEVELOP DEPT	-	-	-	-	78.00	-	92
5055246000	NEIGHBORHOOD PRESERVATION	-	-	-	-	9.00	41.40	10
5055600000	VETERANS SERVICE OFFICE	-	-	-	-	8.33	-	5
6060900000	COUNTY LIBRARY	-	-	-	-	-	-	1
6061500000	COOPERATIVE EXTENSION	-	-	-	-	3.67	-	1
7070300000	PARKS AND RECREATION	-	-	-	427,035	57.00	-	145
7070800000	CULTURAL SERVICES	-	-	-	-	-	-	-
8190000000	FLEET SERVICES	-	-	-	24,816	37.00	-	368

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

Budget Unit		HSA Sq Ftg Per Occupants	Juv Just Cntr Sq Ftg Per Occupants	Adm Bldg Sq Ftg Per Occupants	Single Occup Bldg Depr Directly Identified	FTE Count by Department Including Temporary Employees	Internal Auditing Time Records by Dept	Requisitions Count by Department
8240000000	INFORMATION SYSTEMS DIV - ISF	-	-	20,070	-	89.33	-	210
8250000000	OFFICE AUTOMATION	-	-	-	-	-	-	88
8260000000	CENTRAL TELEPHONE	-	-	-	-	5.33	-	51
8270000000	RADIO COMMUNICATIONS	-	-	-	-	-	-	62
8400112100	PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-	-
9210000000	SW ENTERPRISE	-	-	-	-	101.00	-	610
9210000540	REFUSE DISPOSAL ADMINISTRATION	-	-	-	-	14.33	-	21
9221100000	S J GENERAL HOSPITAL	-	-	-	-	2,060.00	-	279
9221175600	HOSP ECHOCARDIOLOGY	-	-	-	-	-	-	-
9230901000	AIRPORT ENTERPRISE	-	-	-	-	13.67	-	266
35401	CSA 54-NPDES ZONE P	-	-	-	-	-	-	7
38925	COUNTY SELF-INSURANCE-HEALTH	-	-	-	-	-	-	2
38926	COUNTY SELF-INSURANCE-DENTAL	-	-	-	-	-	-	-
38948	COUNTY SELF-INSURANCE-MED MAL	-	-	-	-	-	-	-
38949	COUNTY SELF-INSURANCE-CASUALTY	-	-	-	-	-	-	1
38950	CO SELF-INSURANCE-WORKERS COMP	-	-	-	-	-	-	5
38951	CO SELF-INSURANCE-UNEMPLOYMENT	-	-	-	-	-	-	2
39312	CSA 31 SEWER ENTERPRISE	-	-	-	-	-	-	4
40598	RETIREMENT OFFICE	-	-	-	-	26.00	-	-
47801	MOUNTAIN HOUSE-GENERAL FUND	-	-	-	-	43.33	-	-
OD	OTHER GF DEPARTMENTS	-	-	-	47,951	190.00	-	18
OF	OTHER NGF FUNDS	-	-	-	-	208.33	-	728
OA	OTHER AGENCIES	-	-	-	-	260.00	-	5
AO	All Other	-	-	-	-	-	761.80	3
Grand Total		280,000	133,415	189,221	\$ 4,933,271	8,228.50	4,400.65	9,348

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

Budget Unit		Procurement Direct Bills by Department	Cubic Feet by Department	HR-Self Insurance Direct Bills	Counsel Time Records by Dept	Facility Mtce Dept Directly Identified Expense Cost	Duplicating Direct Bills by Department	Mailroom & Postage Direct Bills by Dept
ALLOCABLE BUDGET UNITS								
BUILD	Building Depreciation	-	-	-	-	-	-	-
EQUIP	Equipment Depreciation	-	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-
1010800000	Auditor-Controller	-	2,105	-	33.00	78	4,500	45,102
1010200000	County Administration	-	120	-	77.75	-	12,651	1,249
1011800000	County Counsel	-	1,375	-	12,400.25	-	325	3,599
1014200000	Facilities Management	-	-	-	0.75	65,238	956	47
1011200000	Purchasing & Support	-	241	-	454.25	55,741	-	-
1012400000	Human Resources	-	1,019	-	455.00	-	18,742	29,616
RECEIVING BUDGET UNITS								
1010100000	BOARD OF SUPERVISORS	-	1,420	-	1,963.50	-	994	1,322
1011000000	TREASURER-TAX COLLECTOR	-	1,410	-	303.25	-	1,417	64,873
1011100000	ASSESSOR	-	1,025	-	1,137.75	221	16,245	33,460
1011600000	REVENUE AND RECOVERY	-	210	-	330.25	-	598	10,236
1013000000	REGISTRAR OF VOTERS	-	25	-	1,047.00	2,928	8,299	14,958
1014000000	GENERAL SERVICES - ADMIN	95,751	-	-	1,072.25	-	275	674
1014300000	CAPITAL PROJECT ADMIN	-	89	-	31.25	-	-	1
1014400000	AIRPORT EAST BUSINESS PARK	-	-	-	78.75	-	-	-
1016000000	SURVEYOR	-	-	-	-	-	-	10
1040148000	PUBLIC IMPROVEMENT	-	-	-	-	178,675	-	-
1120000000	GENERAL RESERVE	-	-	-	-	-	-	-
1140000000	ECONOMIC DEVELOPMENT RESERVE	-	-	-	-	-	-	-
2020200000	DISTRICT ATTORNEY	-	10,070	-	131.50	1,313,109	3,501	15,977
2020202000	DA-REAL ESTATE FRAUD	-	-	-	-	-	-	-
2020204000	DA-FAMILY JUSTICE CENTER	-	-	-	-	-	-	3
2020205000	DA-VICTIM ASSISTANCE	-	-	-	-	-	-	-
2020206000	DA-CONSUMER FRAUD-PROP 64	-	-	-	-	-	-	-
2020207000	DA-EPU INVESTIGATION_PROSECUTI	-	-	-	-	-	-	-
2020209000	DA-CHILD ABDUCTION	-	-	-	-	-	-	-
2020210000	DA-NARCOTICS ENFORCEMENT	-	-	-	-	-	-	-
2020212000	DA-AUTO INSURANCE FRAUD	-	-	-	-	-	-	-
2020216000	DA-WORKERS COMP INS FRAUD	-	-	-	-	-	-	-
2020217000	DA-PUBLIC ASSISTANCE FRAUD	-	-	-	-	-	777	-
2020225000	DA-YOUTH GUN VIOLE-JAG	-	-	-	-	-	-	-
2020273000	DA-VICTIM WITNESS PROG	-	-	-	-	-	340	38
2020278240	DA-RURAL CRIMES PREVENTION	-	-	-	-	-	-	-
2020278250	DA-CRIMINAL RESTITUTION PROG	-	-	-	-	-	-	-
2020278270	DA-UNDERSERVED VICTIM ADVOCACY	-	-	-	-	-	-	-
2020281000	DA-SLESF-AB109	-	-	-	-	-	-	-
2020300000	CHILD SUPPORT	-	-	-	30.00	52,604	2,843	67,749
2020400000	PUBLIC DEFENDER	-	-	-	32.25	176,427	5,250	5,135
2021000000	GRAND JURY	-	-	-	59.25	-	1,911	907

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Budget Unit		Procurement Direct Bills by Department	Cubic Feet by Department	HR-Self Insurance Direct Bills	Counsel Time Records by Dept	Facility Mtce Dept Directly Identified Expense Cost	Duplicating Direct Bills by Department	Mailroom & Postage Direct Bills by Dept
2021200000	PRETRIAL SERVICES	-	474	-	-	-	-	49
2021274000	COUNTY SUPPORT TO COURTS	-	-	-	298.50	-	-	-
2021300000	COURT ASSIGNED COUNSEL	-	-	-	-	-	-	-
2021602000	SHERIFF-BOATING SAFETY	-	-	-	-	-	-	-
2021606000	SHERIFF-NARCOTICS ENFORCEMENT	-	-	-	-	-	-	-
2021608000	SHERIFF-ABANDONED WATERCRAFT	-	-	-	-	-	-	-
2021609000	SHERIFF-CAL MMET	-	-	-	-	-	-	-
2021610000	SHERIFF-AUTOMATED FINGERPRINT	-	-	-	-	-	-	-
2021614000	SHERIFF-SPEC SERVICES DIVISION	-	-	-	-	-	-	-
2021614170	SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-	-	-	-	-
2021615000	SHERIFF-MOUNTAIN HOUSE	-	-	-	-	-	-	-
2021619000	SHERIFF-ANIMAL CONTROL	-	-	-	-	-	397	-
2021620000	SHERIFF-PATROL	-	-	-	153.50	-	3,050	-
2021622000	SHERIFF-COMMUNICATIONS	-	-	-	-	-	-	-
2021626000	SHERIFF-DETECTIVES	-	-	-	-	-	-	23
2021627000	SHERIFF-AUTO THEFT PROG	-	-	-	-	-	-	19
2021628000	SHERIFF-RECORDS	-	-	-	-	-	521	2
2021635000	SHERIFF-CIVIL	-	-	-	-	-	-	4
2021645000	SHERIFF-ADMIN SUPPORT SERVICES	-	-	-	-	-	-	565
2021649000	SHERIFF-INFORMATION SYSTEMS	-	-	-	-	-	-	-
2021654000	SHERIFF-JAG PROGRAM	-	-	-	-	-	-	-
2021655000	SHERIFF-PATROL-SLESF-AB109	-	-	-	-	-	-	-
2021657000	SHERIFF-CUSTODY-SLESF-AB109	-	-	-	-	-	-	-
2021658000	SHERIFF-COURT SERVICES	-	-	-	-	-	-	-
2022600000	SHERIFF-CUSTODY	-	-	-	1,184.50	610,291	-	148
2022610000	SHERIFF-AB109-ALTERNATIVES	-	-	-	-	-	-	-
2022620000	SHERIFF-CUST-AWP	-	-	-	-	-	405	-
2022621000	CORRECTIONAL HEALTH SERVICES	-	1,927	-	60.00	-	4,164	2
2022700000	PROBATION-JPCF-JUV PROBATION	-	-	-	4.00	-	479	3,964
2022700190	PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	-
2022702000	PROBATION-ADULT	-	-	-	177.50	-	2,433	14,607
2022702300	PROB-ADJULT-SB678-TAY	-	-	-	-	-	-	-
2022702510	PROBATION-LOC COMM CORR-AB109	-	-	-	-	119,043	-	18
2022708000	PROB-TRAINING PROGRAM-BSCC MH	-	-	-	-	-	-	-
2022710000	PROBATION-JAG PROGRAM	-	-	-	-	-	-	-
2022745000	PROBATION-ADMINISTRATION	-	-	-	-	135,037	771	12
2022785000	AB118-ELEAS-COPS-JJP	-	-	-	-	-	-	-
2022800000	PROBATION-JUVENILE DETENTION	-	-	-	-	-	3,251	179
2022800320	PROB-JRBG SECURE TRACK	-	-	-	-	-	-	-
2023060000	WATER RESOURCES	-	-	-	301.25	-	58	10
2023070000	DELTA ACTIVITIES	-	-	-	215.00	-	-	-
2024100000	FLOOD CHANNEL MAINTENANCE	-	-	-	2.25	-	-	-
2024700000	AGRICULTURAL COMMISSIONER	-	-	-	259.25	475,206	3,681	5,979
2025600000	COMMUNITY DEVELOPMENT SERVICES	-	401	-	1,118.50	3,384	1,776	29,788
2025700000	SHERIFF-PUBLIC ADMINISTRATOR	-	130	-	316.25	-	-	2

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

Budget Unit		Procurement Direct Bills by Department	Cubic Feet by Department	HR-Self Insurance Direct Bills	Counsel Time Records by Dept	Facility Mtce Dept Directly Identified Expense Cost	Duplicating Direct Bills by Department	Mailroom & Postage Direct Bills by Dept
2025900000	RECORDER-COUNTY CLERK	-	24	-	-	-	10,887	33,618
2026000000	EMERGENCY SERVICES	-	70	-	61.75	1,397	-	12
2026000150	ISD-HOMELAND SECURITY GRANTS	-	-	-	-	-	-	-
2026000170	OES-2016 DELTA GRANT PHASE 2	-	-	-	-	-	17,250	-
2026000200	EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-	-
2026700000	LAFCO CONTRIBUTION	-	-	-	-	-	-	-
3030101000	PUBLIC WORKS-ADMIN STAFF	220,118	722	-	892.00	55,786	4,736	349
3030103000	PUBLIC WORKS-ENGINEERING	-	-	-	-	-	175	4,144
3030105000	PUBLIC WORKS-ROAD MAIN-ADMIN	-	-	-	-	-	1,177	27
3030106000	PUBLIC WORKS-CONSTRUCTION	-	-	-	-	-	-	-
3030108000	PUBLIC WORKS-DEV SVS-PUB SVS	-	-	-	-	-	19	678
3030900000	COMMUNITY INFRA-ENGINEERIN SVS	-	-	-	-	-	39	-
4040500000	MENTAL HEALTH SERVICES	-	1,471	-	2,243.25	-	3,726	-
4040600000	SUBSTANCE ABUSE SERVICES	-	-	-	-	-	-	-
4040700000	BEHAVIORAL HEALTH ADMIN	75,201	-	-	-	3,765	9,675	24,381
4040800000	UTILITY DISTRICTS	-	-	-	2.25	-	1,025	5,575
4041000000	PUBLIC HEALTH SVS	-	2,790	-	158.25	49,431	139	12,452
4041200000	CONSERVATOR SERVICES	-	1,501	-	1,590.75	-	78	-
4041800000	EMERGENCY MEDICAL SERVICE AGCY	-	-	-	207.00	-	2,848	618
4042000000	ENVIRONMENTAL HEALTH	-	138	-	374.75	15,917	1,993	9,365
4045415000	CALIFORNIA CHILDRENS SERVICES	-	-	-	-	-	-	22,836
4049100000	CHILDREN & FAMILIES PROGRAM	-	157	-	61.25	-	824	-
4049500000	HEALTH CARE SERVICES ADMIN	-	-	-	132.00	-	-	3
4049700000	OFFICE OF THE MEDICAL EXAMINER	-	-	-	57.75	14,797	-	-
5050101000	HSA ADMINISTRATION	86,560	8,750	-	2,016.00	91,394	-	740
5050106000	HSA-CALWORKS ASSISTANCE	-	-	-	-	-	-	-
5050107000	HSA-FOSTER CARE	-	-	-	-	-	-	-
5050108000	HSA-ADOPTION ASSISTANCE	-	-	-	-	-	-	-
5050110000	HSA-GENERAL ASSISTANCE	-	-	-	-	-	-	-
5050118000	HSA-IN-HOME SUPPORTIVE SVS	-	-	-	-	-	-	-
5050132000	HSA-TEMPORARY HOMELESS SHELTER	-	-	-	-	-	-	-
5050144000	HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-	-
5053900000	MARY GRAHAM CHILDRENS SHELTER	-	-	-	8.00	781	-	-
5054000000	COMMUNITY SERVICES	-	-	-	-	-	-	-
5054101000	DEPT OF AGING-COMMUNITY SVS	-	158	-	37.50	1,847,089	-	-
5055103000	EMPLOY ECONOMIC DEVELOP DEPT	-	-	-	207.00	-	831	972
5055246000	NEIGHBORHOOD PRESERVATION	-	-	-	102.50	-	185	676
5055600000	VETERANS SERVICE OFFICE	-	-	-	1.50	-	525	840
6060900000	COUNTY LIBRARY	-	-	-	-	-	-	-
6061500000	COOPERATIVE EXTENSION	-	-	-	-	-	-	-
7070300000	PARKS AND RECREATION	-	237	-	-	562,022	2,728	305
7070800000	CULTURAL SERVICES	-	-	-	-	-	-	-
8190000000	FLEET SERVICES	-	-	-	-	11,000	335	10

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Budget Unit		Procurement Direct Bills by Department	Cubic Feet by Department	HR-Self Insurance Direct Bills	Counsel Time Records by Dept	Facility Mtce Dept Directly Identified Expense Cost	Duplicating Direct Bills by Department	Mailroom & Postage Direct Bills by Dept
8240000000	INFORMATION SYSTEMS DIV - ISF	74,728	-	-	222.25	-	2,471	335
8250000000	OFFICE AUTOMATION	-	-	-	-	-	-	-
8260000000	CENTRAL TELEPHONE	-	169	-	-	-	-	-
8270000000	RADIO COMMUNICATIONS	-	-	-	-	-	-	46
8400112100	PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-	-
9210000000	SW ENTERPRISE	-	-	-	-	-	19	-
9210000540	REFUSE DISPOSAL ADMINISTRATION	-	-	-	-	9,739	1,878	1,539
9221100000	S J GENERAL HOSPITAL	289,553	12,220	-	551.00	435,503	2,921	67,479
9221175600	HOSP ECHOCARDIOLOGY	-	-	-	-	-	-	-
9230901000	AIRPORT ENTERPRISE	-	-	-	256.25	621	-	7
35401	CSA 54-NPDES ZONE P	-	-	-	-	-	-	39
38925	COUNTY SELF-INSURANCE-HEALTH	-	-	462,723	-	-	-	-
38926	COUNTY SELF-INSURANCE-DENTAL	-	-	85,293	-	-	-	-
38948	COUNTY SELF-INSURANCE-MED MAL	-	-	77,713	-	-	-	-
38949	COUNTY SELF-INSURANCE-CASUALTY	-	-	1,433,250	-	-	-	-
38950	CO SELF-INSURANCE-WORKERS COMP	-	-	1,081,467	-	-	-	-
38951	CO SELF-INSURANCE-UNEMPLOYMENT	-	-	57,179	-	-	-	-
39312	CSA 31 SEWER ENTERPRISE	-	-	-	-	-	-	-
40598	RETIREMENT OFFICE	-	970	-	44.00	-	5,388	11,702
47801	MOUNTAIN HOUSE-GENERAL FUND	-	-	-	-	-	-	147
OD	OTHER GF DEPARTMENTS	-	-	-	-	-	-	-
OF	OTHER NGF FUNDS	-	-	-	1.50	136	754	8,861
OA	OTHER AGENCIES	-	227	-	186.25	14,235	238	1,068
AO	All Other	-	-	-	1.25	-	-	-
Grand Total		\$ 841,911	51,645	\$ 3,197,625	33,144.50	\$ 6,301,592	\$ 173,474	\$ 559,147

San Joaquin County, California
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Source Cost Data from Fiscal Year 2023-24 Actual Expenditures

Budget Unit		Facility Mtce Dept Directly Identified Labor Cost	CAO Directly Identified/Billed by Department	French Camp Directly Identified	FTE Count by Department Excluding Work Exp Prog Staff	FTE count by Department - Modified
ALLOCABLE BUDGET UNITS						
BUILD	Building Depreciation	-	-	-	-	-
EQUIP	Equipment Depreciation	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-
1010800000	Auditor-Controller	-	-	-	34.33	34.33
1010200000	County Administration	-	-	-	15.33	15.33
1011800000	County Counsel	-	-	-	18.67	18.67
1014200000	Facilities Management	171,022	-	-	104.50	104.50
1011200000	Purchasing & Support	8,088	-	-	30.67	30.67
1012400000	Human Resources	-	-	-	54.67	54.67
RECEIVING BUDGET UNITS						
1010100000	BOARD OF SUPERVISORS	-	-	-	16.33	16.33
1011000000	TREASURER-TAX COLLECTOR	-	-	-	25.00	25.00
1011100000	ASSESSOR	-	-	-	73.67	73.67
1011600000	REVENUE AND RECOVERY	-	-	-	12.33	12.33
1013000000	REGISTRAR OF VOTERS	-	-	-	59.33	59.33
1014000000	GENERAL SERVICES - ADMIN	-	-	-	3.00	3.00
1014300000	CAPITAL PROJECT ADMIN	-	-	-	8.67	8.67
1014400000	AIRPORT EAST BUSINESS PARK	-	8,195	-	-	-
1016000000	SURVEYOR	-	-	-	3.00	3.00
1040148000	PUBLIC IMPROVEMENT	1,103	-	-	-	-
1120000000	GENERAL RESERVE	-	-	-	-	-
1140000000	ECONOMIC DEVELOPMENT RESERVE	-	-	-	-	-
2020200000	DISTRICT ATTORNEY	-	-	-	229.00	229.00
2020202000	DA-REAL ESTATE FRAUD	-	-	-	-	-
2020204000	DA-FAMILY JUSTICE CENTER	-	-	-	1.67	1.67
2020205000	DA-VICTIM ASSISTANCE	-	-	-	7.33	7.33
2020206000	DA-CONSUMER FRAUD-PROP 64	-	-	-	5.00	5.00
2020207000	DA-EPU INVESTIGATION_PROSECUTI	-	-	-	-	-
2020209000	DA-CHILD ABDUCTION	-	-	-	3.00	3.00
2020210000	DA-NARCOTICS ENFORCEMENT	-	-	-	-	-
2020212000	DA-AUTO INSURANCE FRAUD	-	-	-	-	-
2020216000	DA-WORKERS COMP INS FRAUD	-	-	-	-	-
2020217000	DA-PUBLIC ASSISTANCE FRAUD	-	-	-	15.33	15.33
2020225000	DA-YOUTH GUN VIOLE-JAG	-	-	-	-	-
2020273000	DA-VICTIM WITNESS PROG	-	-	-	16.67	16.67
2020278240	DA-RURAL CRIMES PREVENTION	-	-	-	-	-
2020278250	DA-CRIMINAL RESTITUTION PROG	-	-	-	1.67	1.67
2020278270	DA-UNDERSERVED VICTIM ADVOCACY	-	-	-	-	-
2020281000	DA-SLESF-AB109	-	-	-	-	-
2020300000	CHILD SUPPORT	2,750	-	-	162.67	162.67
2020400000	PUBLIC DEFENDER	35,034	-	-	93.00	93.00
2021000000	GRAND JURY	-	-	-	-	-

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2021200000	PRETRIAL SERVICES	-	-	-	22.00	22.00
2021274000	COUNTY SUPPORT TO COURTS	-	-	-	-	-
2021300000	COURT ASSIGNED COUNSEL	-	-	-	-	-
2021602000	SHERIFF-BOATING SAFETY	-	-	-	8.33	8.33
2021606000	SHERIFF-NARCOTICS ENFORCEMENT	-	-	-	-	-
2021608000	SHERIFF-ABANDONED WATERCRAFT	-	-	-	-	-
2021609000	SHERIFF-CAL MMET	-	-	-	12.33	12.33
2021610000	SHERIFF-AUTOMATED FINGERPRINT	-	-	-	-	-
2021614000	SHERIFF-SPEC SERVICES DIVISION	-	-	-	78.67	78.67
2021614170	SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-	-	-
2021615000	SHERIFF-MOUNTAIN HOUSE	-	-	-	8.00	8.00
2021619000	SHERIFF-ANIMAL CONTROL	-	-	-	7.00	7.00
2021620000	SHERIFF-PATROL	-	-	-	116.00	116.00
2021622000	SHERIFF-COMMUNICATIONS	-	-	-	36.00	36.00
2021626000	SHERIFF-DETECTIVES	3,285	-	-	48.00	48.00
2021627000	SHERIFF-AUTO THEFT PROG	-	-	-	1.00	1.00
2021628000	SHERIFF-RECORDS	-	-	-	52.33	52.33
2021635000	SHERIFF-CIVIL	-	-	-	13.33	13.33
2021645000	SHERIFF-ADMIN SUPPORT SERVICES	286,934	-	-	82.67	82.67
2021649000	SHERIFF-INFORMATION SYSTEMS	-	-	-	7.33	7.33
2021654000	SHERIFF-JAG PROGRAM	-	-	-	-	-
2021655000	SHERIFF-PATROL-SLESF-AB109	-	-	-	-	-
2021657000	SHERIFF-CUSTODY-SLESF-AB109	-	-	-	-	-
2021658000	SHERIFF-COURT SERVICES	-	-	-	73.67	73.67
2022600000	SHERIFF-CUSTODY	880,423	-	273,933	285.33	285.33
2022610000	SHERIFF-AB109-ALTERNATIVES	-	-	-	33.00	33.00
2022620000	SHERIFF-CUST-AWP	5,663	-	-	9.33	9.33
2022621000	CORRECTIONAL HEALTH SERVICES	97,725	-	-	118.67	118.67
2022700000	PROBATION-JPCF-JUV PROBATION	53,437	-	-	48.67	48.67
2022700190	PROBATION-JUV JUSTICE-AB109	-	-	-	-	-
2022702000	PROBATION-ADULT	-	-	-	57.00	57.00
2022702300	PROB-ADJULT-SB678-TAY	-	-	-	5.67	5.67
2022702510	PROBATION-LOC COMM CORR-AB109	-	-	5,892	45.00	45.00
2022708000	PROB-TRAINING PROGRAM-BSCC MH	-	-	-	-	-
2022710000	PROBATION-JAG PROGRAM	-	-	-	-	-
2022745000	PROBATION-ADMINISTRATION	-	-	47,348	32.00	32.00
2022785000	AB118-ELEAS-COPS-JJP	-	-	-	18.67	18.67
2022800000	PROBATION-JUVENILE DETENTION	216,237	-	-	66.50	66.50
2022800320	PROB-JJRBG SECURE TRACK	-	-	-	8.00	8.00
2023060000	WATER RESOURCES	-	-	-	10.33	10.33
2023070000	DELTA ACTIVITIES	-	-	-	-	-
2024100000	FLOOD CHANNEL MAINTENANCE	-	-	-	21.67	21.67
2024700000	AGRICULTURAL COMMISSIONER	1,821	-	-	54.33	54.33
2025600000	COMMUNITY DEVELOPMENT SERVICES	42,266	-	-	67.67	67.67
2025700000	SHERIFF-PUBLIC ADMINISTRATOR	-	-	-	4.33	4.33

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2025900000	RECORDER-COUNTY CLERK	-	-	23.33	23.33
2026000000	EMERGENCY SERVICES	-	-	9.33	9.33
2026000150	ISD-HOMELAND SECURITY GRANTS	-	-	-	-
2026000170	OES-2016 DELTA GRANT PHASE 2	-	-	-	-
2026000200	EMERGENCY SVS-EMERGENCY OPER	-	-	-	-
2026700000	LAFCO CONTRIBUTION	-	-	-	-
3030101000	PUBLIC WORKS-ADMIN STAFF	-	-	29.00	29.00
3030103000	PUBLIC WORKS-ENGINEERING	-	-	61.33	61.33
3030105000	PUBLIC WORKS-ROAD MAIN-ADMIN	-	-	87.00	87.00
3030106000	PUBLIC WORKS-CONSTRUCTION	-	-	-	-
3030108000	PUBLIC WORKS-DEV SVS-PUB SVS	-	-	5.33	5.33
3030900000	COMMUNITY INFRA-ENGINEERIN SVS	-	-	5.67	5.67
4040500000	MENTAL HEALTH SERVICES	-	-	531.50	531.50
4040600000	SUBSTANCE ABUSE SERVICES	4,244	-	69.33	69.33
4040700000	BEHAVIORAL HEALTH ADMIN	-	8,411	93.67	93.67
4040800000	UTILITY DISTRICTS	-	-	23.00	23.00
4041000000	PUBLIC HEALTH SVS	52,203	-	181.00	181.00
4041200000	CONSERVATOR SERVICES	-	-	30.33	30.33
4041800000	EMERGENCY MEDICAL SERVICE AGCY	-	-	10.00	10.00
4042000000	ENVIRONMENTAL HEALTH	9,153	-	54.67	54.67
4045415000	CALIFORNIA CHILDRENS SERVICES	-	-	34.33	34.33
4049100000	CHILDREN & FAMILIES PROGRAM	-	-	12.00	12.00
4049500000	HEALTH CARE SERVICES ADMIN	-	-	31.67	31.67
4049700000	OFFICE OF THE MEDICAL EXAMINER	-	-	21.33	21.33
5050101000	HSA ADMINISTRATION	215,557	-	1,091.67	1,091.67
5050106000	HSA-CALWORKS ASSISTANCE	-	-	-	-
5050107000	HSA-FOSTER CARE	-	-	-	-
5050108000	HSA-ADOPTION ASSISTANCE	-	-	-	-
5050110000	HSA-GENERAL ASSISTANCE	-	-	-	-
5050118000	HSA-IN-HOME SUPPORTIVE SVS	-	-	-	-
5050132000	HSA-TEMPORARY HOMELESS SHELTER	-	-	-	-
5050144000	HSA-REFUGEE CASH ASSISTANCE	-	-	-	-
5053900000	MARY GRAHAM CHILDRENS SHELTER	8,198	15,441	85.67	85.67
5054000000	COMMUNITY SERVICES	-	-	-	-
5054101000	DEPT OF AGING-COMMUNITY SVS	8,898	-	85.33	85.33
5055103000	EMPLOY ECONOMIC DEVELOP DEPT	1,112	-	-	-
5055246000	NEIGHBORHOOD PRESERVATION	-	-	9.00	9.00
5055600000	VETERANS SERVICE OFFICE	1,399	-	8.33	8.33
6060900000	COUNTY LIBRARY	-	-	-	-
6061500000	COOPERATIVE EXTENSION	-	-	3.67	3.67
7070300000	PARKS AND RECREATION	671,484	-	57.00	57.00
7070800000	CULTURAL SERVICES	-	-	-	-
8190000000	FLEET SERVICES	53,123	-	37.00	37.00

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8240000000	INFORMATION SYSTEMS DIV - ISF	-	-	89.33	89.33
8250000000	OFFICE AUTOMATION	-	-	-	-
8260000000	CENTRAL TELEPHONE	-	-	5.33	5.33
8270000000	RADIO COMMUNICATIONS	-	-	-	-
8400112100	PURCHASING-CREDIT CARD PROG	-	-	-	-
9210000000	SW ENTERPRISE	-	-	101.00	101.00
9210000540	REFUSE DISPOSAL ADMINISTRATION	13,883	-	14.33	14.33
9221100000	S J GENERAL HOSPITAL	6,388	236,686	2,060.00	2,060.00
9221175600	HOSP ECHOCARDIOLOGY	-	-	-	-
9230901000	AIRPORT ENTERPRISE	7,069	-	13.67	13.67
35401	CSA 54-NPDES ZONE P	-	-	-	-
38925	COUNTY SELF-INSURANCE-HEALTH	-	-	-	-
38926	COUNTY SELF-INSURANCE-DENTAL	-	-	-	-
38948	COUNTY SELF-INSURANCE-MED MAL	-	-	-	-
38949	COUNTY SELF-INSURANCE-CASUALTY	-	-	-	-
38950	CO SELF-INSURANCE-WORKERS COMP	-	-	-	-
38951	CO SELF-INSURANCE-UNEMPLOYMENT	-	-	-	-
39312	CSA 31 SEWER ENTERPRISE	-	-	-	-
40598	RETIREMENT OFFICE	-	-	26.00	26.00
47801	MOUNTAIN HOUSE-GENERAL FUND	-	-	43.33	43.33
OD	OTHER GF DEPARTMENTS	-	-	190.00	190.00
OF	OTHER NGF FUNDS	-	54,002	208.33	208.33
OA	OTHER AGENCIES	5,846	733	-	260.00
AO	All Other	-	-	-	-
Grand Total	\$ 2,864,344	\$ 62,930	\$ 587,711	7,890.50	8,150.50