



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of San Joaquin
Stockton, California**

**Date:
Filing Ref:**

**July 29, 2026
SJO27**

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 **2026-27**. 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 **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, 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 | 11. Central Telephone ISF |
| 2. Auditor-Controller | 12. Radio Communications ISF |
| 3. County Administration | 13. Southern Water System ISF |
| 4. County Counsel | 14. Purchasing ISF |
| 5. Facilities Management | 15. Health Insurance ISF |
| 6. Purchasing & Support | 16. Dental Insurance ISF |
| 7. Human Resources | 17. Medical Malpractice Insurance ISF |
| 8. Fleet Services ISF | 18. Casualty Insurance ISF |
| 9. Information Systems ISF | 19. Workers' Compensation Insurance ISF |
| 10. Office Automation ISF | 20. Unemployment Insurance 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 2026-27 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN JOAQUIN

BY Jeffery Woltkamp Digitally signed by Jeffery Woltkamp as County Auditor-Controller
Date: 2026.07.29 13:31:17 -07'00'
as County Auditor-Controller

Name
Auditor-Controller

Title
07/29/2026

Date

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY

RENEE HSZIEH
Bureau Chief, Local Govt Policy and Reporting
Local Govt Programs and Services Division

7/30/2026

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 2026-27

- **Based on Fiscal Year 2024-25 Expenditures**
- **Title 2 CFR 200 Compliant Plan**
- **July 2, 2026**

OFFICE LOCATIONS:

Temecula – Corporate Headquarters
32605 Temecula Parkway, Suite 316
Temecula, CA 92592
(P) 800.676.7516

TABLE OF CONTENTS

AGENCY	1
COST ALLOCATION PLAN PURPOSE	1
NAVIGATING THE COST ALLOCATION PLAN	3
CENTRAL SERVICE SUPPORT DEPARTMENT NARRATIVES	4
Building Depreciation.....	5
Equipment Depreciation	7
Debt Service Interest	8
Auditor Controller’s Office (1010800000)	9
County Administrator’s Office (1010200000)	11
County Counsel (1011800000).....	13
Facilities Management (1014200000)	15
Purchasing and Support Services (1011200000)	17
Human Resources (1012400000).....	19

Exhibits

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 2024-25 actual expenditures from the financial system maintained by the County
- Actual full time equivalent and salary data
- Timekeeping records for Fiscal Year 2024-25
- 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 2024-25.

FY 2024-25 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 benefiting 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 \$75.7 million in expenditures.

Allocable Budget Unit		Total Allocable Expense
BUILD	Building Depreciation	\$ 10,482,100
EQUIP	Equipment Depreciation	5,131,075
DEBT SVS	Debt Service Interest	1,561,714
1010800000	Auditor-Controller	8,312,143
1010200000	County Administration	6,058,811
1011800000	County Counsel	6,798,659
1014200000	Facilities Management	19,895,606
1011200000	Purchasing & Support	4,335,783
1012400000	Human Resources	13,142,735
Grand Total		\$ 75,718,627

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 \$12 million in directly billed expenditures and \$5.2 million in unallowable services. As such, the total net allocated costs are approximately \$58 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, 2025). 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 2024-25 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 \$4,773,285 and revenues total \$2,110,234 for FY 2024-25 per the Budget/Revenue reports (total \$6,883,519).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$ 4,534,276 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- Interfund transfers and direct charges of \$239,009 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, \$18,106 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:

- \$168,104 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.
- \$242,320 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 \$1,699,810 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 2024-25 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 \$4,958,321 and revenues total \$960,409 for FY 2024-25 per the Budget/Revenue reports (total \$5,918,730).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$4,952,473 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- There was \$5,848 in direct billings applied for this department in FY 2024-25.

Treatment of Revenues in the Cost Allocation Plan include:

- \$13,075 in miscellaneous revenues for services has been deducted from costs before allocation.
- \$947,000 represents reimbursements to the CAO budget for Illegal Dumping actuals using ARPA and has not been applied.

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 2024-25 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 \$6,510,601 and revenues total \$99,161 for FY 2024-25 per the Budget/Revenue reports (total \$ 6,609,762).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$2,436,012 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- Direct charges of \$1,444,107 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 \$2,630,482 represent direct billings and is offset against costs allocated to departments.

Treatment of Revenues in the Cost Allocation Plan include:

- \$16,033 represents direct billings to county departments or other agencies for services and is deducted from costs allocated to the applicable departments.
- The remaining \$83,128 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 \$16,190,841 and revenues total \$3,701,233 for FY 2024-25 per the Budget/Revenue reports (total \$19,892,074).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$13,717,983 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 \$2,472,858 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 \$454,042 have been used to offset against allocated costs.
- Revenues in the amount of \$245,829 represent direct billings to county departments or other agencies for services and is deducted from costs allocated to the applicable departments.
- \$2,990,433 in ARPA funding used to fund a capitalized operating subsidy has not been applied.
- The remaining revenue of \$10,929 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 2025-26 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 \$4,254,284 and revenues total \$232,486 for FY 2024-25 per the Budget/Revenue reports (total \$4,486,770).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$1,939,919 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- \$2,107,185 represents directly identifiable direct billings processed for various services and is to be offset against the costs allocated to individual departments.
- \$207,180 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 \$232,486 were received for miscellaneous services provided and have been included as an offset to the total cost basis considered for allocation.

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 \$11,657,518 and revenues total \$1,116,491 for FY 2024-25 per the Budget/Revenue reports (total \$12,774,009).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$7,307,013 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- \$3,312,620 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.
- \$1,037,885 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 \$1,273 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 \$1,007,654 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 \$108,836 were received for miscellaneous services provided and have been included as an offset to the total cost basis considered for allocation.

EXHIBIT A

Certificate of Cost Allocation Plan

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 07/02/2026 to establish cost allocations or billings for fiscal year ended June 30, 2027 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

JEFFERY M WOLTKAMP



Digitally signed by JEFFERY M WOLTKAMP
Date: 2026.07.27 10:01:44 -07'00'

Signature

Jeffery M. Woltkamp

Name of Official

Auditor-Controller

Title

7/27/2026

Date of Execution

EXHIBIT B

Organizational Chart



SAN JOAQUIN COUNTY

ORGANIZATIONAL CHART

FY 2024-2025

Table of Contents

Agricultural Commissioner	1.1	Health Care Services Agency	14.1
Weights & Measures		Health Care Services Administration	
Assessor-Recorder-County Clerk	2.1	Emergency Medical Services	
Auditor-Controller.....	3.1	Behavioral Health Administration	
Board of Supervisors/Clerk of the Board	4.1	Mental Health Services	
Child Support Services	5.1	Mental Health Pharmacy	
Community Development	6.1	Substance Use Disorder Services	
Cooperative Extension.....	7.1	Public Guardian/Conservator	
County Administrator	8.1	Correctional Health Services	
General Services		Public Health Services	
Facilities Management		Veterans Services Office	
Parks & Recreation		Office of the Medical Examiner	
Human Resources		Human Services Agency	15.1
Information Systems		Aging & Community Services	
Purchasing & Support Services		Mary Graham Children's Shelter	
Registrar of Voters		Neighborhood Preservation	
County Counsel	9.1	Probation Department.....	16.1
District Attorney	10.1	Public Defender	17.1
Emergency Services	11.1	Public Works.....	18.1
Employment & Economic Development	12.1	San Joaquin General Hospital.....	19.1
Environmental Health.....	13.1	Support to PPH-FQHC.....	20.1
		Sheriff-Public Administrator	21.1
		Stockton Metropolitan Airport.....	22.1
		Treasurer-Tax Collector	23.1
		Revenue & Recovery	

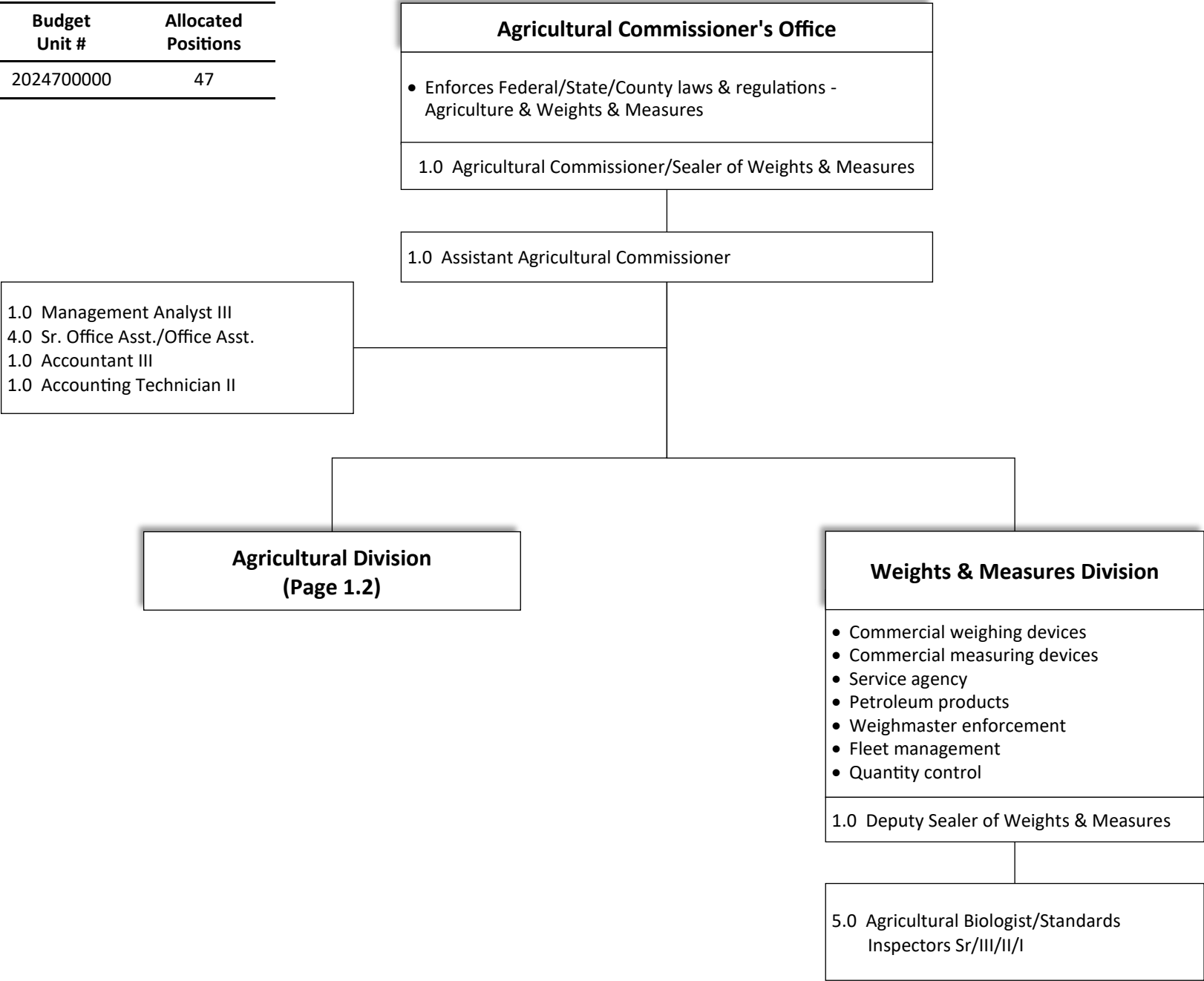


SAN JOAQUIN
—COUNTY—

2024-2025 ORGANIZATIONAL CHART

Agricultural Commissioner

Budget Unit #	Allocated Positions
2024700000	47

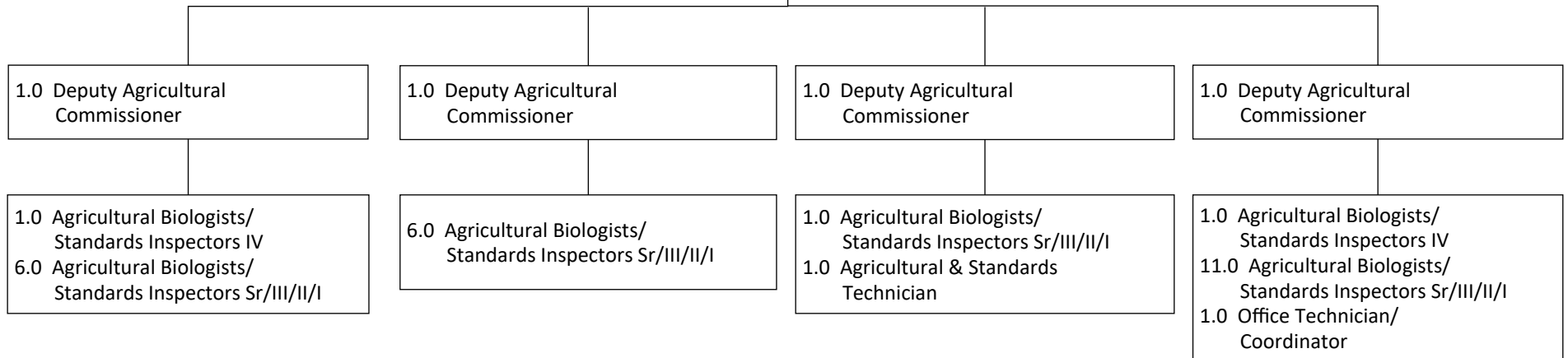


Agricultural Division

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





2024-2025 ORGANIZATIONAL CHART

Assessor-Recorder-County Clerk

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)

Geographic Information System (GIS)

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

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.

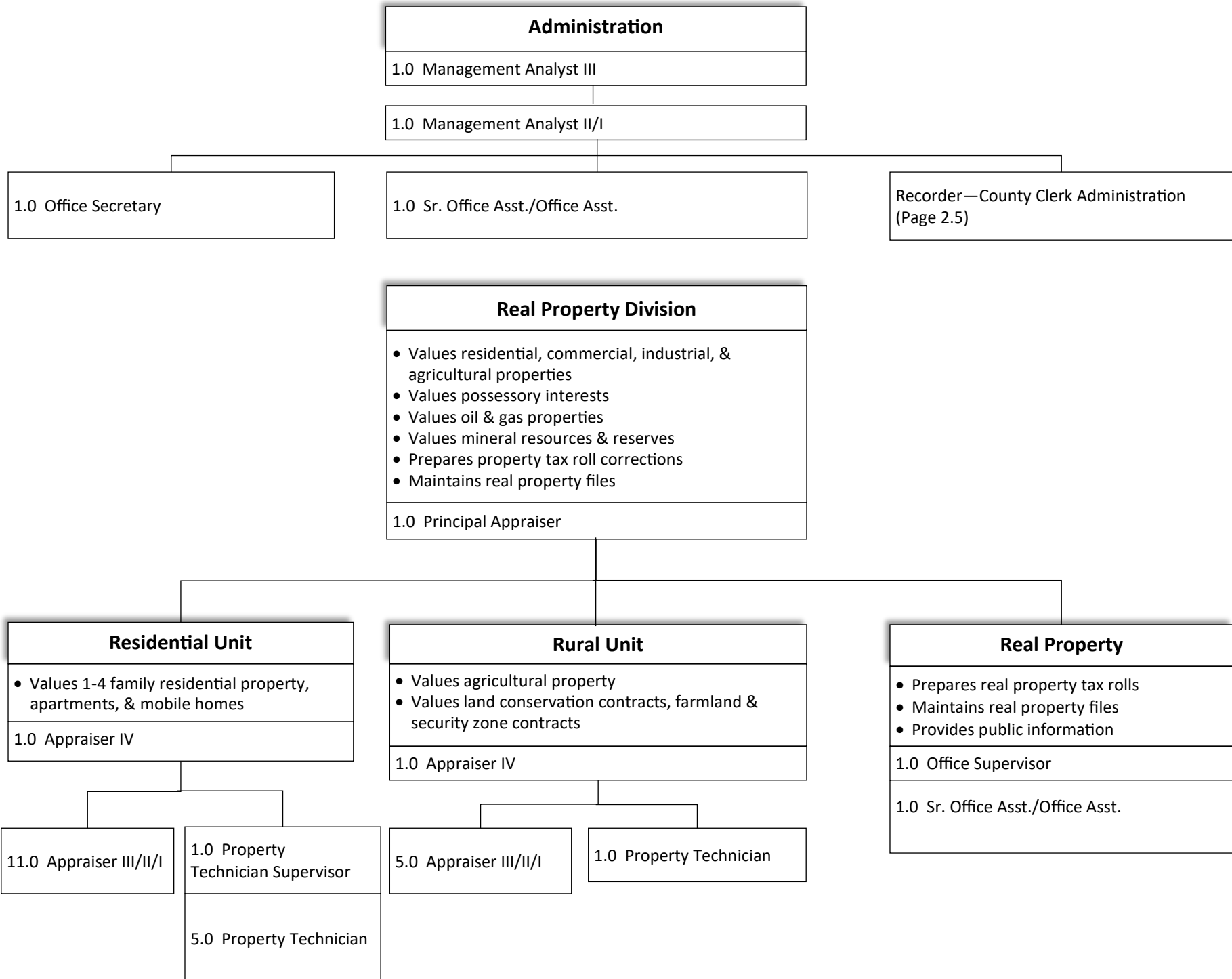
Administration (Page 2.2)

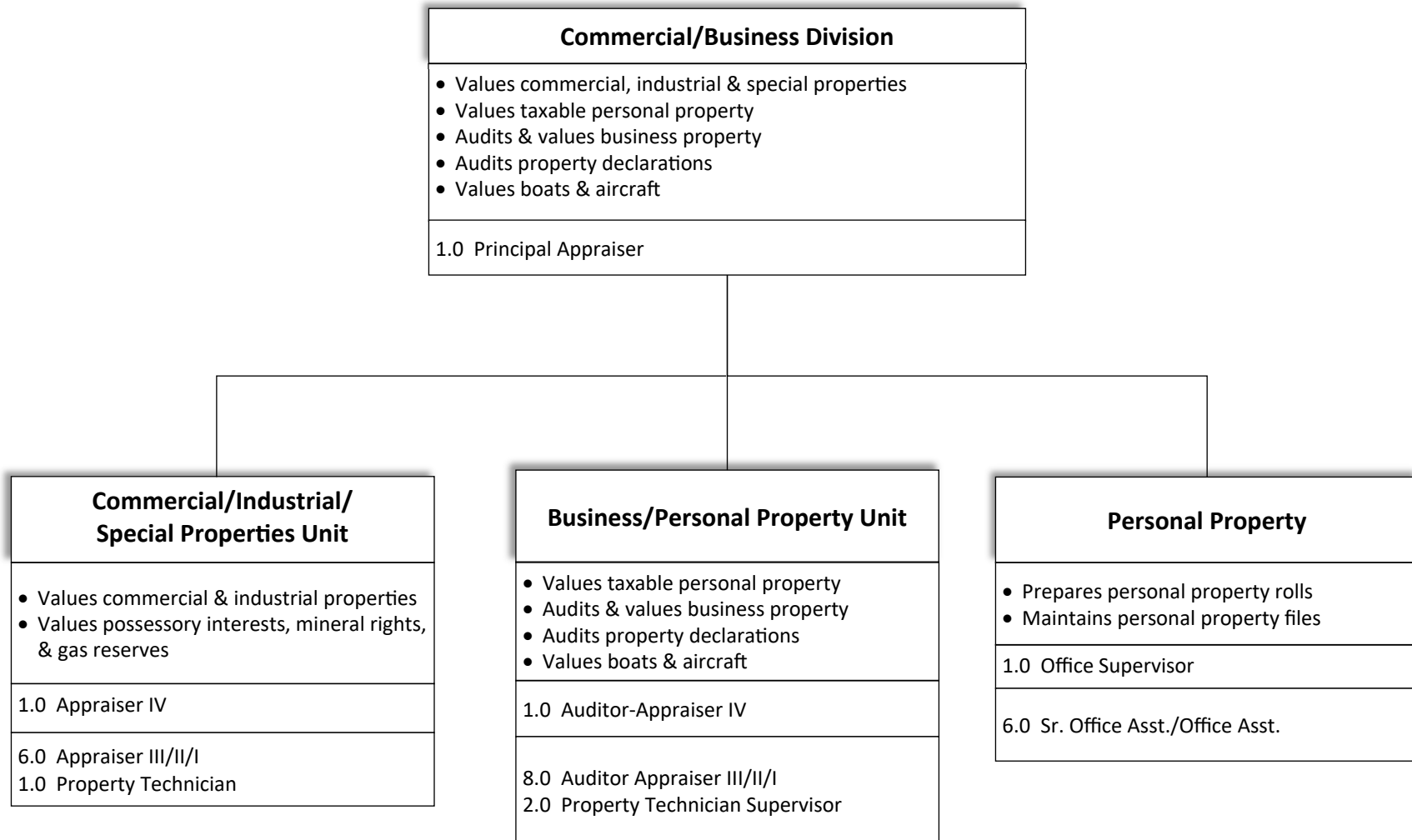
Real Property Division (Page 2.2)

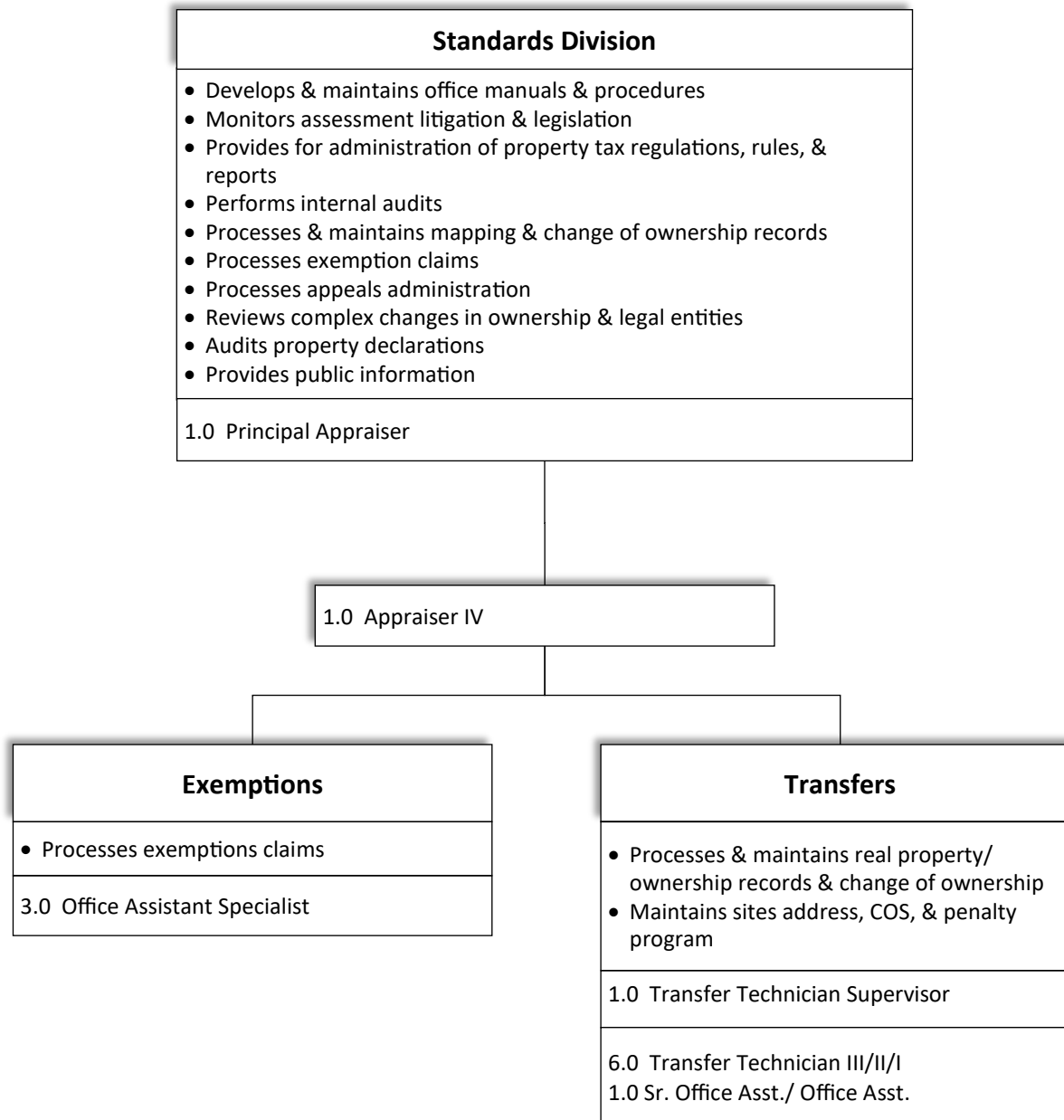
Commercial/Business Division (Page 2.3)

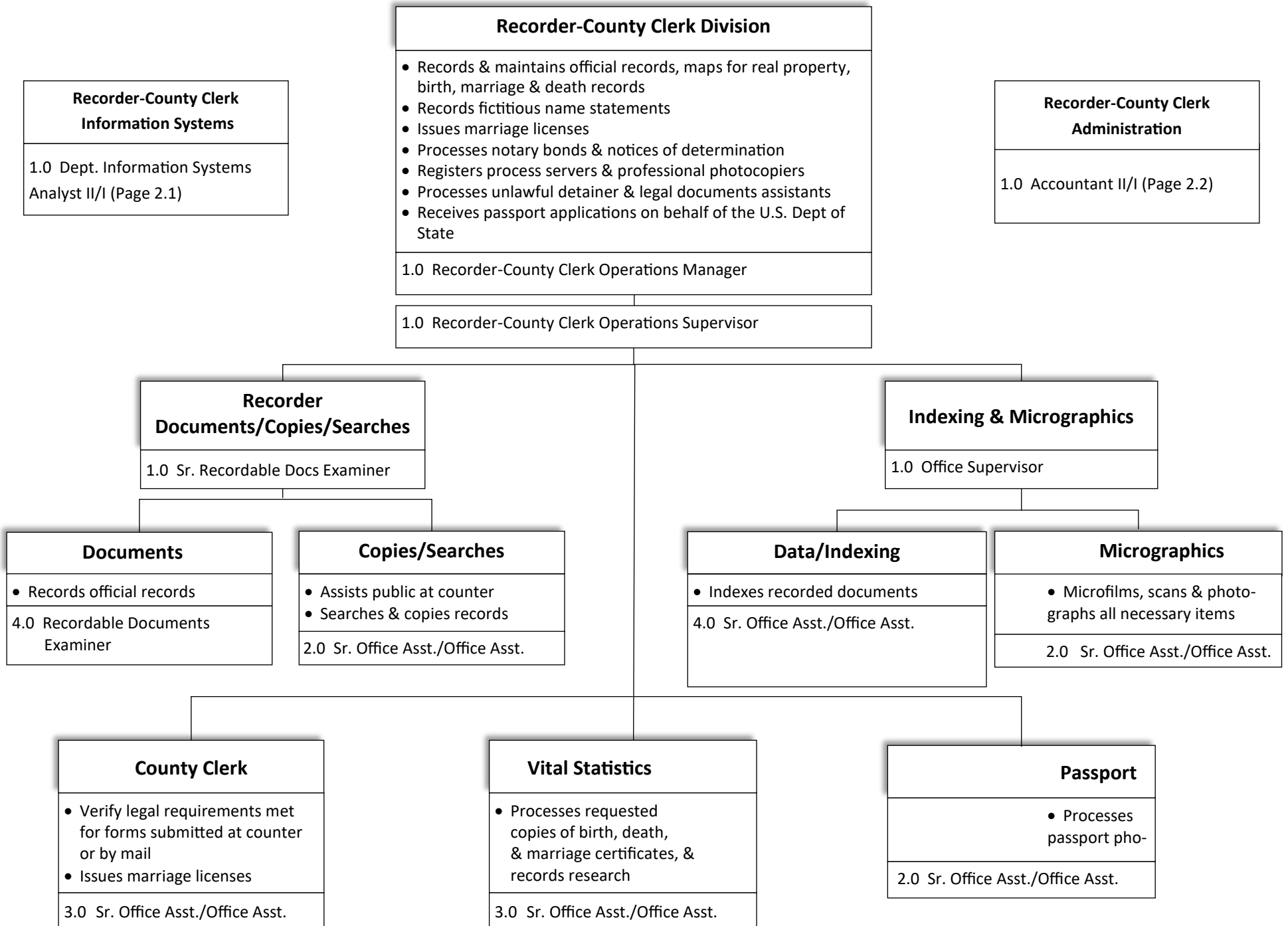
Standards Division (Page 2.4)

Recorder-County Clerk Division (Page 2.5)







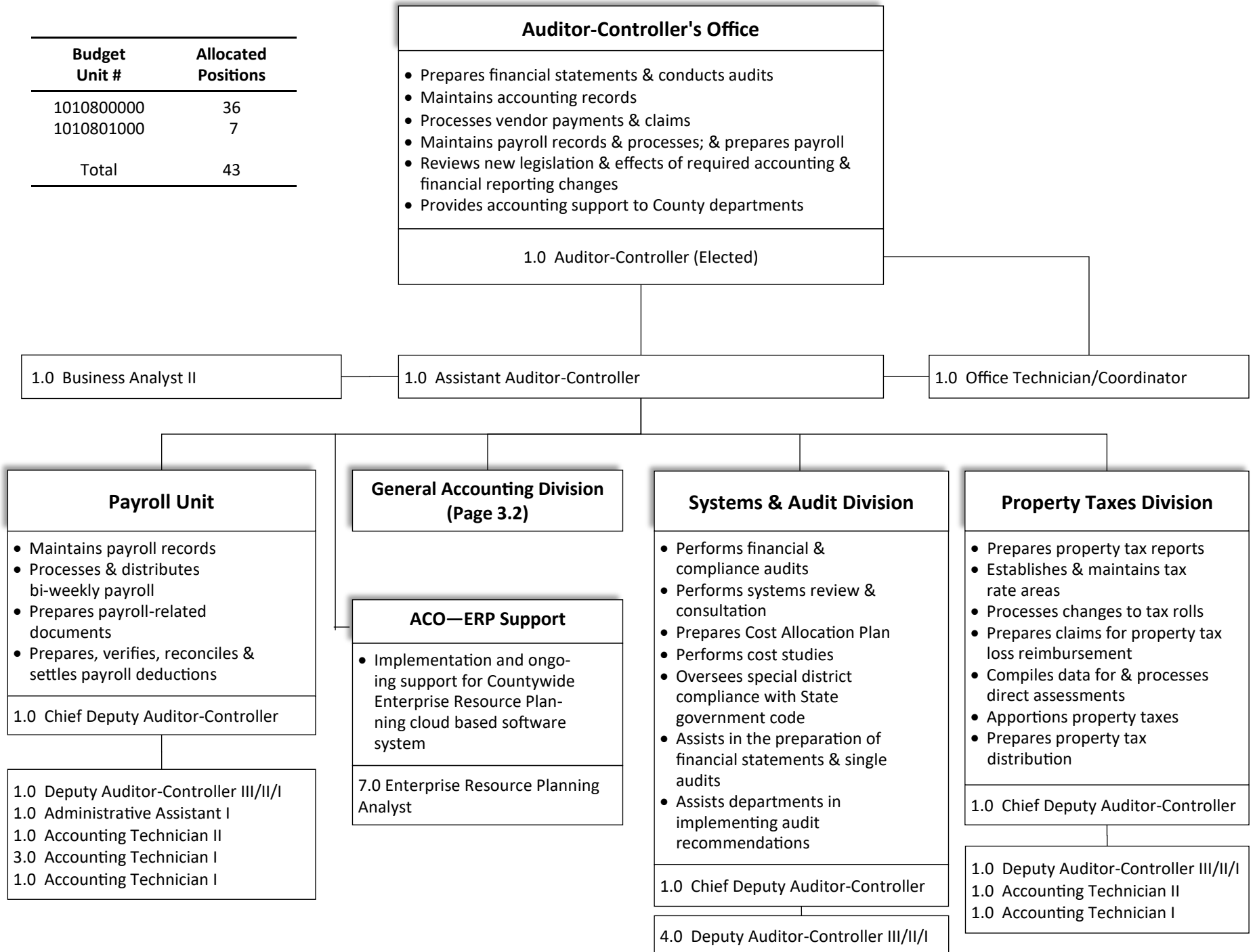




SAN JOAQUIN
—COUNTY—

2024-2025 ORGANIZATIONAL CHART
Auditor-Controller

Budget Unit #	Allocated Positions
1010800000	36
1010801000	7
Total	43



General Accounting Division

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

1.0 Chief Deputy Auditor-Controller

General Accounting Section

- Performs monthly reconciliation with County Treasurer
- Prepares bi-weekly payroll cost report & journal
- Performs data entry verification
- Prepares journal entries
- Updates automated support files, revenue & expenditure codes
- Balances Treasurer's deposits & verifies account codes assigned
- Maintains fixed asset purchases

1.0 Deputy Auditor-Controller III/II/I
3.0 Accounting Technician I

Budget & Contract Control Section

- Maintains appropriation control
- Maintains & controls contracts & desk-audits all contract payments
- Prepares & distributes IRS Form 1099
- Prepares journal entries for the Court & issues payments to the State
- Verifies Service & Store Fund Transfers & account codes
- Maintains vendor file control, files sales tax returns, & reconciles sales tax trust
- Balances accounts payable daily
- Posts all transactions to accounting records

1.0 Deputy Auditor-Controller III/II/I
1.0 Sr. Office Asst./Office Asst.

Claims & Disbursement Section

- Reviews claims & requests for payments, including employee reimbursement requests
- Matches, desk-audits & processes purchase orders & vendor invoices for payment
- Prepares Treasury Deposit Permits
- Processes general obligation bonds & coupons for payment
- Desk-audits & allows Board claims, court orders, trust orders & special district orders
- Maintains files of paid claims & orders
- Copies, binds & distributes audit reports
- Distributes financial reports to County departments & entities

1.0 Accounting Technician II
6.0 Sr. Office Asst./Office Asst.

Cost Analysis Division

- Prepares Proposition 4 computation & compliance report
- Prepares financial transaction reports for Board-governed districts
- Maintains debt accounting records
- Compiles & files State-mandated cost reimbursement claims
- Reviews new legislative changes
- Performs daily cash reconciliation

1.0 Deputy Auditor-Controller III/II/I

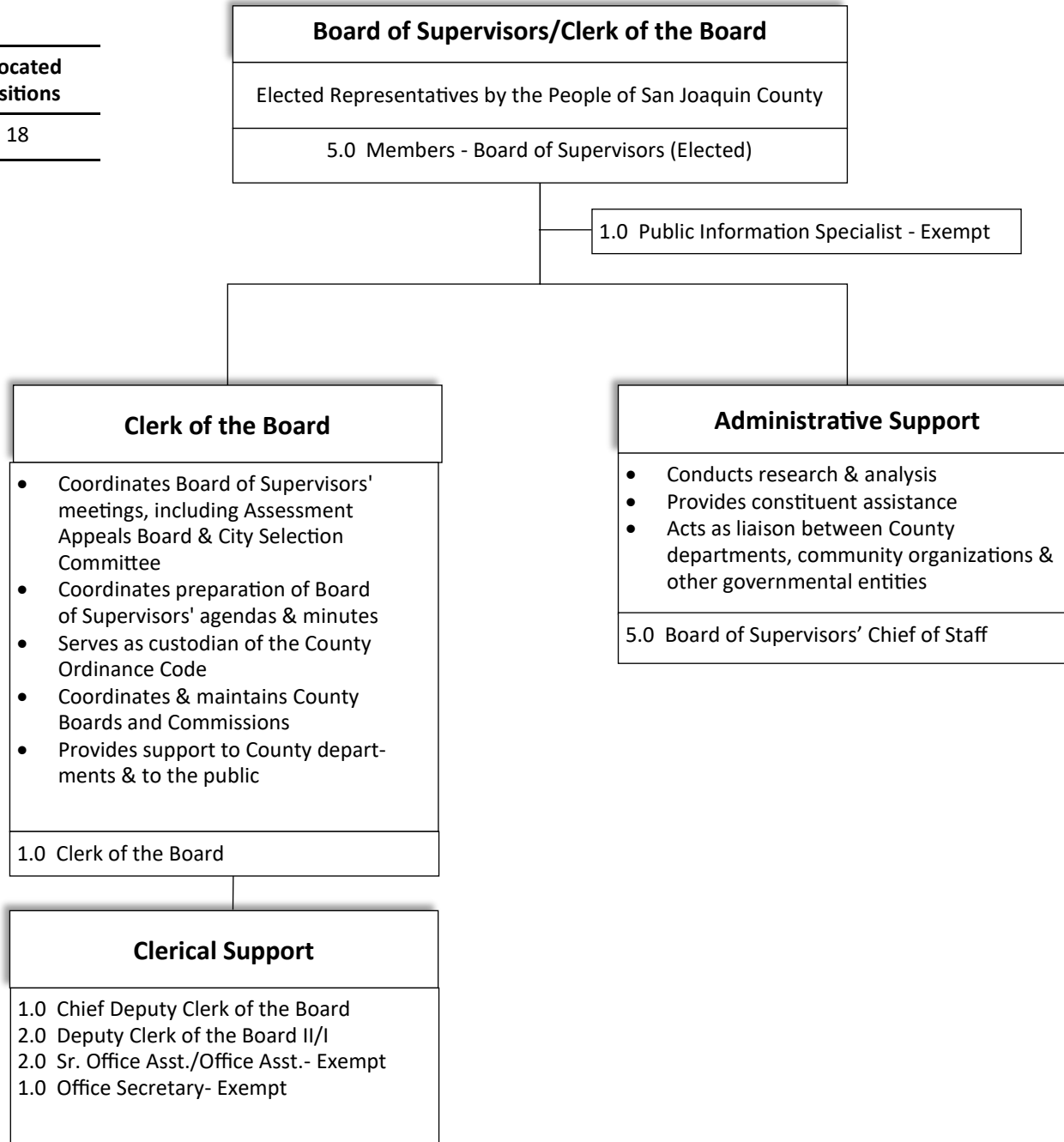


SAN JOAQUIN
—COUNTY—

2024-2025 ORGANIZATIONAL CHART

Board of Supervisors / Clerk of the Board

Budget Unit #	Allocated Positions
1010100000	18

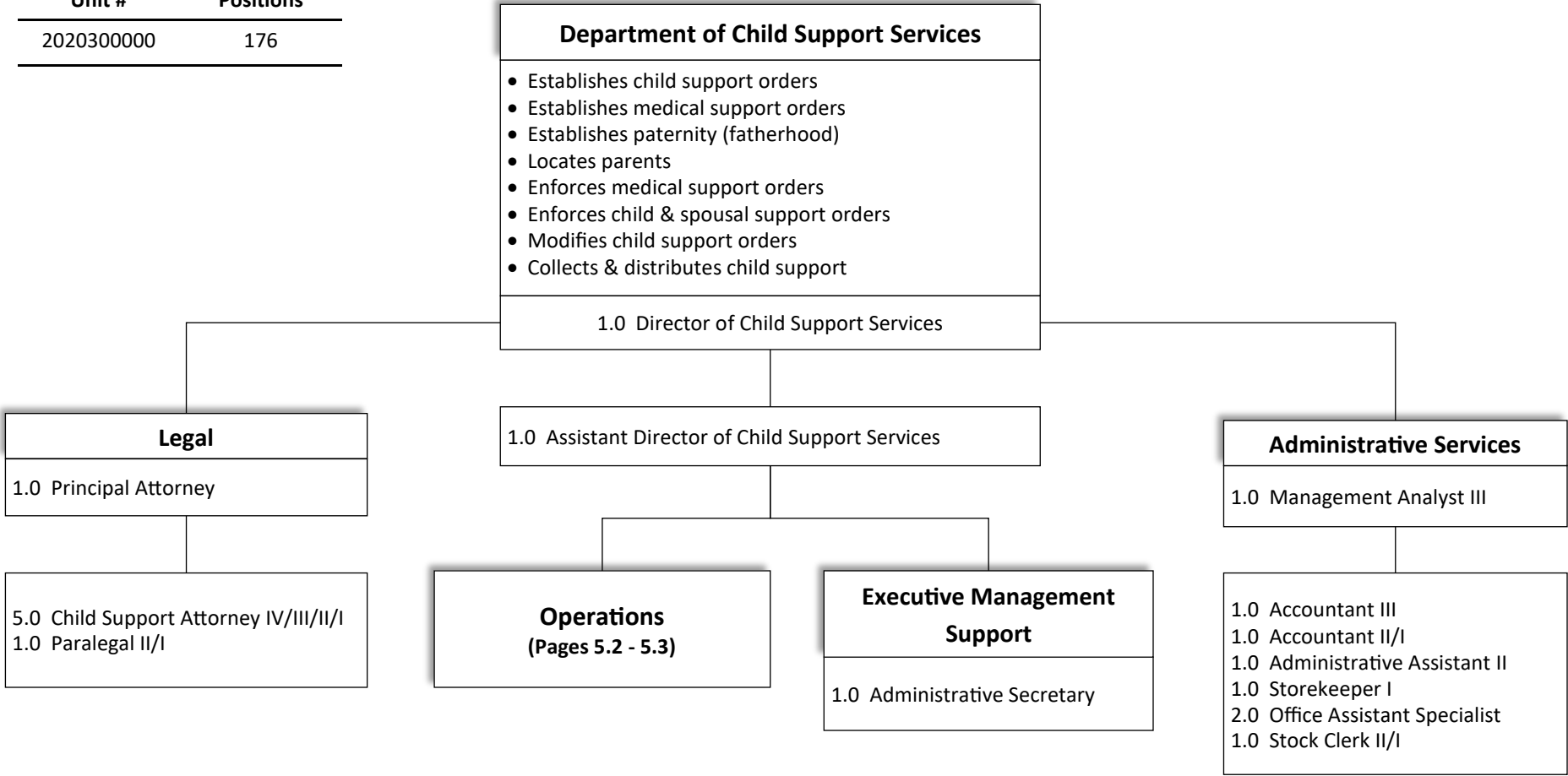


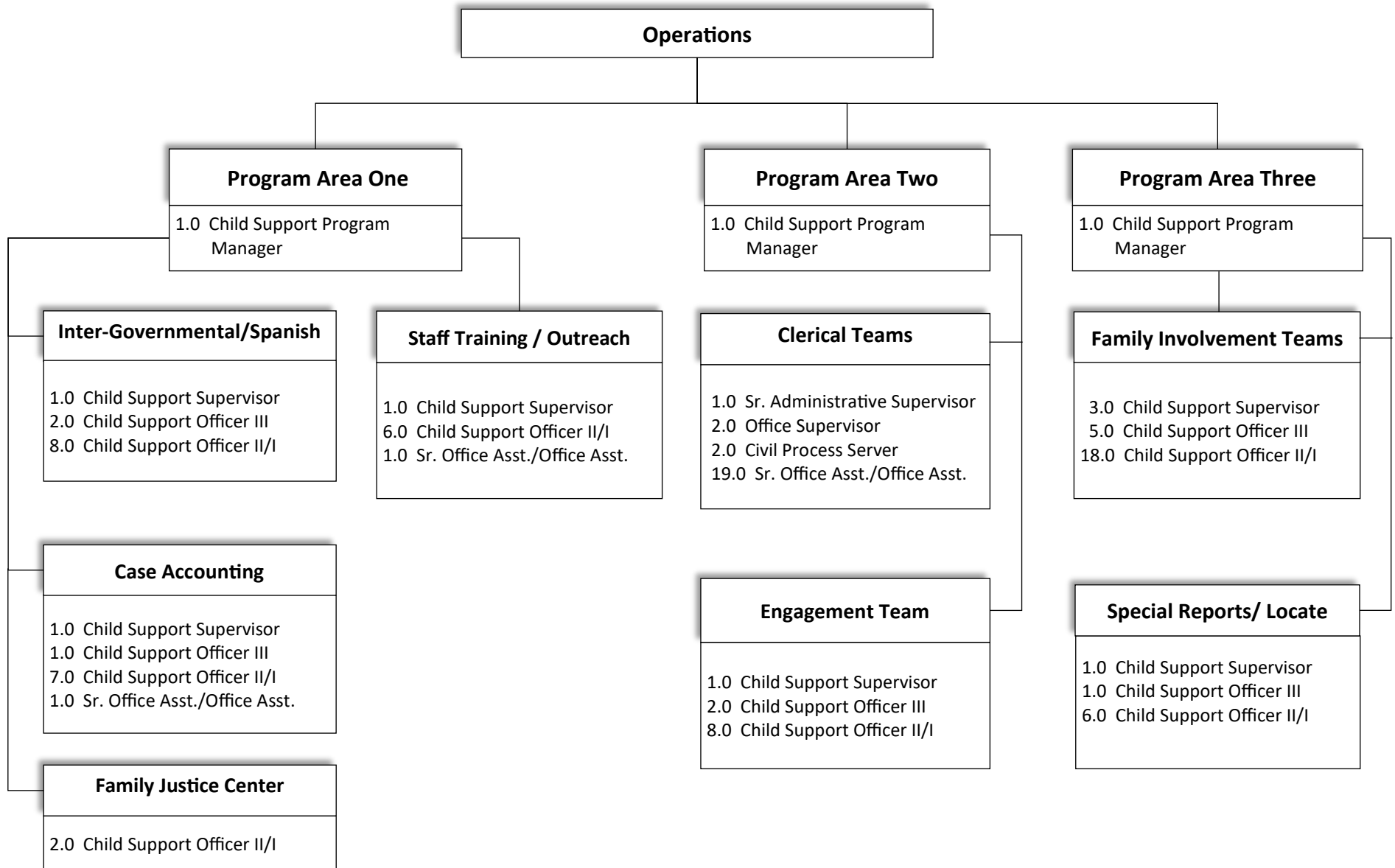


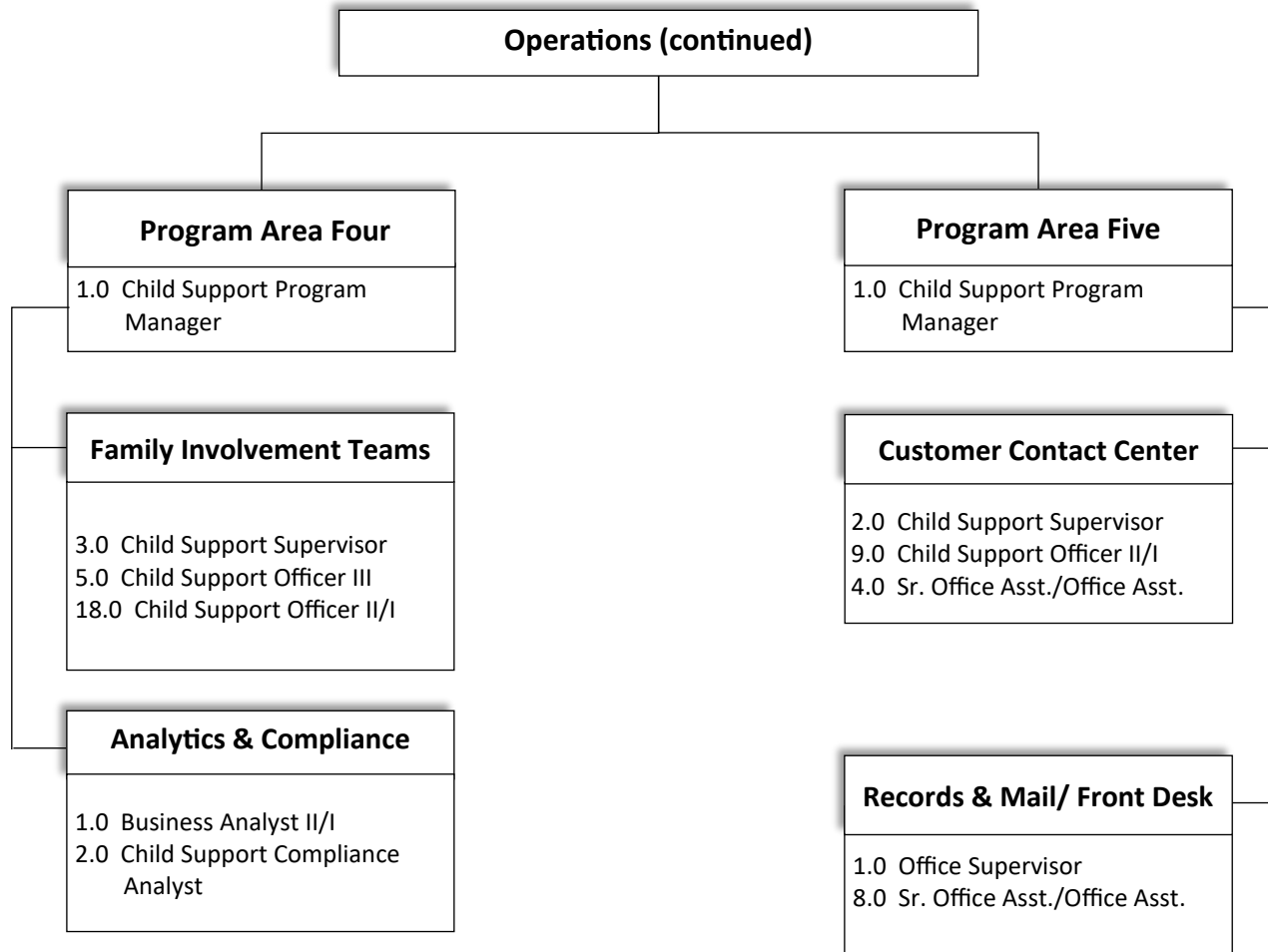
SAN JOAQUIN
—COUNTY—

2024-2025 ORGANIZATIONAL CHART
Child Support Services

Budget Unit #	Allocated Positions
2020300000	176





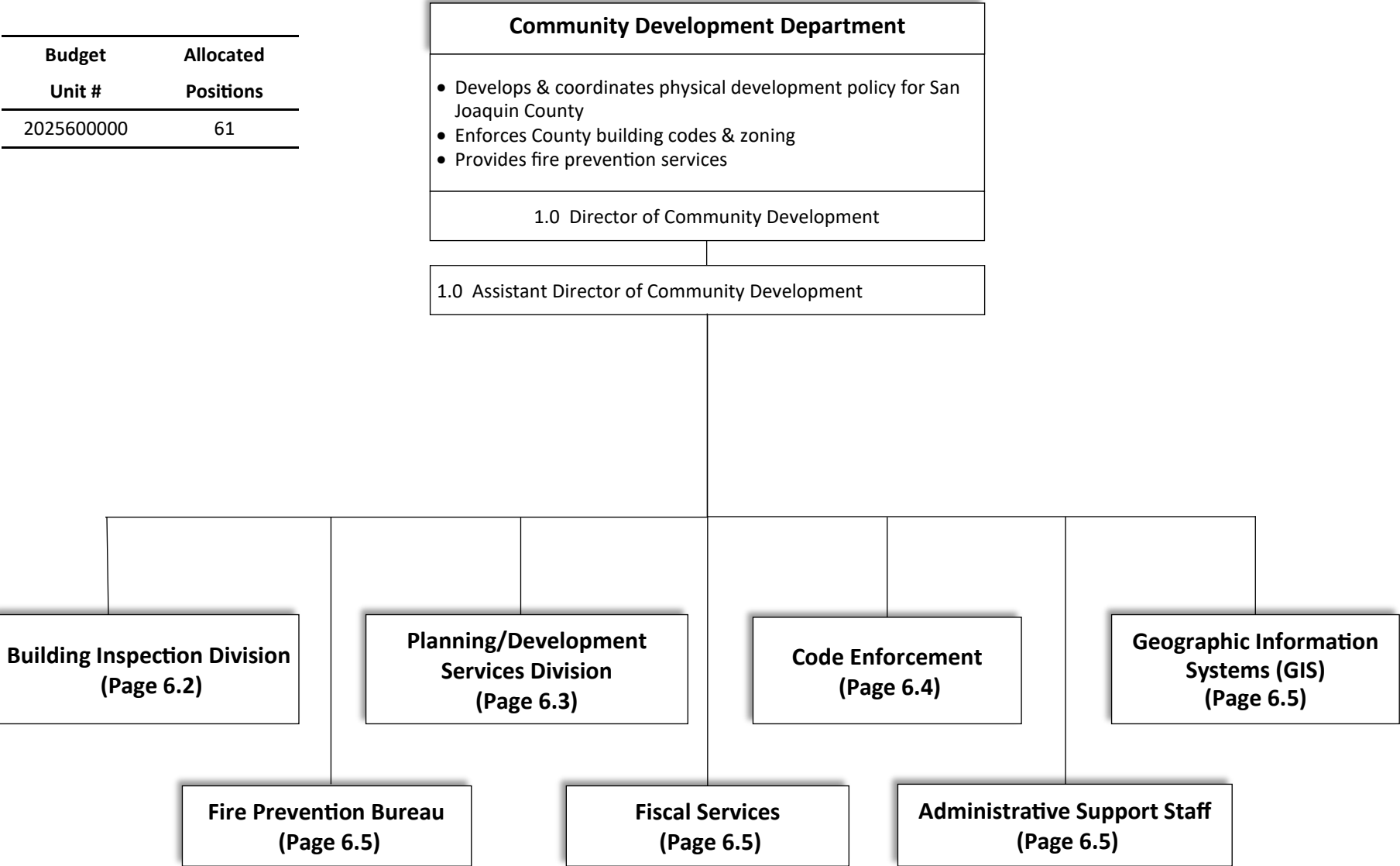


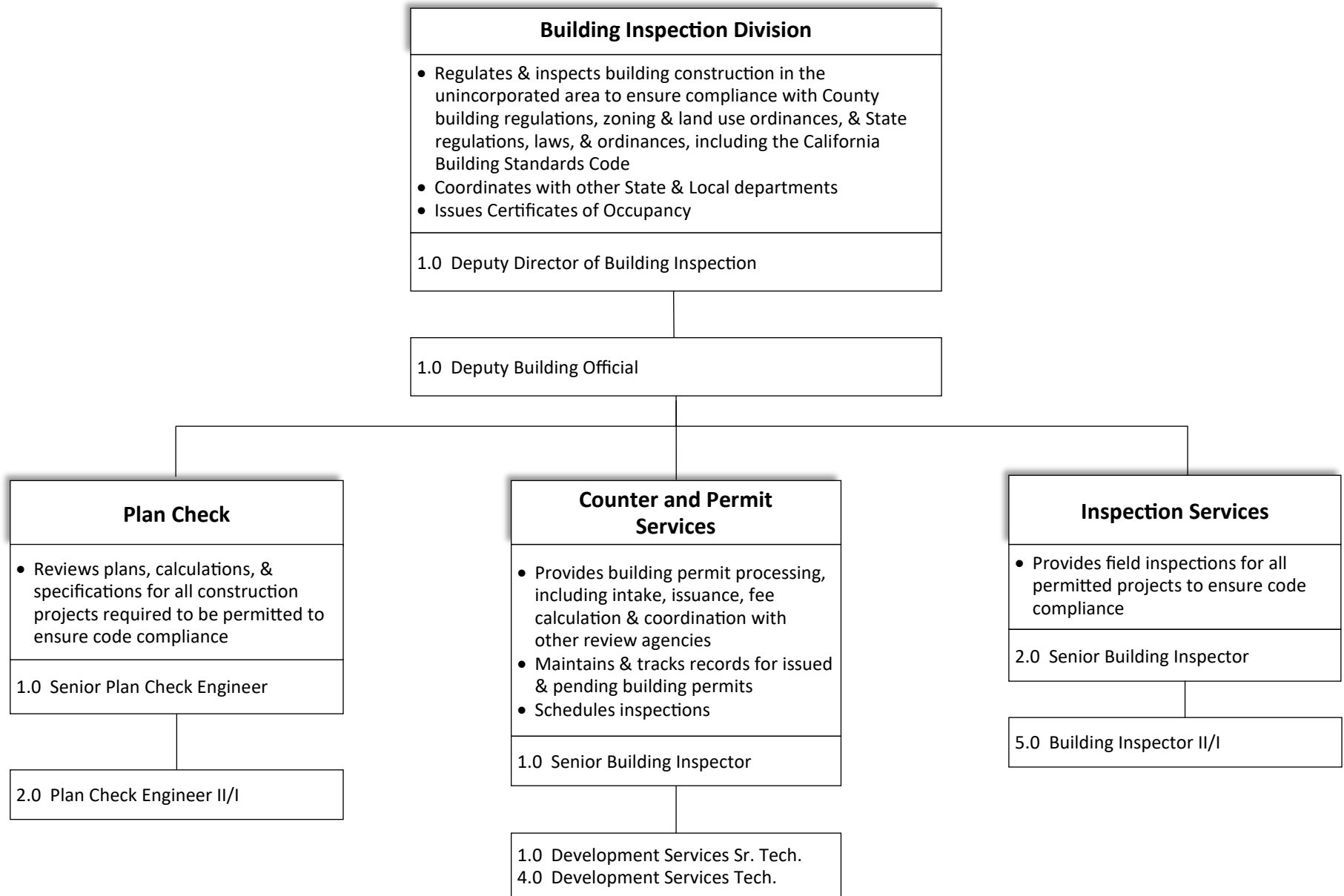


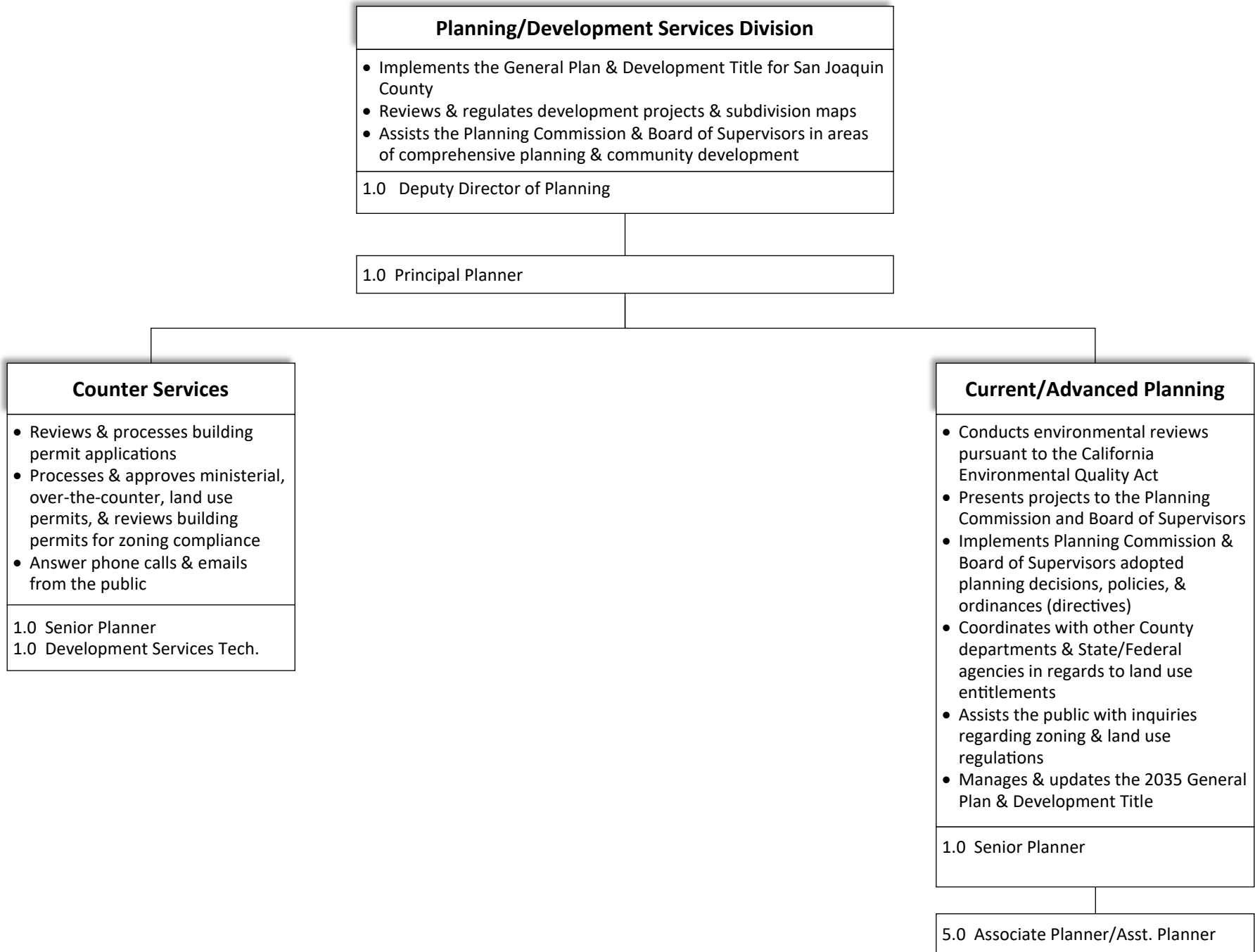
2024-2025 ORGANIZATIONAL CHART

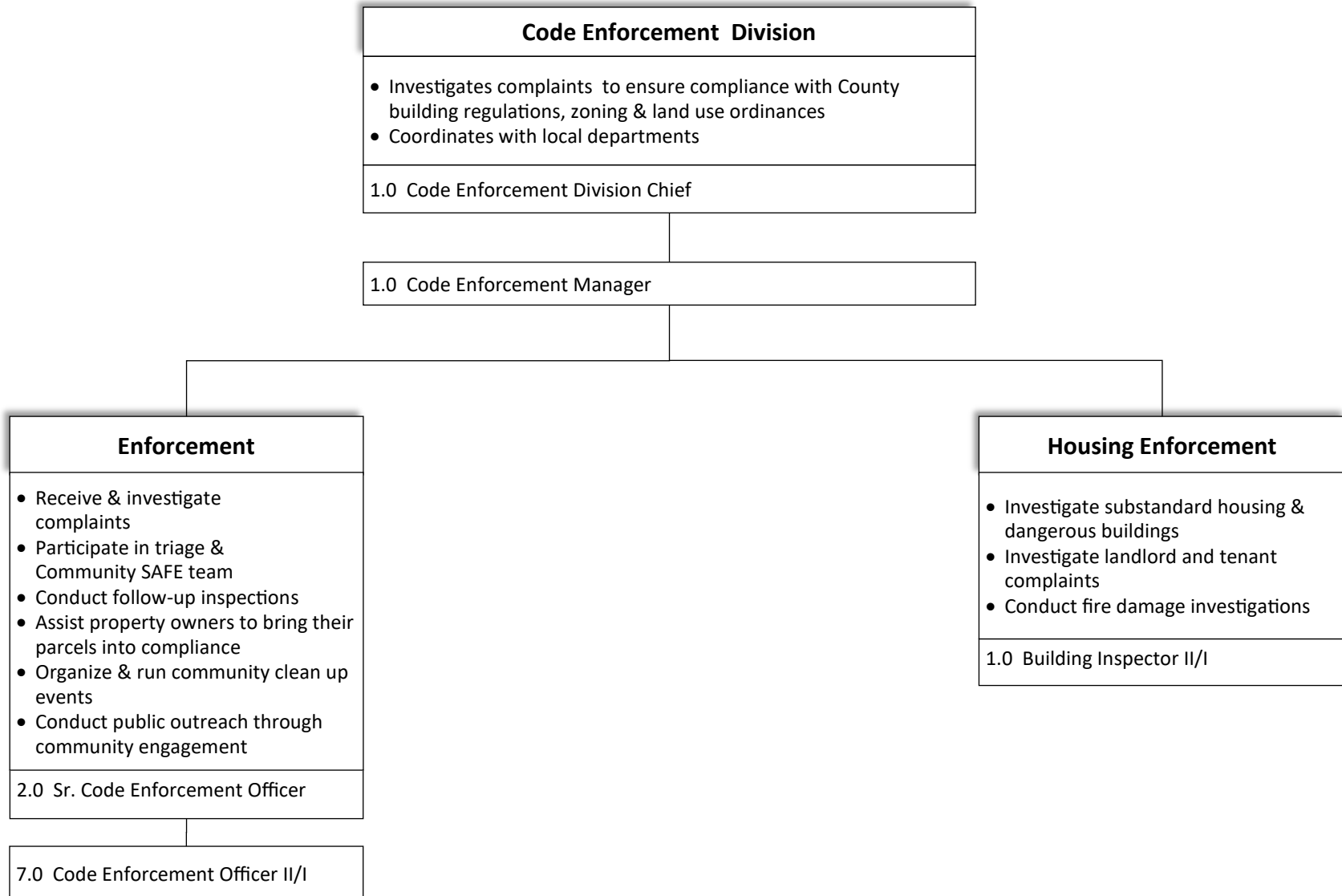
Community Development

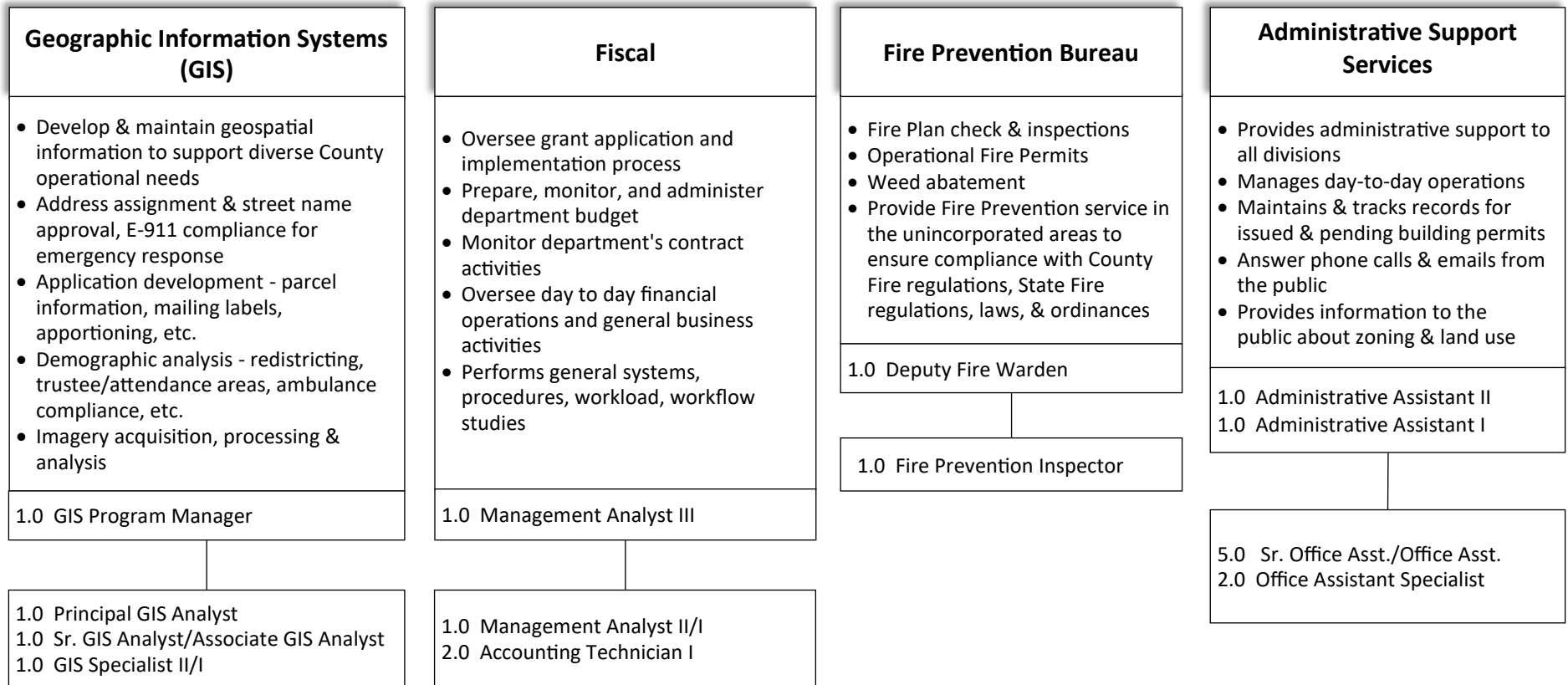
Budget	Allocated
Unit #	Positions
2025600000	61













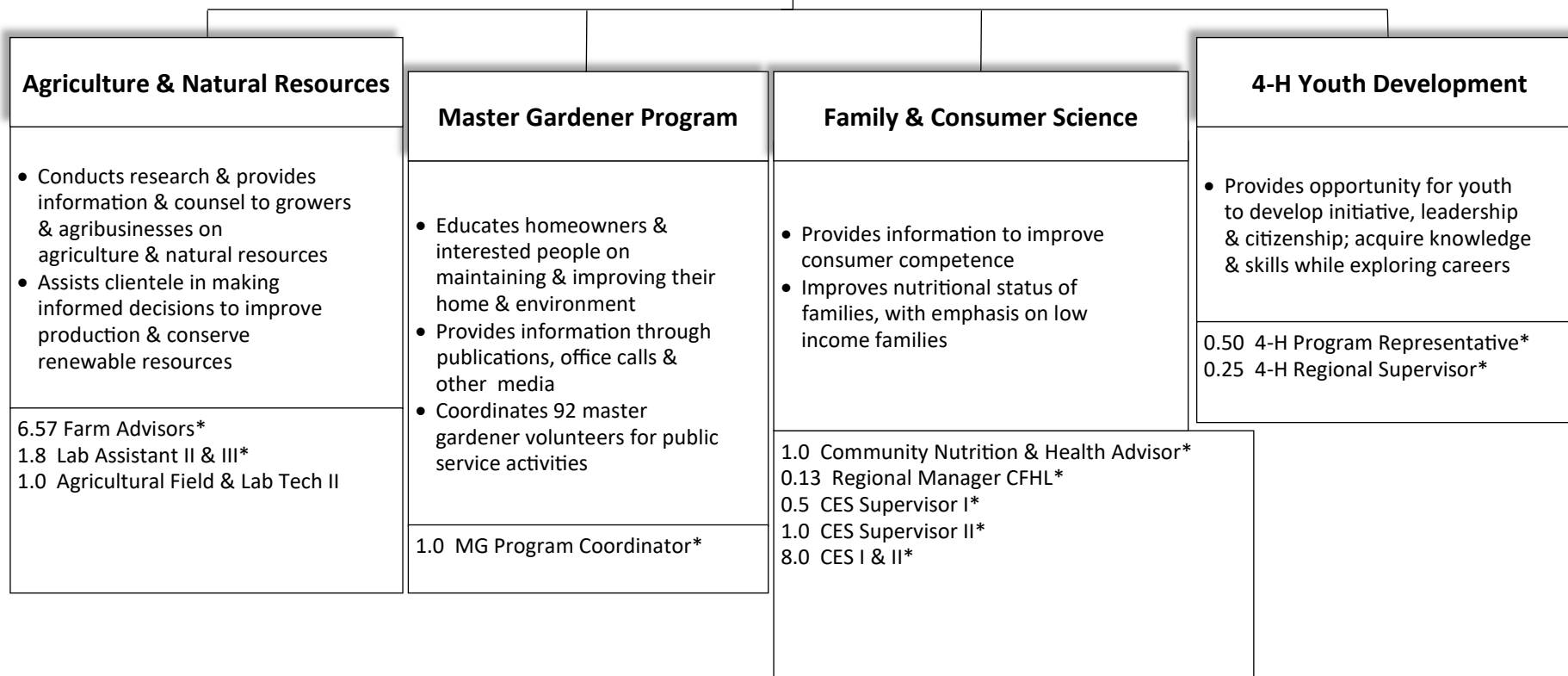
SAN JOAQUIN
—COUNTY—

2024-2025 ORGANIZATIONAL CHART
Cooperative Extension

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

Cooperative Extension
Directs University of California research-based programs to better serve the residents of San Joaquin County
0.5 County Director*

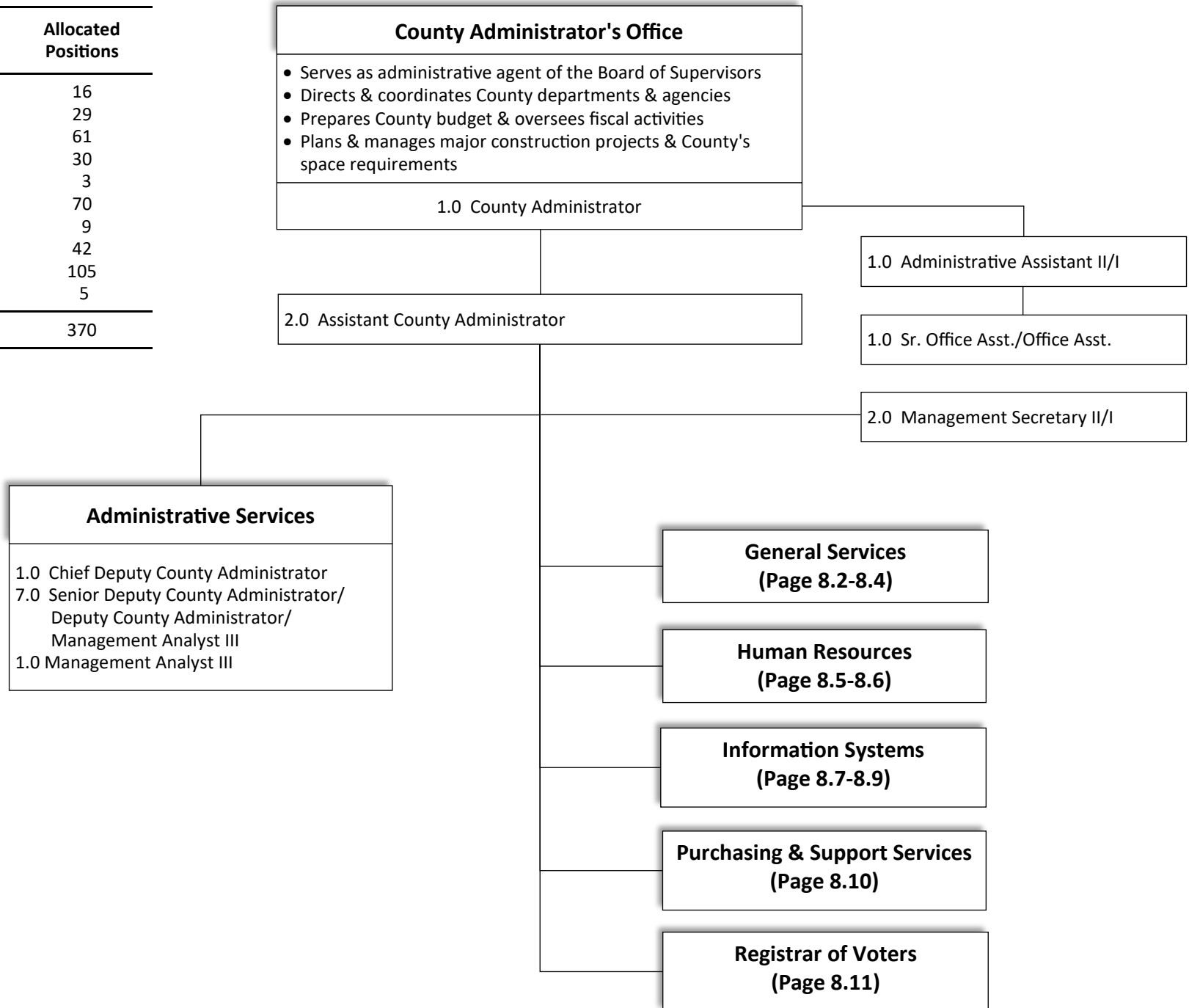
1.0 Administrative Assistant
2.0 Senior Office Assistant



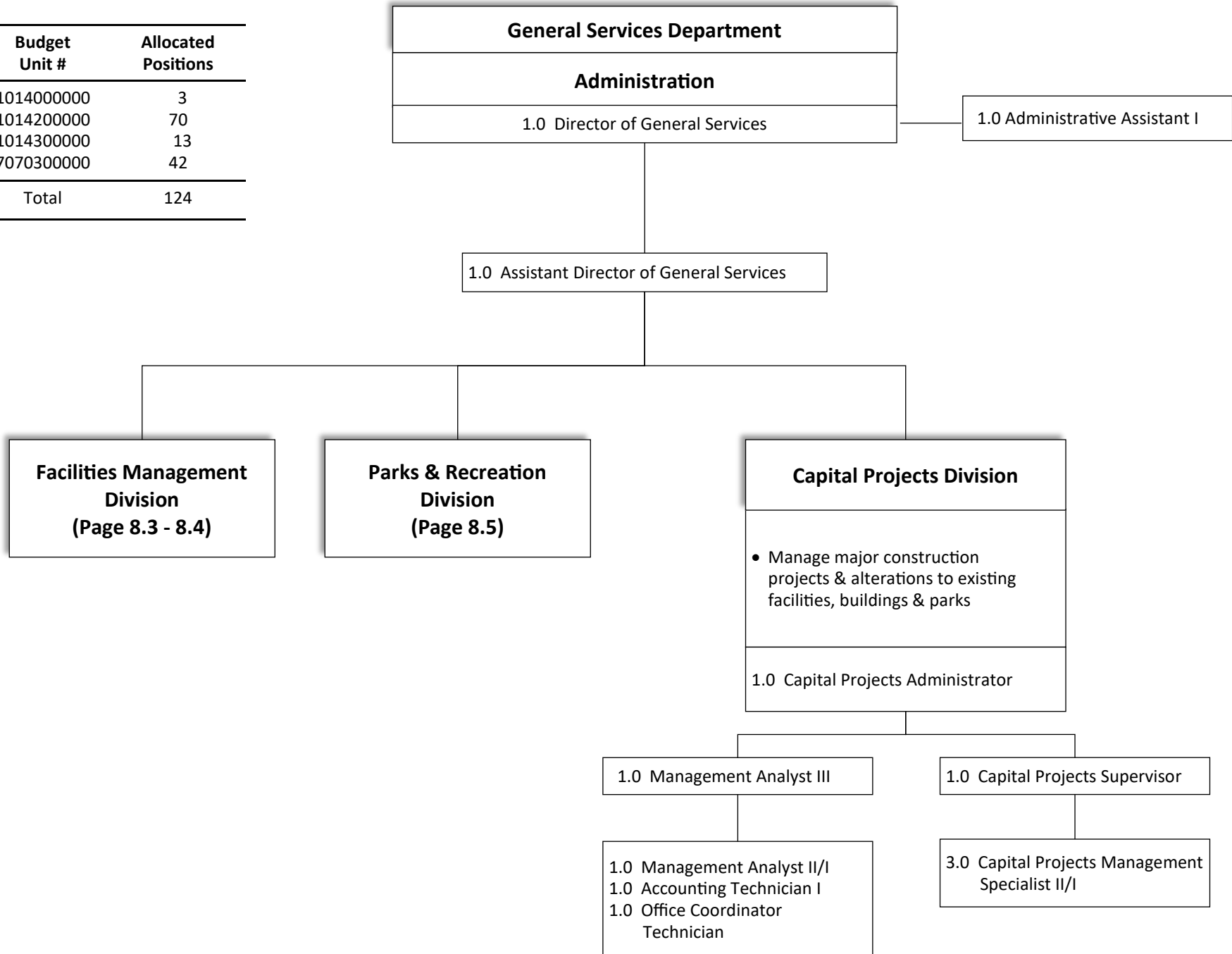


2024-2025 ORGANIZATIONAL CHART
County Administrator

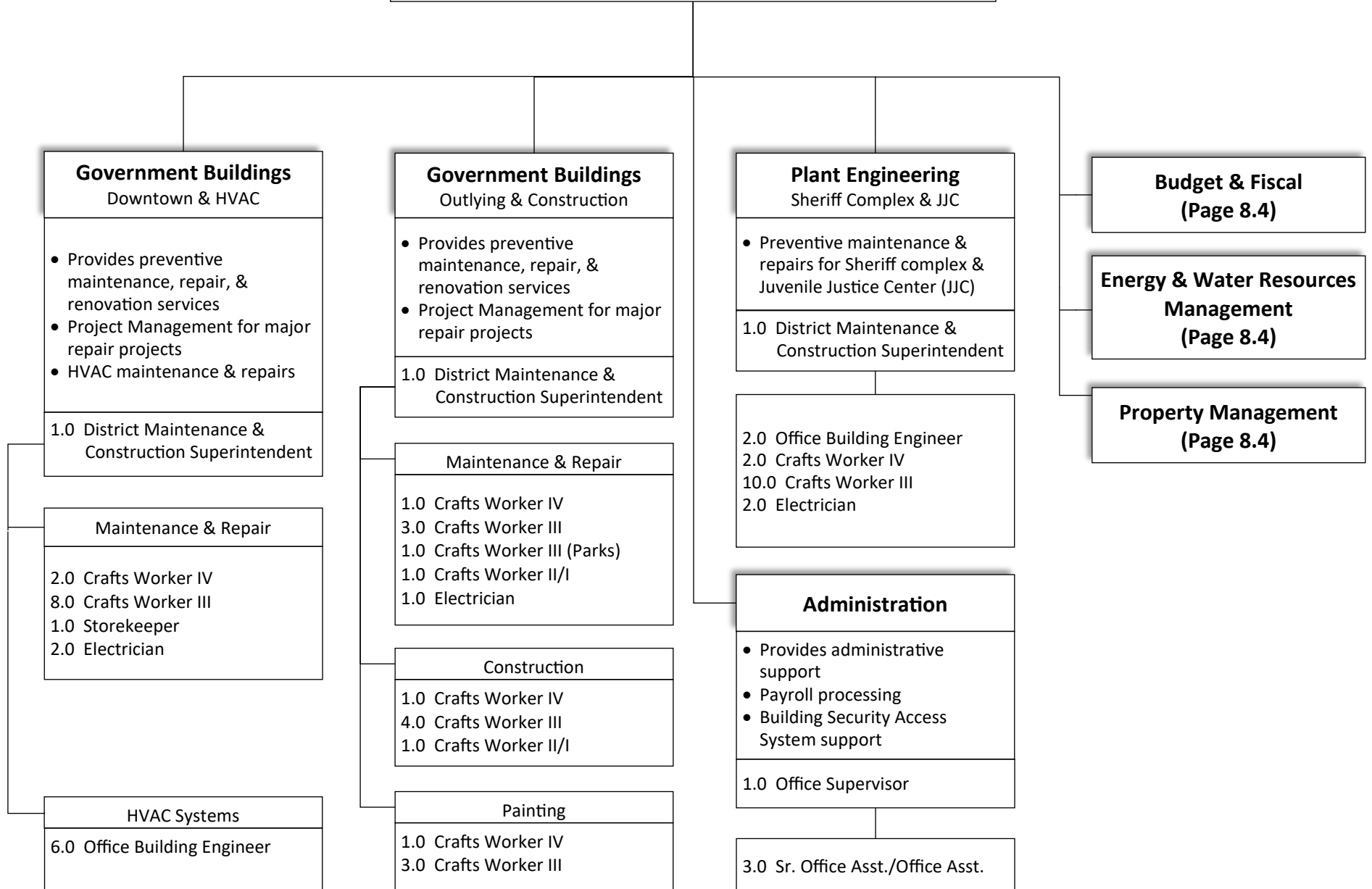
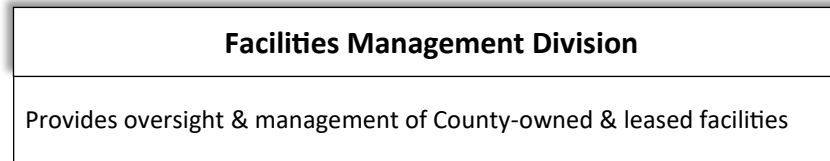
Budget Unit #	Allocated Positions
1010200000	16
1011200000	29
1012400000	61
1013000000	30
1014000000	3
1014200000	70
1014300000	9
7070300000	42
8240000000	105
8260000000	5
Total	370

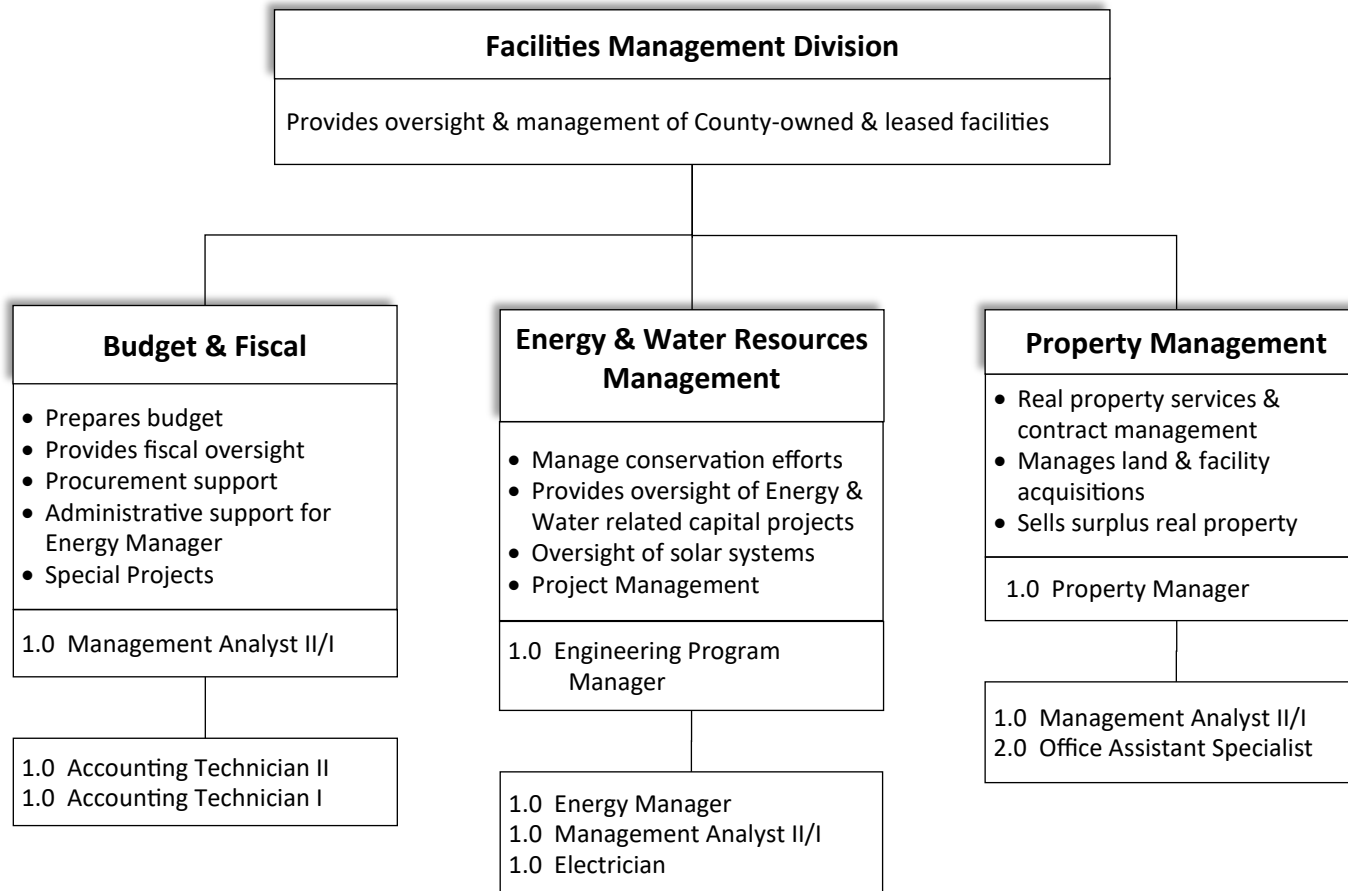


Budget Unit #	Allocated Positions
1014000000	3
1014200000	70
1014300000	13
7070300000	42
Total	124

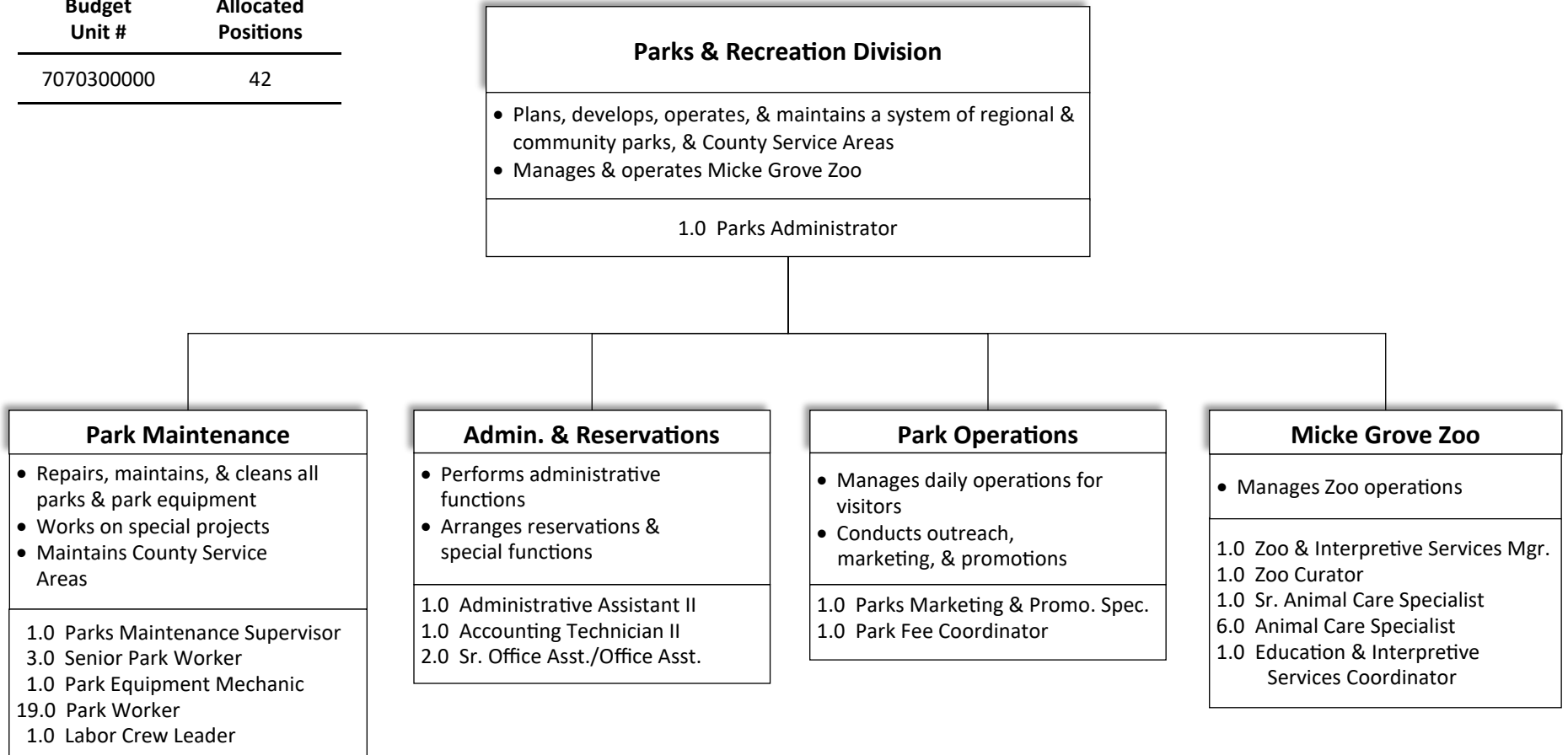


Budget Unit #	Allocated Positions
1014200000	70

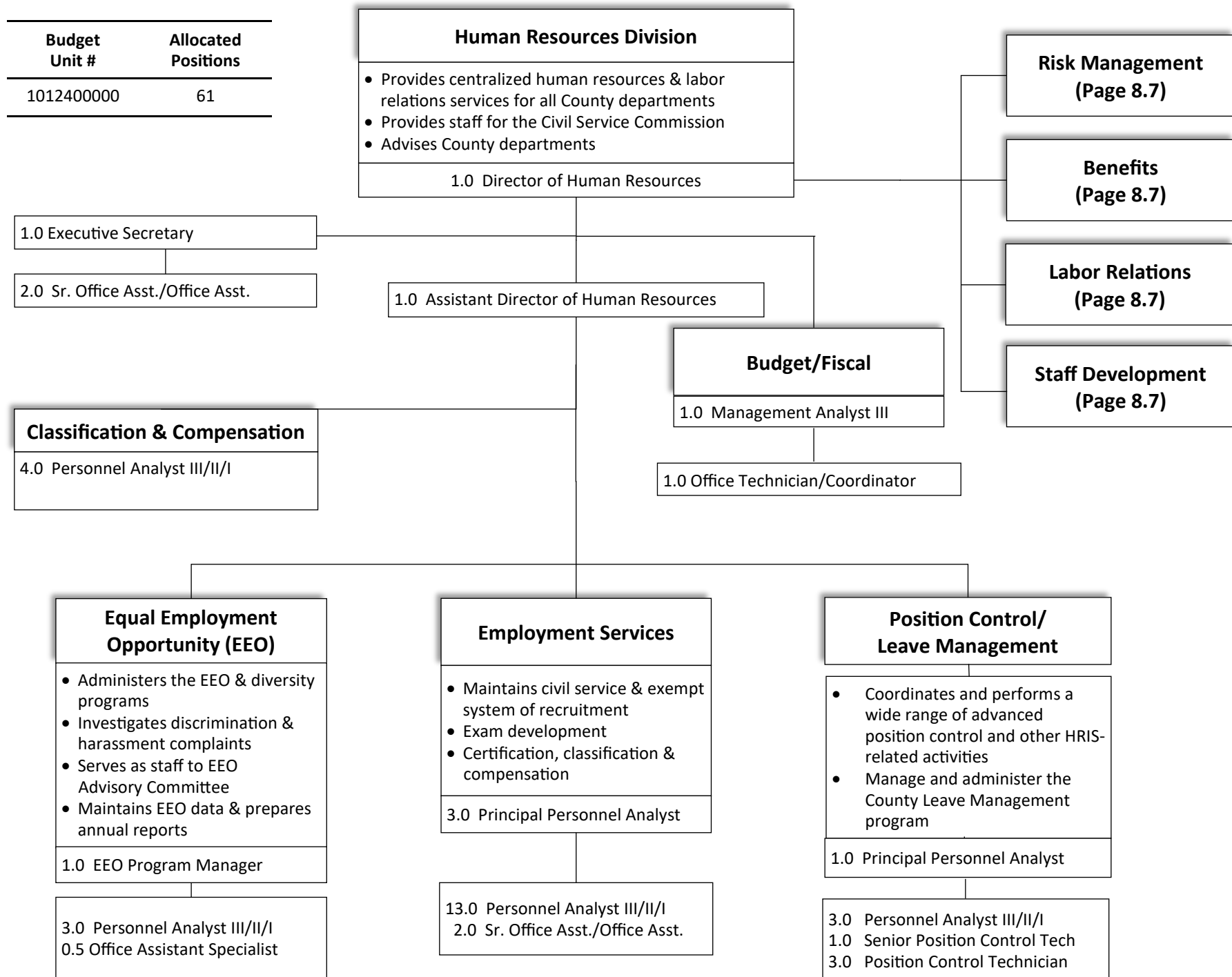


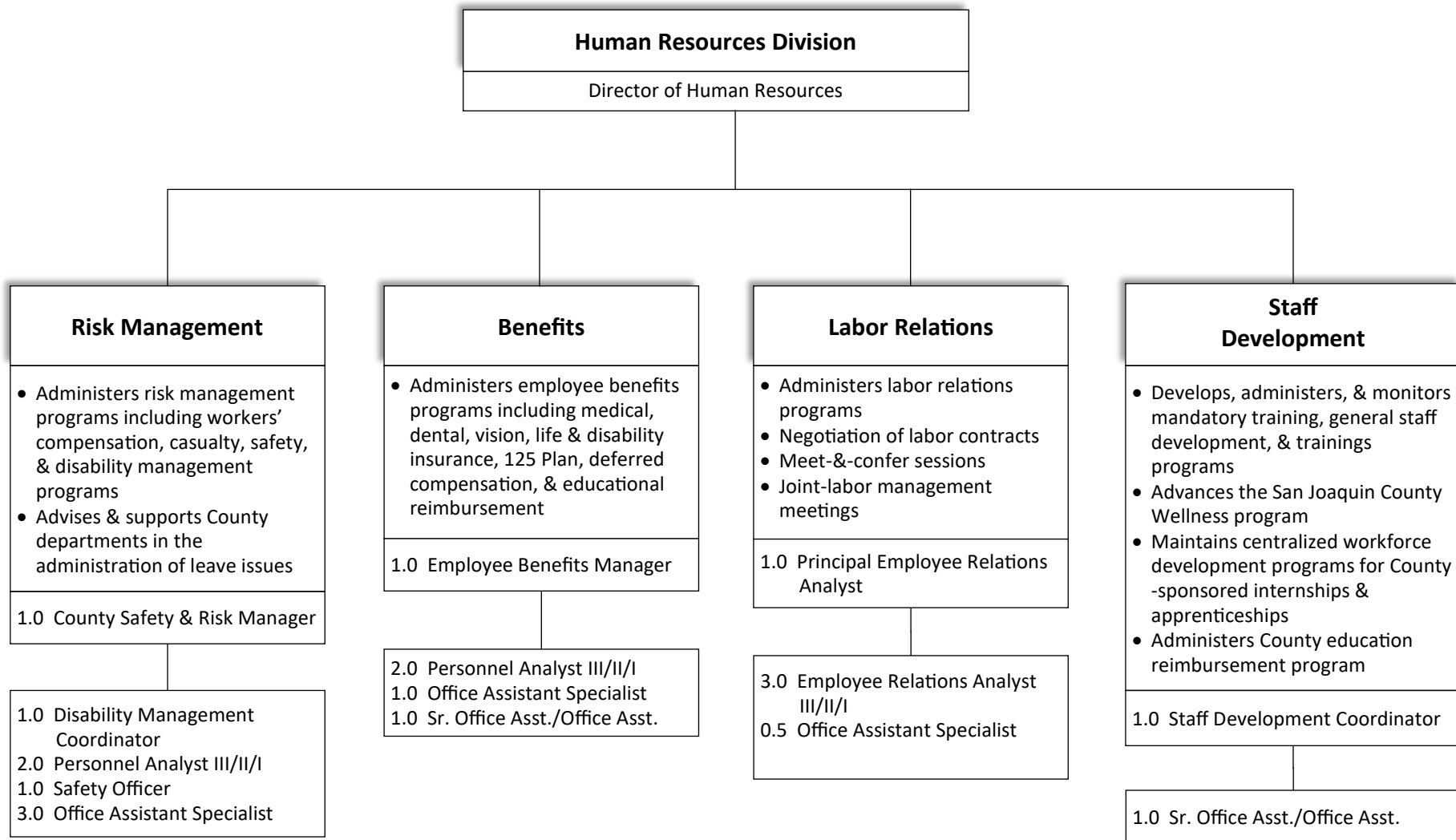


Budget Unit #	Allocated Positions
7070300000	42

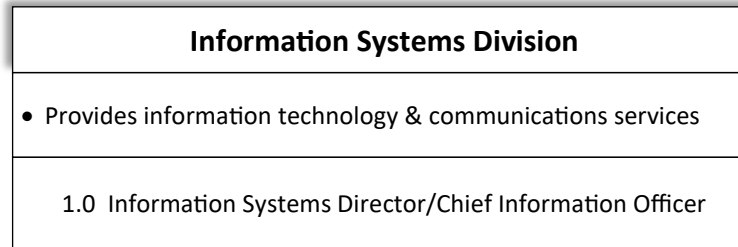


Budget Unit #	Allocated Positions
1012400000	61





Budget Unit #	Allocated Positions
8240000000	106
8260000000	5
Total	111



1.0 Chief Info. Security Officer
1.0 ISA V - Security Officer
2.0 IS Analyst IV/III/II/I

1.0 Management Analyst III
1.0 Business Analyst II
1.0 Administrative Assistant II/I/Jr.
1.0 Accounting Technician I
1.0 Senior Office Assistant

1.0 Information Systems Asst. Director

SJ General Hospital I.T. Mgt.

- Provides leadership & services for San Joaquin General Hospital

1.0 Information Systems Asst. Director

1.0 Information Systems Manager
4.0 IS Analyst IV/III/II/I
1.0 IS Specialist III

Managed IT Services

- Provides leadership & IT services
- AG, CDD, DA, DCSS, EHD, PROB, PW, ROV

1.0 Dept. Information Systems Manager
1.0 Information Systems Manager

2.0 IS Analyst V
8.0 IS Analyst IV/III/II/I
2.0 Dept IS Analyst II/I
1.0 IS Specialist III
2.0 IS Specialist II/I

Assigned IT Staffing

- Provides IT Staffing Services
- HSA, SO

17.0 IS Analyst IV/III/II/I
1.0 Dept IS Specialist II/I

Project Management

- Provides project management oversight

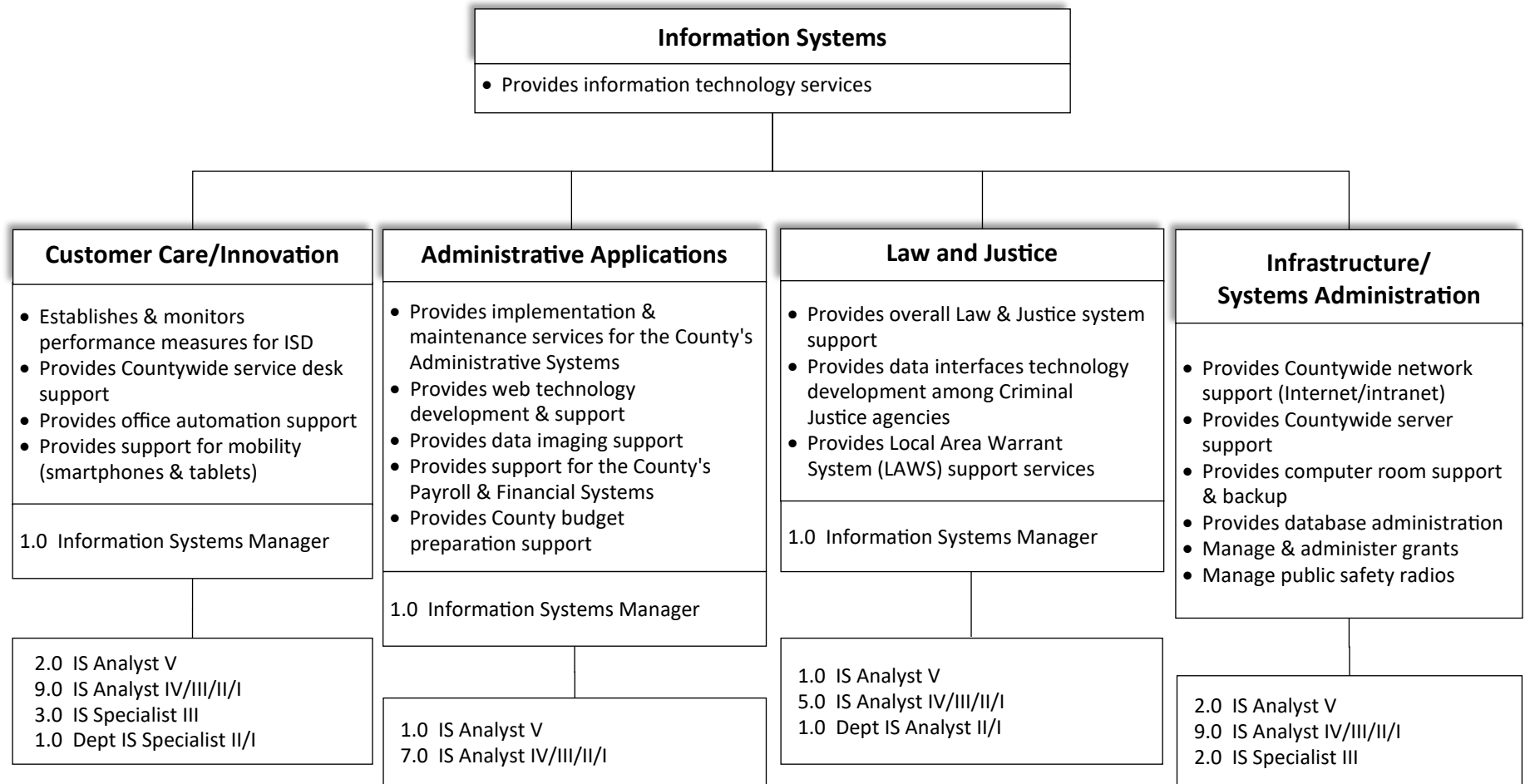
1.0 IS Analyst V
3.0 IS Analyst IV/III/II/I

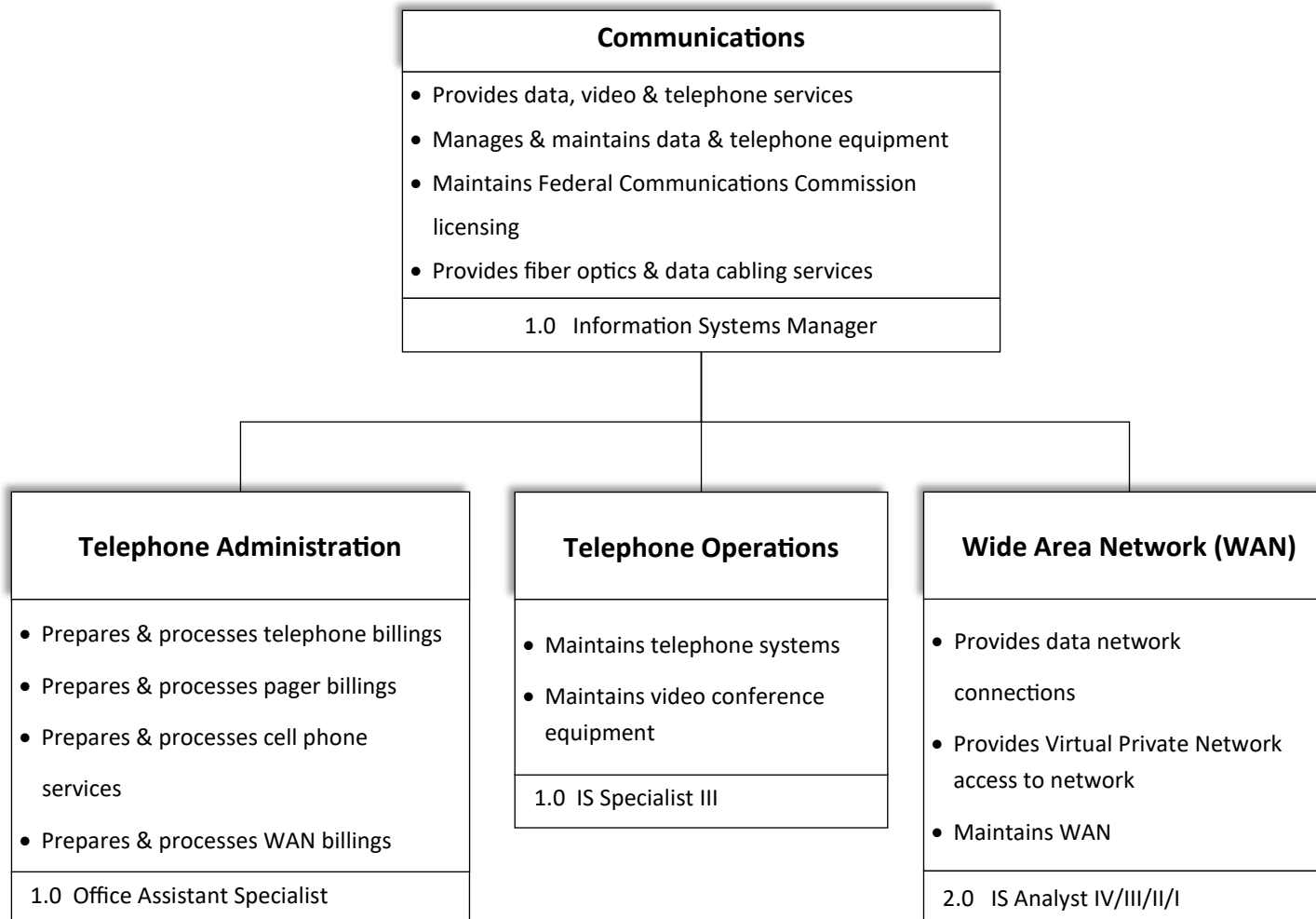
Information Systems
(Page 8.9)

- Customer care
- Administrative applications
- Law & Justice
- Infrastructure/systems administration

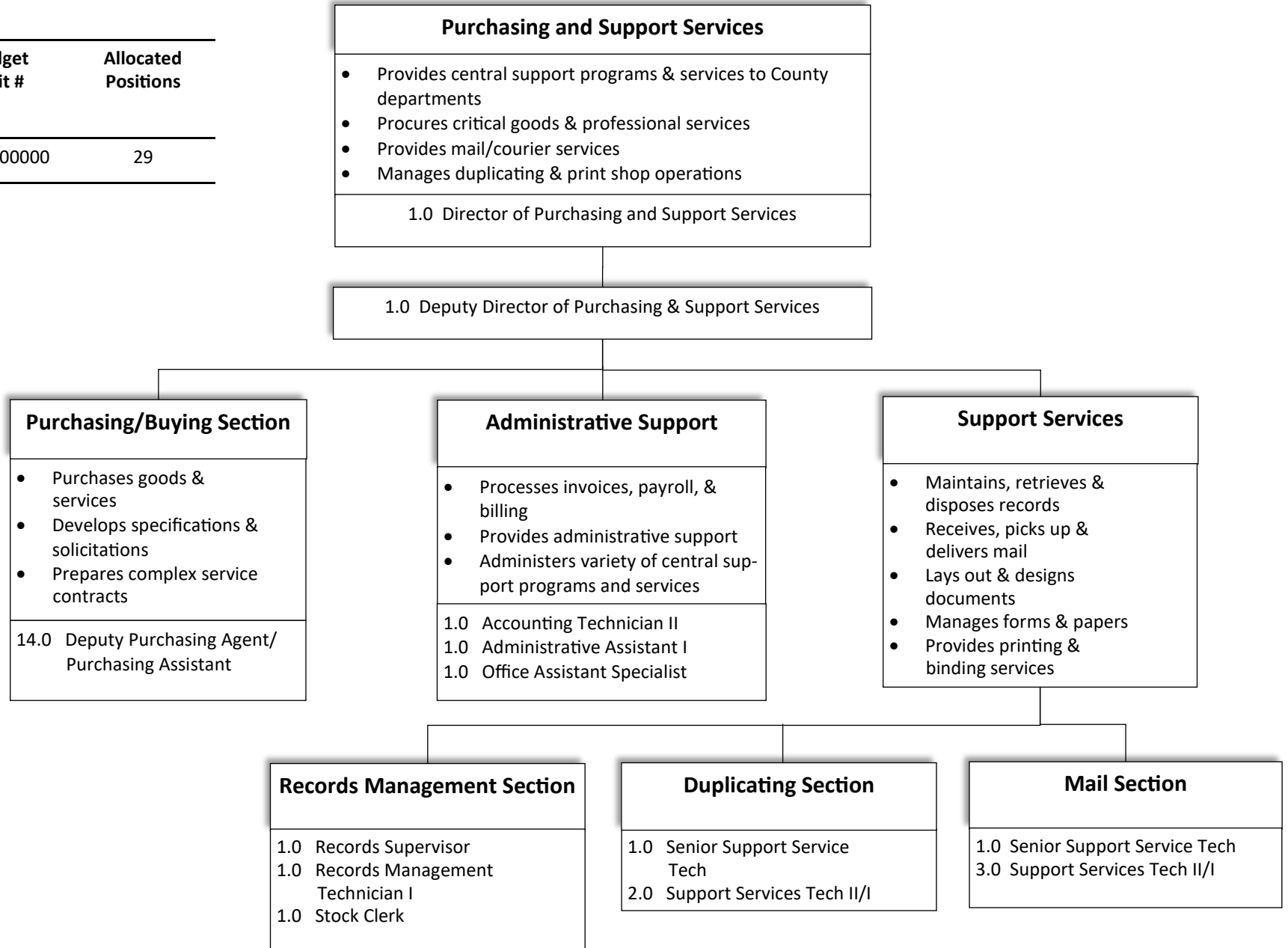
Communications
(Page 8.10)

- Telephone Administration
- Telephone Operations
- Wide Area Network (WAN) Administration

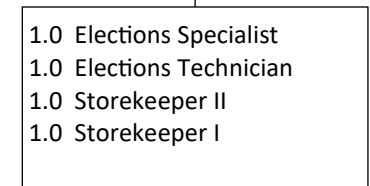
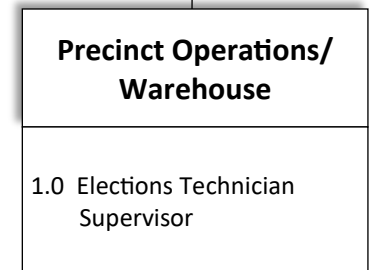
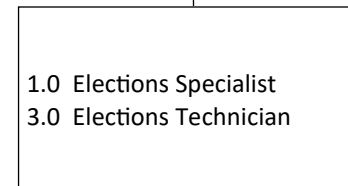
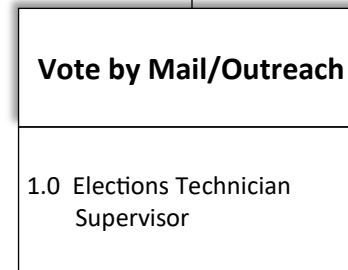
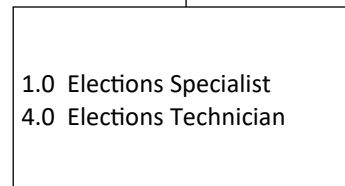
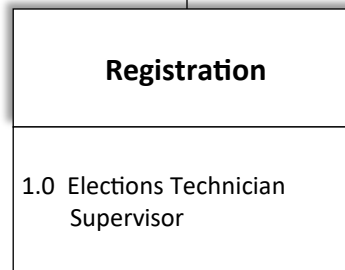
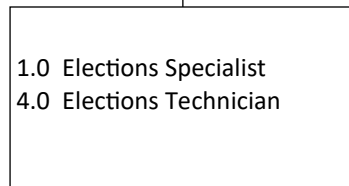
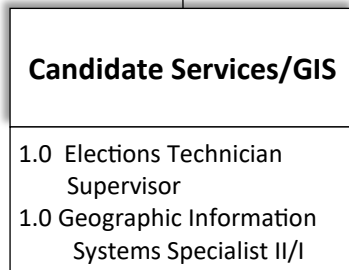
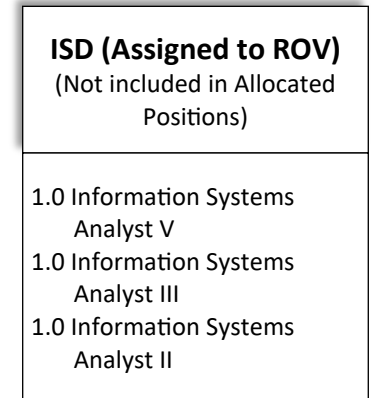
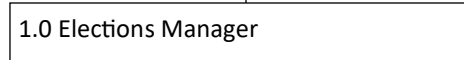
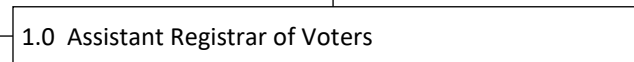
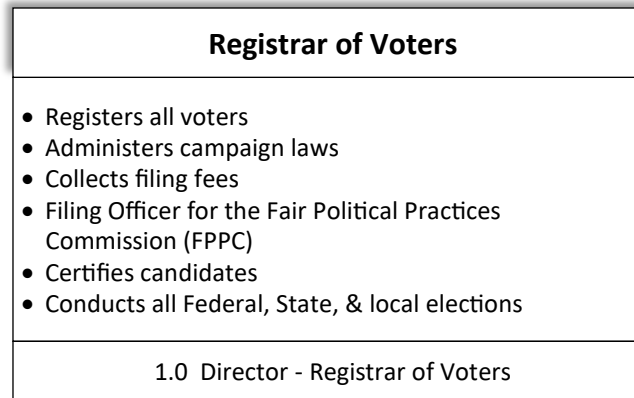
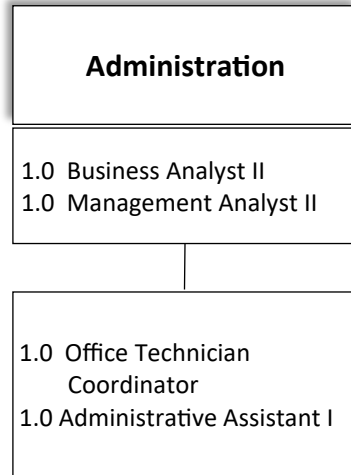




Budget Unit #	Allocated Positions
1011200000	29



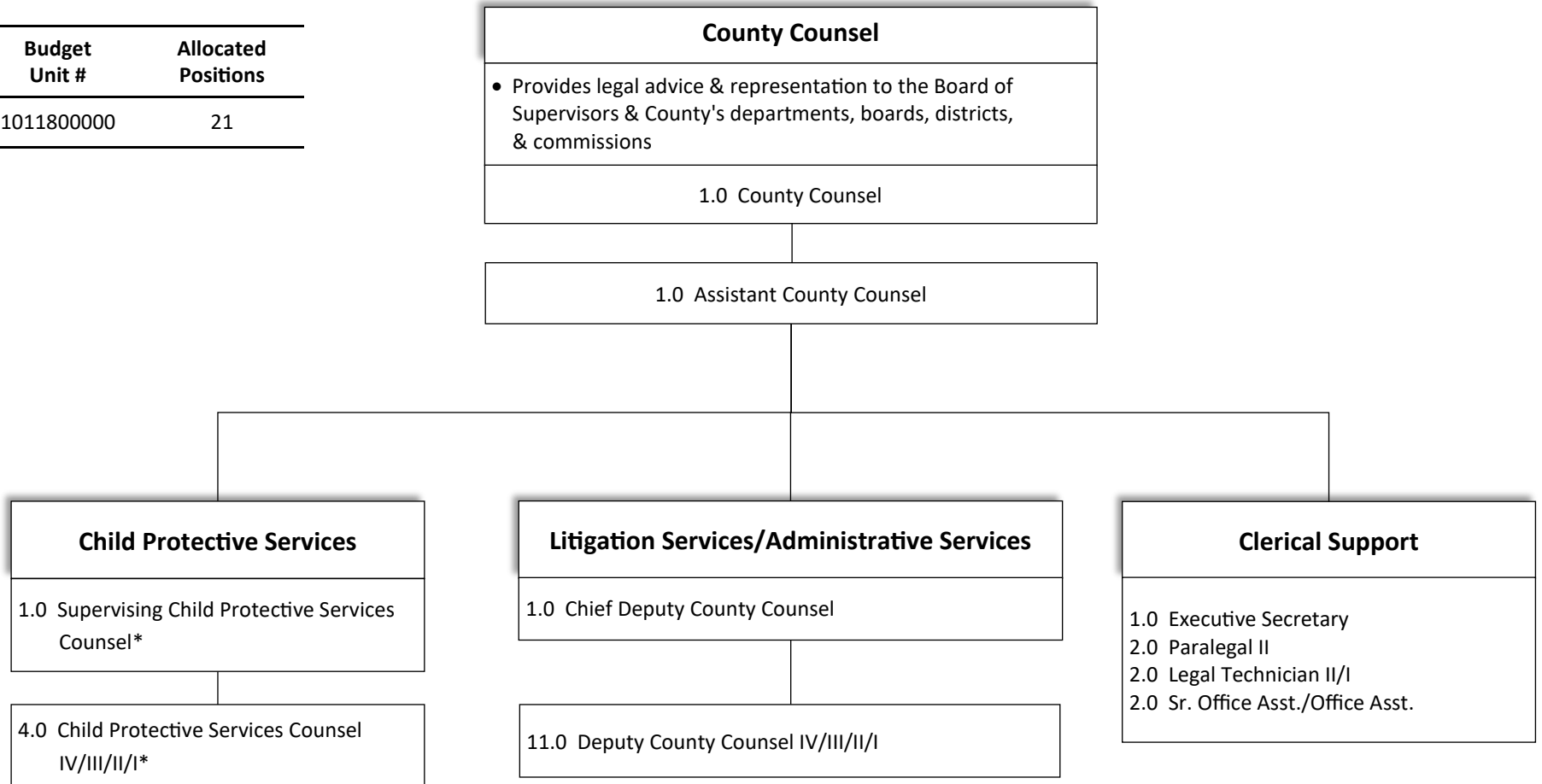
Budget Unit #	Allocated Positions
1013000000	30





2024-2025 ORGANIZATIONAL CHART
County Counsel

Budget Unit #	Allocated Positions
1011800000	21



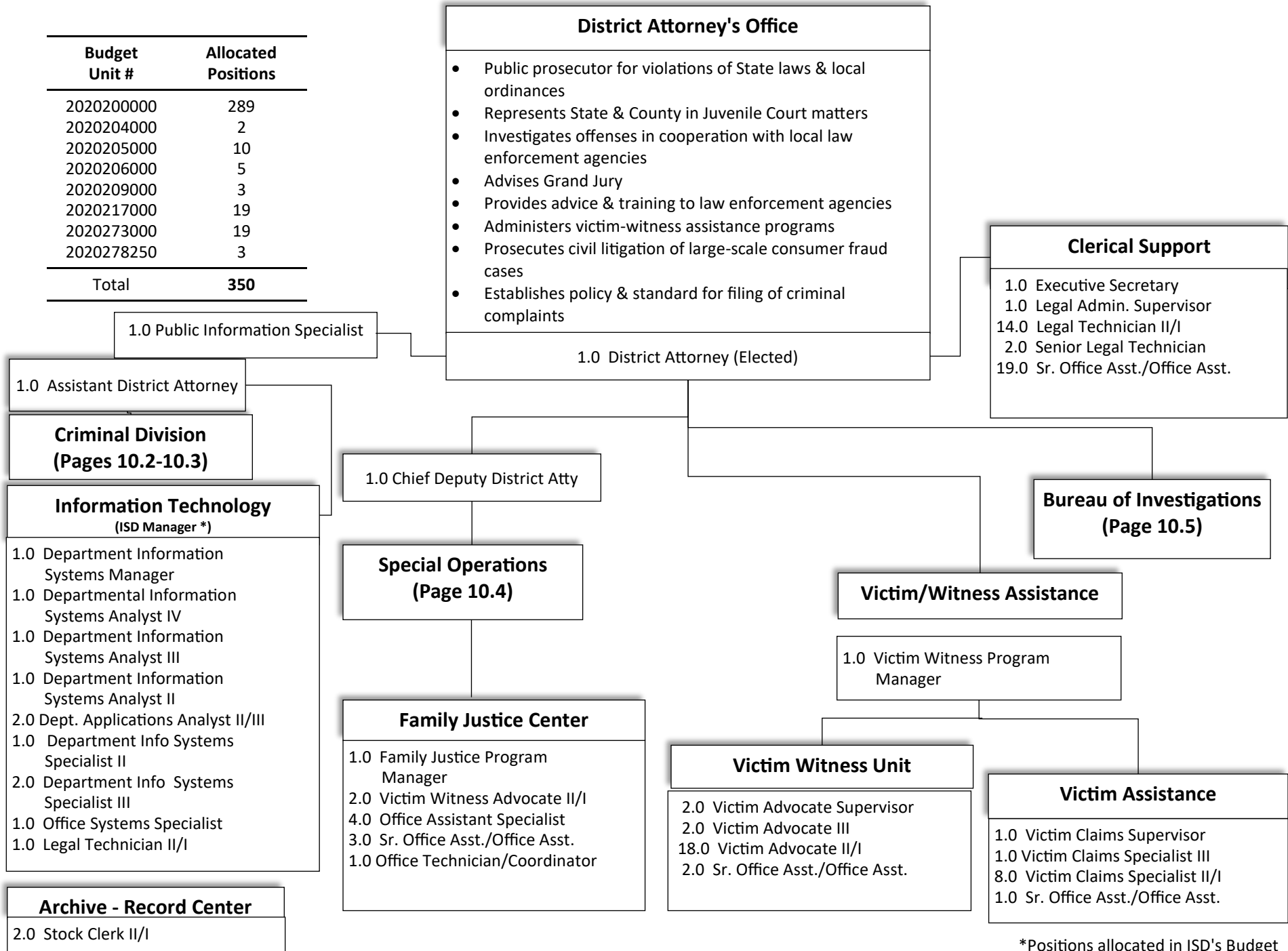
* Positions are allocated in the Human Services Agency budget #5050101000



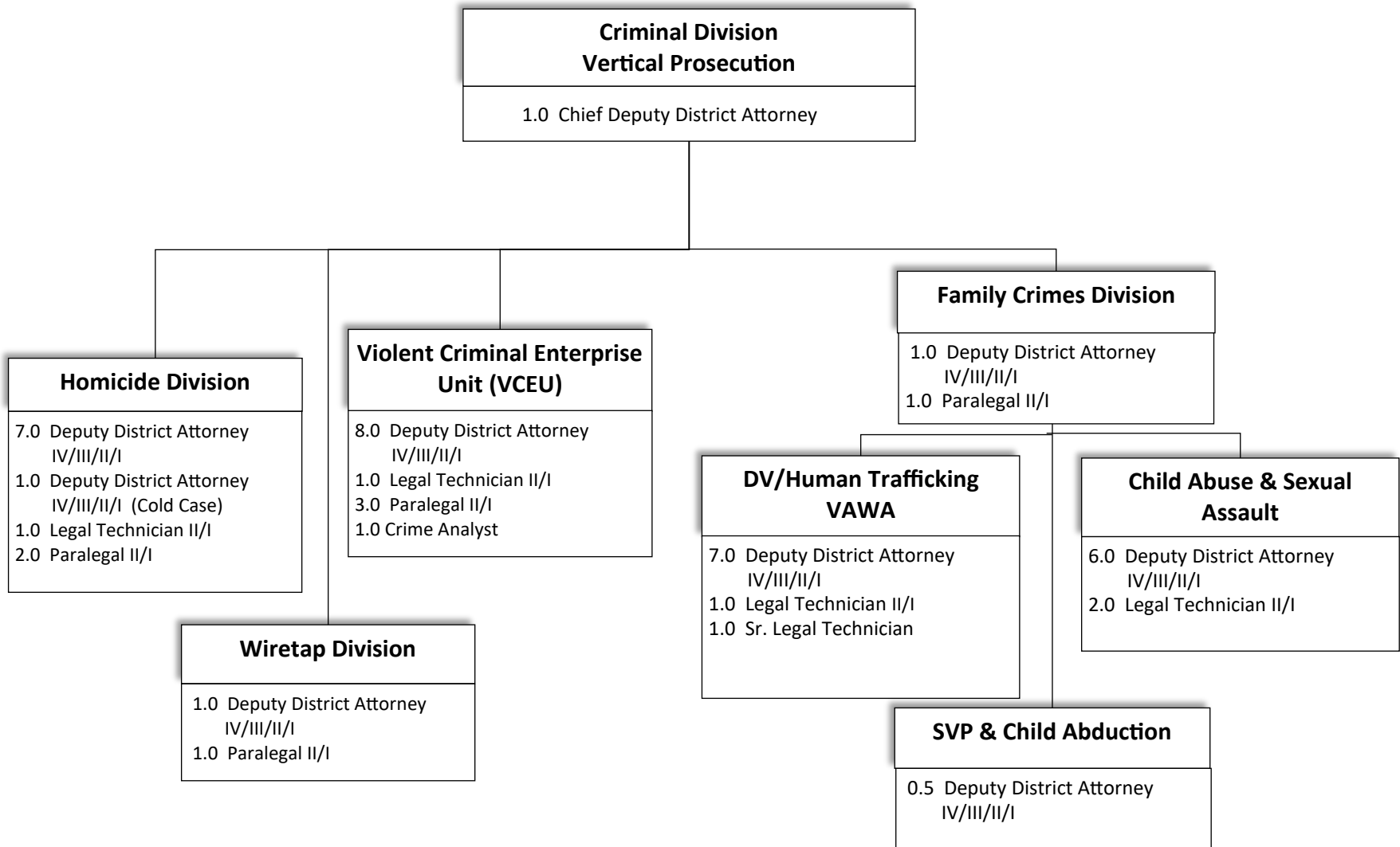
SAN JOAQUIN
—COUNTY—

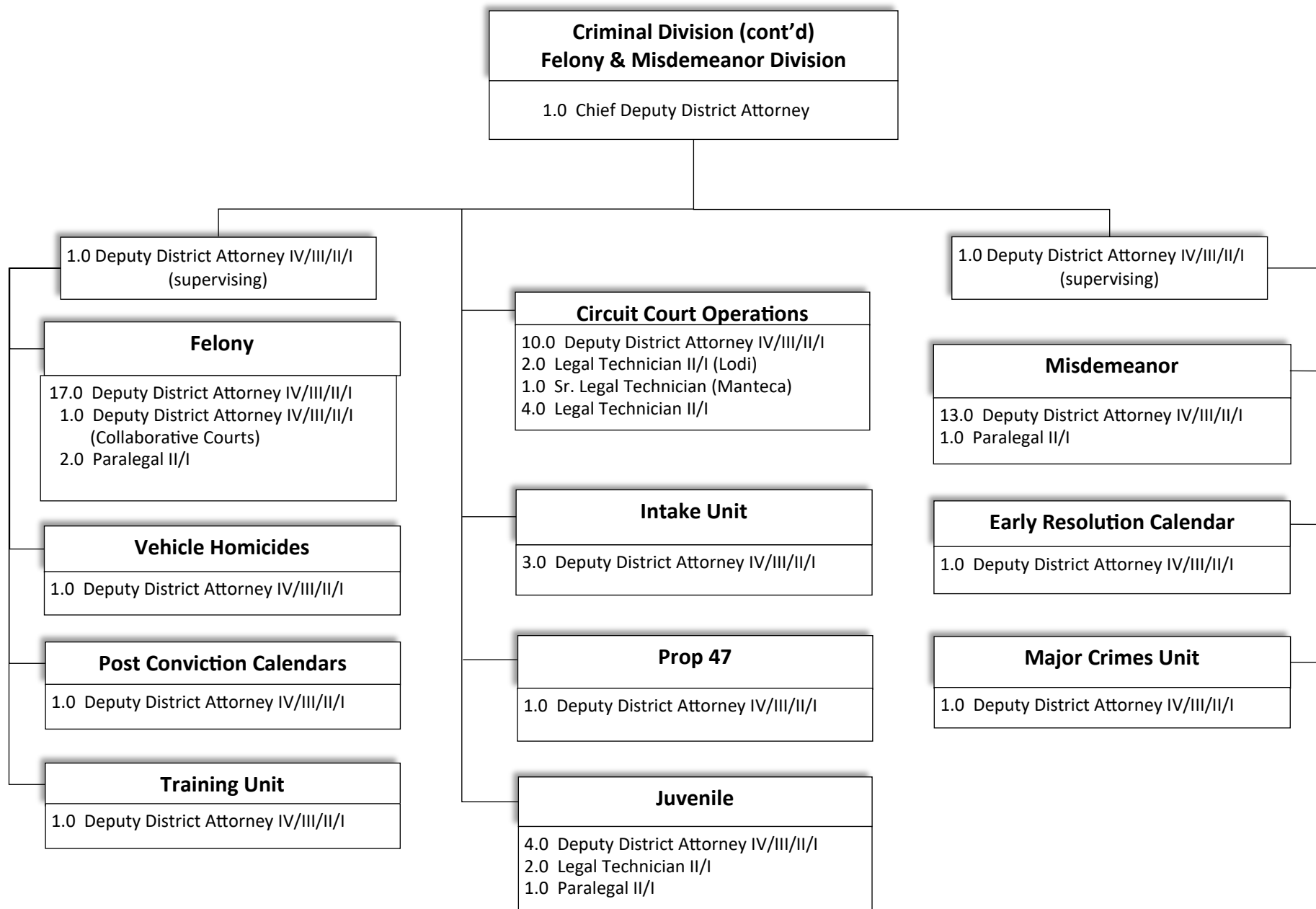
2024-2025 ORGANIZATIONAL CHART
District Attorney

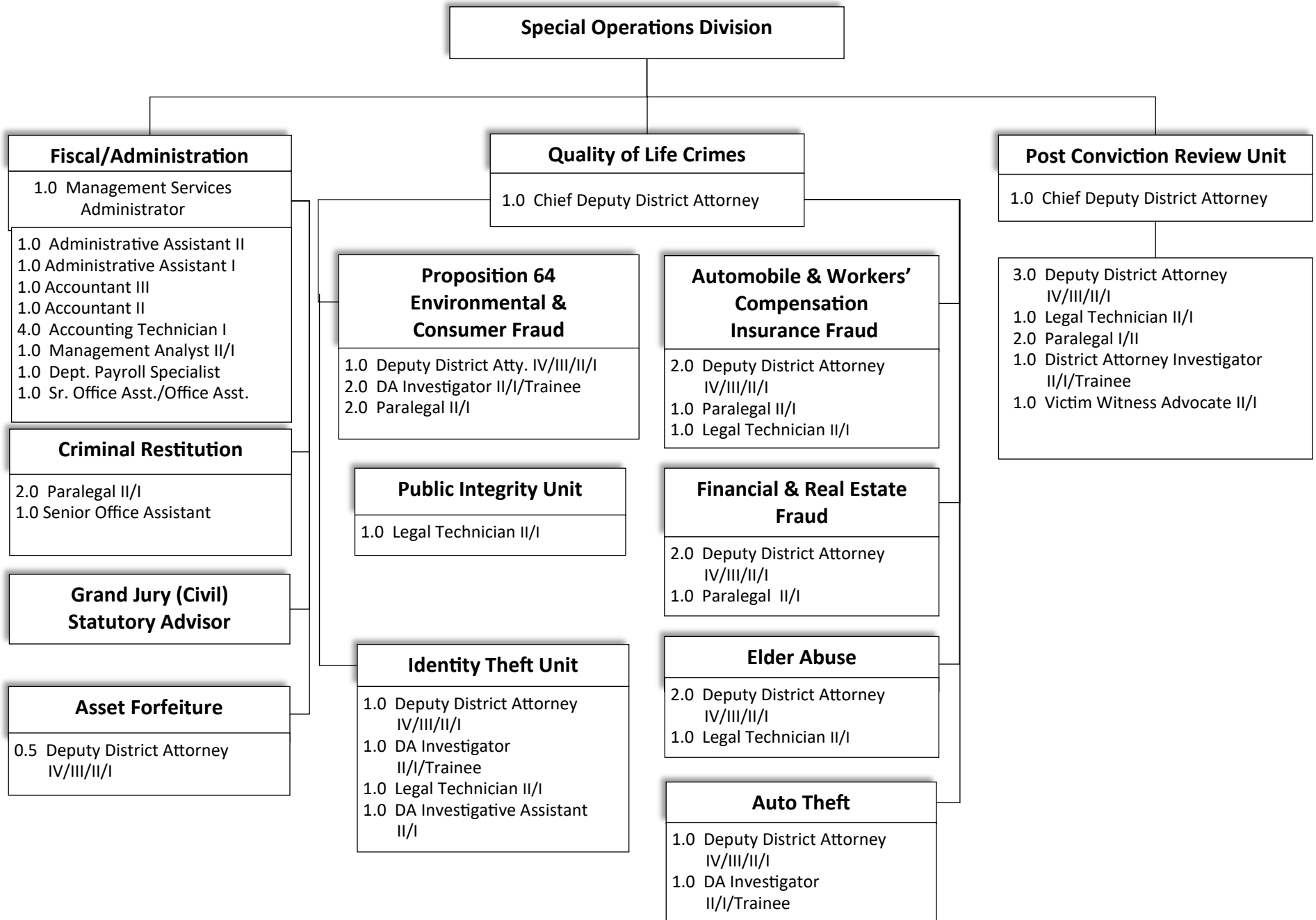
Budget Unit #	Allocated Positions
2020200000	289
2020204000	2
2020205000	10
2020206000	5
2020209000	3
2020217000	19
2020273000	19
2020278250	3
Total	350

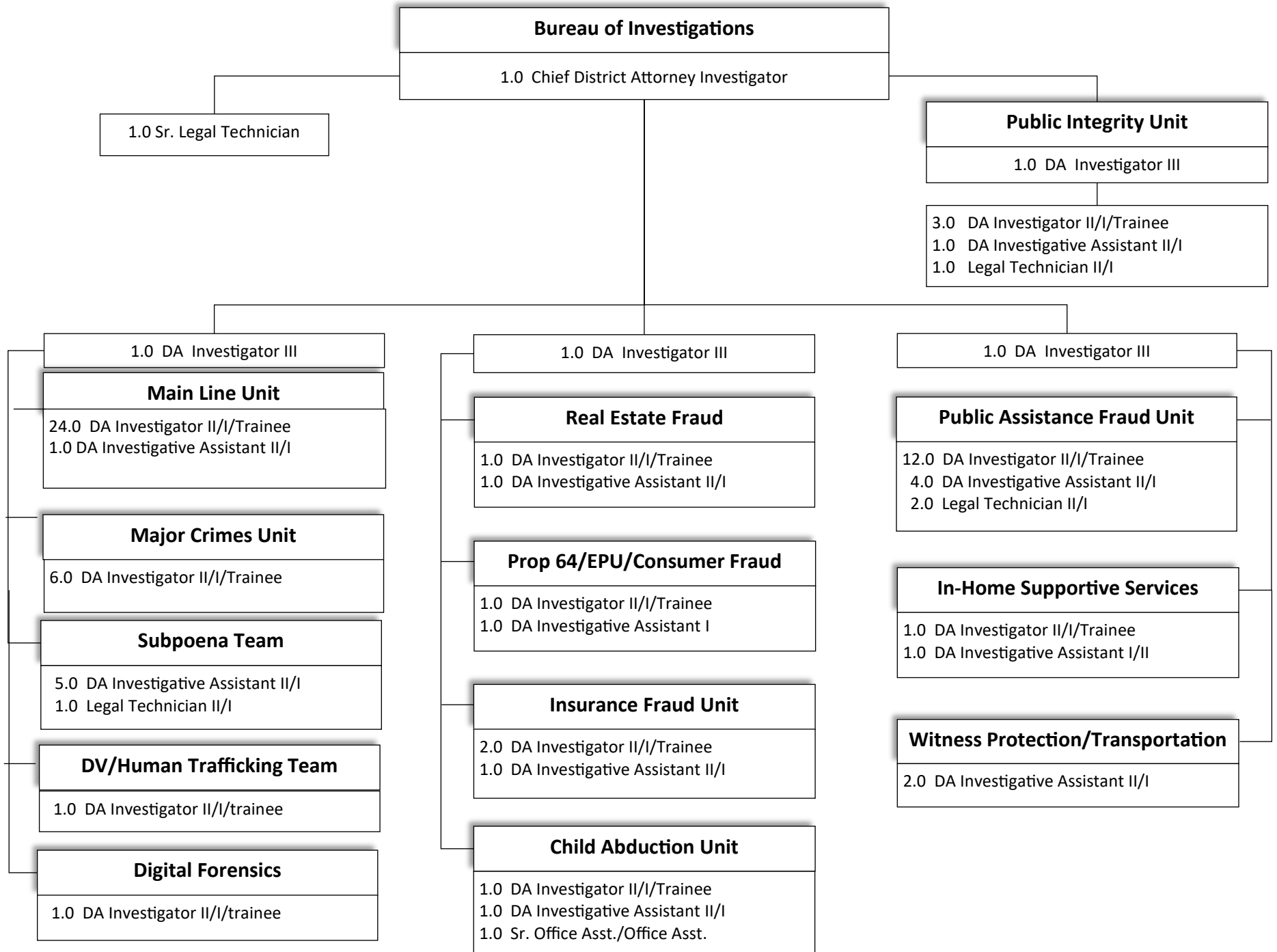


*Positions allocated in ISD's Budget







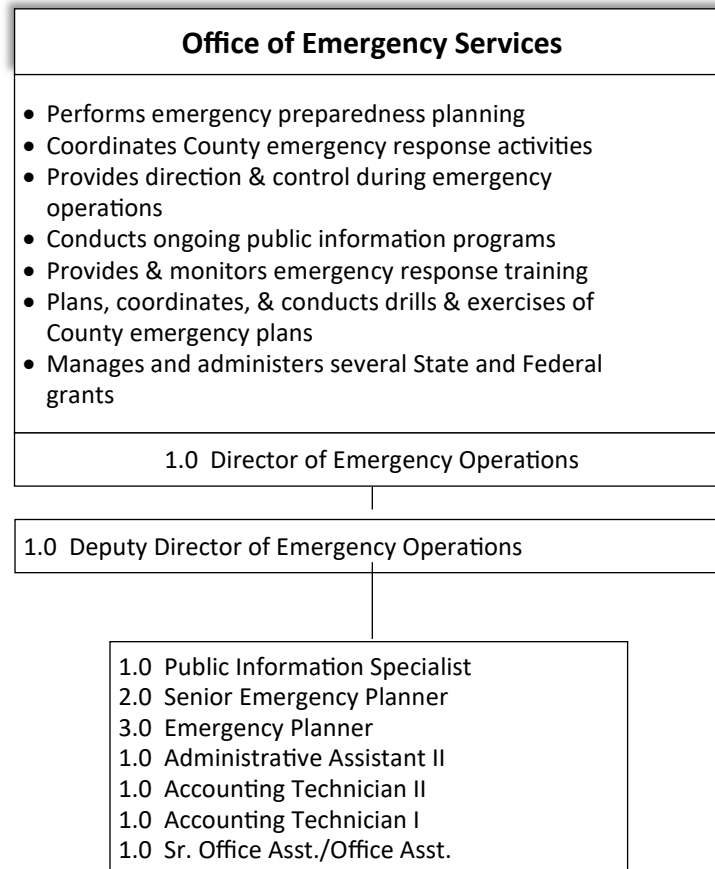




2024-2025 ORGANIZATIONAL CHART

Office of Emergency Services

Budget Unit #	Allocated Positions
2026000000	12.0
Total	12.0





2024-2025 ORGANIZATIONAL CHART

Employment & Economic Development

Budget	Allocated
Unit #	Positions
5055103000	89

Employment & Economic Development Department

- Administers all programs & activities of the Workforce Innovation & Opportunity Act (WIOA), Economic Development Association, Revolving Loan Fund, employment & training components of Cal-WORKs, AB 109, and other grants
- Serves as the administrative arm of the Workforce Development Board

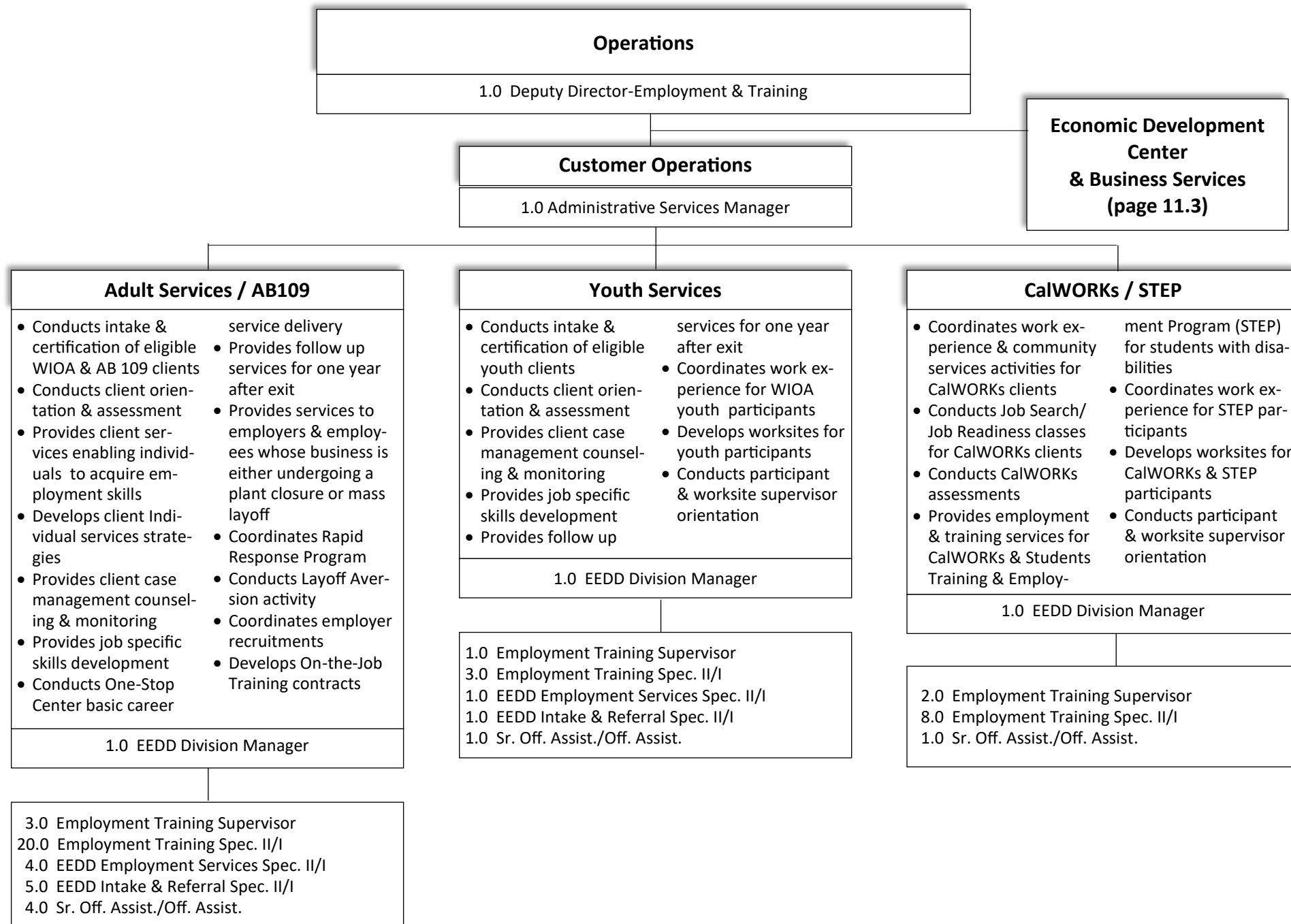
1.0 Director of Employment & Economic Development

Executive Management Support

1.0 Executive Secretary
1.0 Office Technician/Coordinator

Operations
(Pages 11.2 - 11.3)

Administration
(Page 11.4)





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 and 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
4.0 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

2.0 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 website(s) & 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



SAN JOAQUIN
—COUNTY—

2024-2025 ORGANIZATIONAL CHART
Environmental Health

Budget Unit #	Allocated Positions
4042000000	59

Environmental Health Department

- Provides services which protect & enhance public health, wellbeing, & safety through prevention, education, inspection, & enforcement of State & local environmental laws & regulations

1.0 Director of Environmental Health

1.0 Assistant Director of Environmental Health

1.0 Management Analyst II

Operations

1.0 Environmental Health Program Coordinator
1.0 Office Supervisor
7.0 Sr. Office Asst./Office Asst.

Accounting

1.0 Accountant II
3.0 Accounting Technician I

Consumer

1.0 Environmental Health Program Coordinator
5.0 Env. Health Spec./Lead Sr. Reg./Sr. Reg./Reg./Trainee
2.0 Sr. Reg. Dairy Inspector/Reg. Dairy Inspector

Land Use/Water Quality

1.0 Environmental Health Program Coordinator
9.0 Env. Health Spec./Lead Sr. Reg./Sr. Reg./Reg./Trainee

CUPA

1.0 Environmental Health Program Coordinator
15.0 Env. Health Spec./Lead Sr. Reg./Sr. Reg./Reg./Trainee
1.0 Hazardous Material Specialist II

Solid Waste

1.0 Environmental Health Program Coordinator
6.0 Env. Health Spec./Lead Sr. Reg./Sr. Reg./Reg./Trainee
1.0 Env. Health Spec./Lead Sr. Reg./Sr. Reg./Reg./Trainee

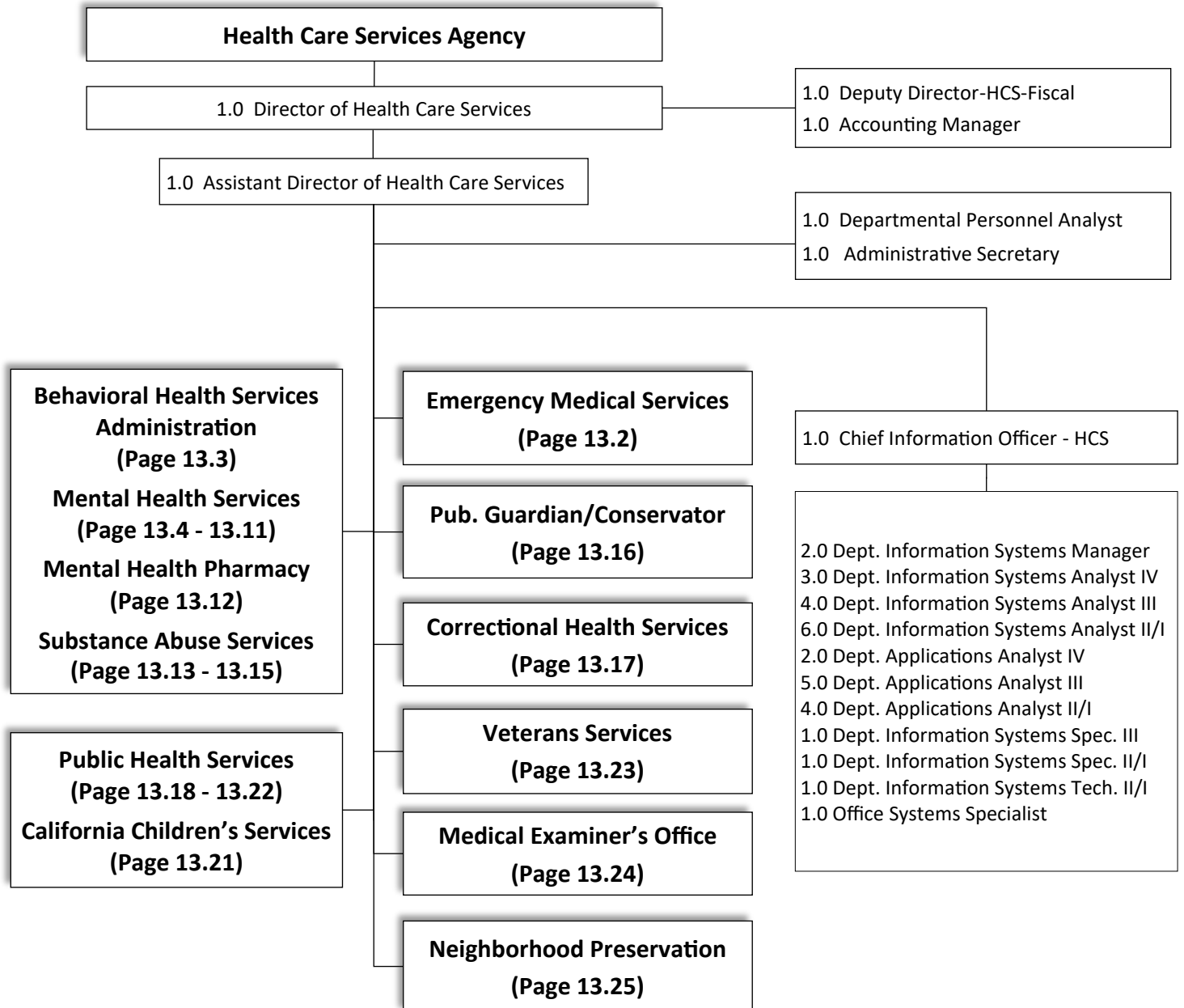


SAN JOAQUIN
—COUNTY—

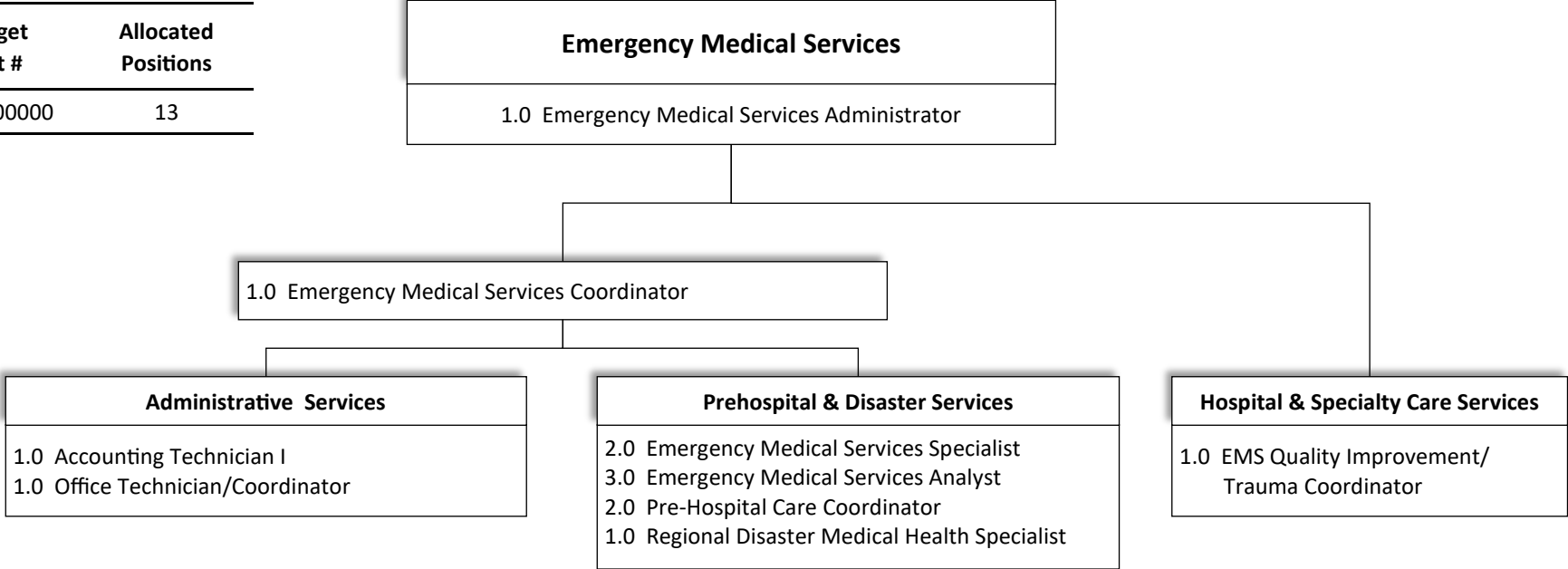
2024-2025 ORGANIZATIONAL CHART

Health Care Services Agency

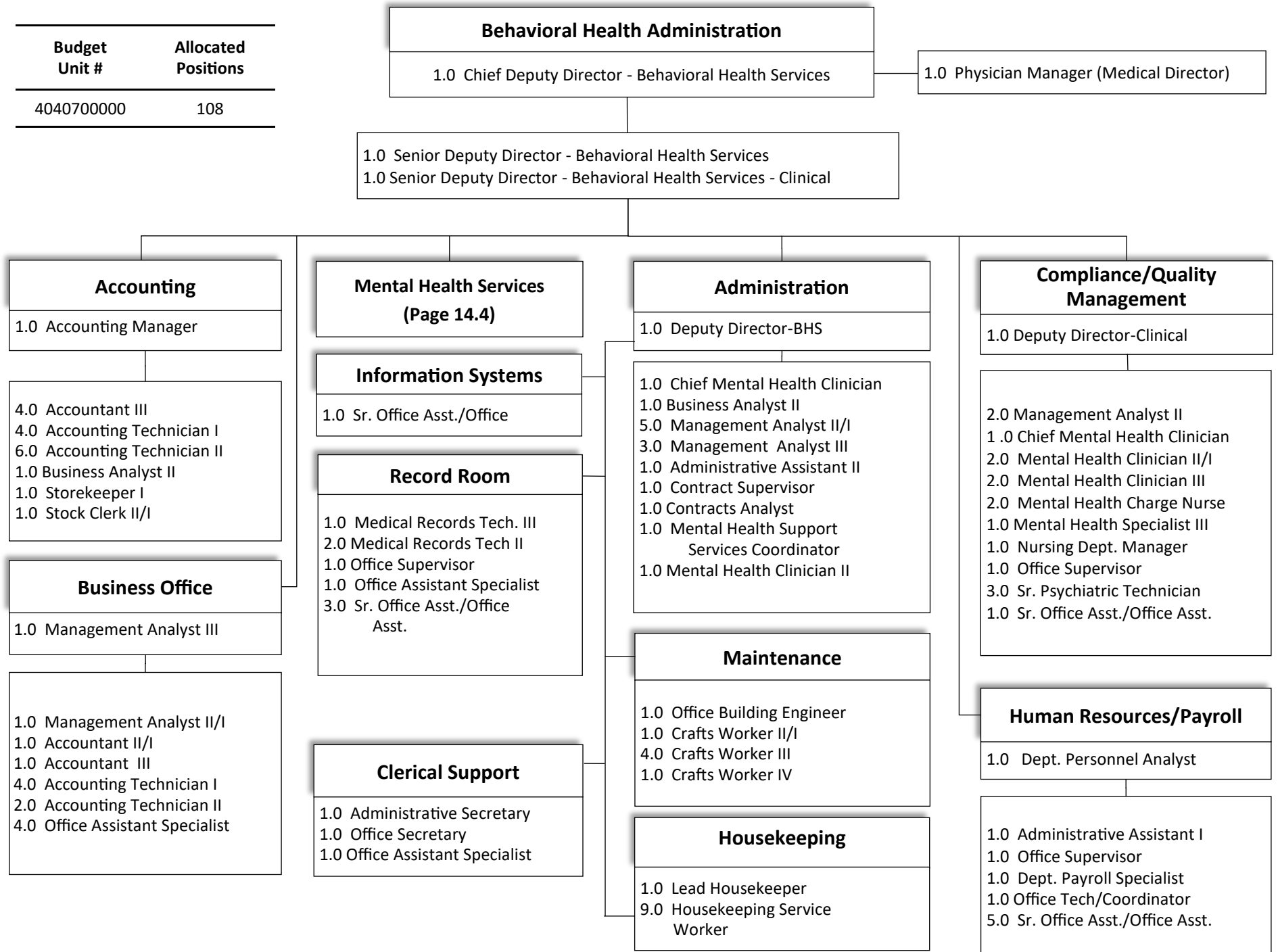
Budget Unit #	Allocated Positions
2022621000	81
4040300000	11
4040500000	588
4040600000	89
4040700000	97
4041000000	206
4041200000	30
4041800000	14
4045415000	46
4049500000	37
4049600000	21
4049700000	19
5055246000	10
5055600000	10
Total	1,254



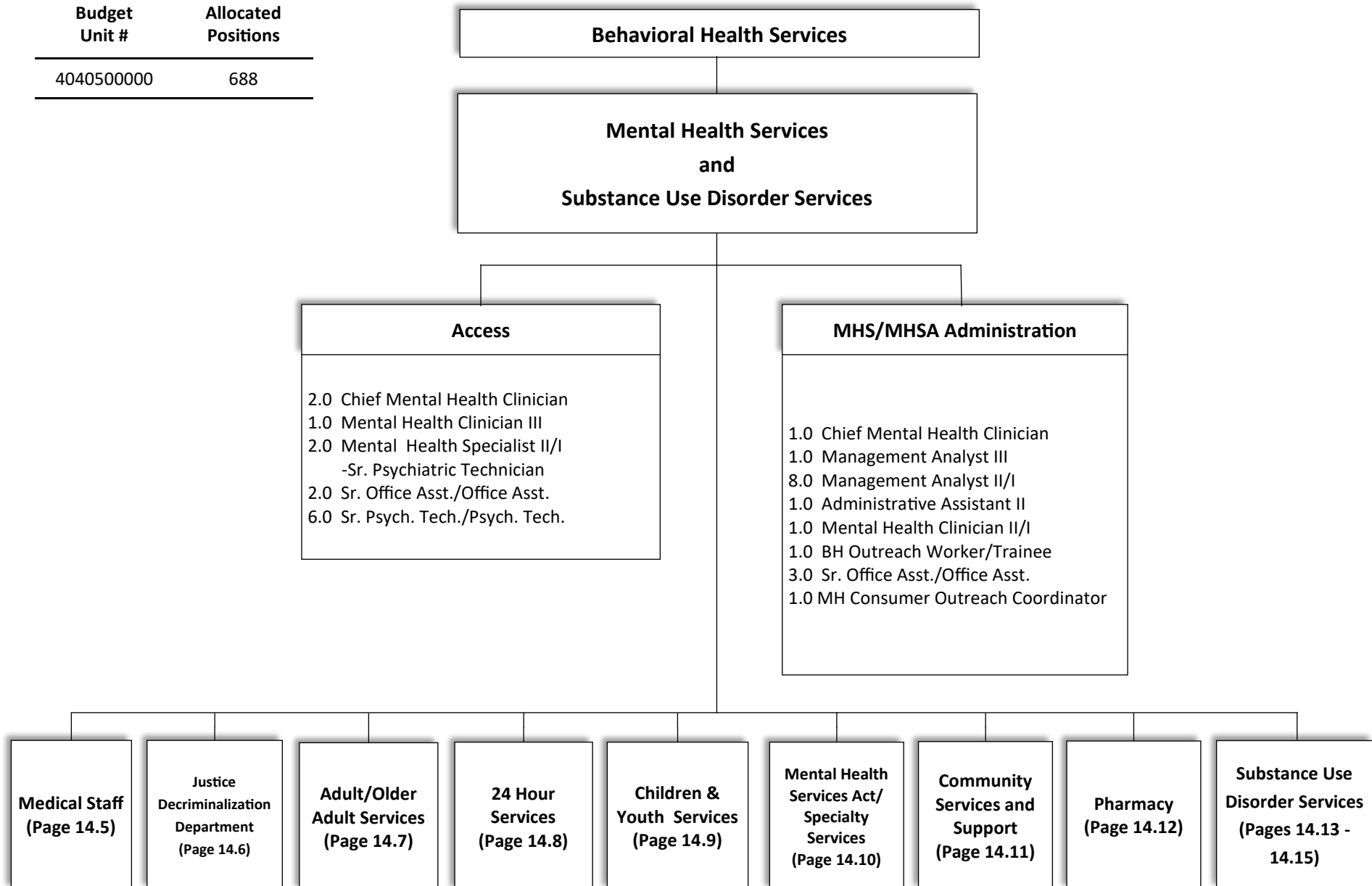
Budget Unit #	Allocated Positions
4041800000	13

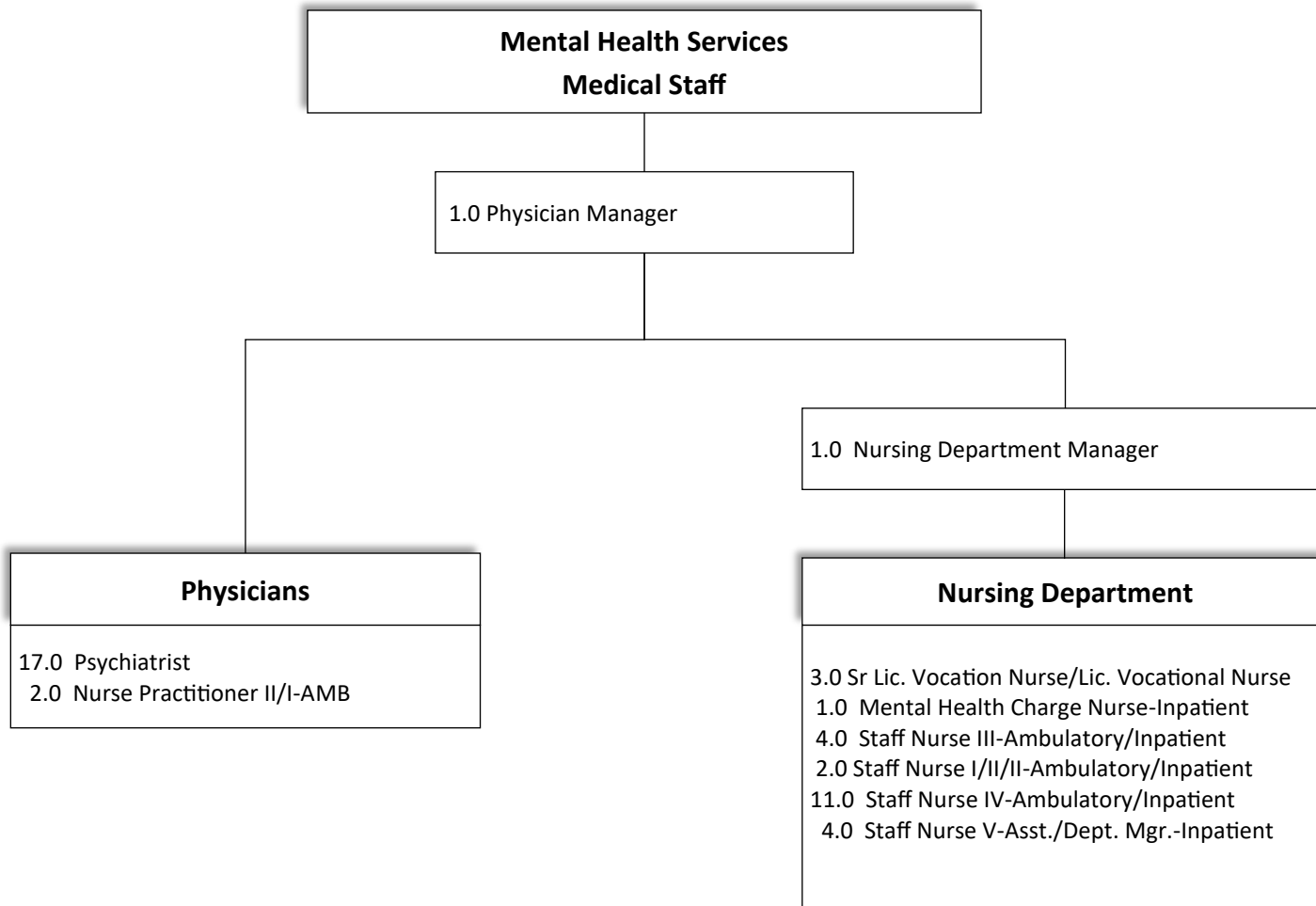


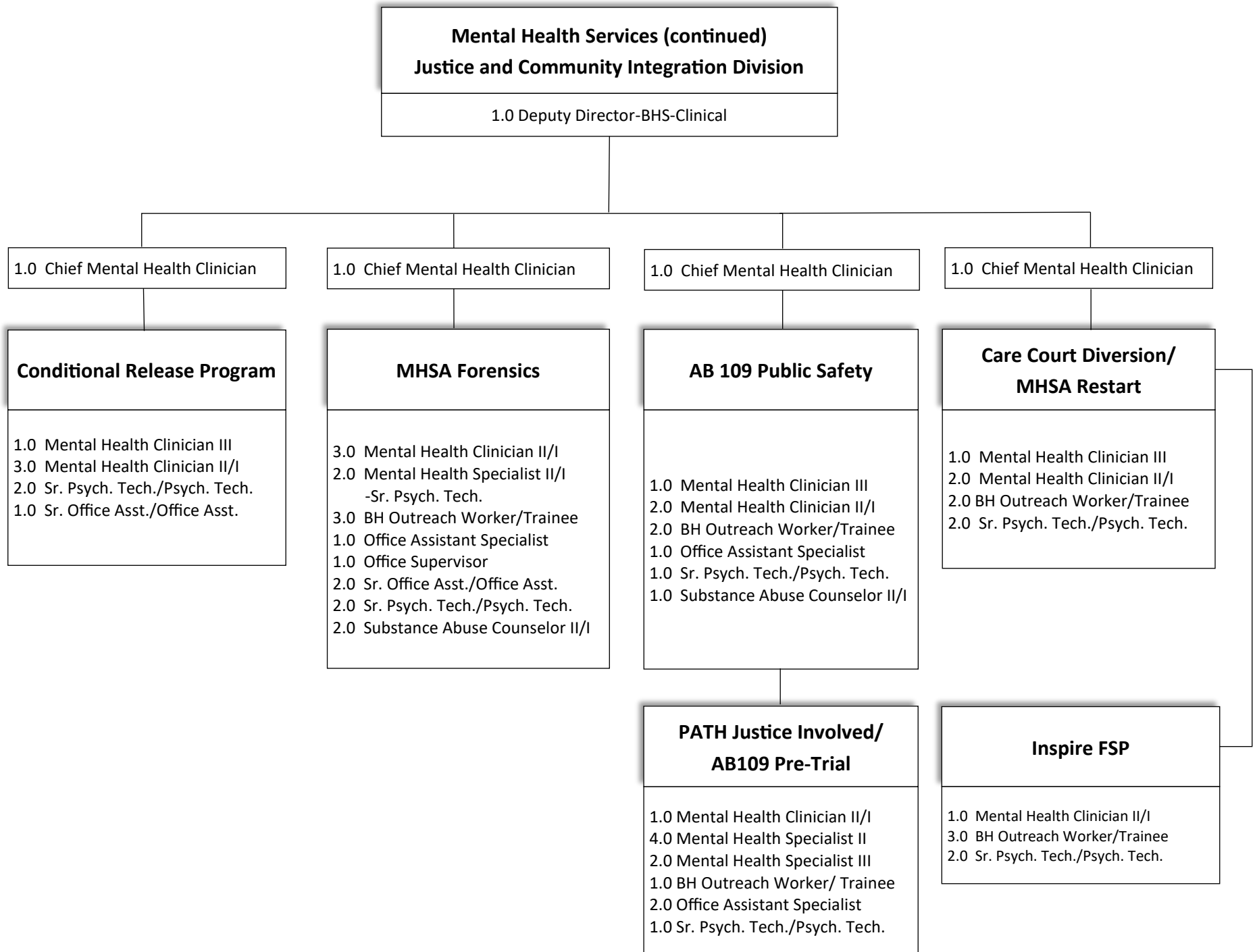
Budget Unit #	Allocated Positions
4040700000	108



Budget Unit #	Allocated Positions
4040500000	688







Mental Health Services (continued)
Adult/Older Adult Services

1.0 Deputy Director - BHS - Clinical

4.0 Chief Mental Health Clinician

Community Adult Treatment

1.0 Chief Psychiatric Technician
2.0 Mental Health Clinician III
21.0 Mental Health Clinician II/I
12.0 Mental Health Specialist II/I
-Sr. Psych. Tech./Psych. Tech.
2.0 Mental Health Specialist III
5.0 BH Outreach Worker/Trainee
1.0 Office Assistant Specialist
2.0 Office Supervisor
16.0 Sr. Office Asst./Office Asst.
14.0 Sr. Psych. Tech./Psych. Tech.

SAMHSA Grant Program

1.0 Mental Health Clinician II/I
1.0 Mental Health Specialist II/I
-Sr. Psychiatric Technician
2.0 Sr. Psych. Tech./Psych. Tech.

1.0 Chief Mental Health Clinician

MHSA Housing

2.0 Mental Health Clinician III
2.0 Mental Health Clinician II/I
1.0 Mental Health Specialist II/I
-Sr. Psych. Tech./Psych. Tech.
1.0 BH Outreach Worker/MH
Outreach Trainee
5.0 Sr. Psych. Tech./Psych. Tech.

MHSA Employment

1.0 Employment Training Spec. II/I

1.0 Chief Mental Health Clinician

South County

1.0 Mental Health Clinician III
3.0 Mental Health Clinician II/I
1.0 BH Outreach Worker/Trainee
2.0 Sr. Psych. Tech./Psych. Tech.

Lodi Clinic

3.0 Mental Health Clinician II/I
1.0 Mental Health Interpreter II/I
1.0 Mental Health Specialist II/I
-Sr. Psych. Tech./Psych. Tech.
1.0 BH Outreach Worker/Trainee
2.0 Sr. Office Asst./Office Asst.
3.0 Sr. Psych. Tech./Psych. Tech.

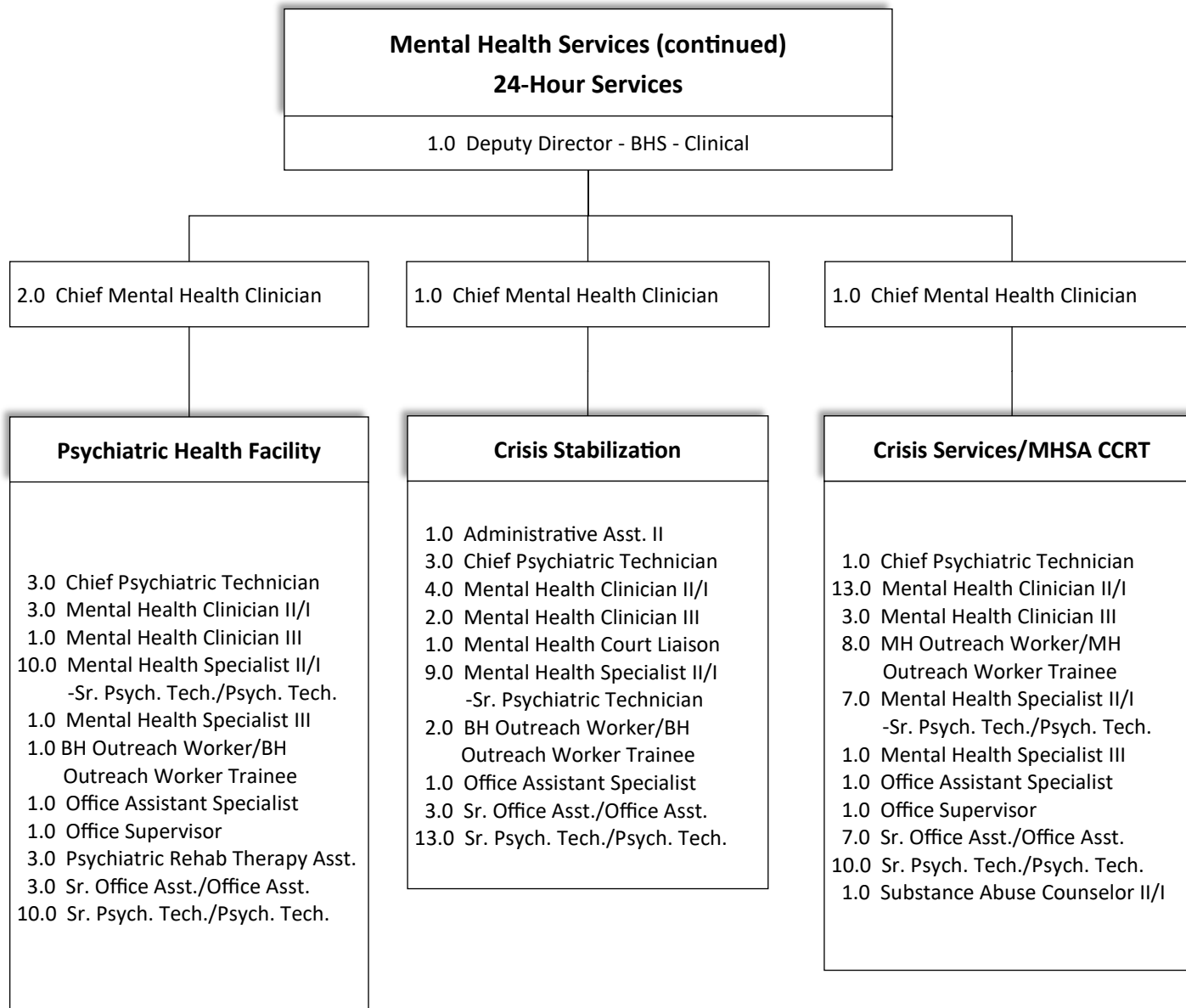
1.0 Chief Mental Health Clinician

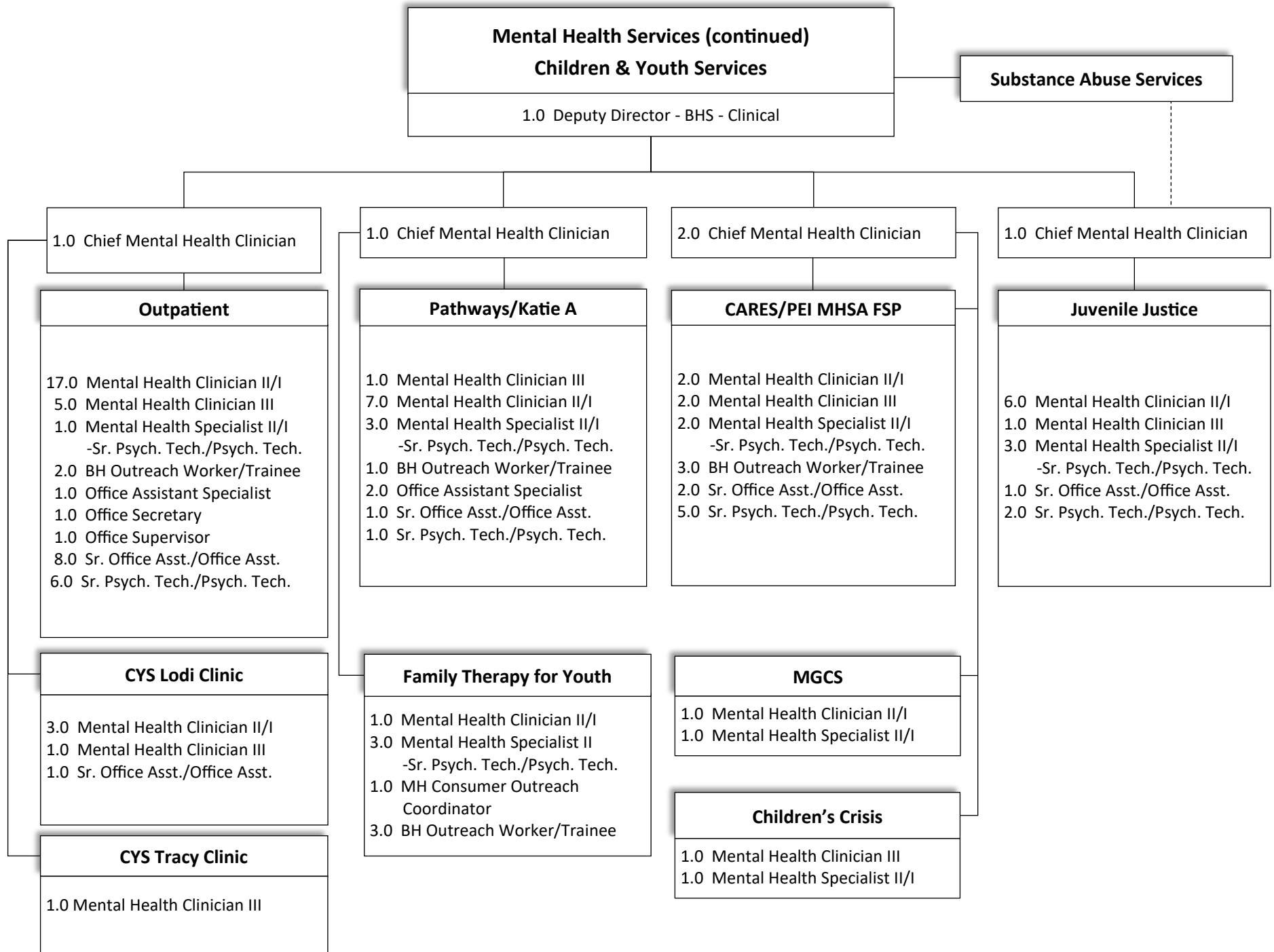
**Older Adult Services
/MHSA GOALS Program**

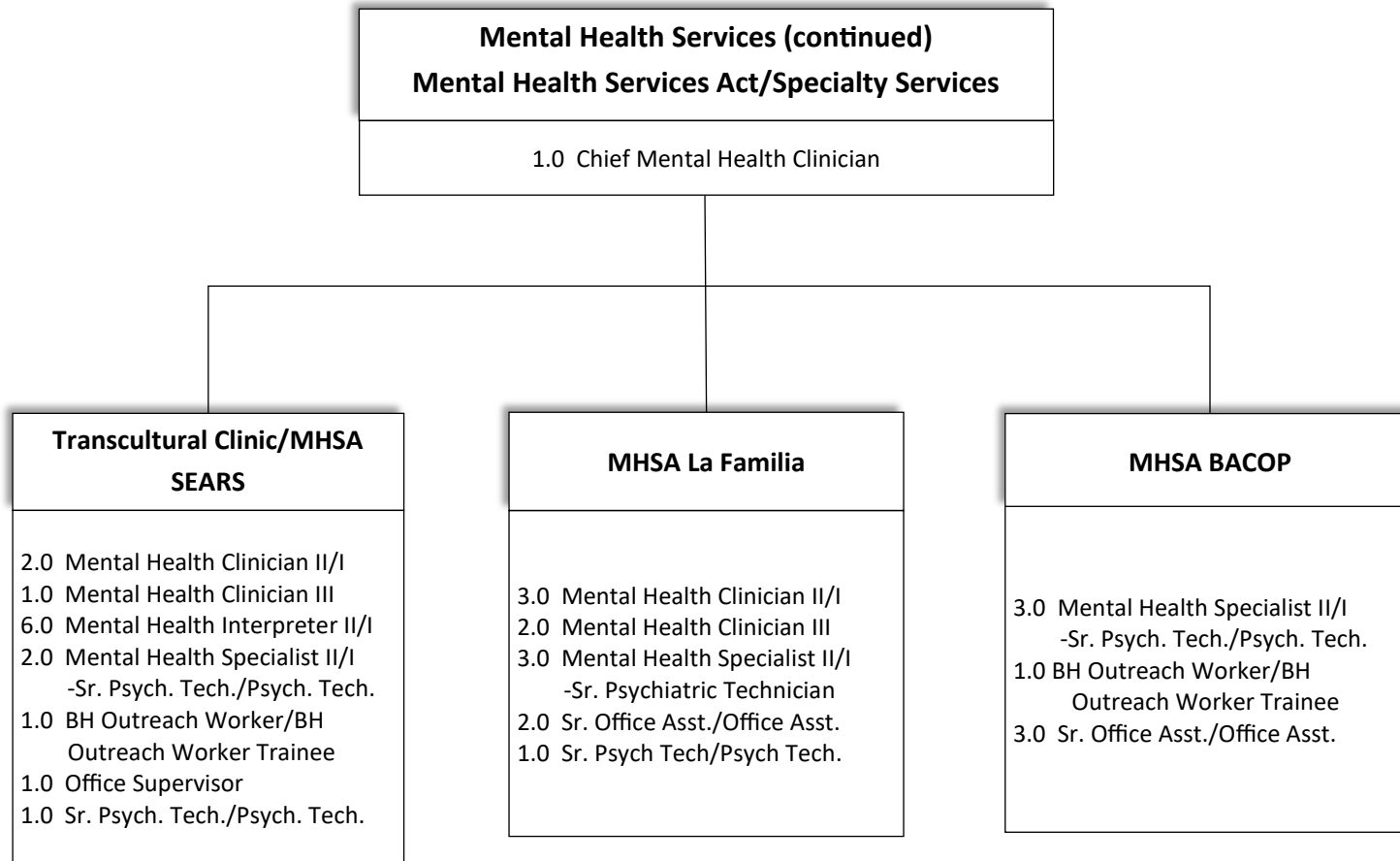
1.0 Mental Health Clinician III
3.0 Mental Health Clinician II/I
3.0 Mental Health Specialist II/I
-Sr. Psych. Tech./Psych. Tech.
2.0 BH Outreach Worker/Trainee
1.0 Office Assistant Specialist
1.0 Protective Services Social Worker
III/II/I
1.0 Rehabilitation Therapist I
2.0 Sr. Office Asst./Office Asst.
3.0 Sr. Psych. Tech./Psych. Tech.

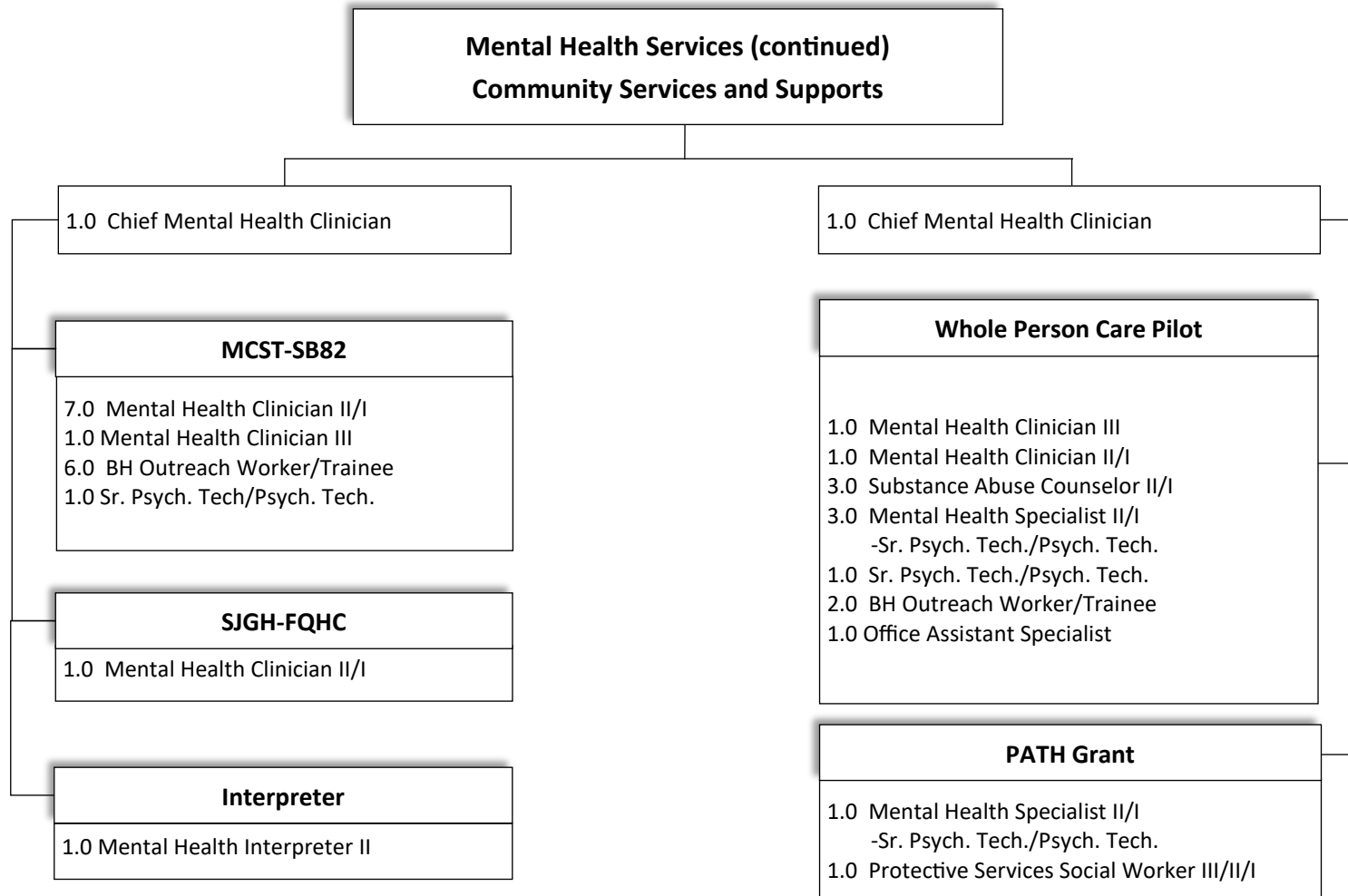
MHSA - TAY

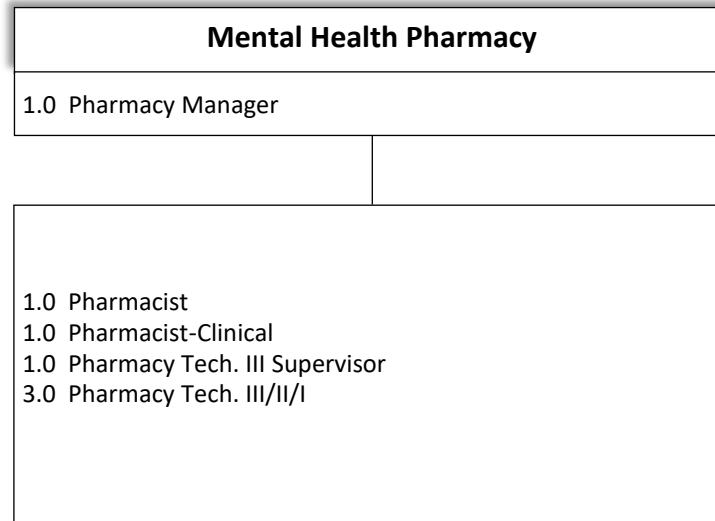
1.0 Mental Health Clinician III
1.0 Mental Health Clinician II/I
1.0 Mental Health Specialist III
1.0 BH Outreach Worker/Trainee
3.0 Sr. Psych. Tech./Psych. Tech.

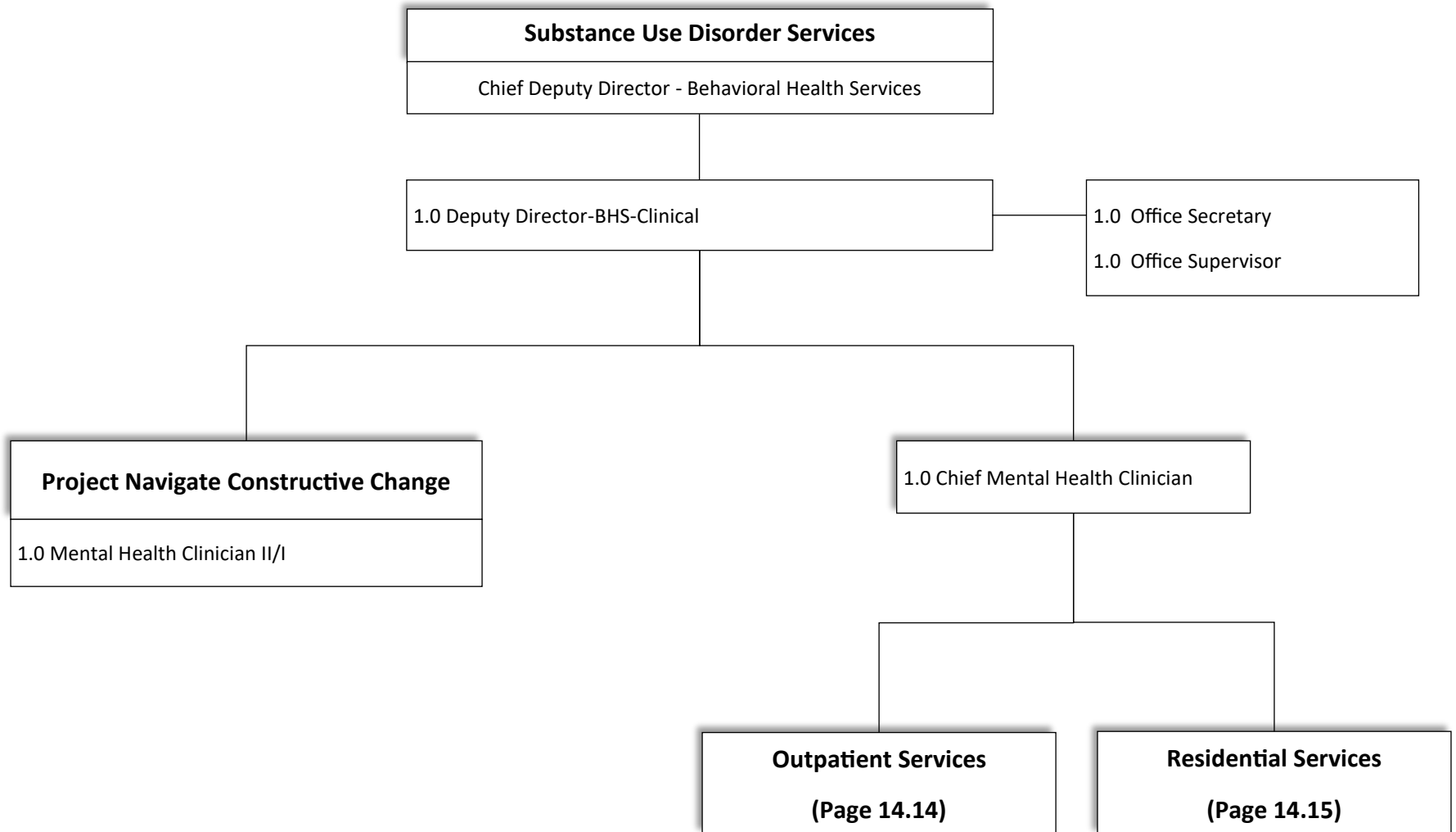


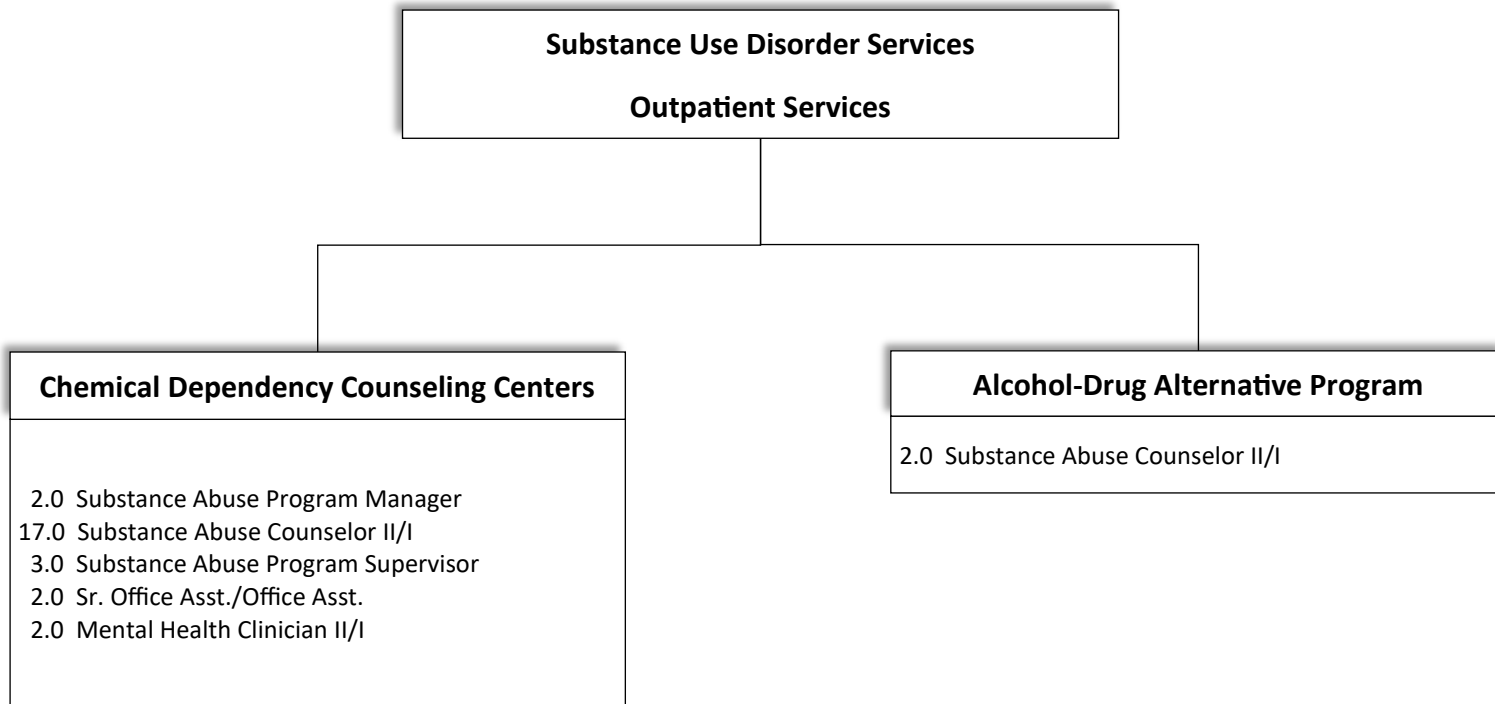


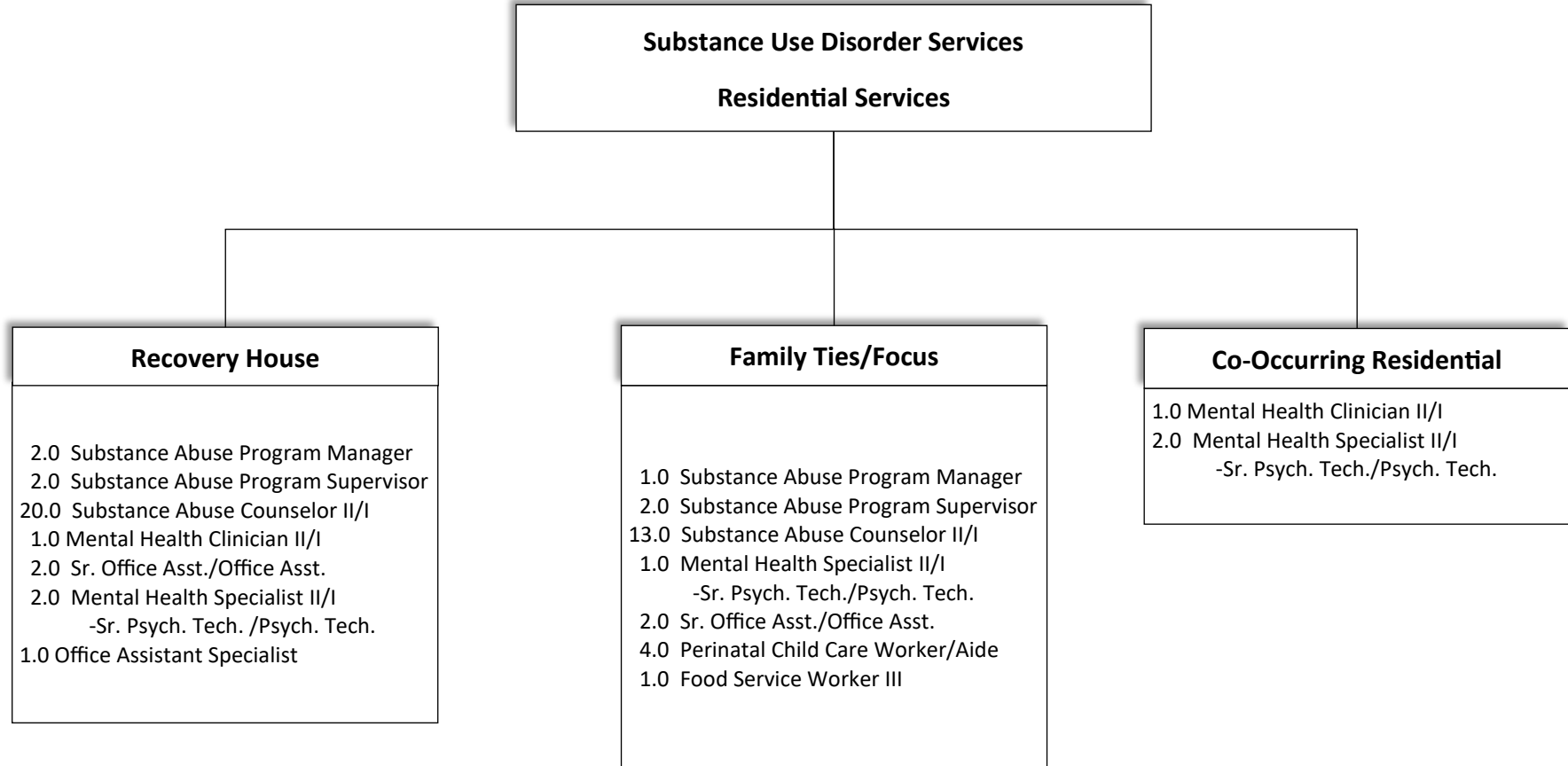




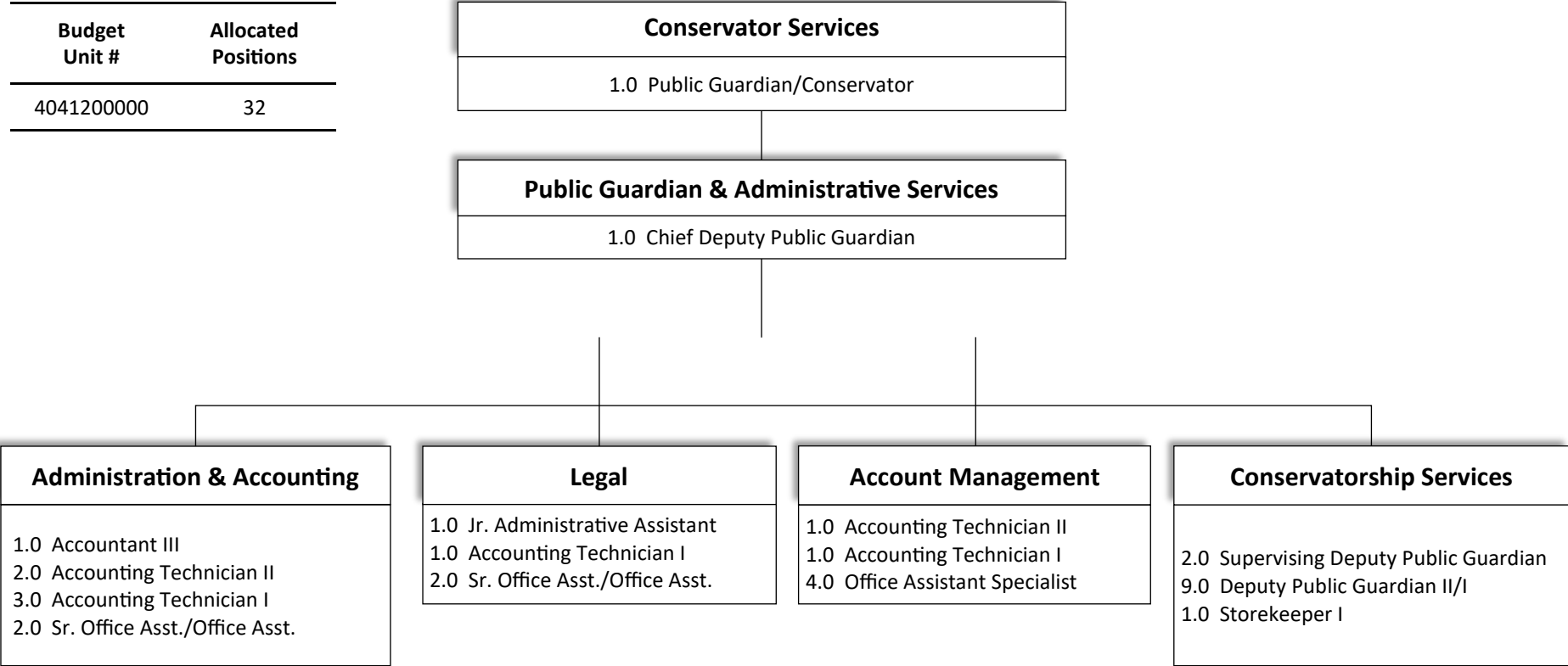




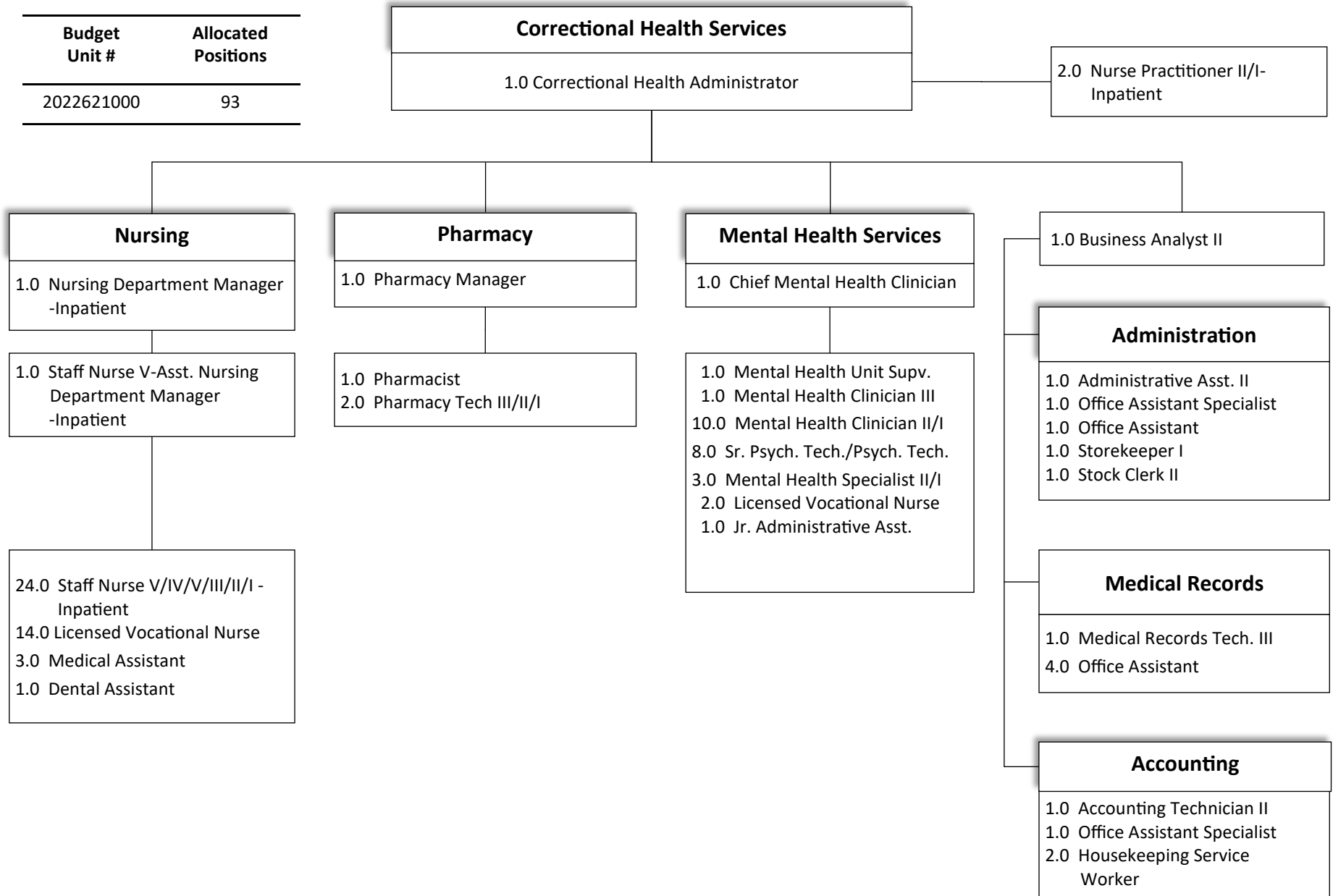




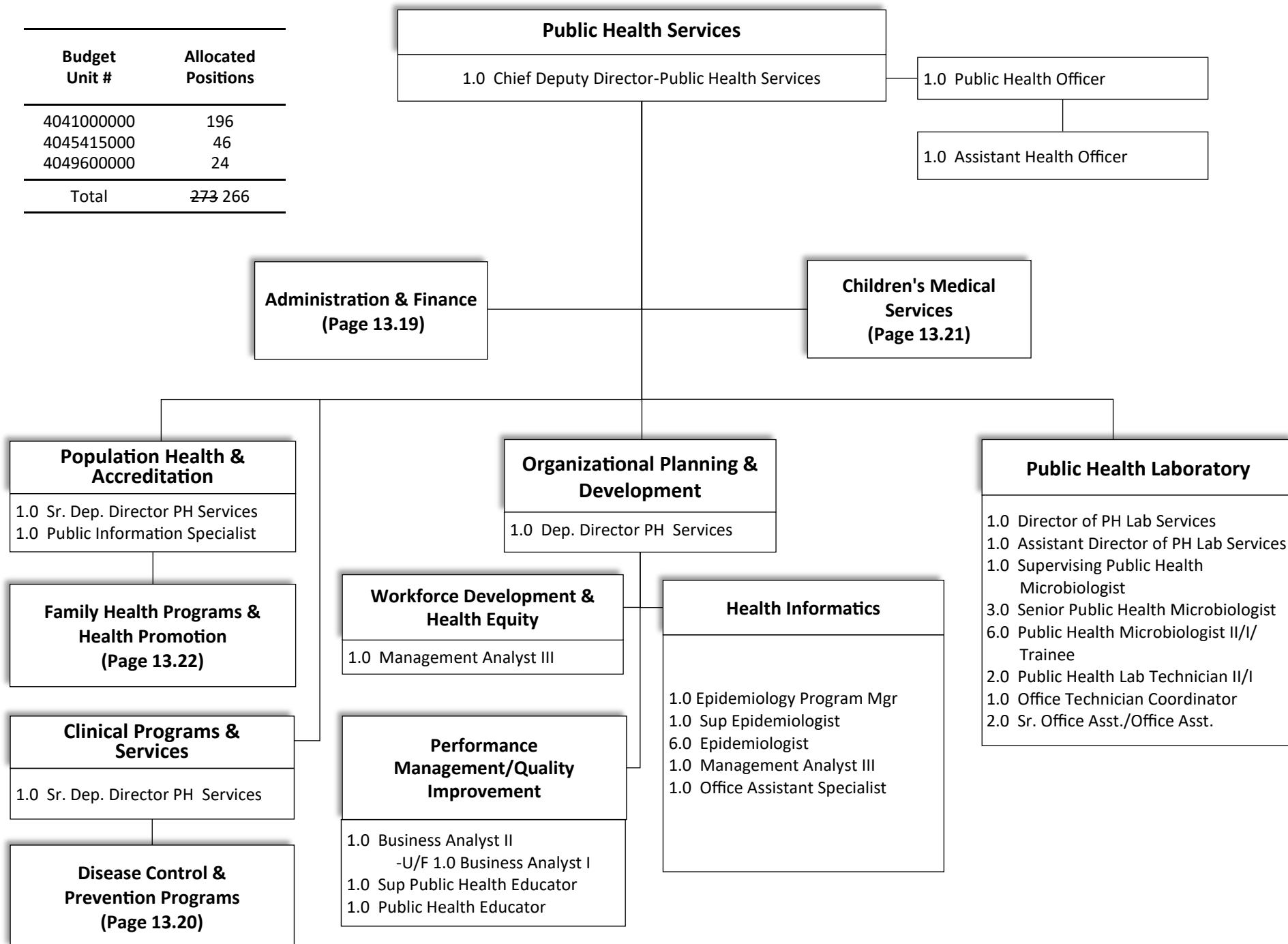
Budget Unit #	Allocated Positions
4041200000	32

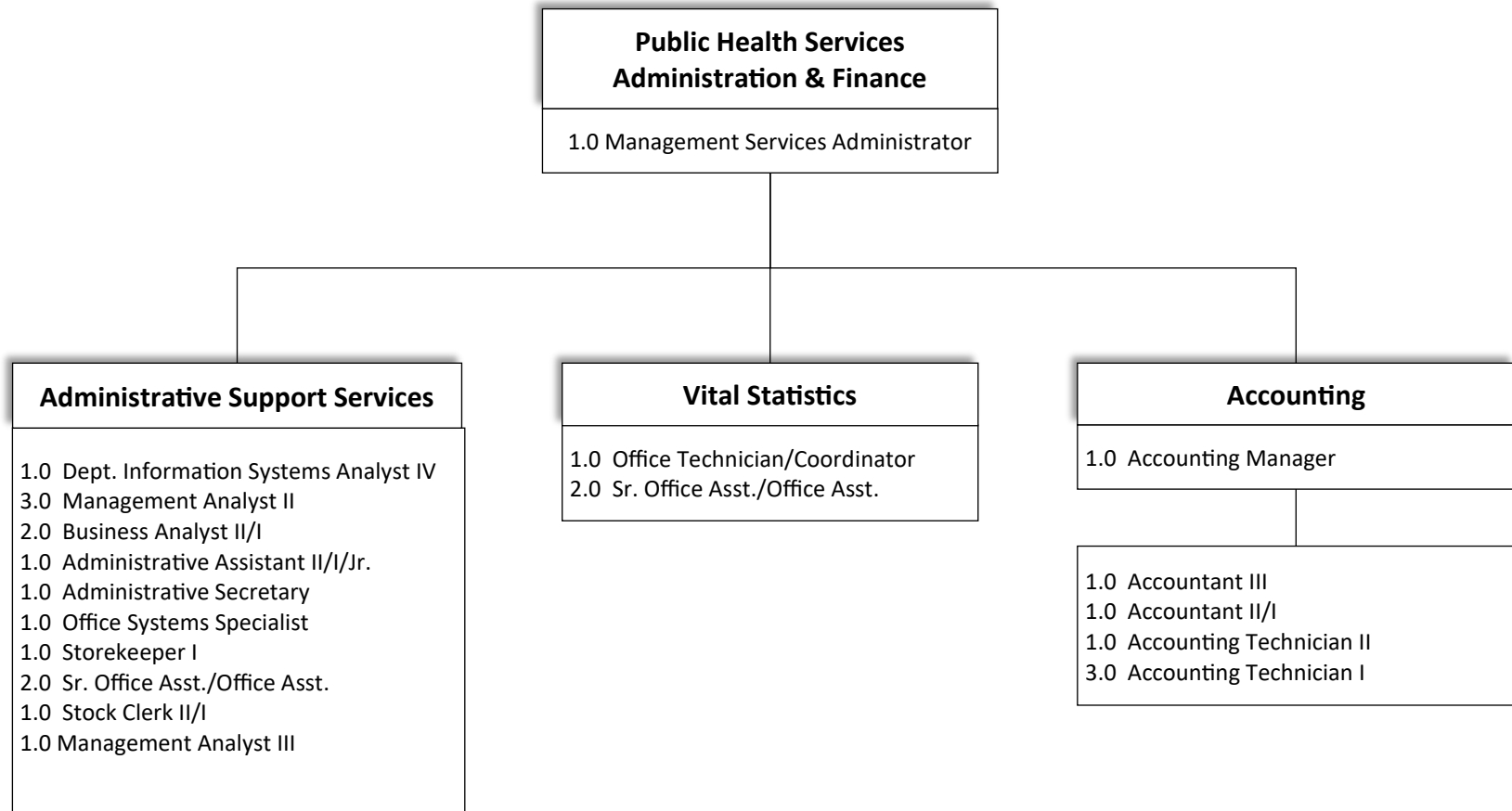


Budget Unit #	Allocated Positions
2022621000	93



Budget Unit #	Allocated Positions
4041000000	196
4045415000	46
4049600000	24
Total	273 266





**Public Health Services
Disease Control & Prevention Programs**

**Communicable Disease &
Community Services**

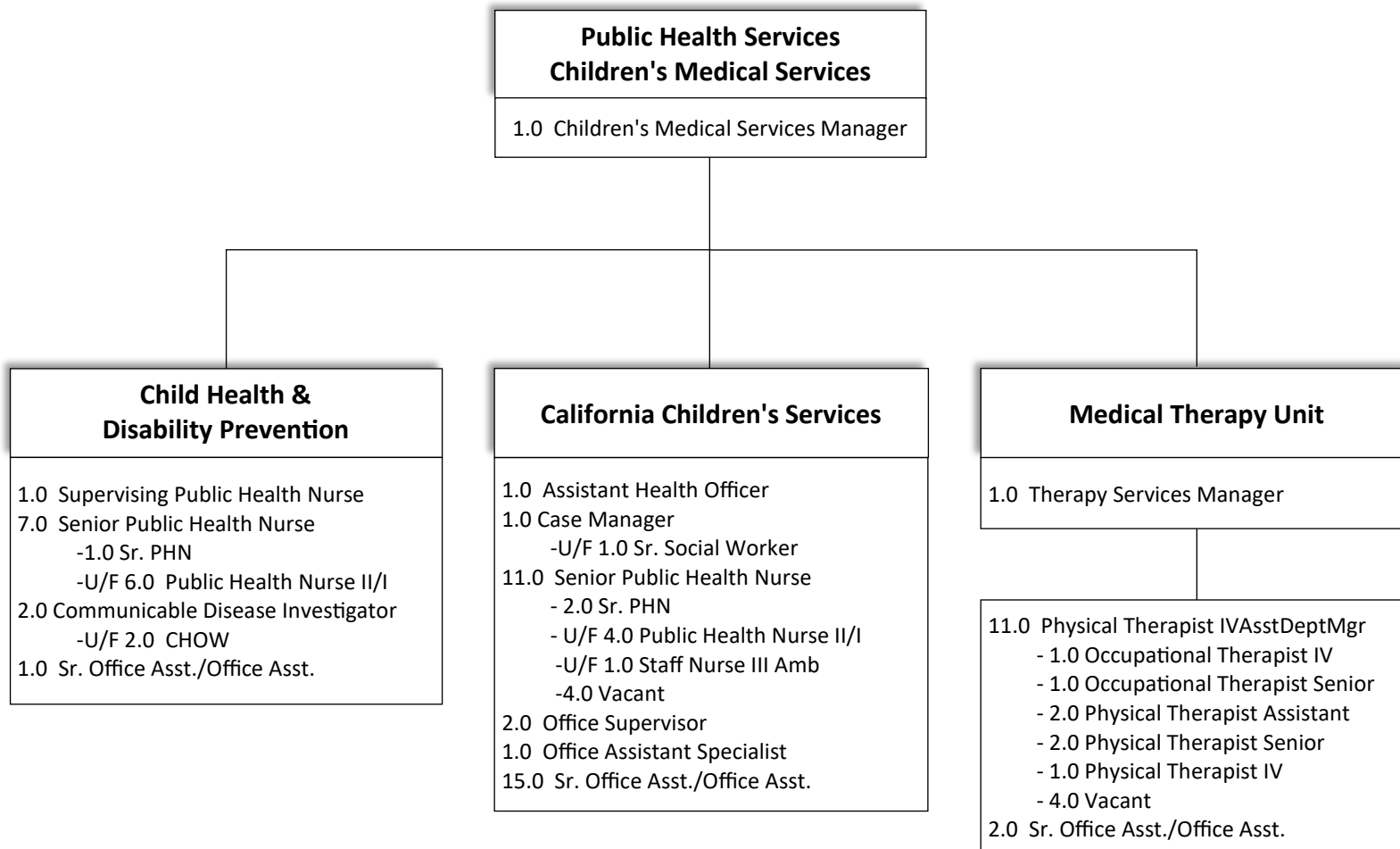
1.0 Program Manager - Public Health Nursing
 1.0 Program Coordinator - AIDS
 1.0 Supervising Public Health Nurse
 1.0 Senior Public Health Nurse
 11.0 Public Health Nurse II/I
 2.0 Sr. Communicable Disease Investigator
 23.0 Communicable Disease Investigator
 -15.0 filled
 -4.0 vacant
 -U/F 4.0 CHOW
 1.0 Social Worker Supervisor
 1.0 Case Manager
 -U/F 1.0 Sr. Social Worker
 2.0 AIDS Case Worker
 1.0 Office Supervisor
 6.0 Sr. Office Asst./Office Asst.

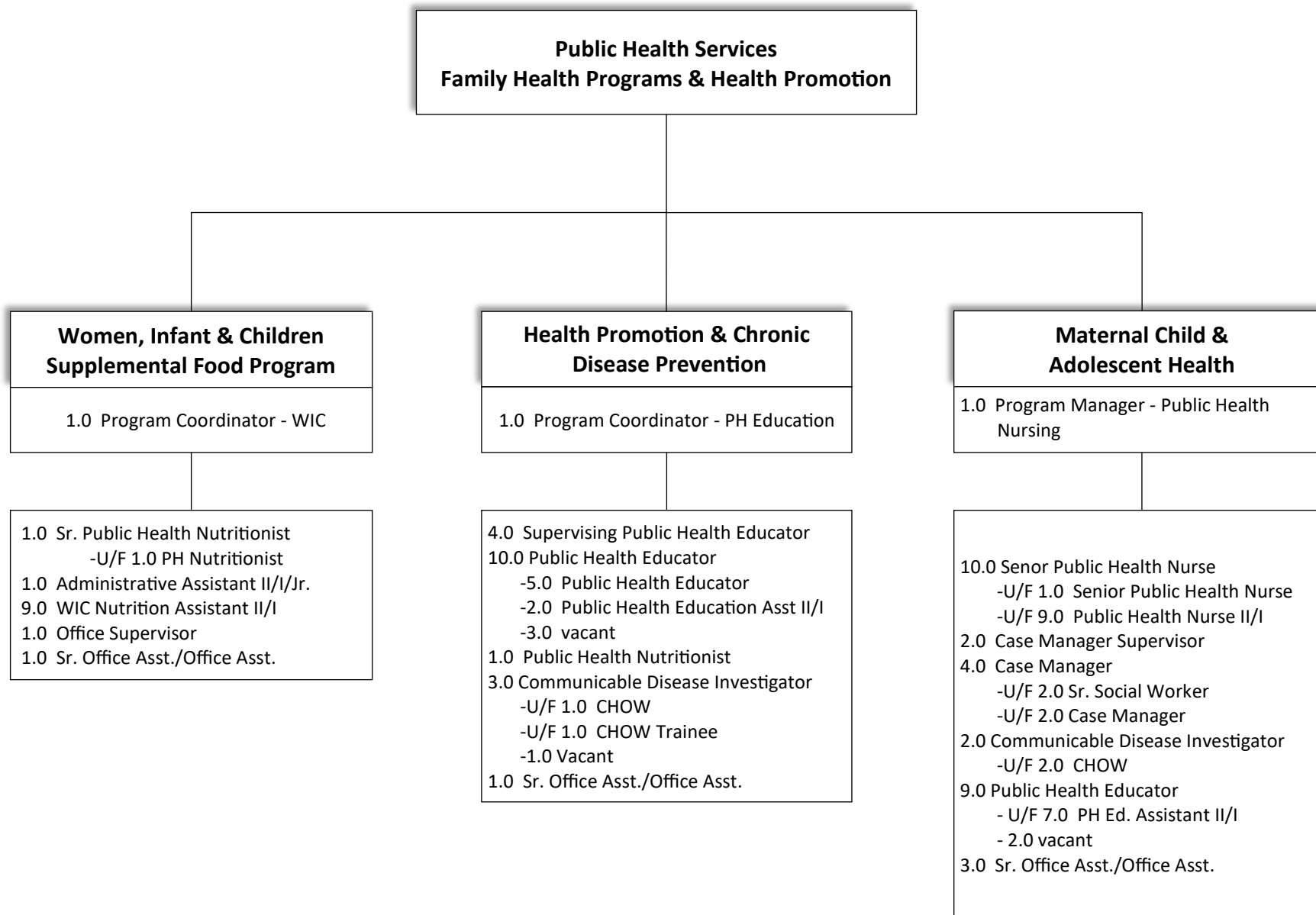
Whole Person Care

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

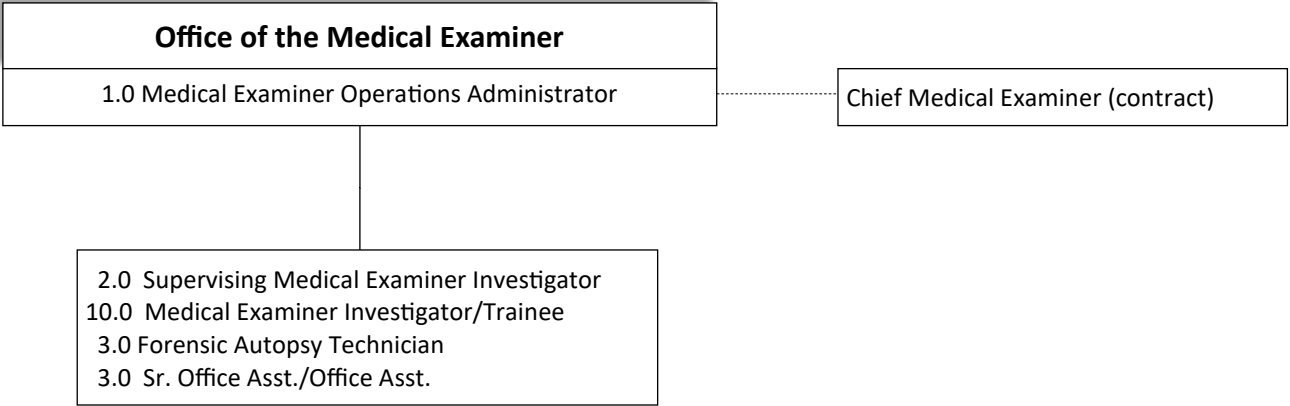




Budget Unit #	Allocated Positions
5055600000	14



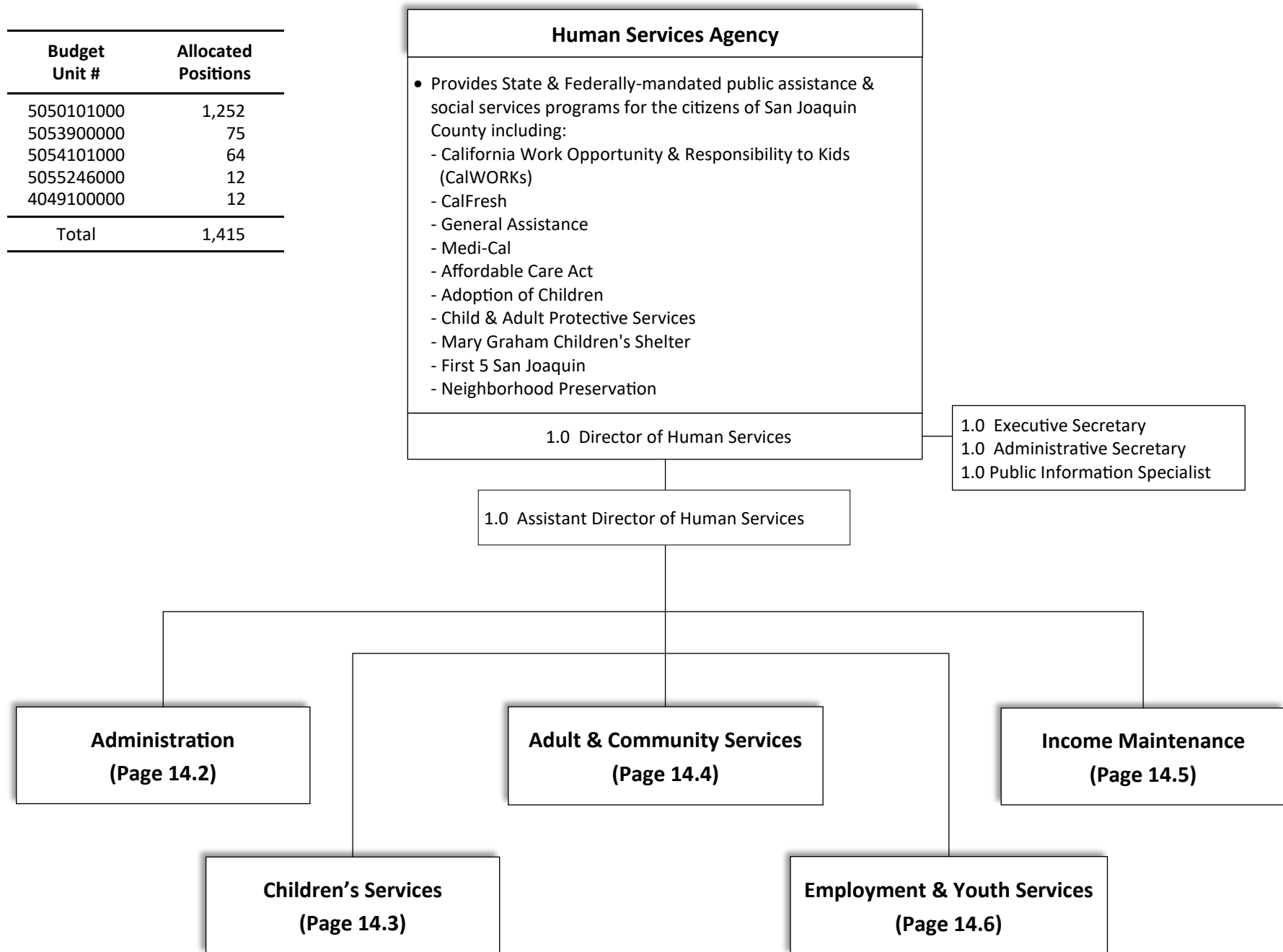
Budget Unit #	Allocated Positions
4049700000	19

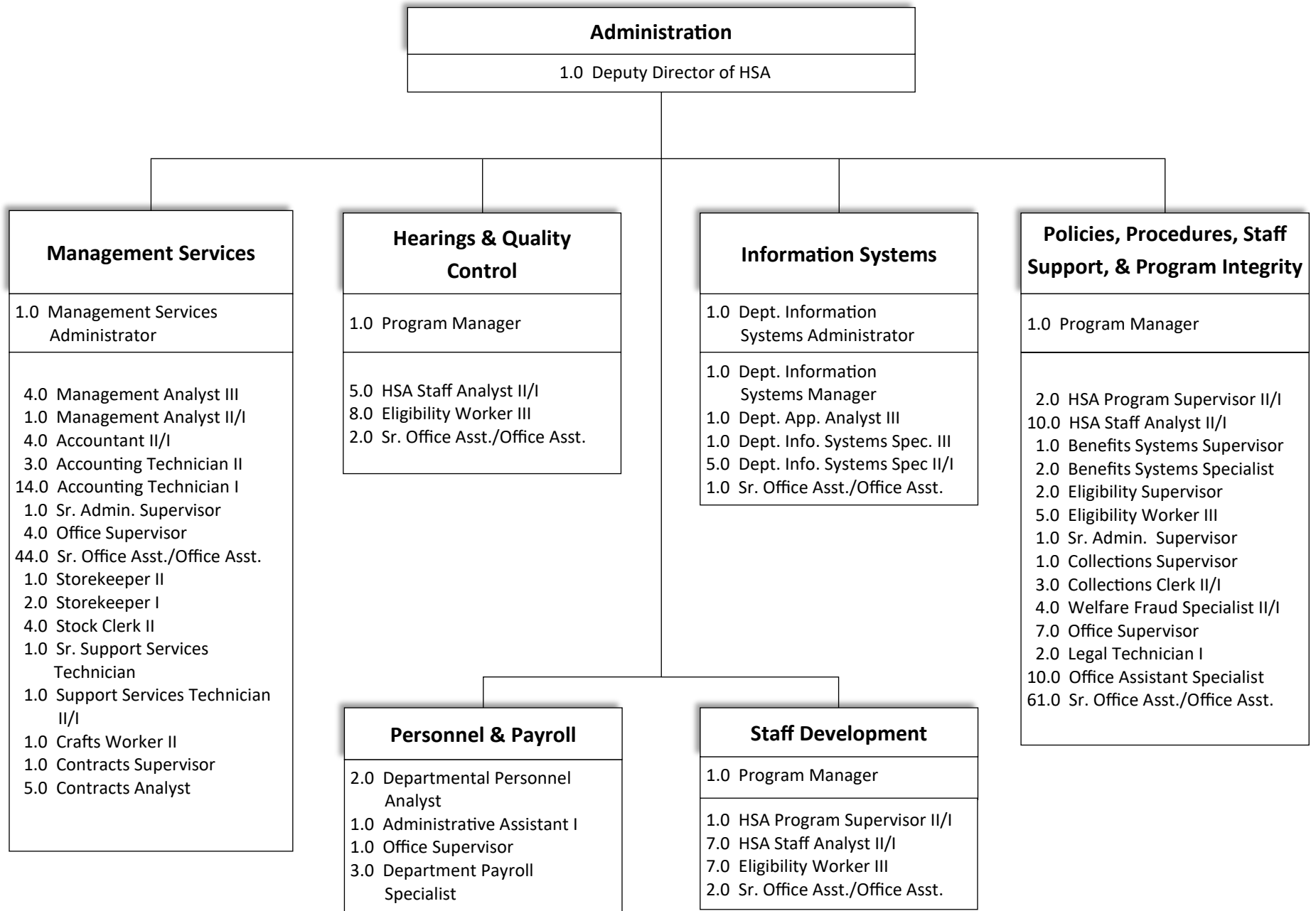


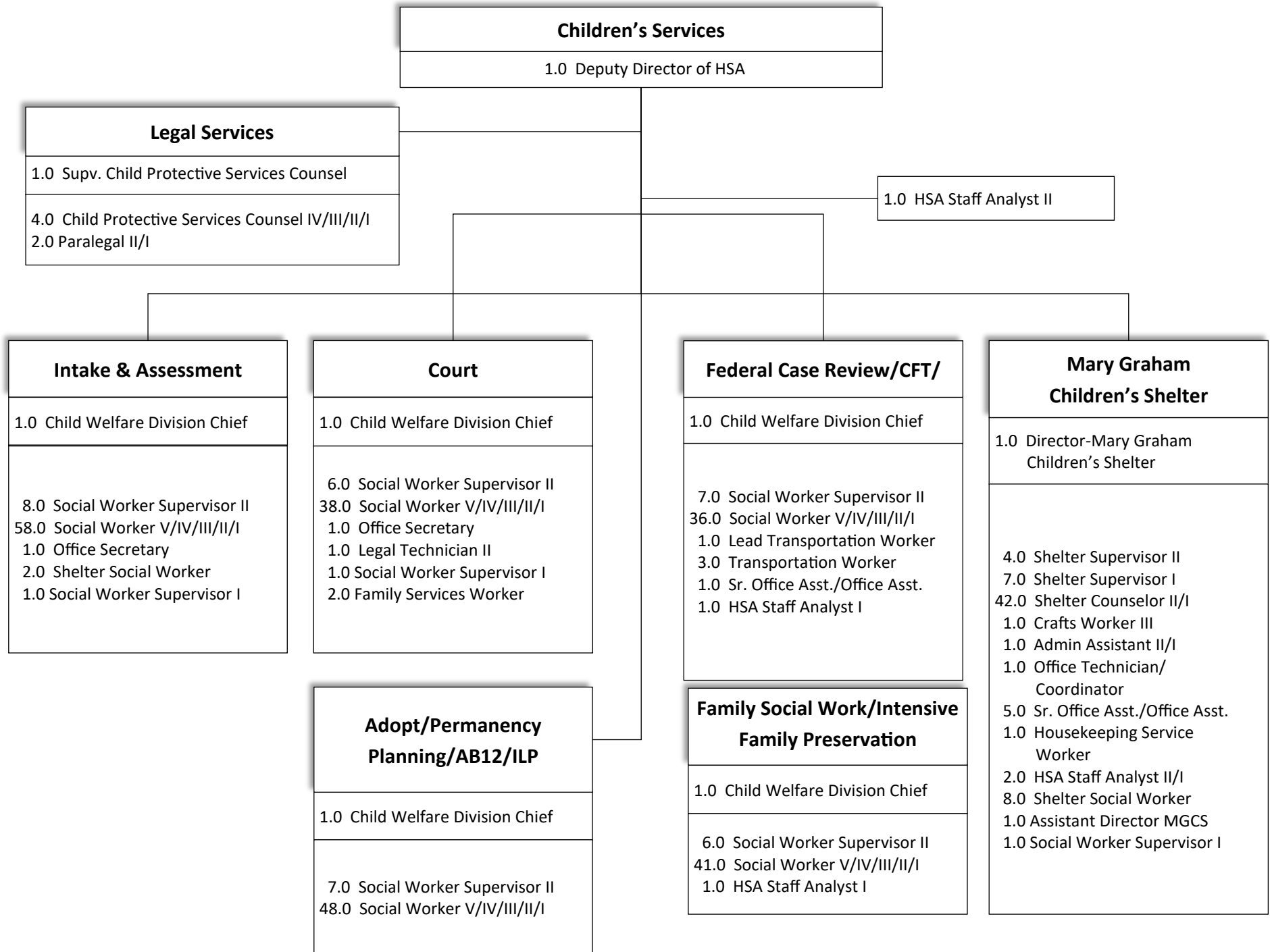


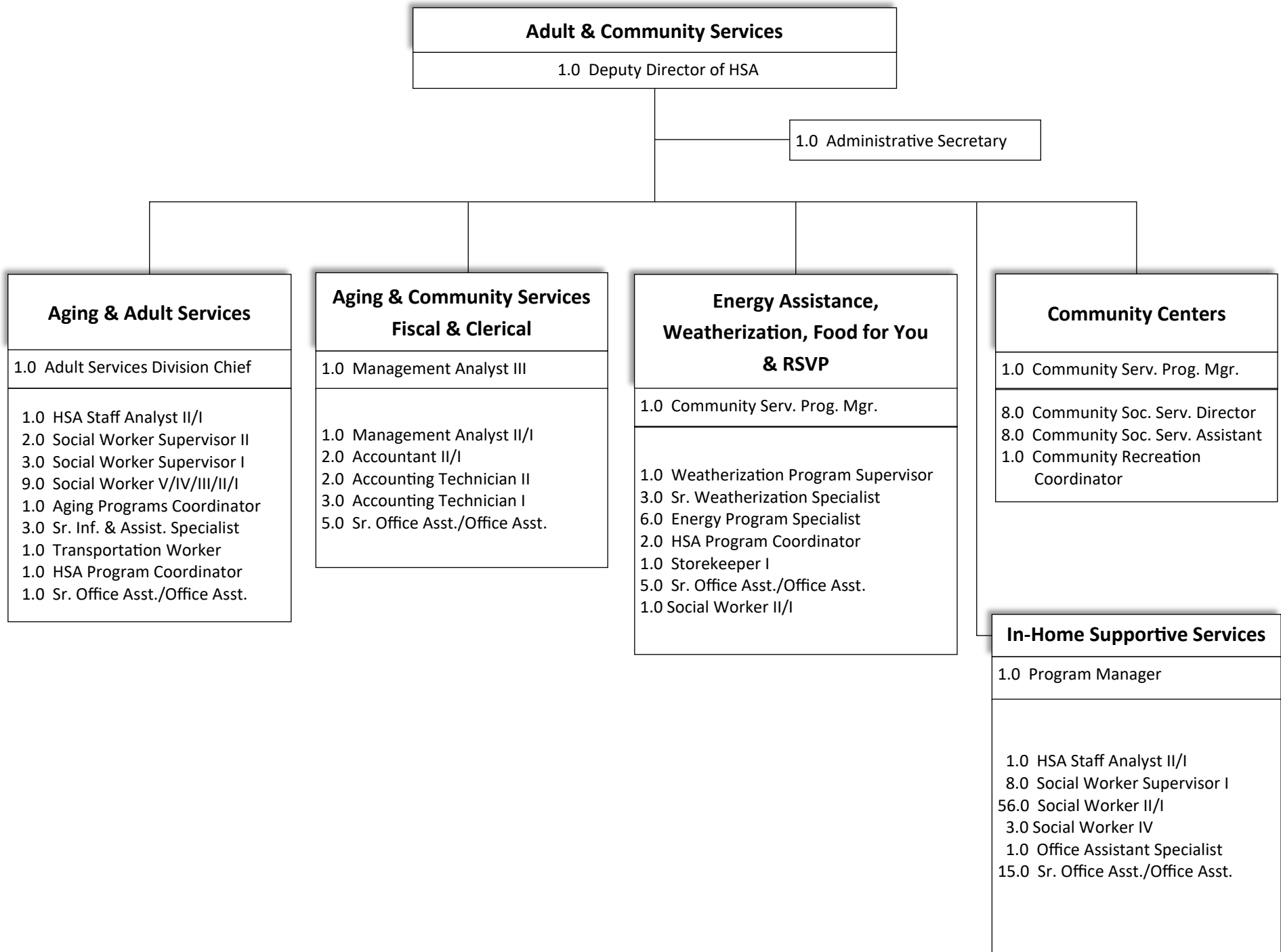
2024-2025 ORGANIZATIONAL CHART
Human Services Agency

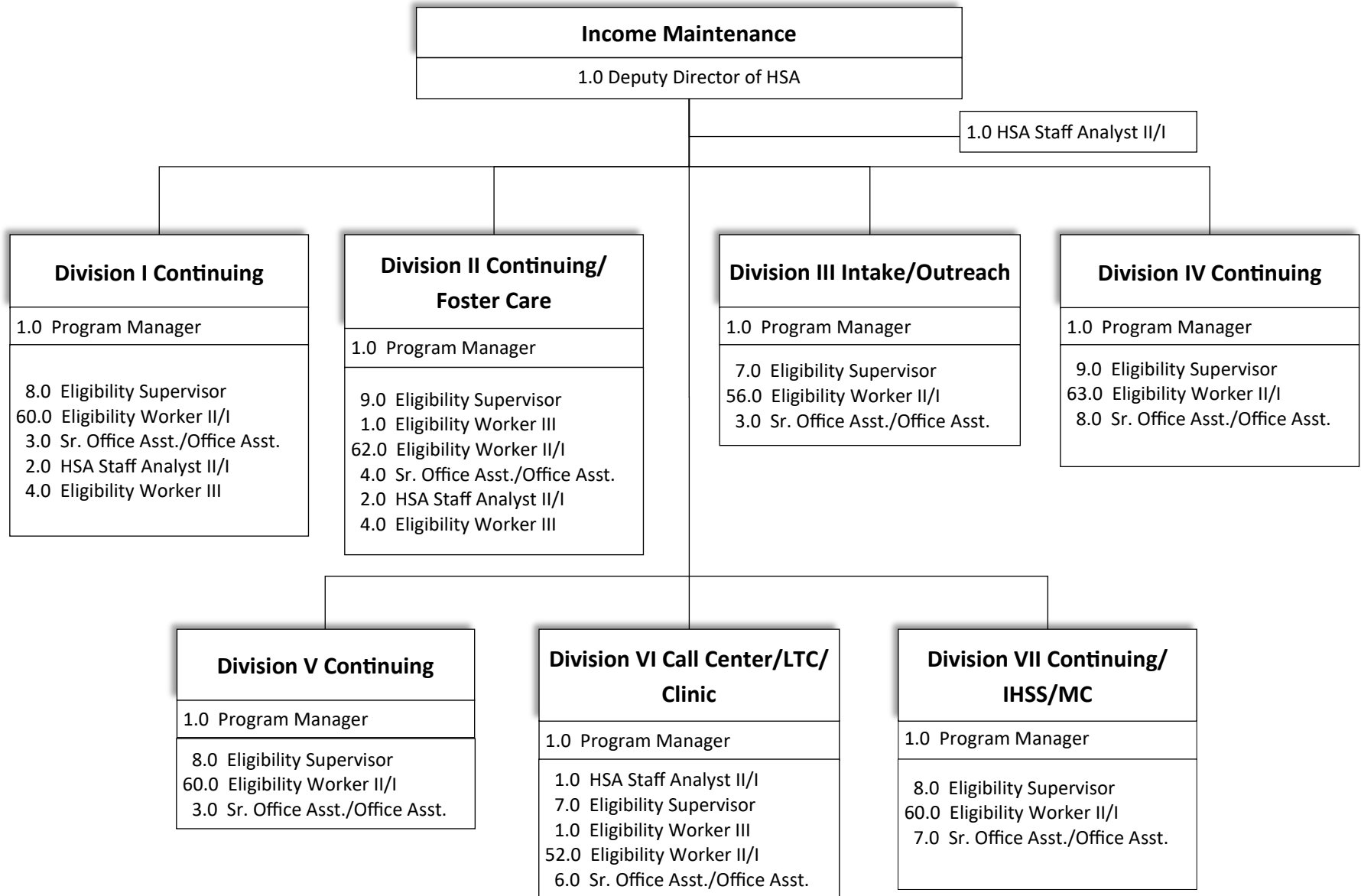
Budget Unit #	Allocated Positions
5050101000	1,252
5053900000	75
5054101000	64
5055246000	12
4049100000	12
Total	1,415

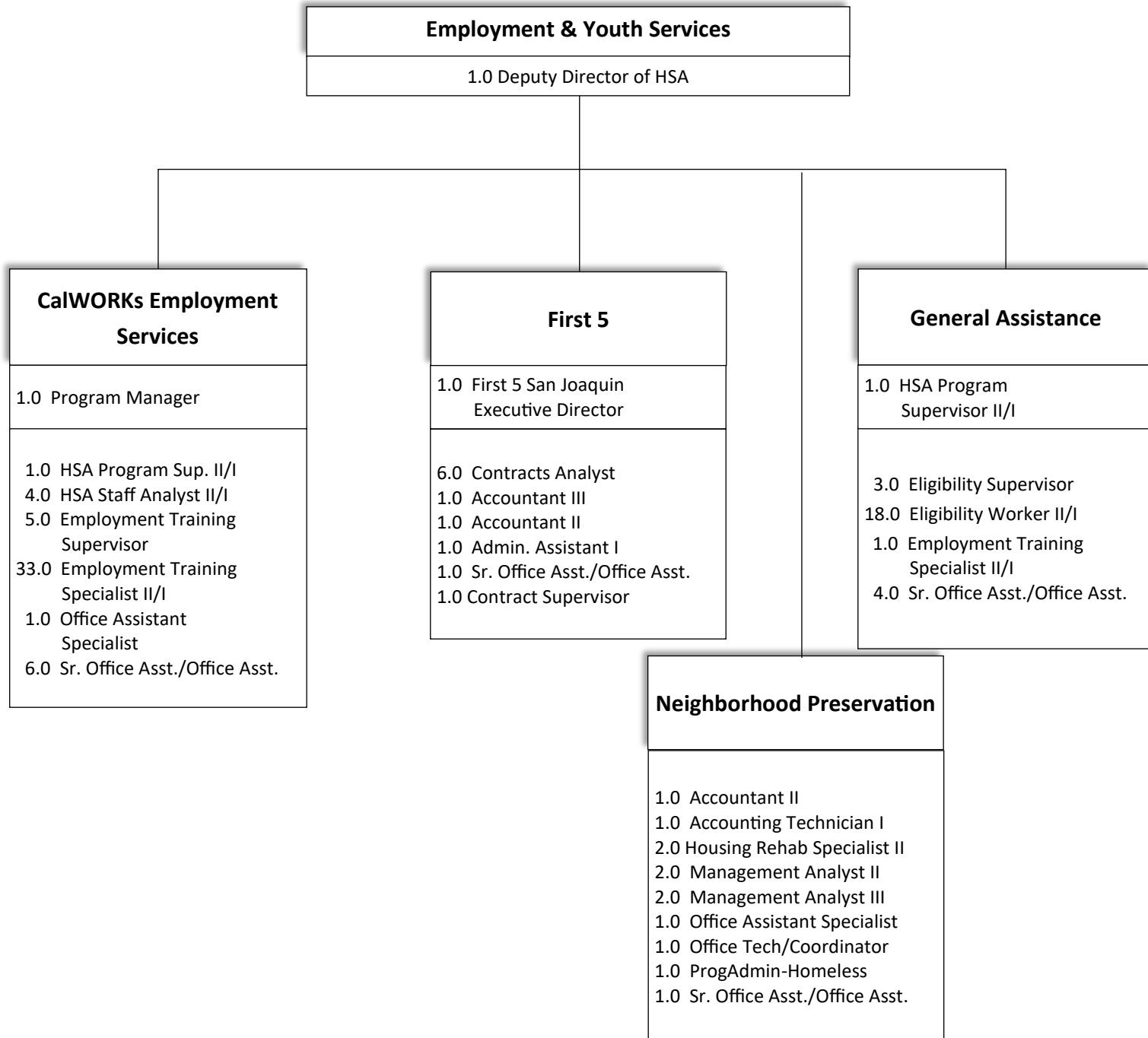










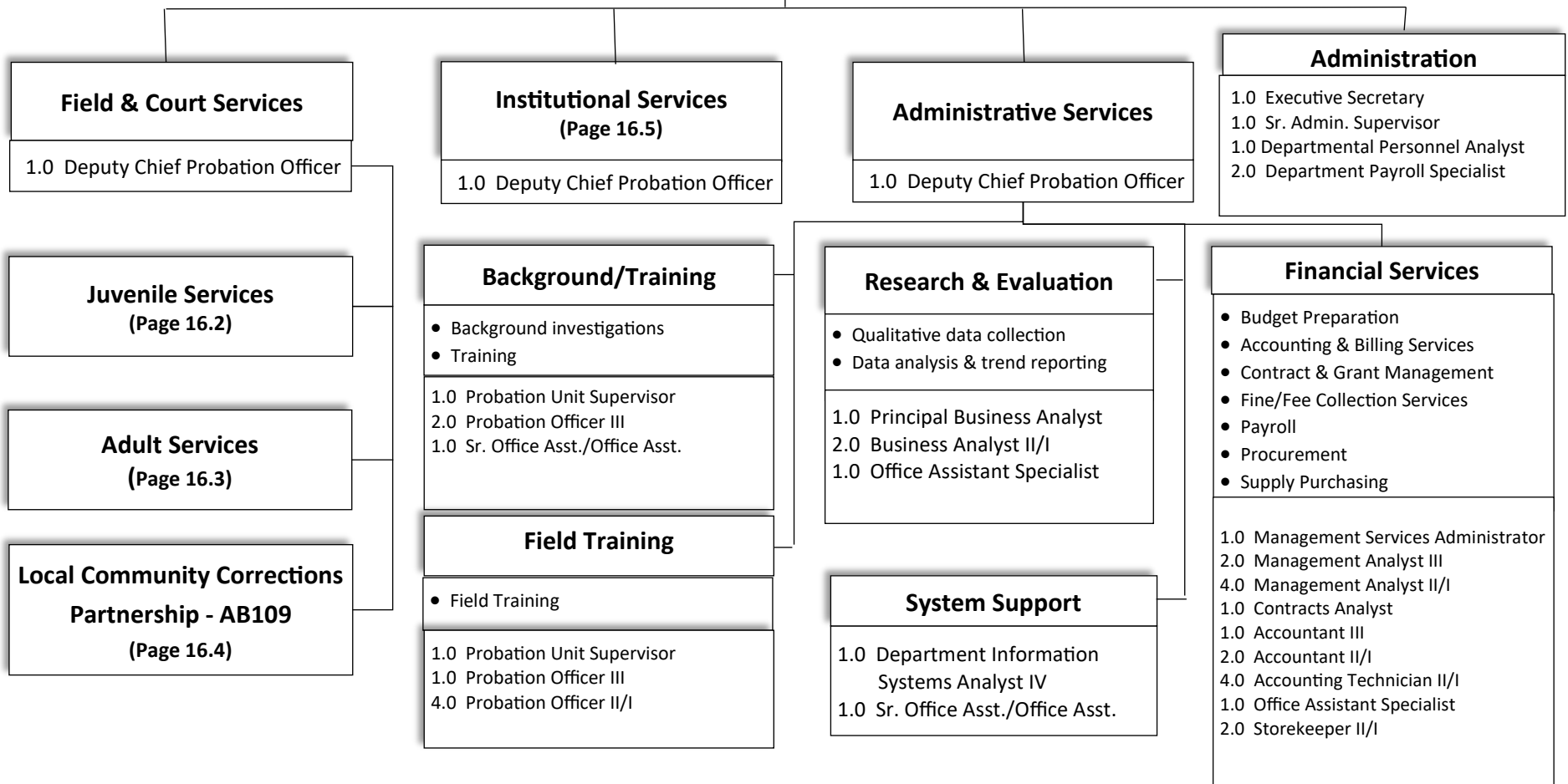
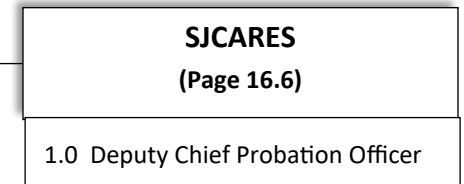
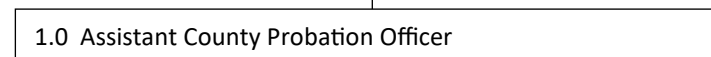
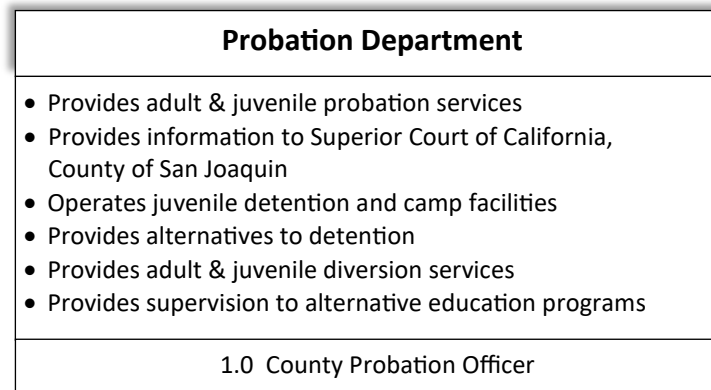


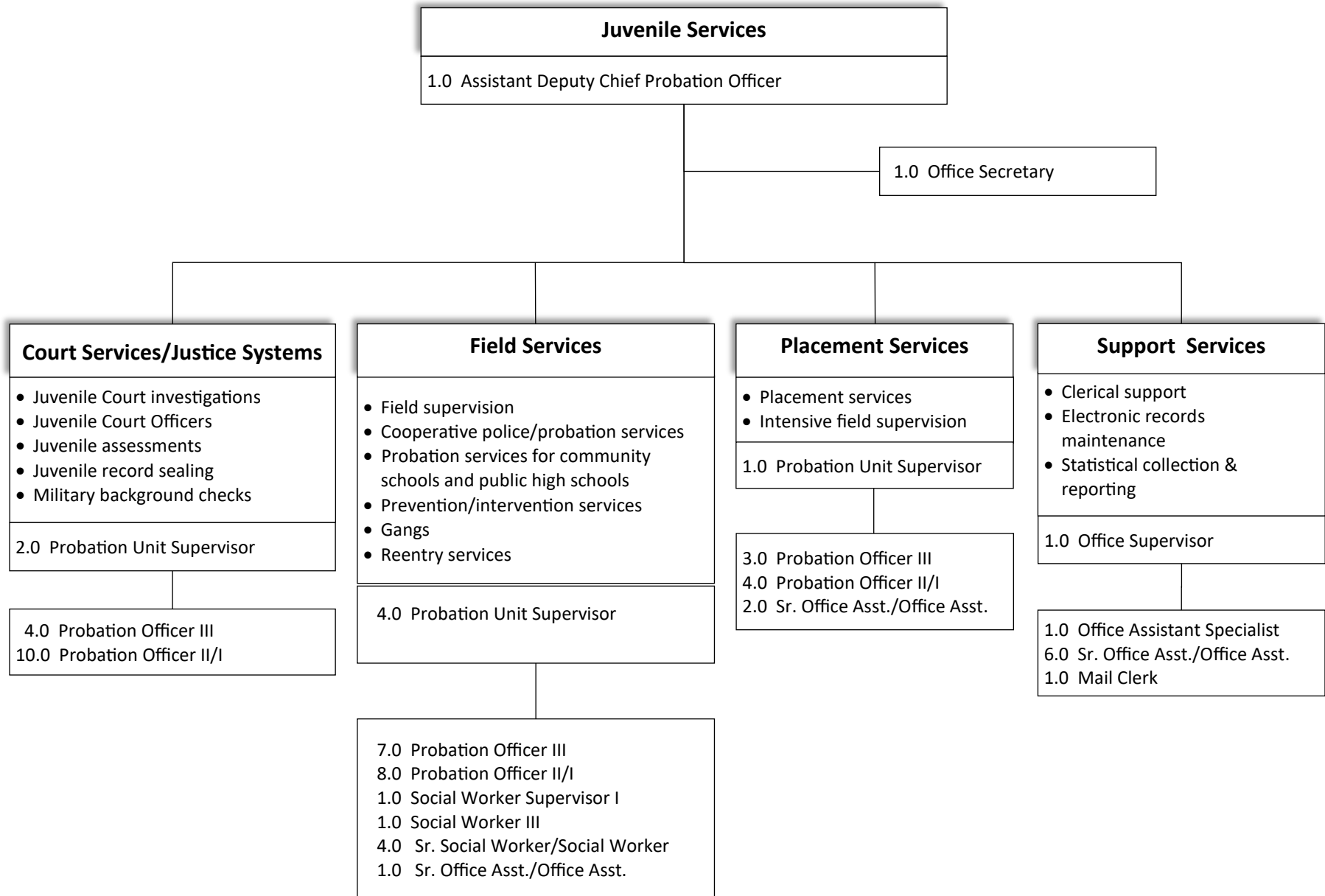


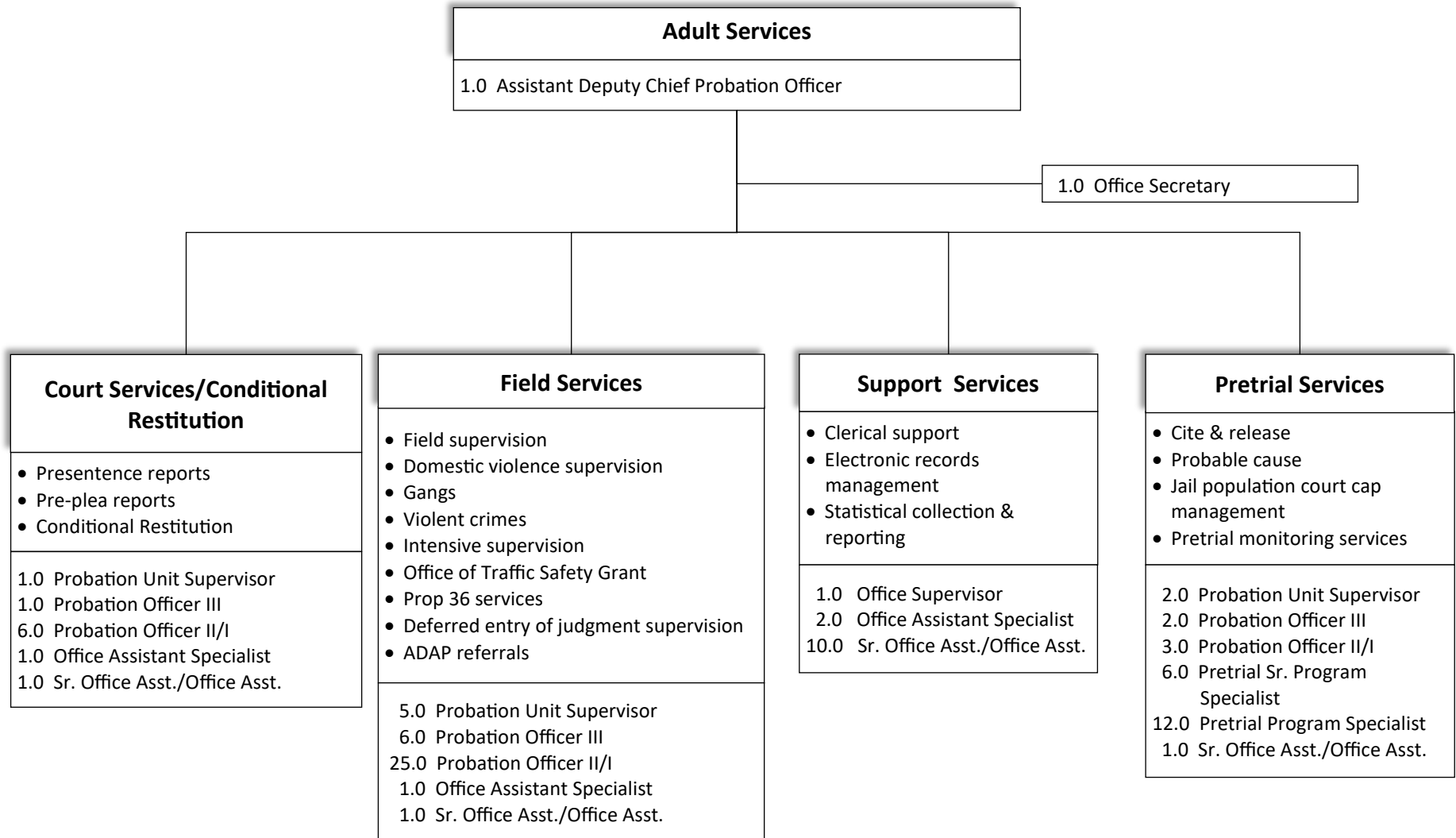
SAN JOAQUIN
—COUNTY—

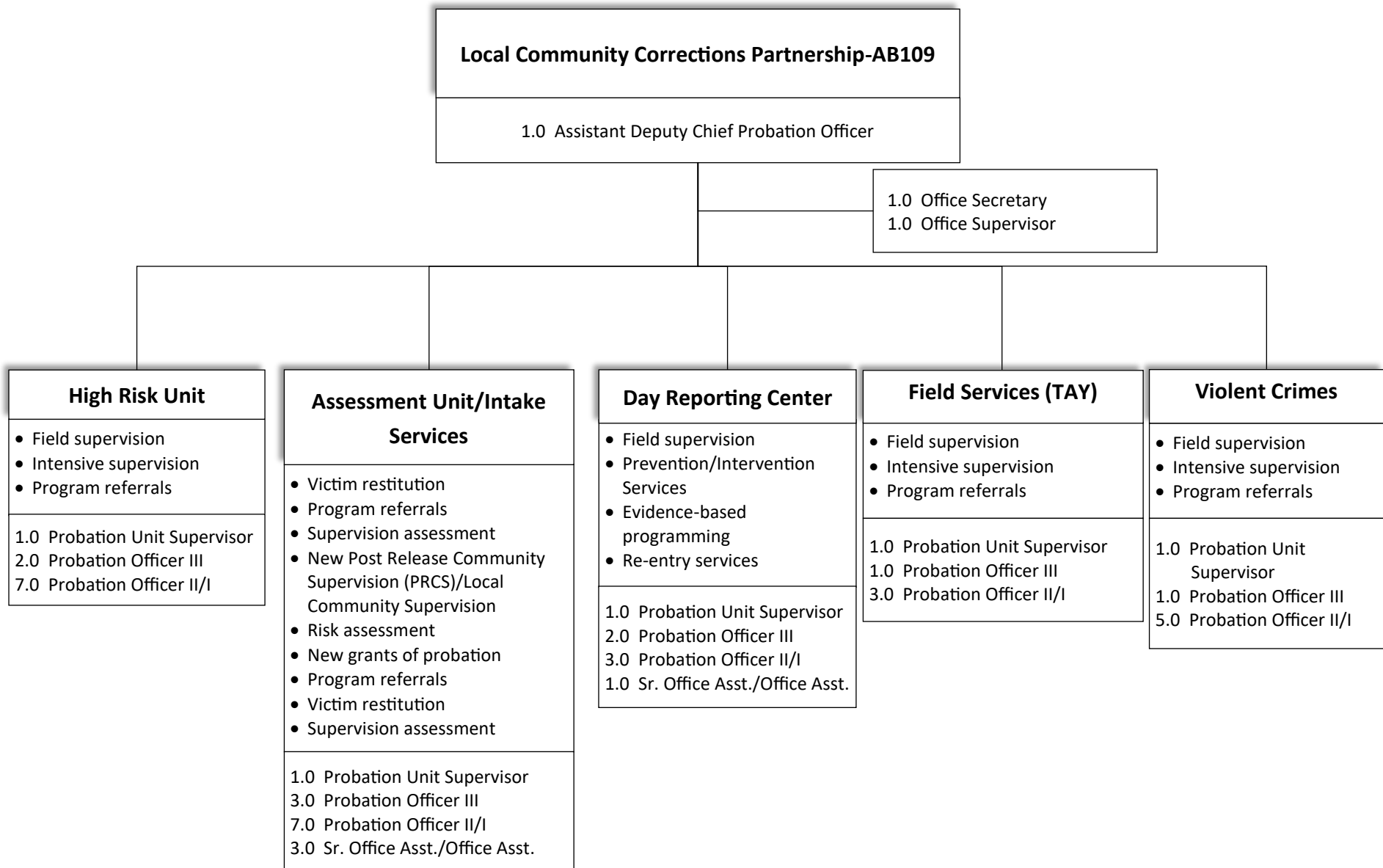
2024-2025 ORGANIZATIONAL CHART
Probation Department

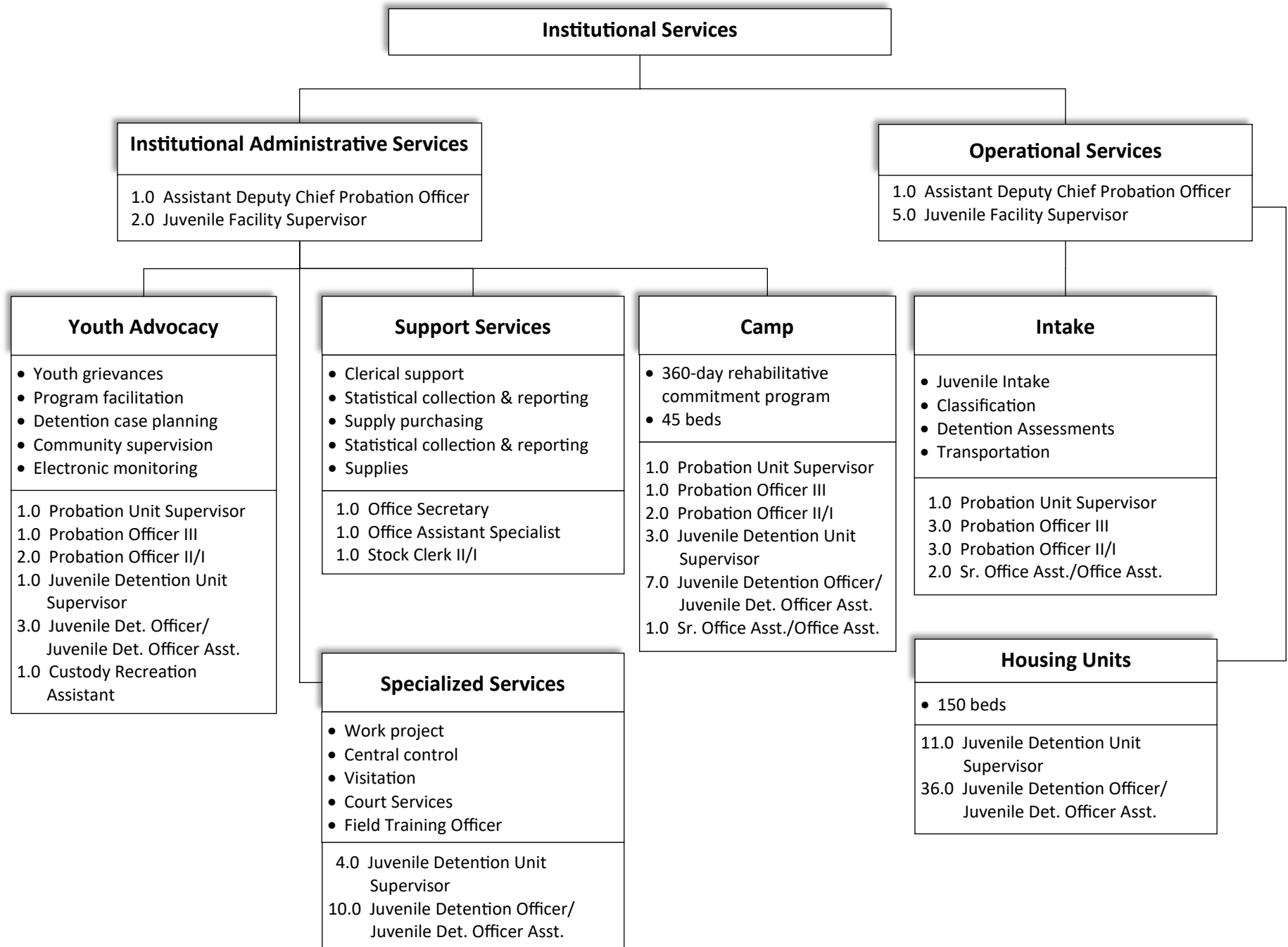
Budget Unit #	Allocated Positions
2021200000	26
2022700000	46
2022702000	65
2022702300	6
2022702510	61
2022745000	31
2022785000	19
2022800000	107
Total	359

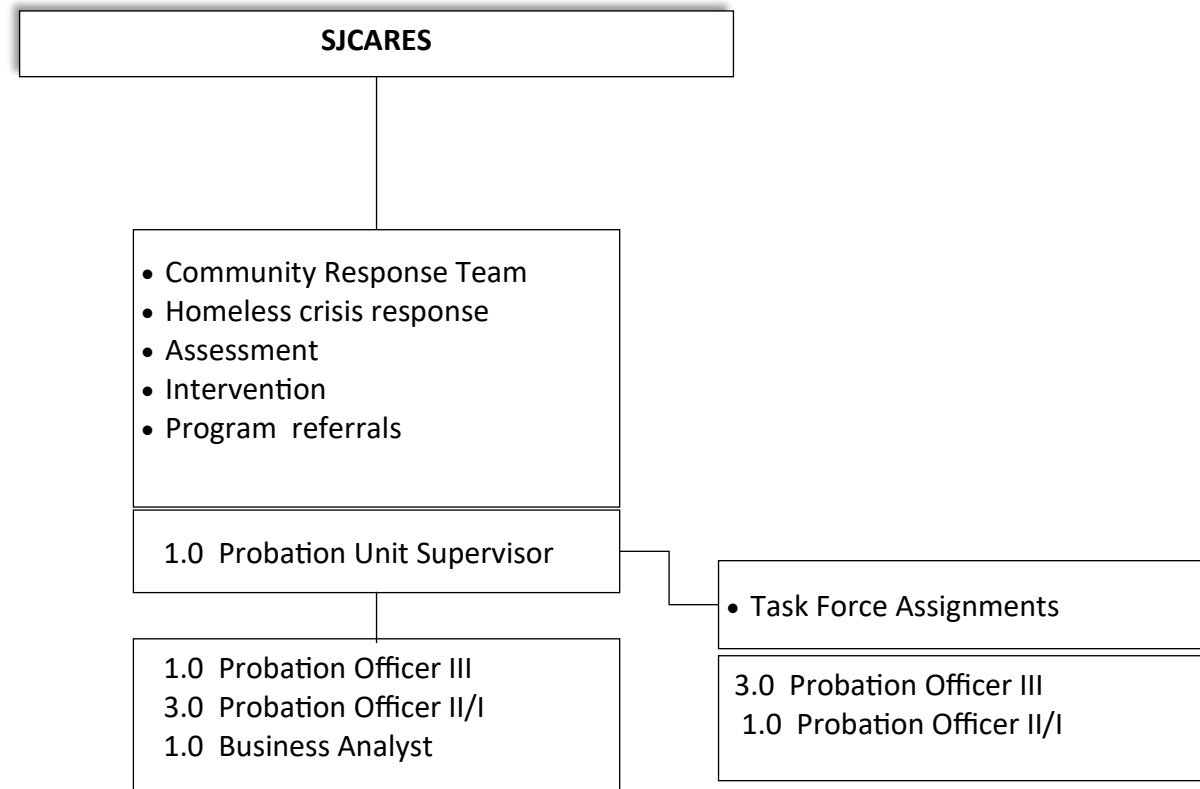










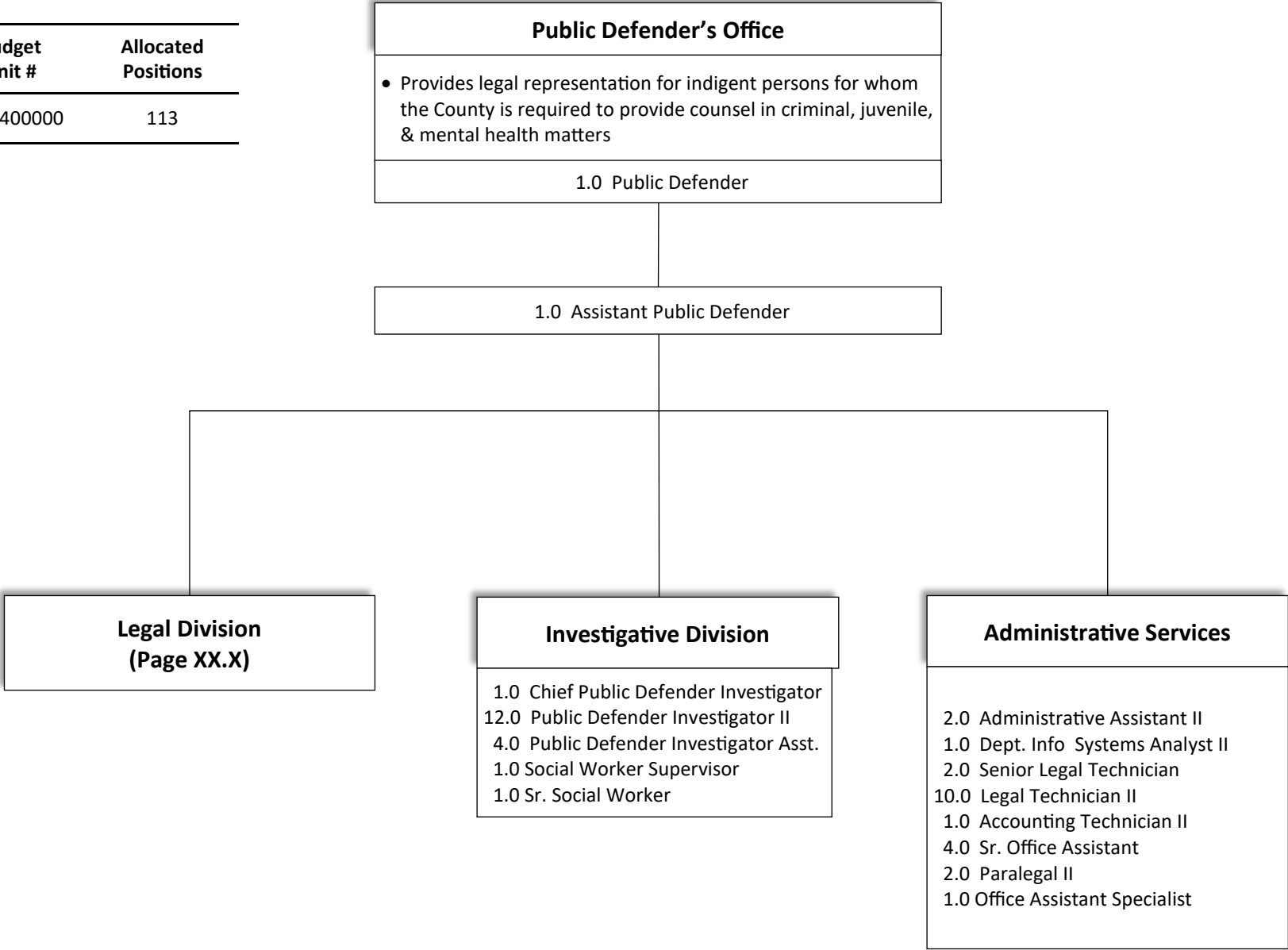


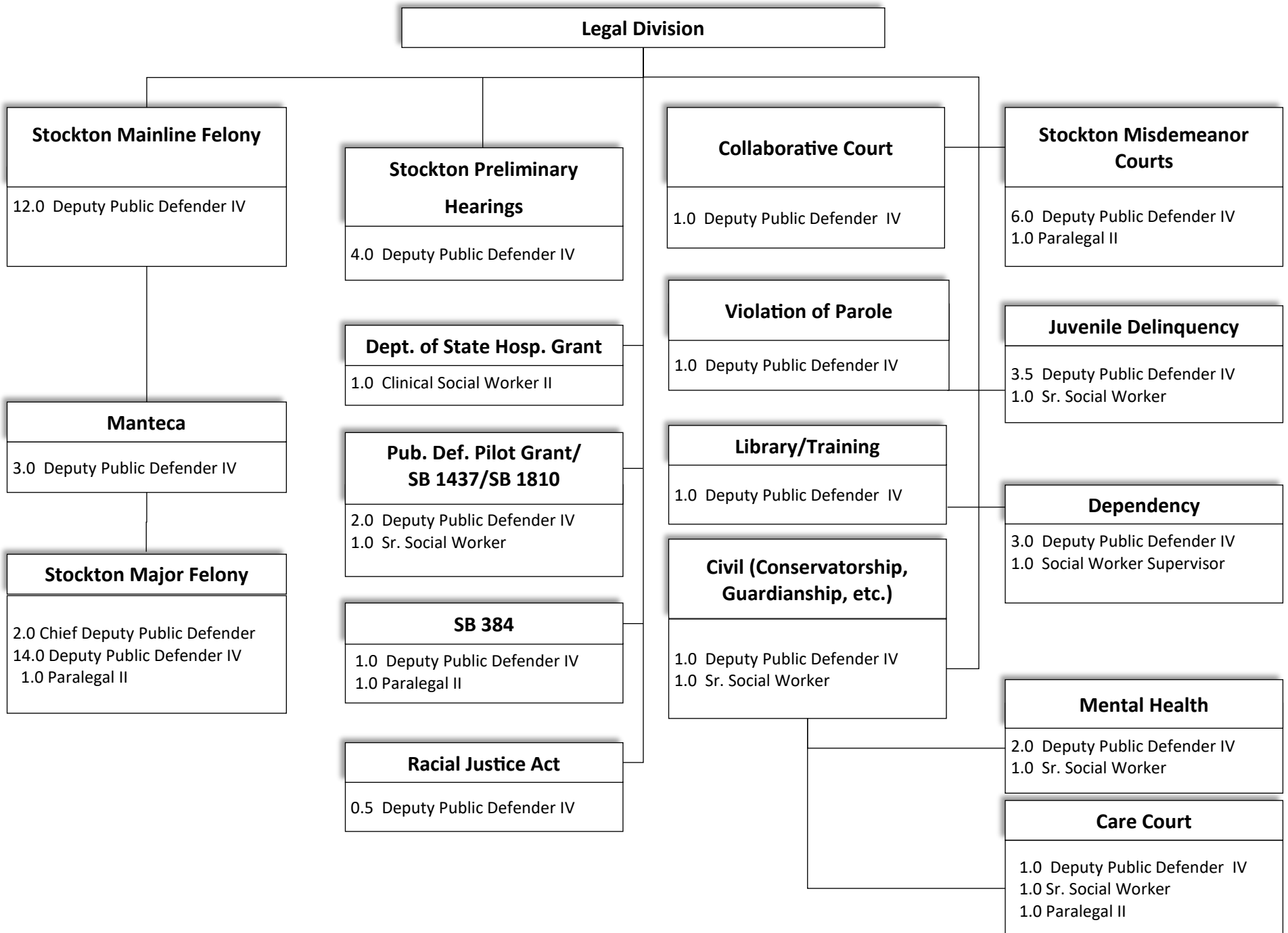


SAN JOAQUIN
—COUNTY—

2024-2025 ORGANIZATIONAL CHART
Public Defender

Budget Unit #	Allocated Positions
2020400000	113

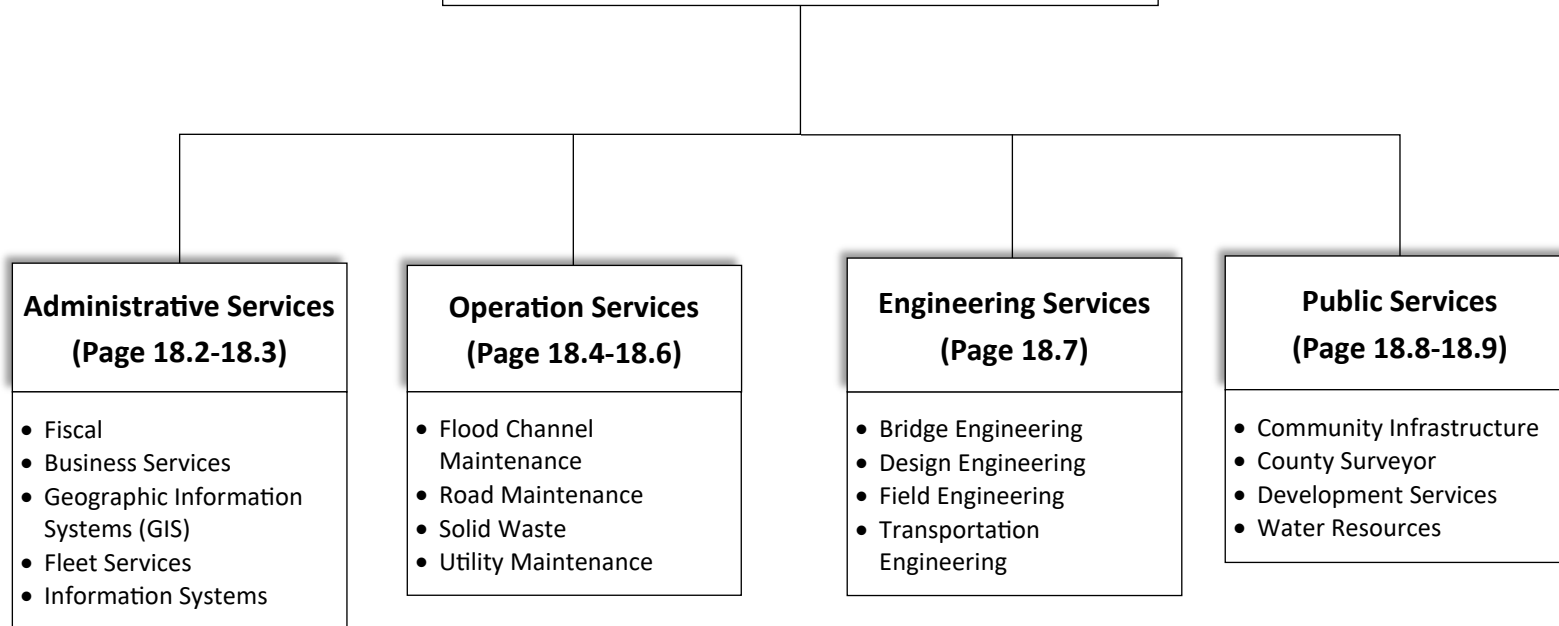
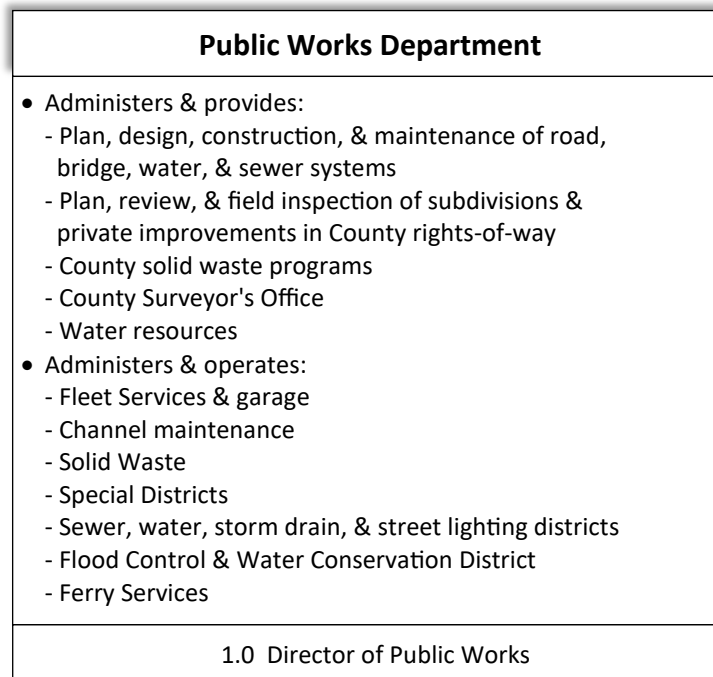






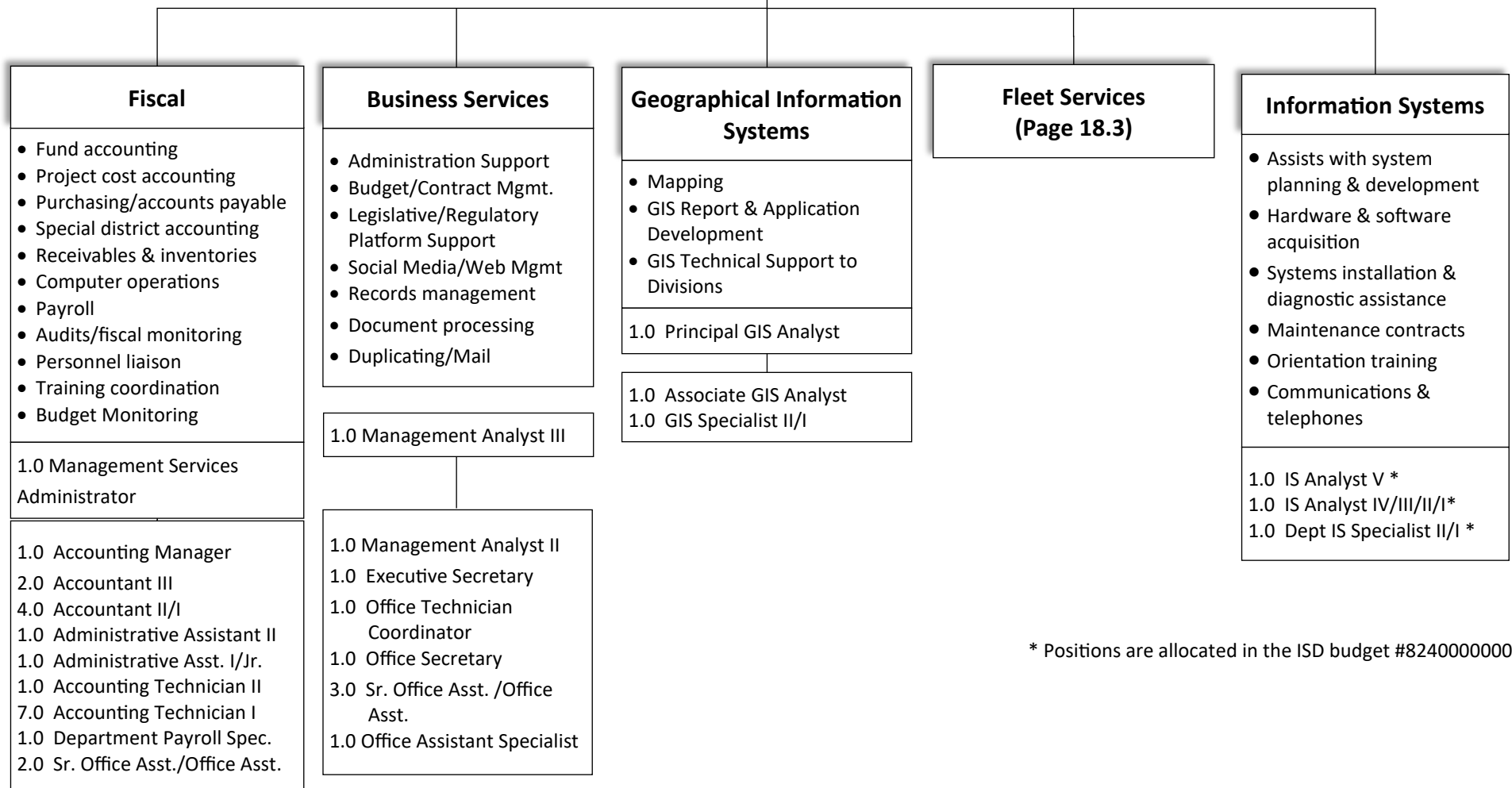
2024-2025 ORGANIZATIONAL CHART
Public Works

Budget Unit #	Allocated Positions
1016000000	2
2023060000	13
2024100000	34
3030101000	38
3030103000	68
3030105000	98
3030108000	6
3030900000	7
4040800000	24
8190000000	44
9210000540	100
Total	434



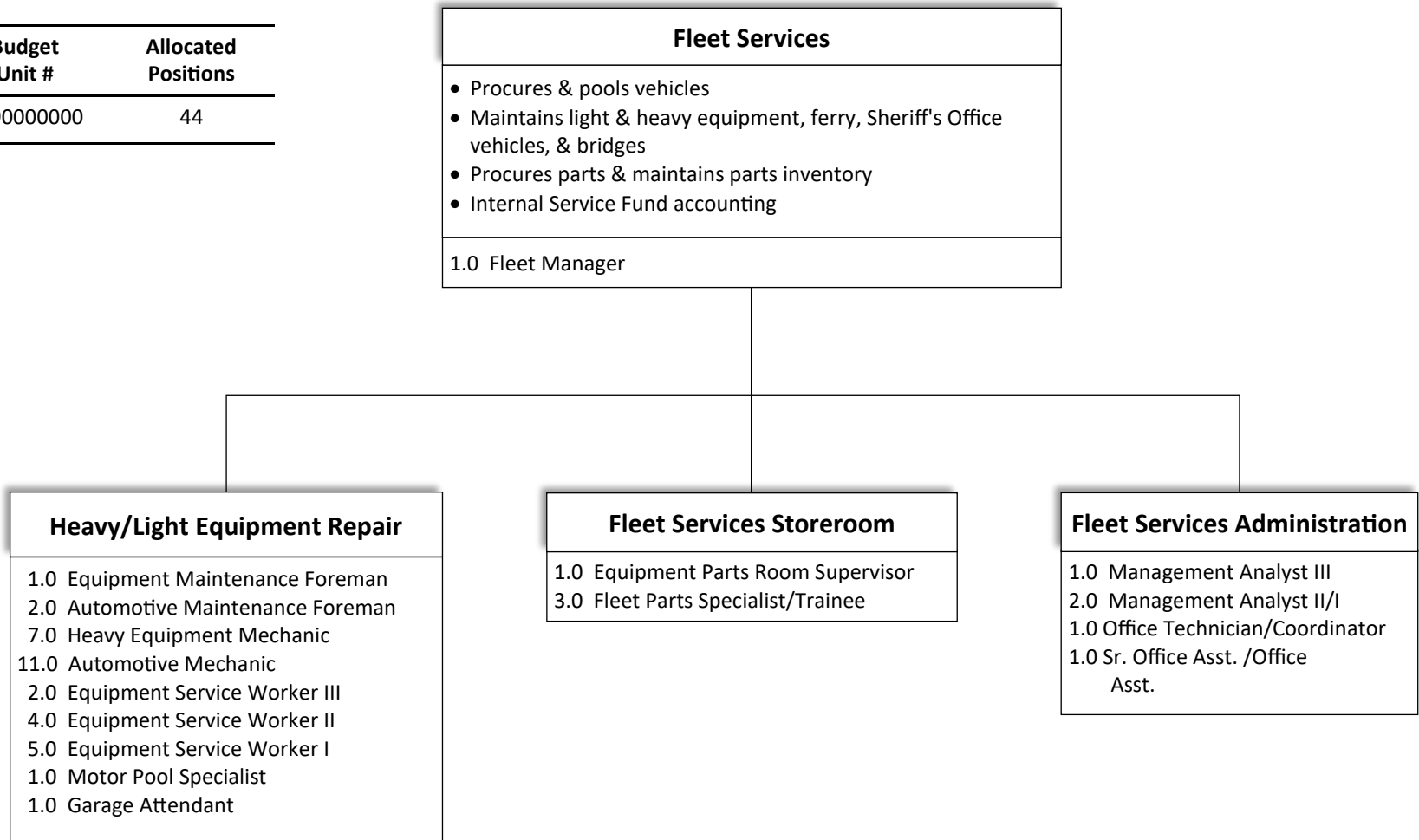
Budget Unit #	Allocated Positions
3030101000	38

Administrative Services
• Fiscal • Business Services • Geographic Information Systems • Fleet Services • Information Systems
1.0 Public Works Business Administrator

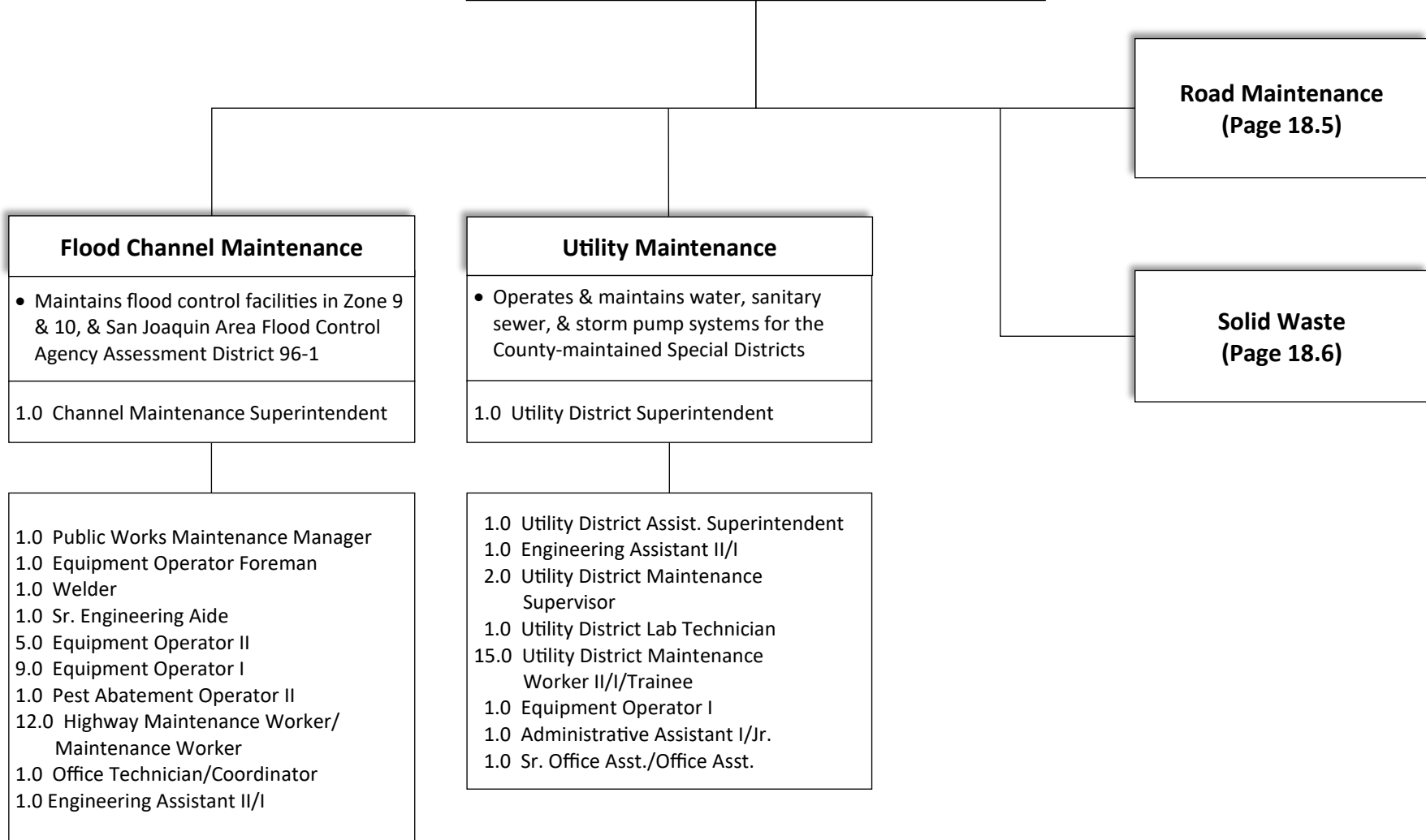
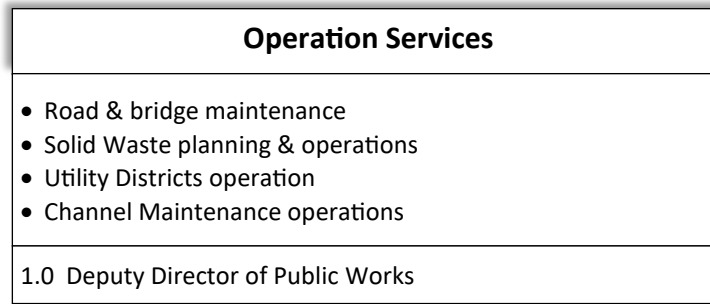


* Positions are allocated in the ISD budget #8240000000

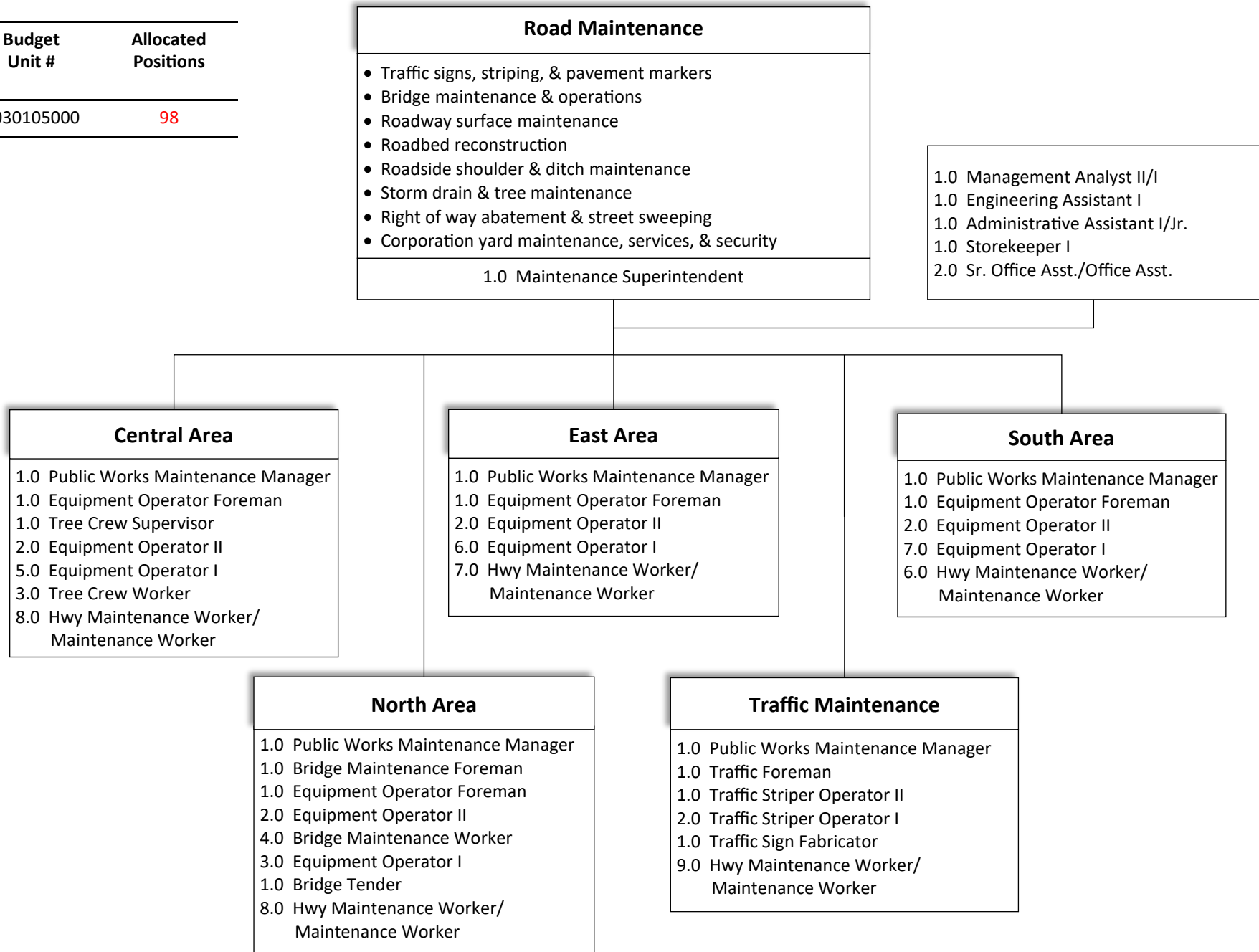
Budget Unit #	Allocated Positions
8190000000	44



Budget Unit #	Allocated Positions
2024100000	34
4040800000	24
Total	58



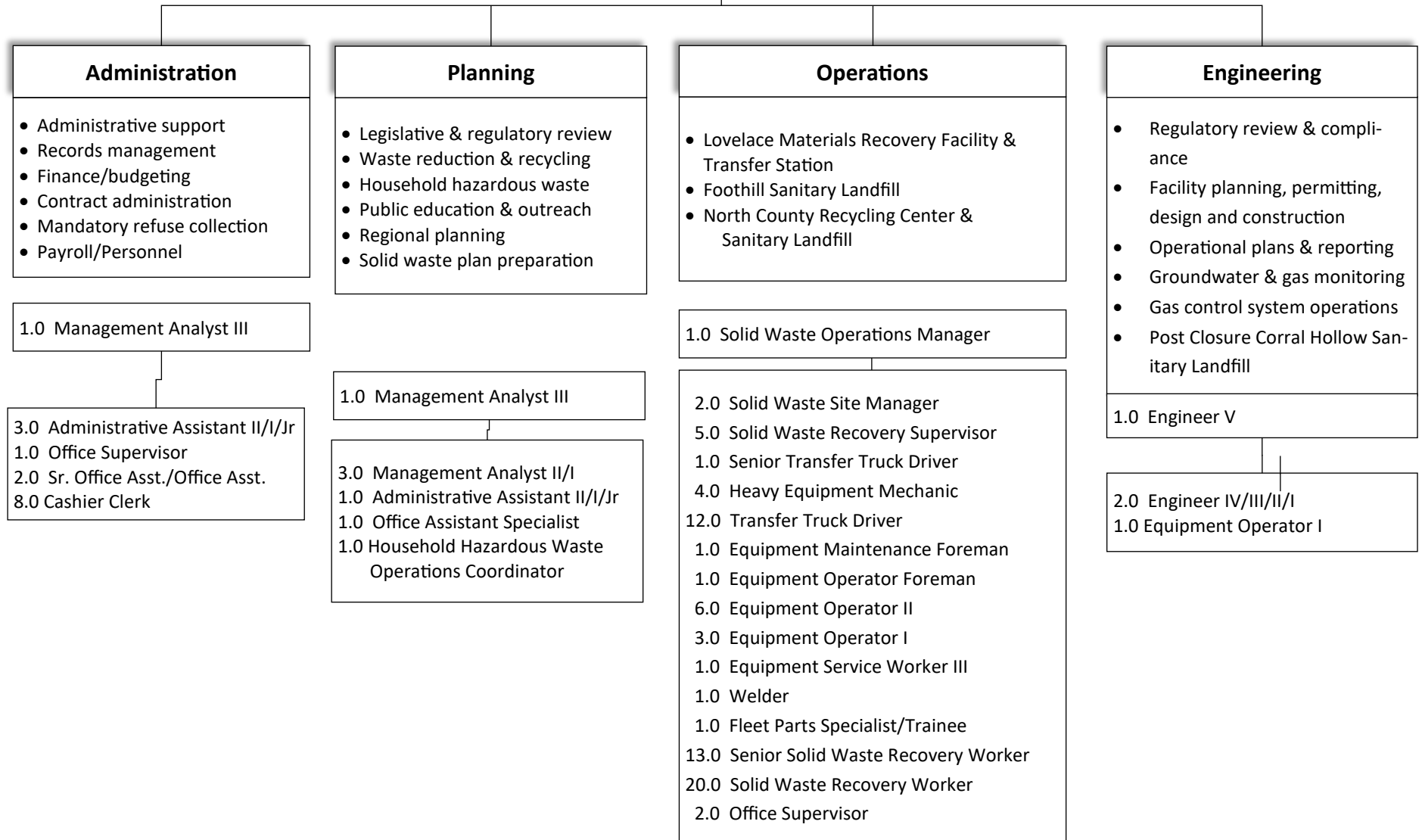
Budget Unit #	Allocated Positions
3030105000	98



Budget Unit #	Allocated Positions
9210000540	100

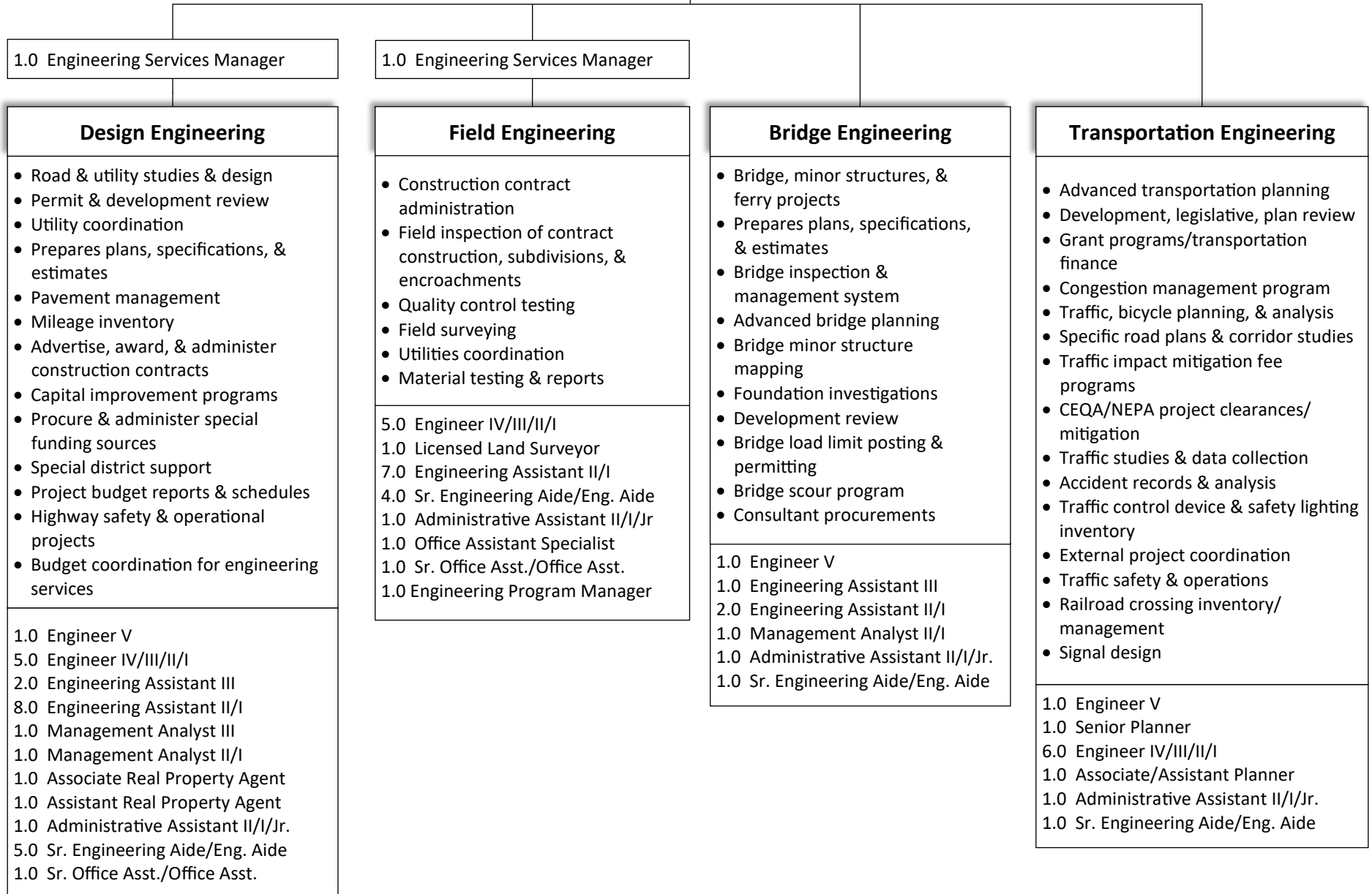
Solid Waste Division

1.0 Integrated Waste Manager

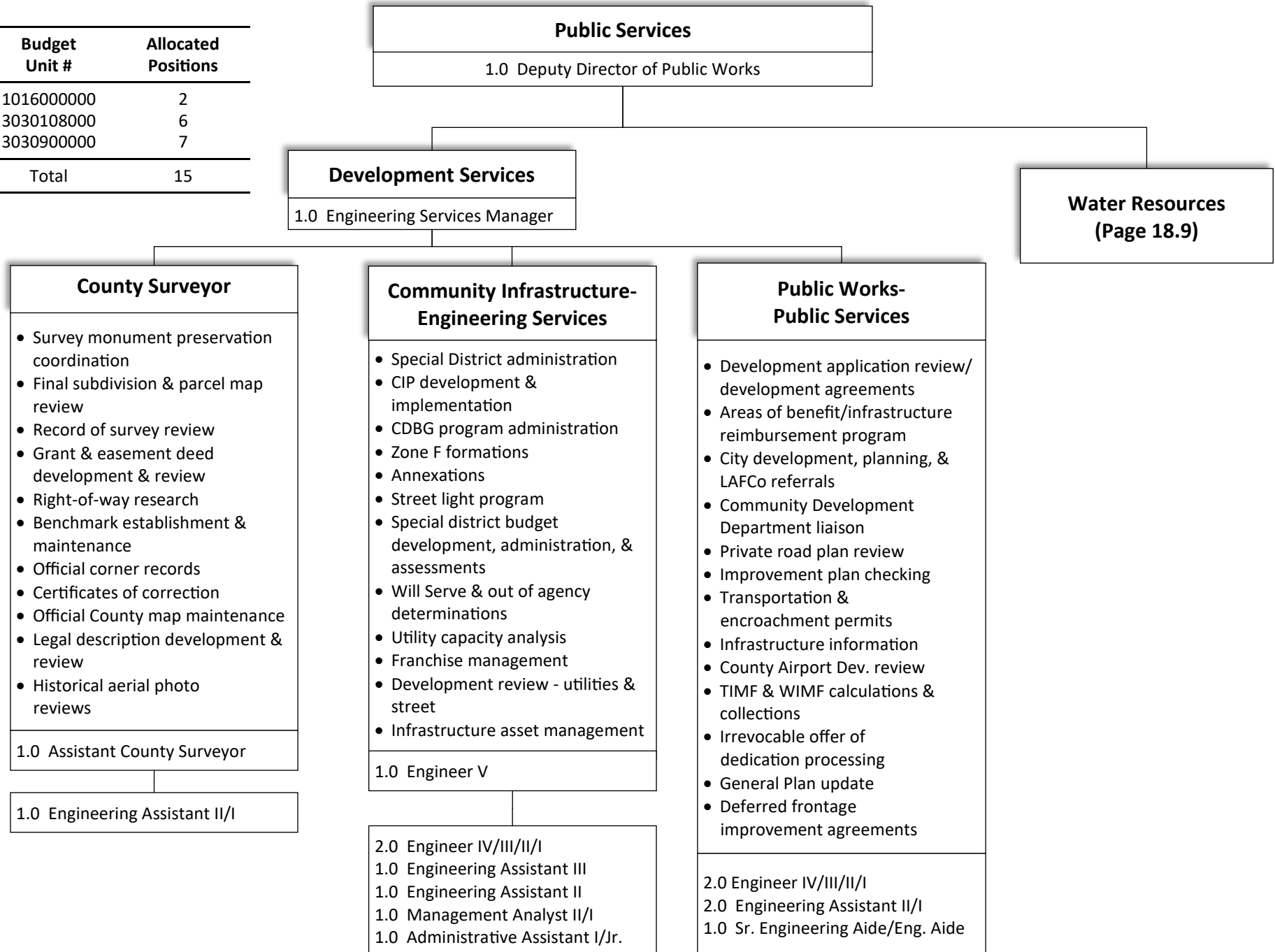


Budget Unit #	Allocated Positions
3030103000	68

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

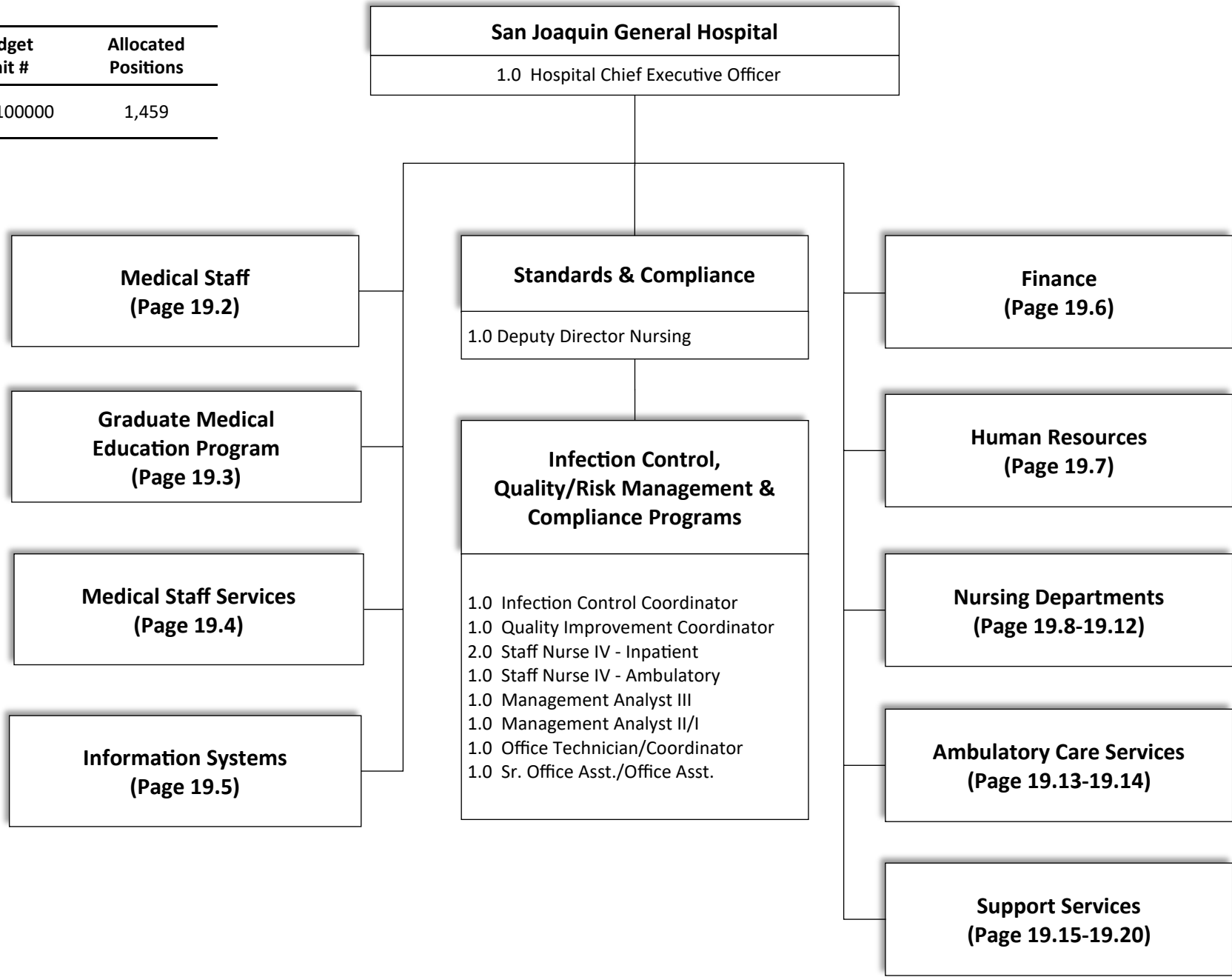
2.0 Engineer V 2.0 Engineer IV/III/II/I 1.0 Management Analyst III 3.0 Management Analyst II/I 2.0 Engineering Assistant II/I 2.0 Administrative Assistant II/I/Jr.
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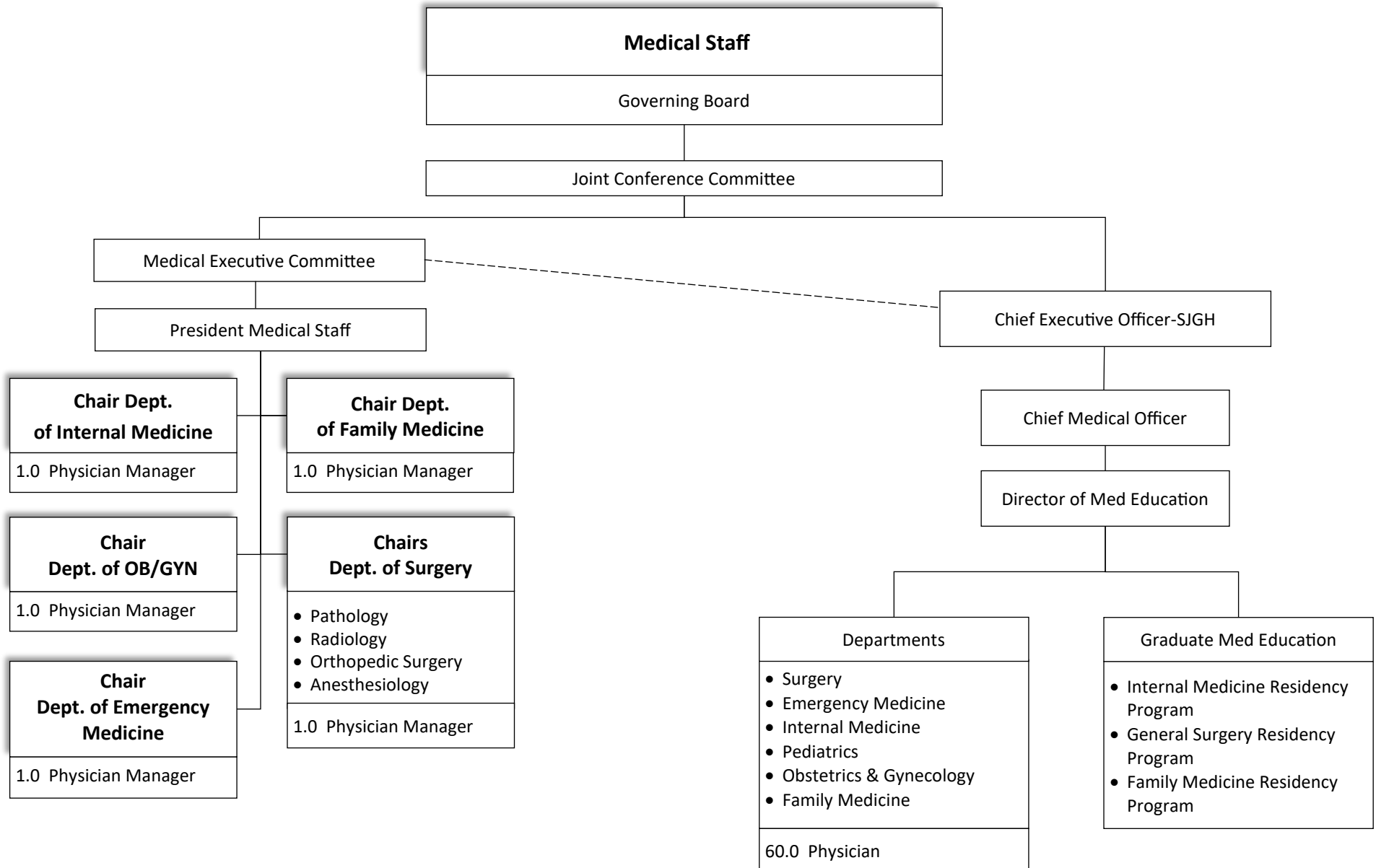


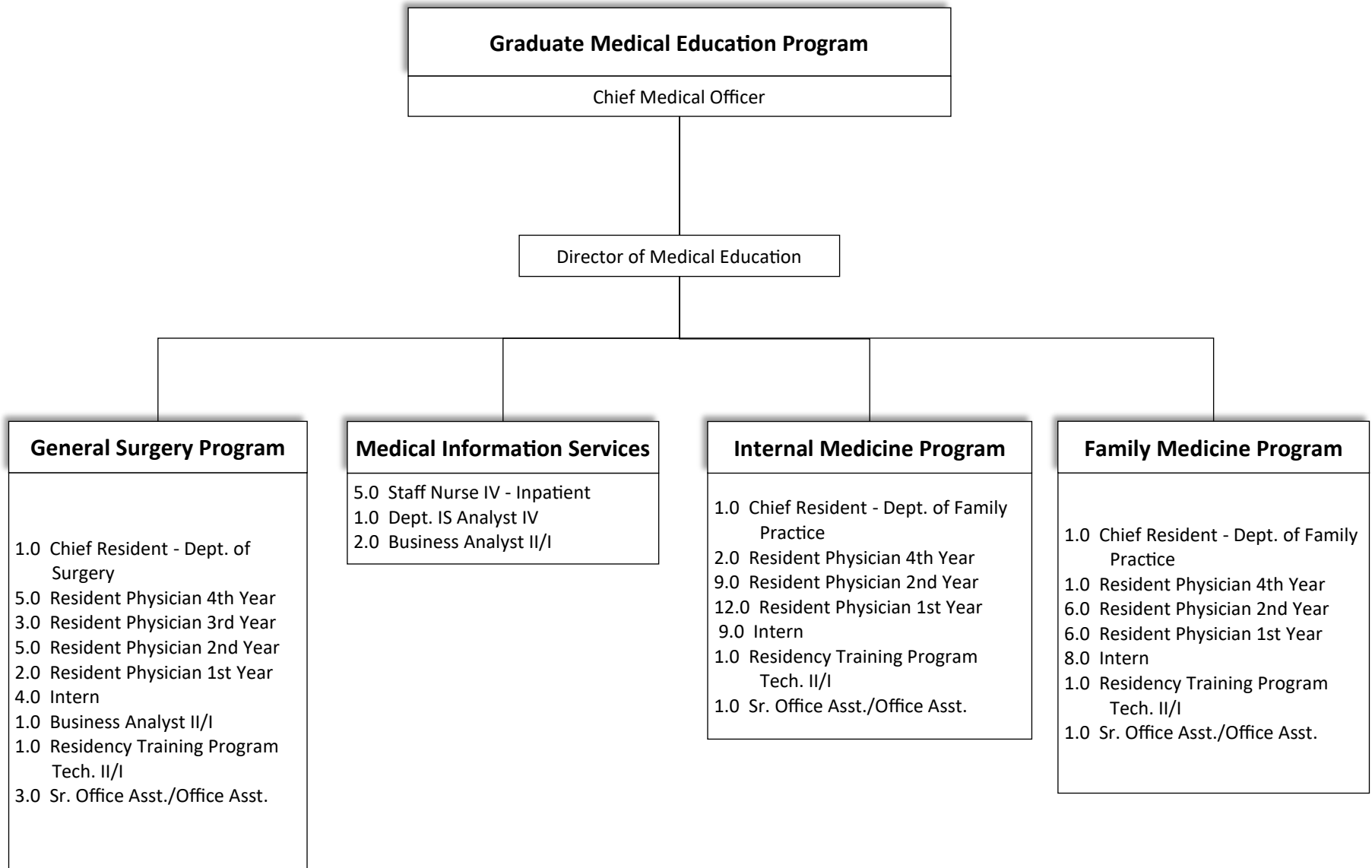
2024-2025 ORGANIZATIONAL CHART

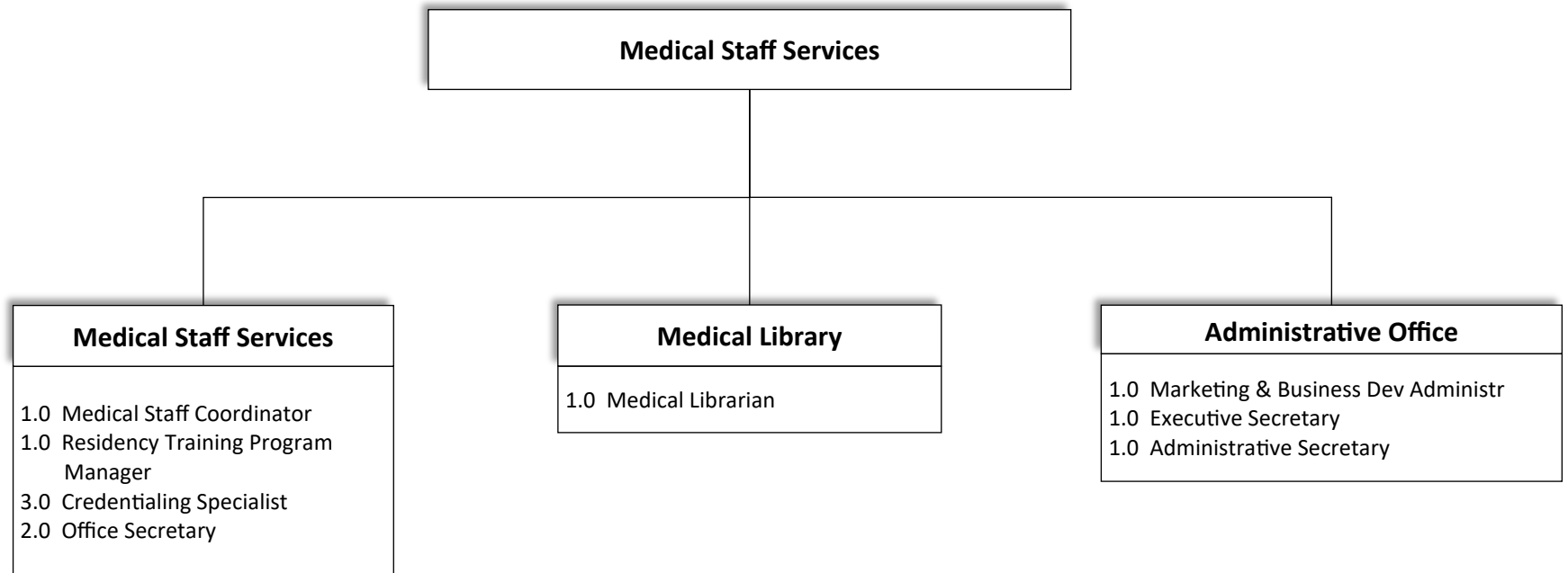
San Joaquin General Hospital

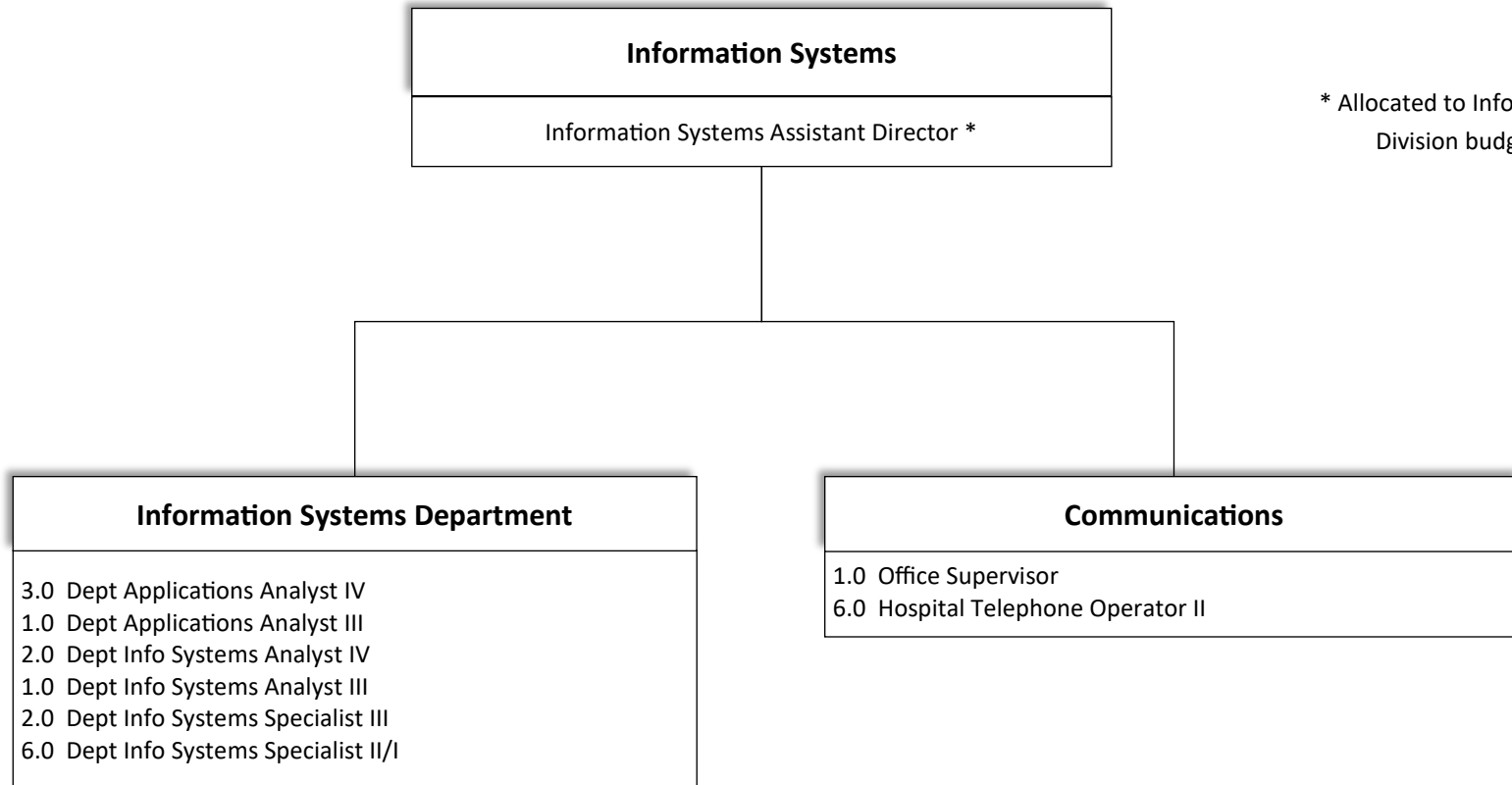
Budget Unit #	Allocated Positions
9221100000	1,459



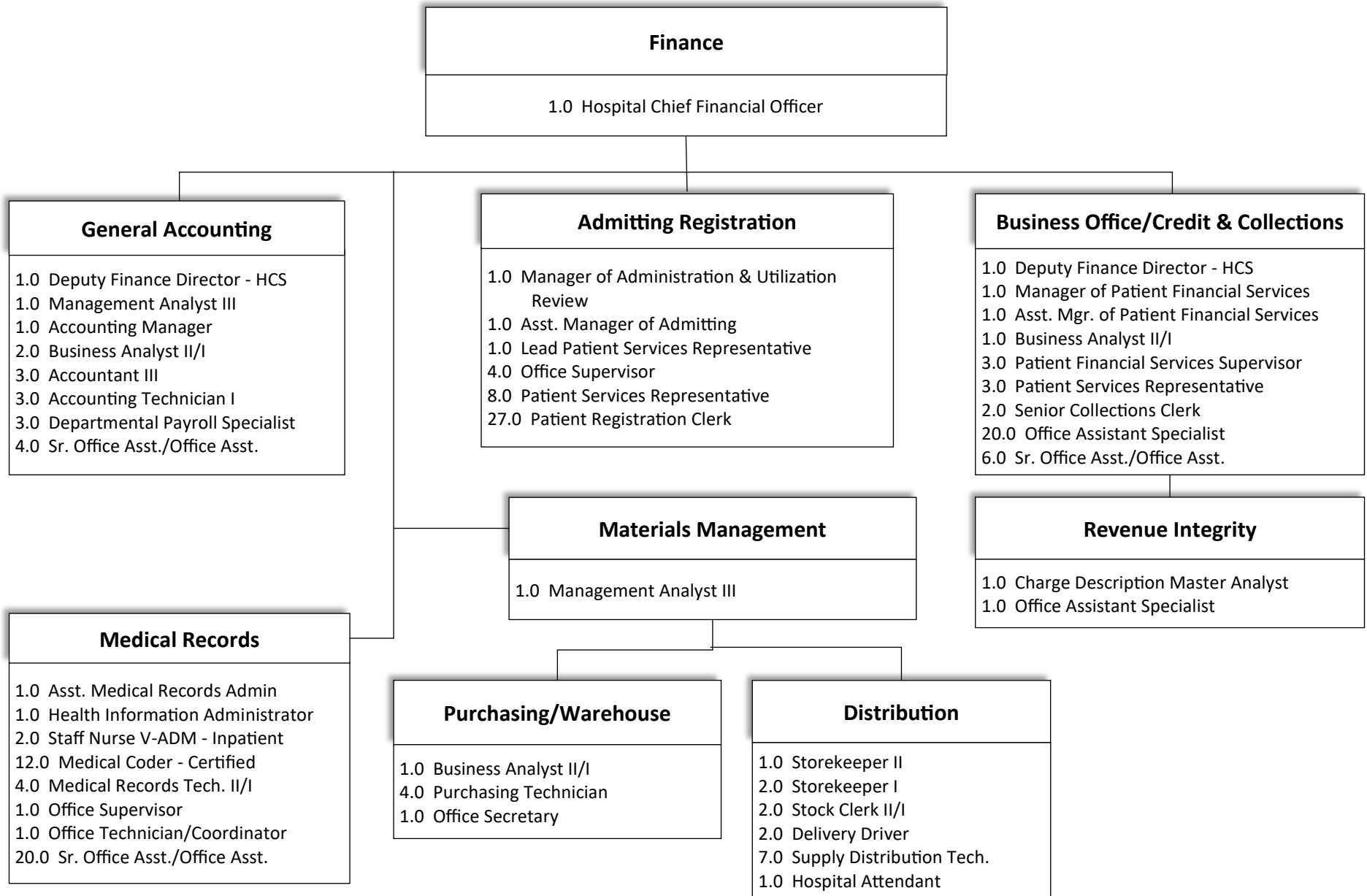


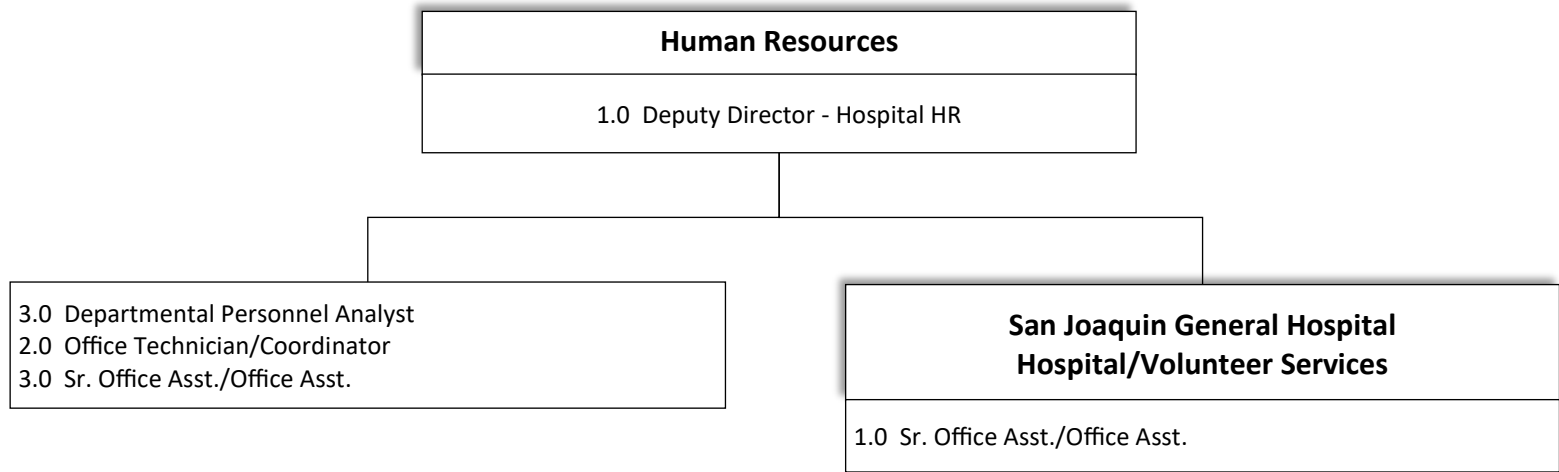


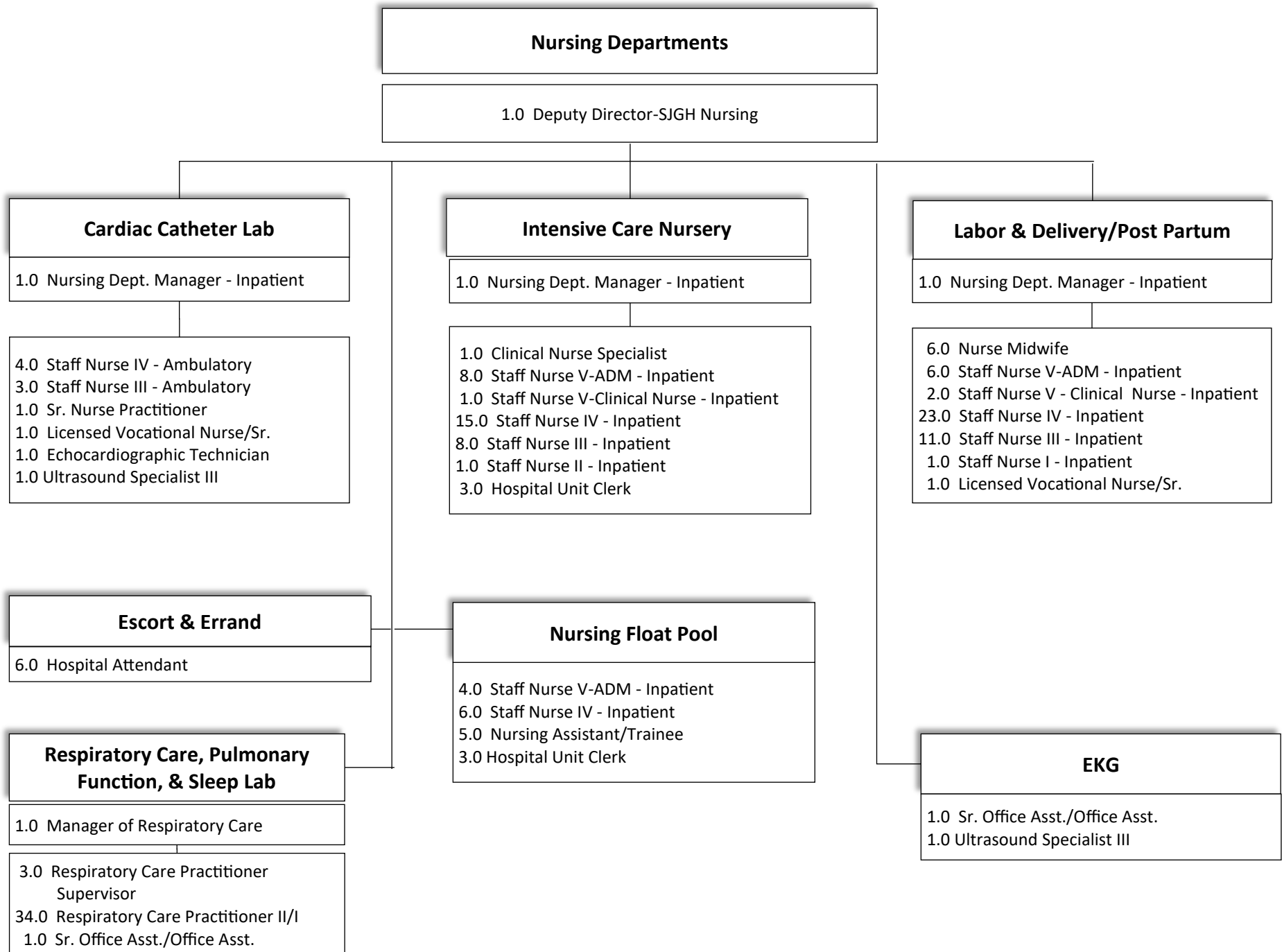


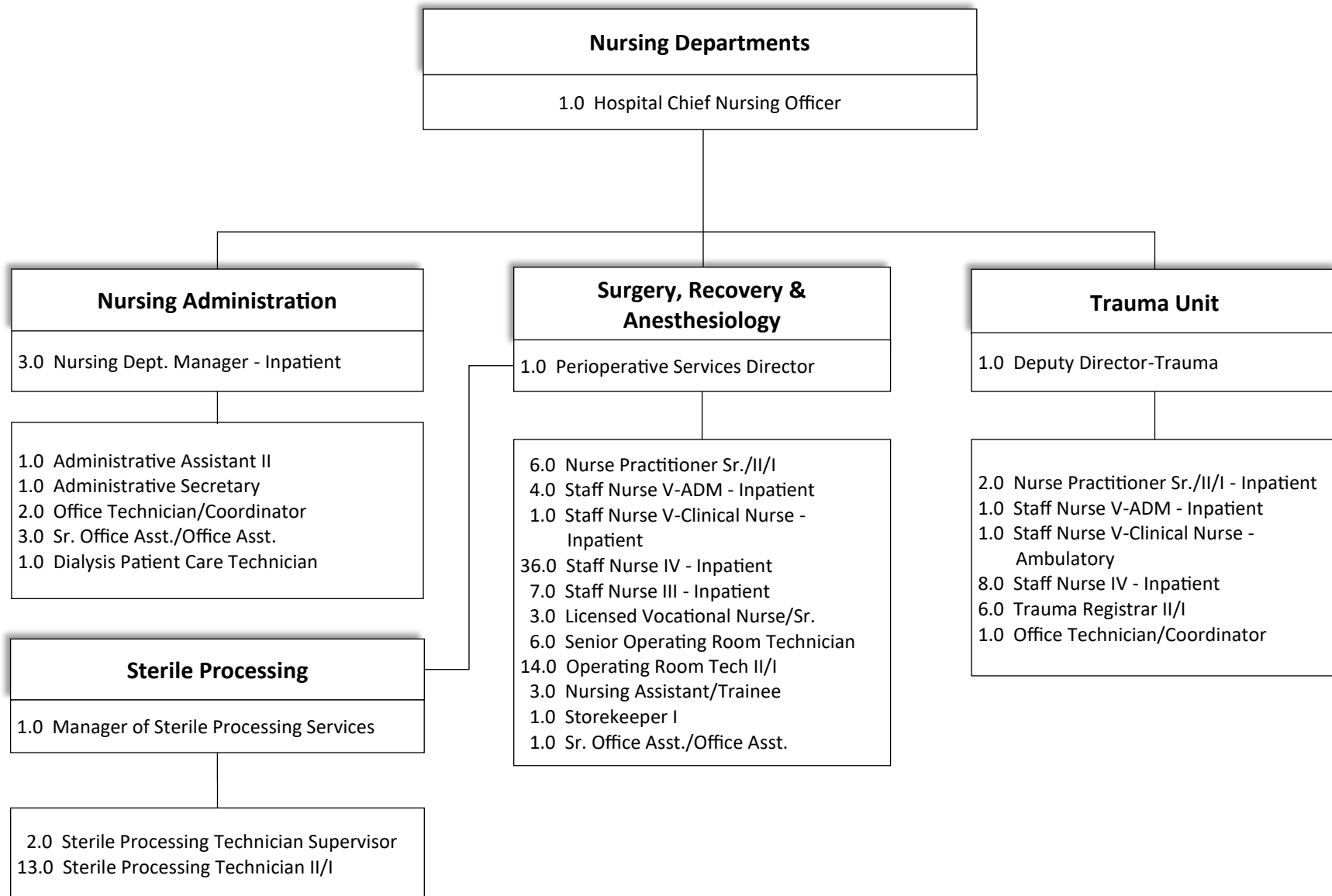


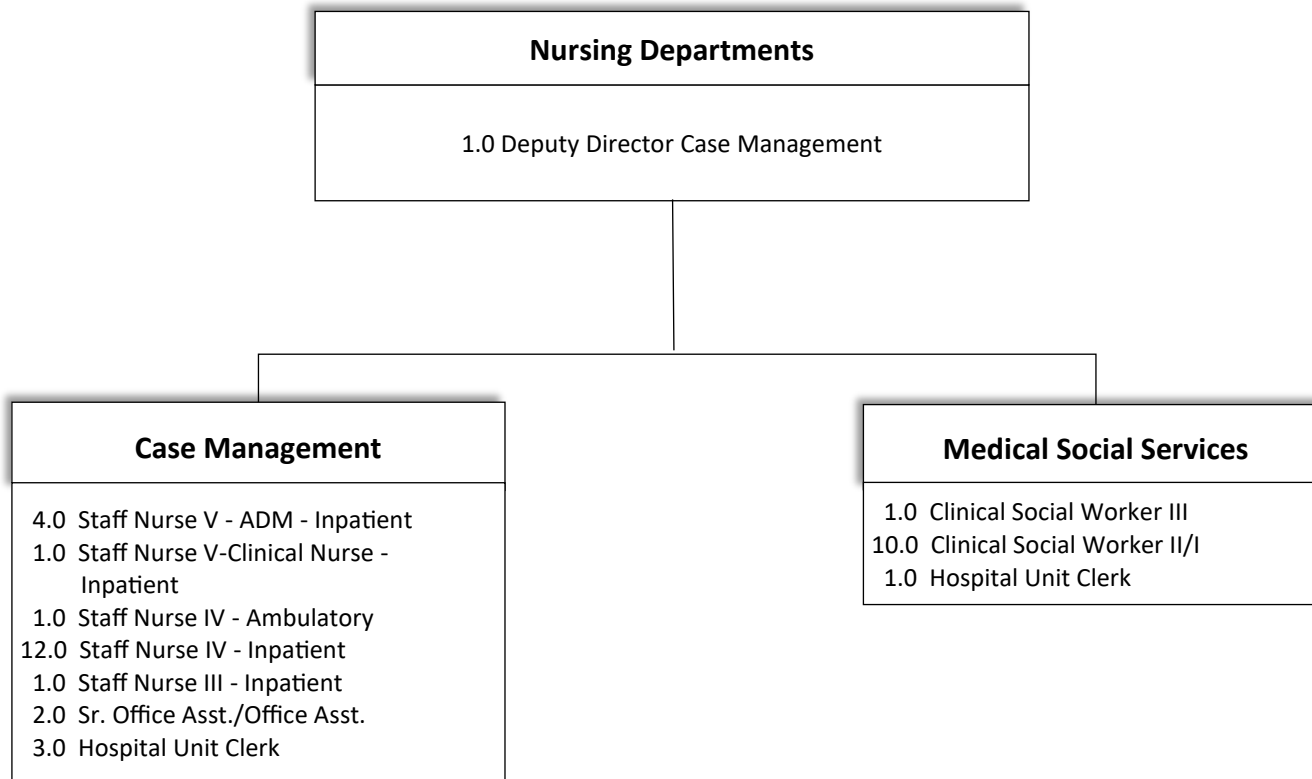
* Allocated to Information Systems
Division budget #8240000000

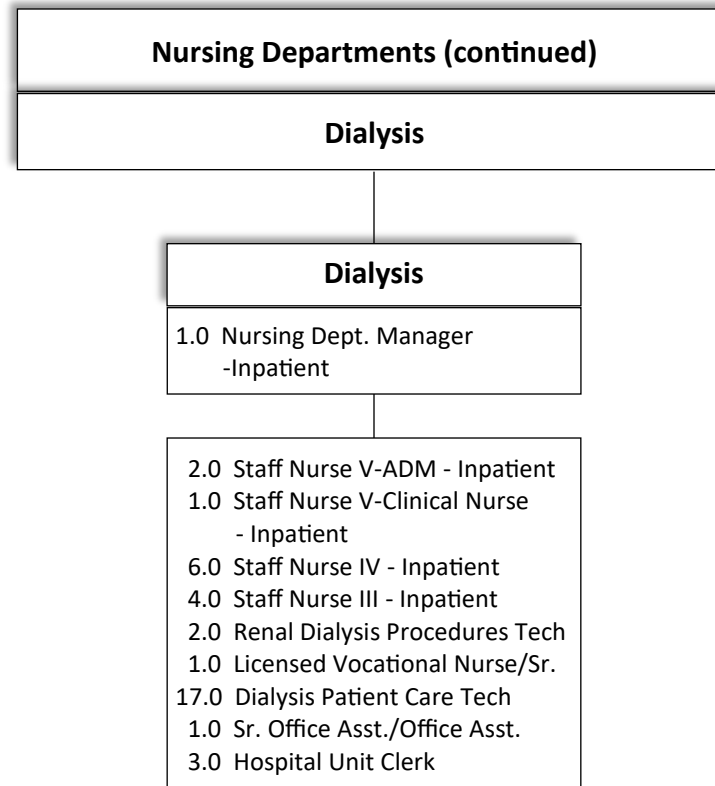


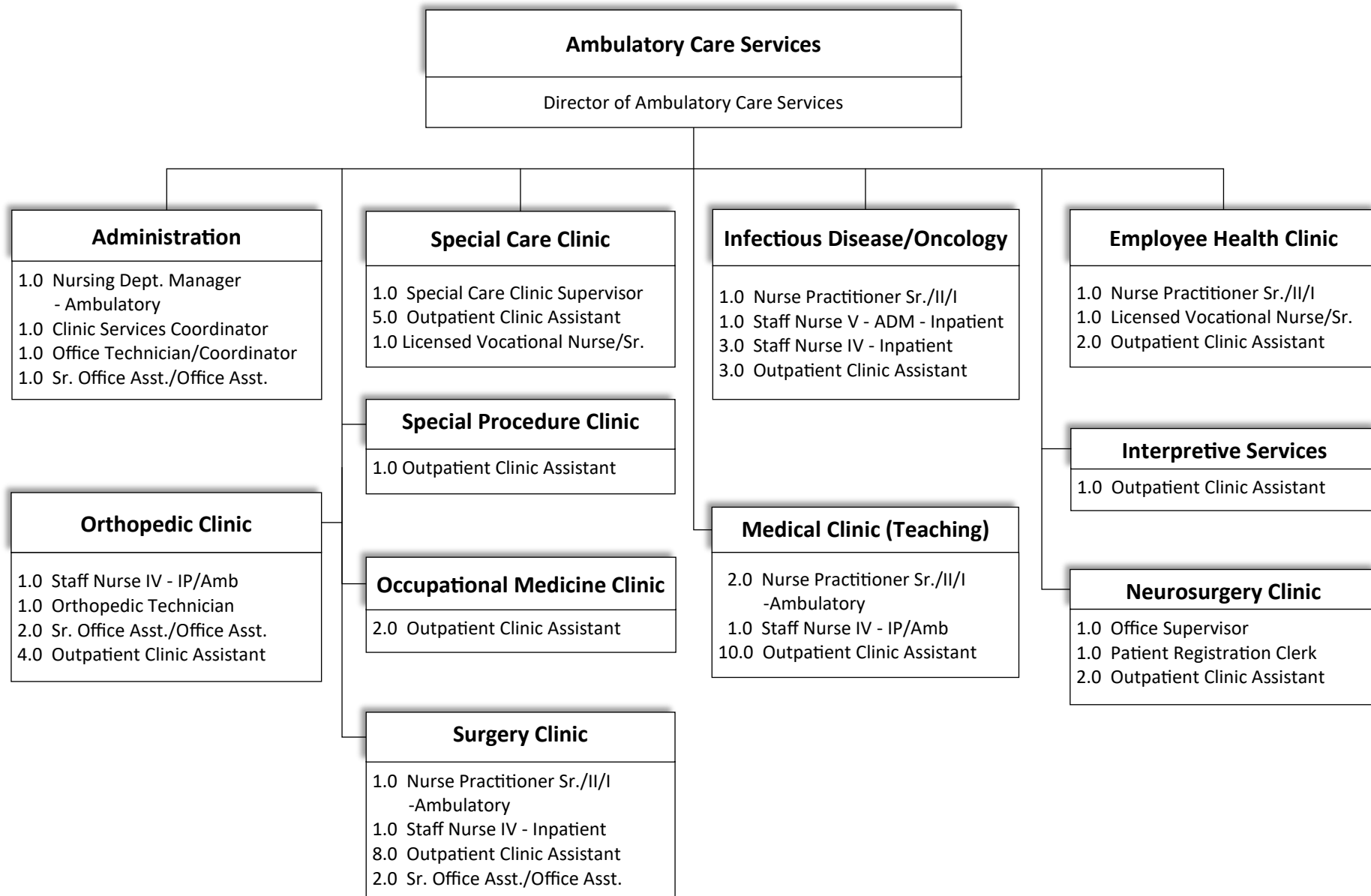


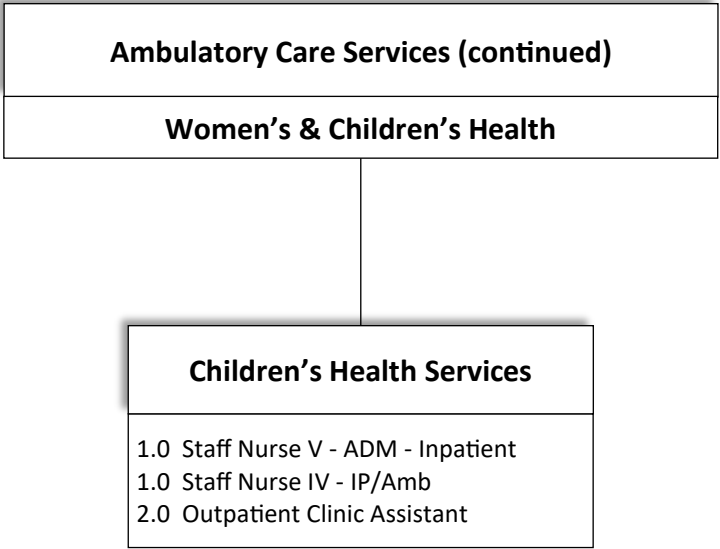


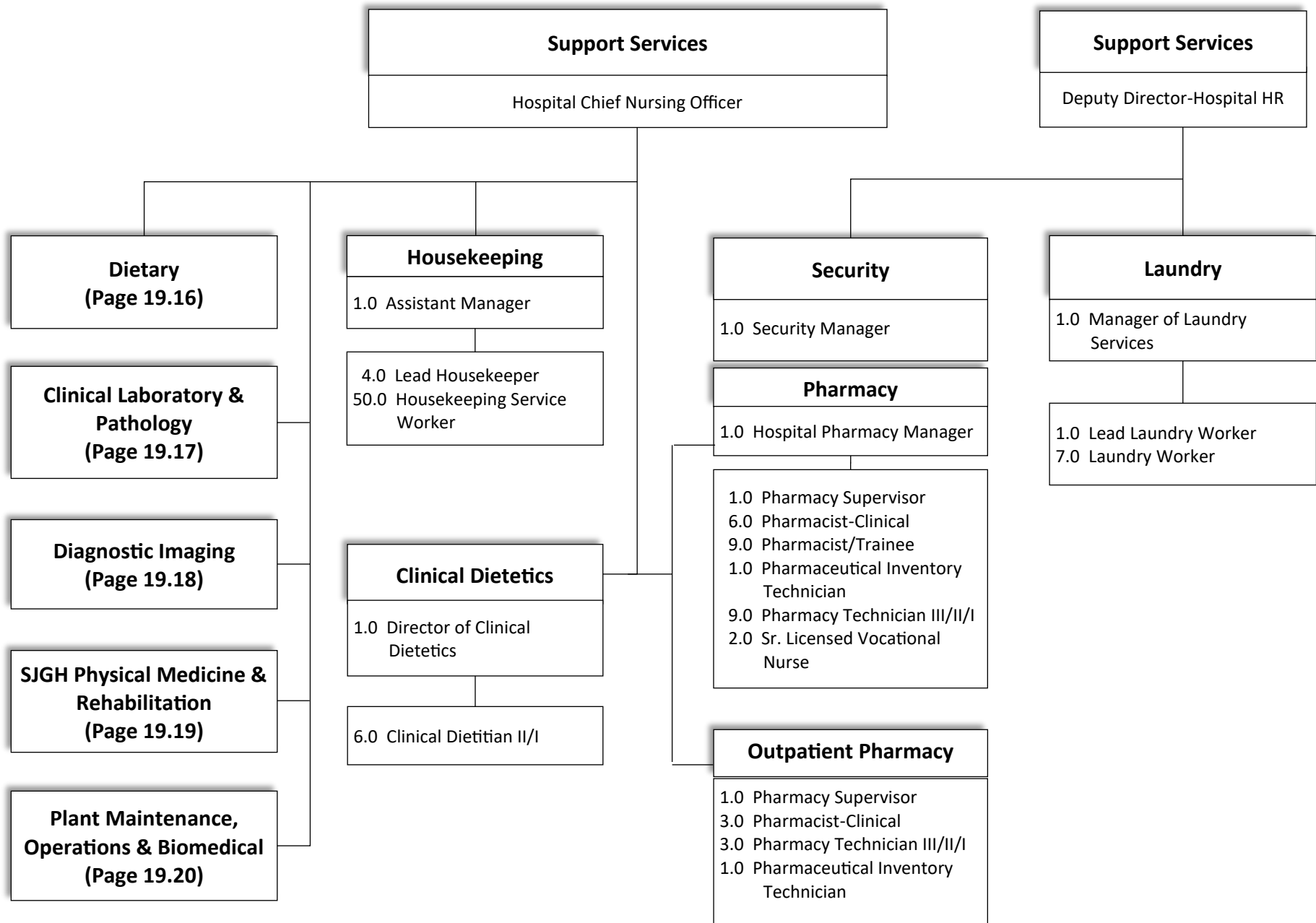


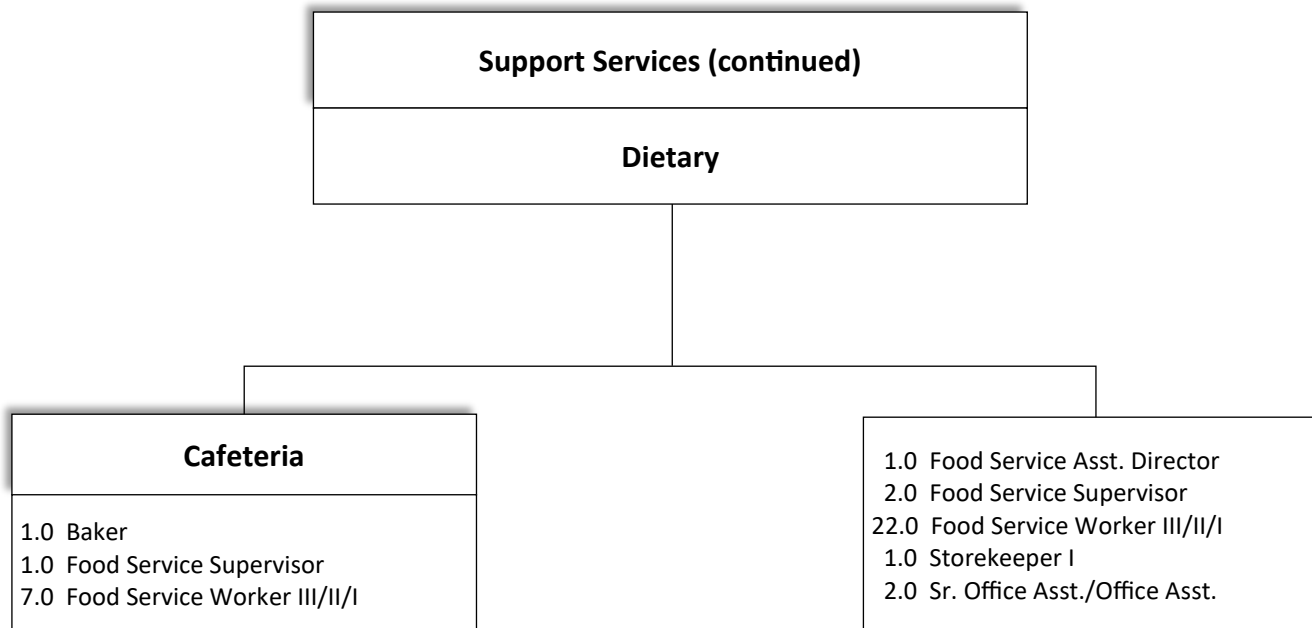


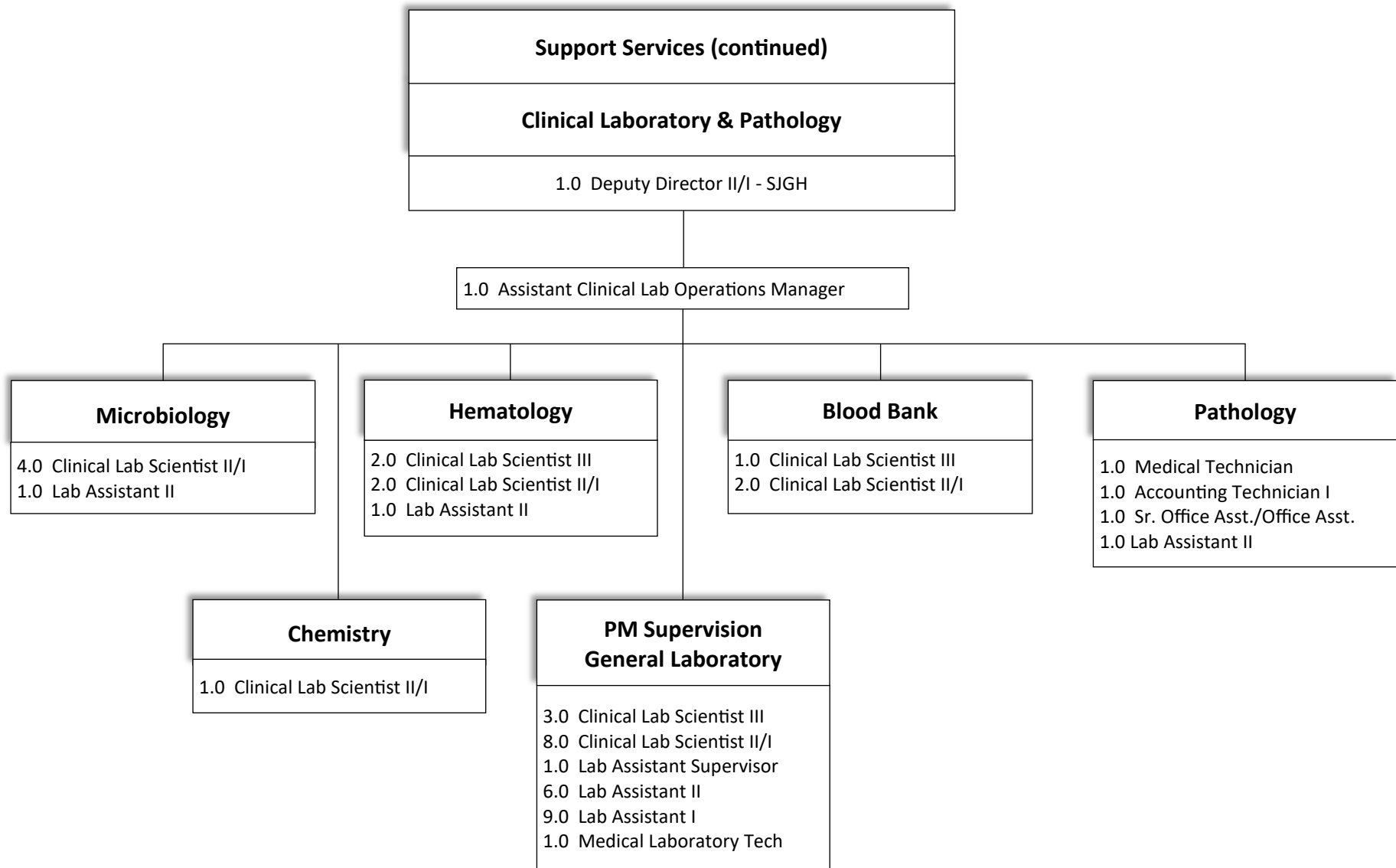


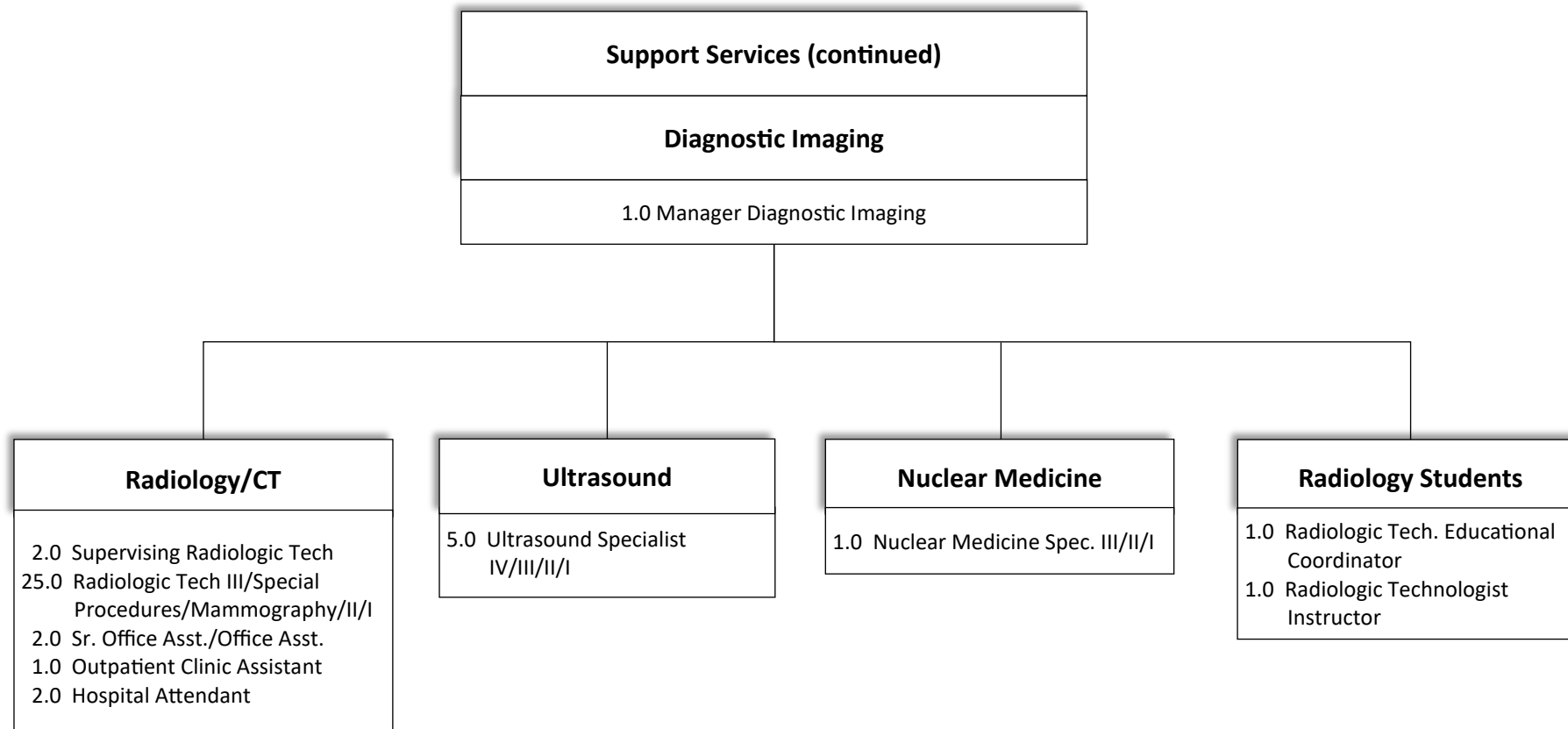


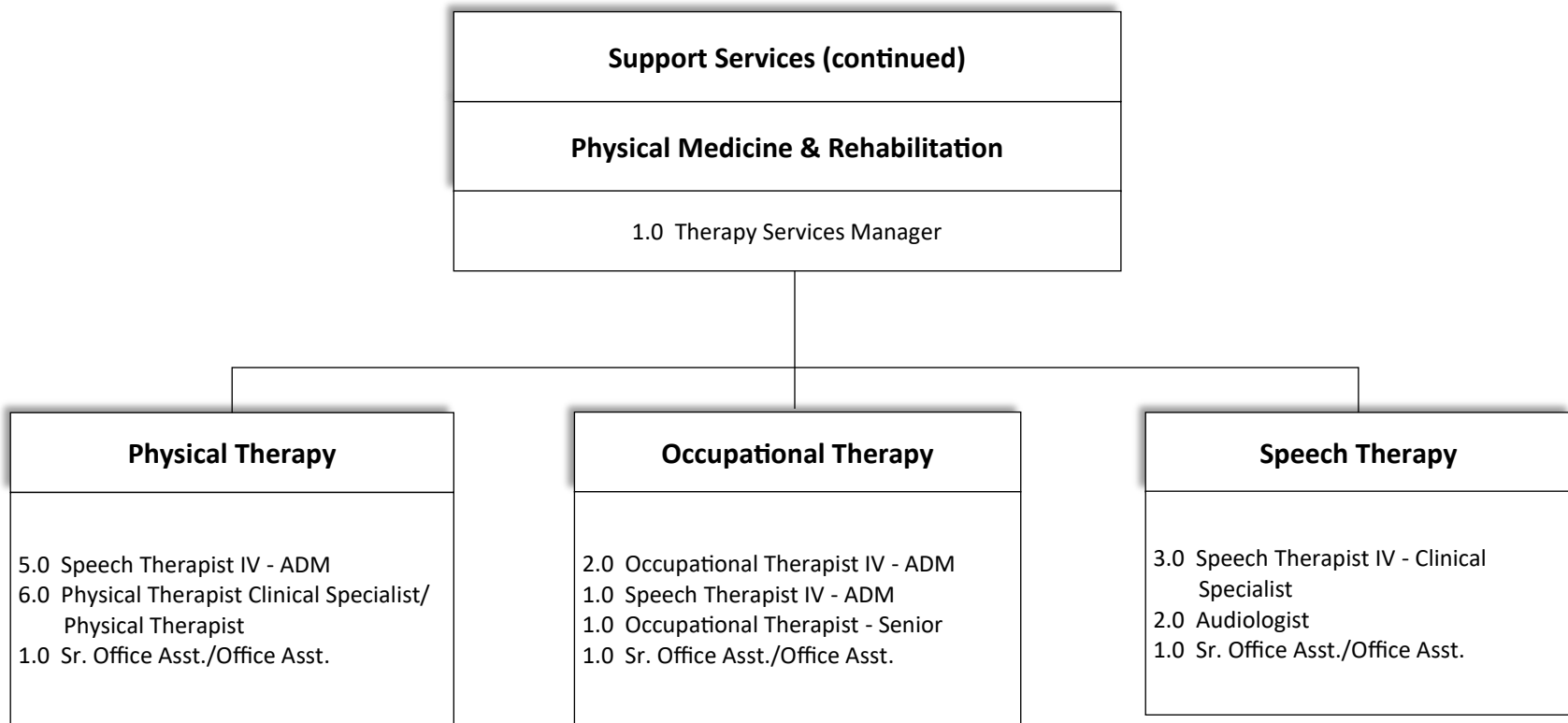


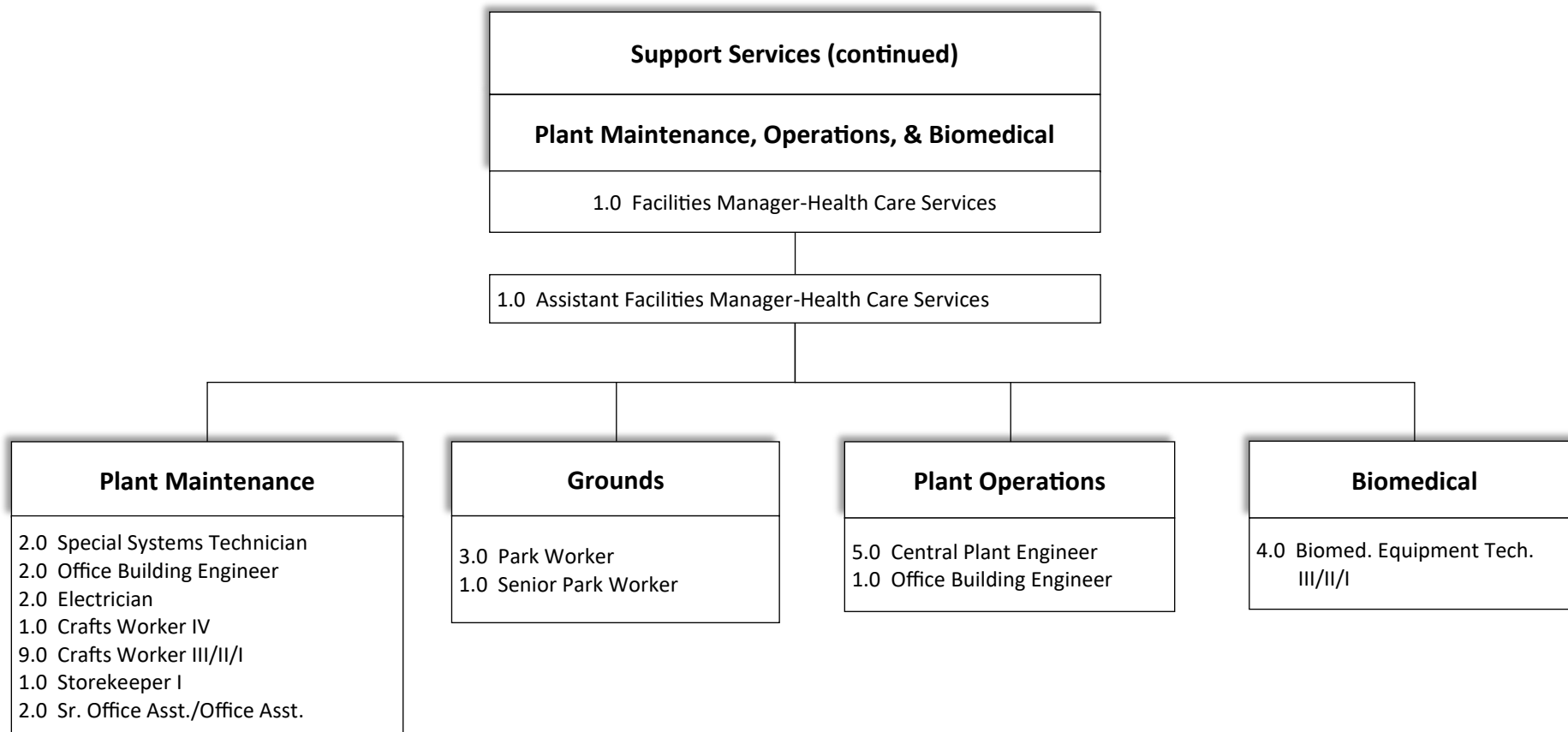














2024-2025 ORGANIZATIONAL CHART

SJCC-County Support to PPH-FQHC

Budget	Allocated
Unit #	Positions
4049800000	214

Phone Center
2.0 Office Systems Specialist
1.0 Office Supervisor
3.0 Medical Assistant
14.0 Senior Office Assistant
1.0 Patient Access Services Mgr

County Support to PPH-FQHC (San Joaquin Health Centers—"SJ Health")
SJ Health Chief Executive Officer 1 FQHC Project Director

Medical Staff
1.0 Physician Manager

24.0 Physician 1 Physician Manager

Quality Improvement
1.0 Clinic Services Coordinator
1.0 Medical Assistant
2.0 Staff NurseV –ADM Ambulatory
2.0 Medical Coder-Certified

Primary Medicine Clinic
11.0 Medical Assistant
4.0 Patient Registration Clerk
1.0 Patient Service Representative
3.0 Pharmacist - Clinical
1.0 Staff NurseV –ADM Ambulatory
1.0 Clinical Dietitian II
1.0 Clinic Services Coordinator
1.0 Mental Health Clinician II
1.0 Clinical Social Worker III

Family Medicine Clinic
14.0 Medical Assistant
4.0 Patient Registration Clerk
2.0 Staff NurseV –ADM Ambulatory

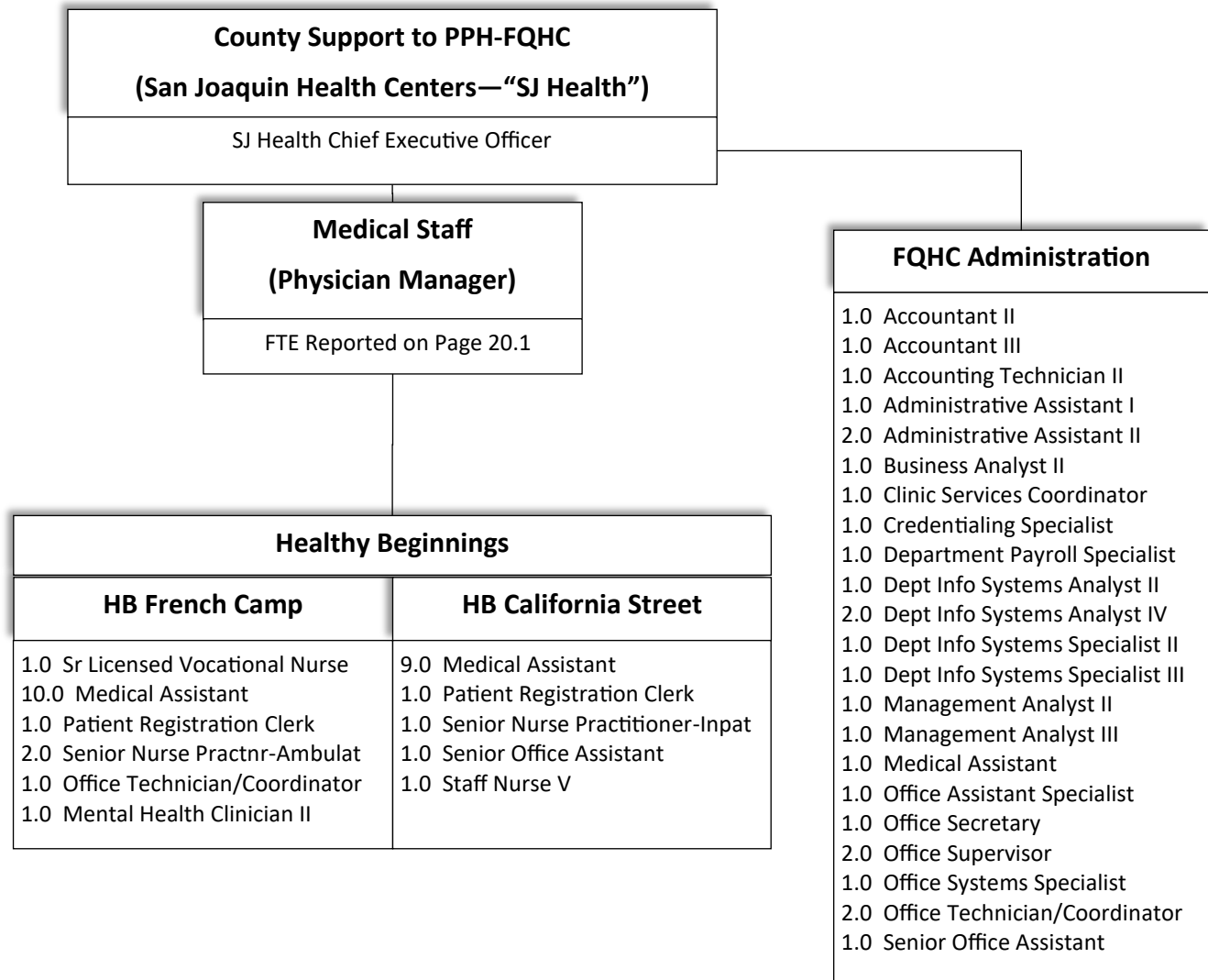
Manteca Clinic
6.0 Medical Assistant
2.0 Patient Registration Clerk
1.0 Patient Service Representative
1.0 Senior NursePractnr-Inpatient
1.0 Senior Nurse Practnr-Ambulat
1.0 Staff NurseV –ADM Ambulatory
1.0 Sr Licensed Vocational Nurse

Children's Health Services
1.0 Sr Licensed Vocational Nurse
13.0 Medical Assistant
5.0 Patient Registration Clerk
1.0 Patient Service Representative
1.0 Staff NurseV–ADM Ambulato
1.0 Mental Health Clinician II

Outreach
1.0 Clinic Services Coordinator
1.0 Management Analyst III
3.0 Medical Assistant
3.0 Senior Office Assistant
3.0 Senior Social Worker
1.0 Staff NurseV –ADM Ambulatory
5.0 Comm Hlth Outreach Worker
1.0 Senior Nurse Practnr-Ambulat

Family Med Clinic-CA Street
4.0 Medical Assistant
2.0 Patient Registration Clerk
2.0 Staff NurseV –ADM Ambulatory
1.0 Sr Licensed Vocational Nurse
1.0 Office Technician/Coordinator

Budget	Allocated
Unit #	Positions
4049800000	214



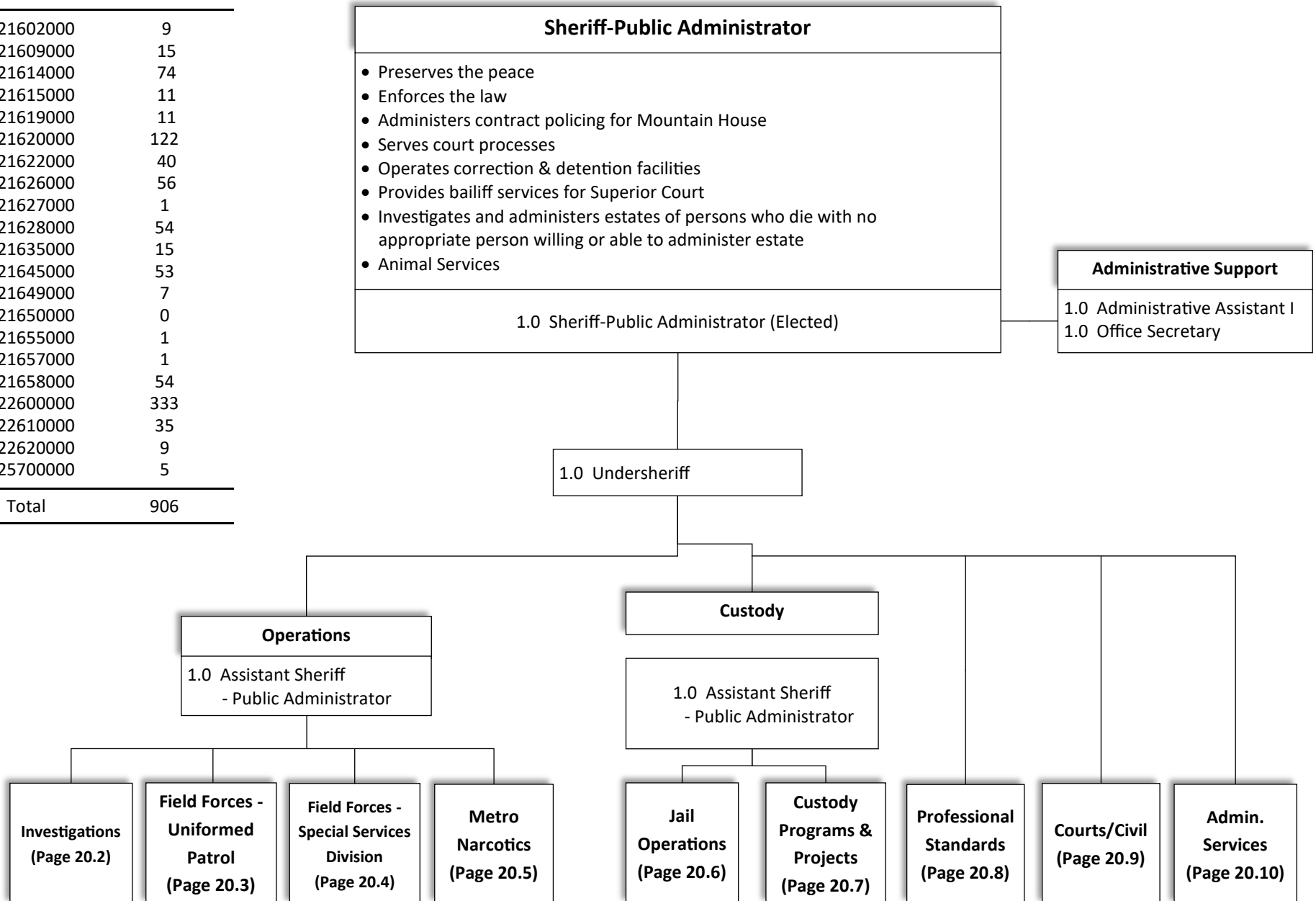


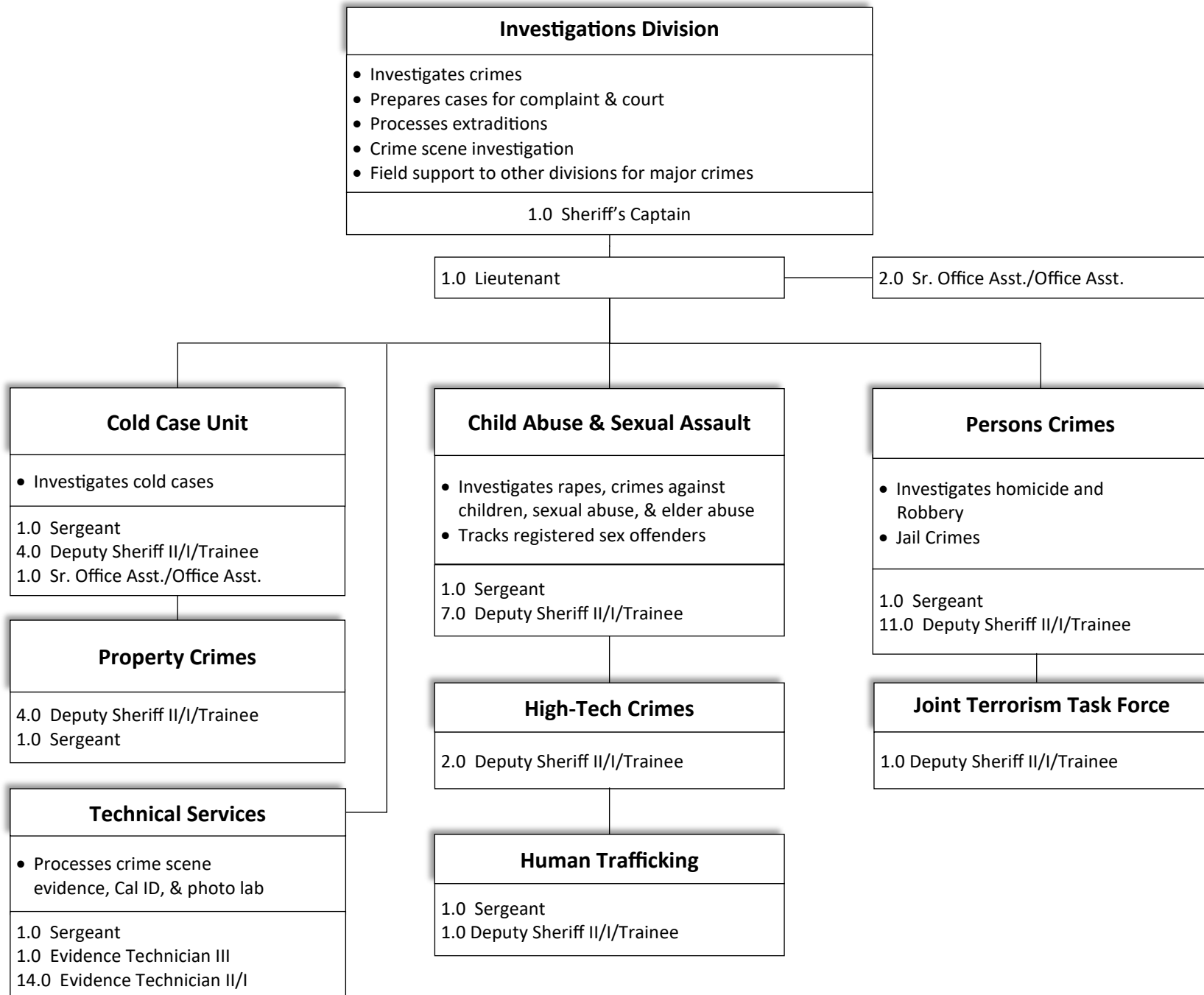
SAN JOAQUIN
—COUNTY—

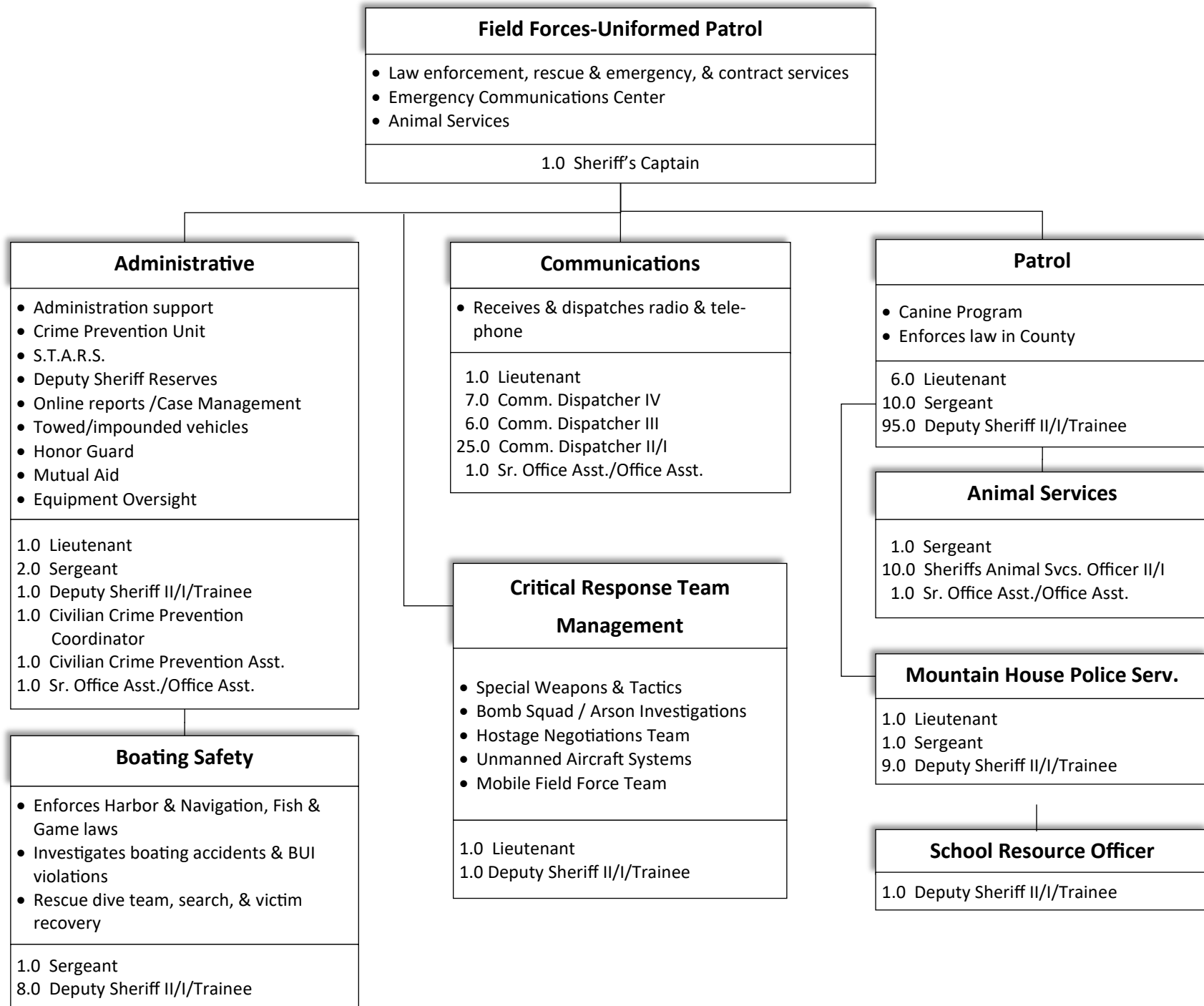
2024-2025 ORGANIZATIONAL CHART

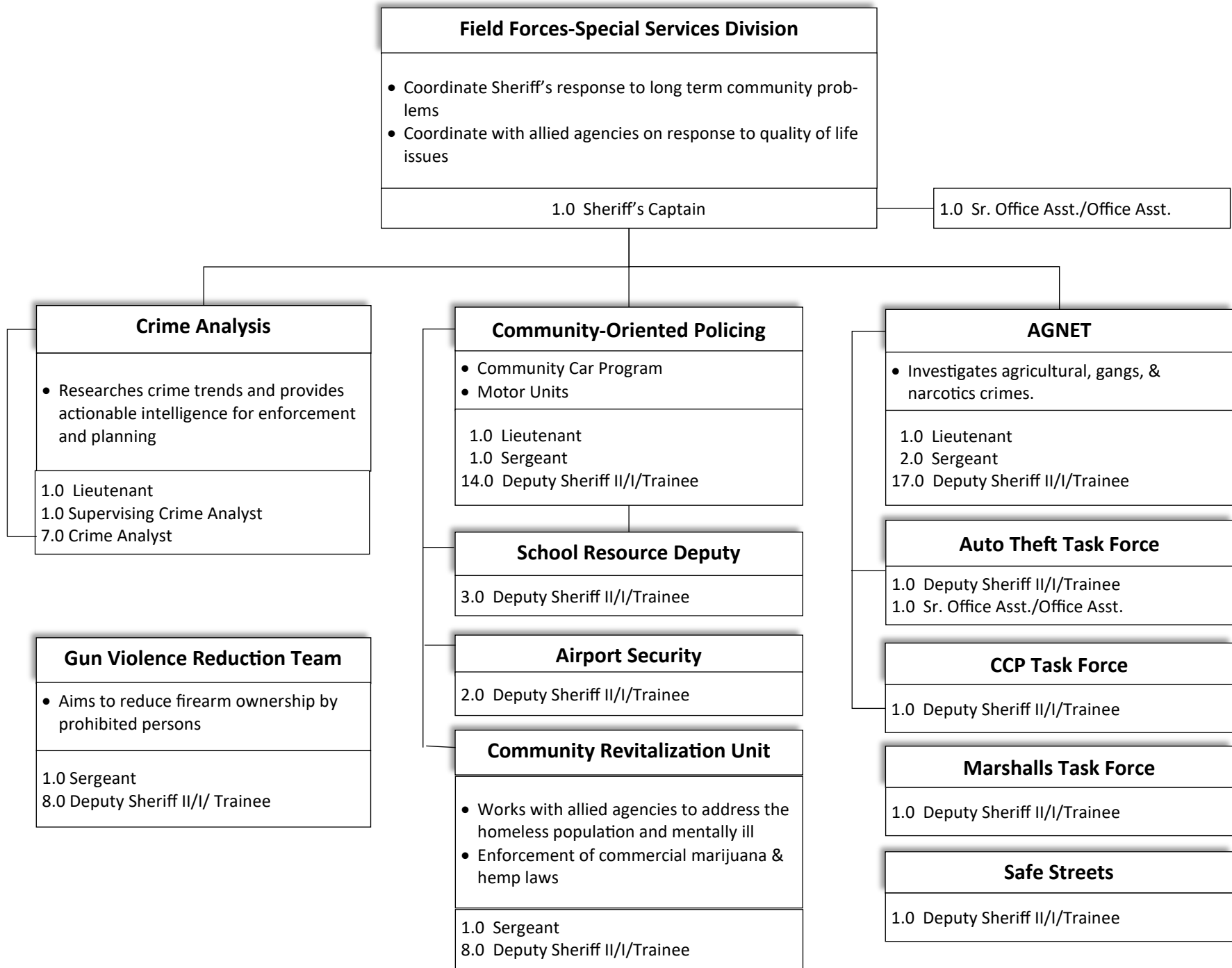
Sheriff-Public Administrator

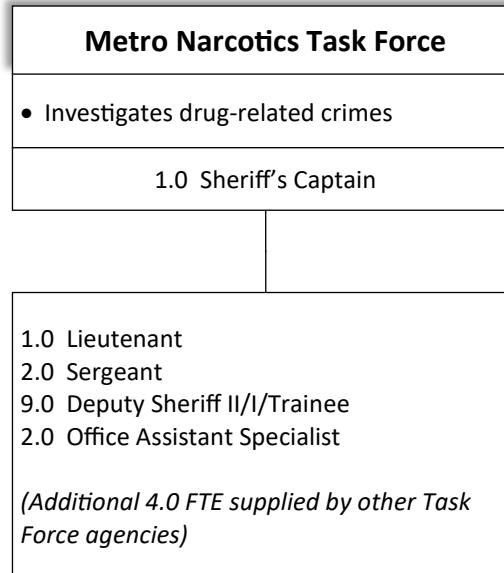
Budget Unit #	Allocated Positions
2021602000	9
2021609000	15
2021614000	74
2021615000	11
2021619000	11
2021620000	122
2021622000	40
2021626000	56
2021627000	1
2021628000	54
2021635000	15
2021645000	53
2021649000	7
2021650000	0
2021655000	1
2021657000	1
2021658000	54
2022600000	333
2022610000	35
2022620000	9
2025700000	5
Total	906

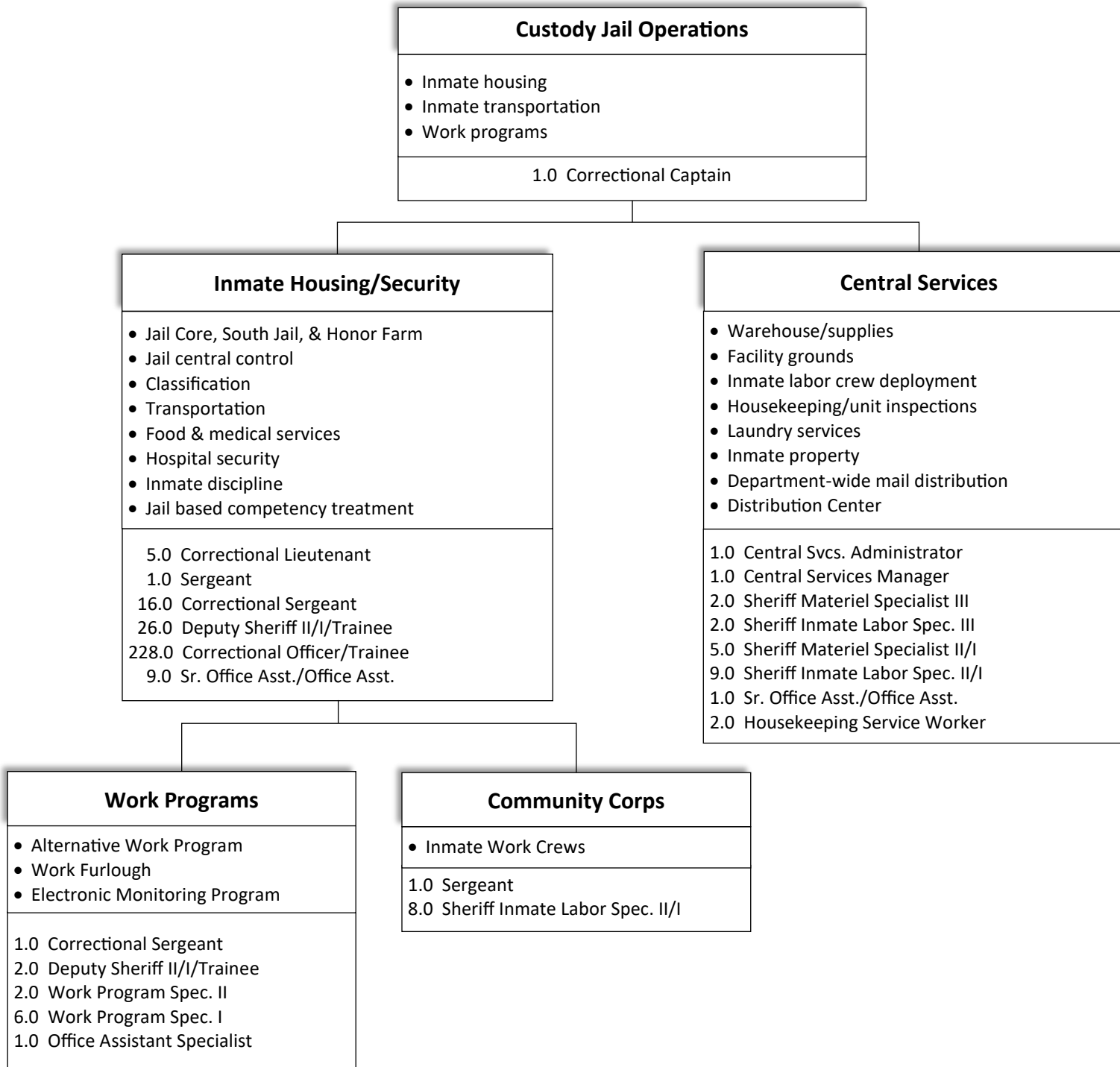




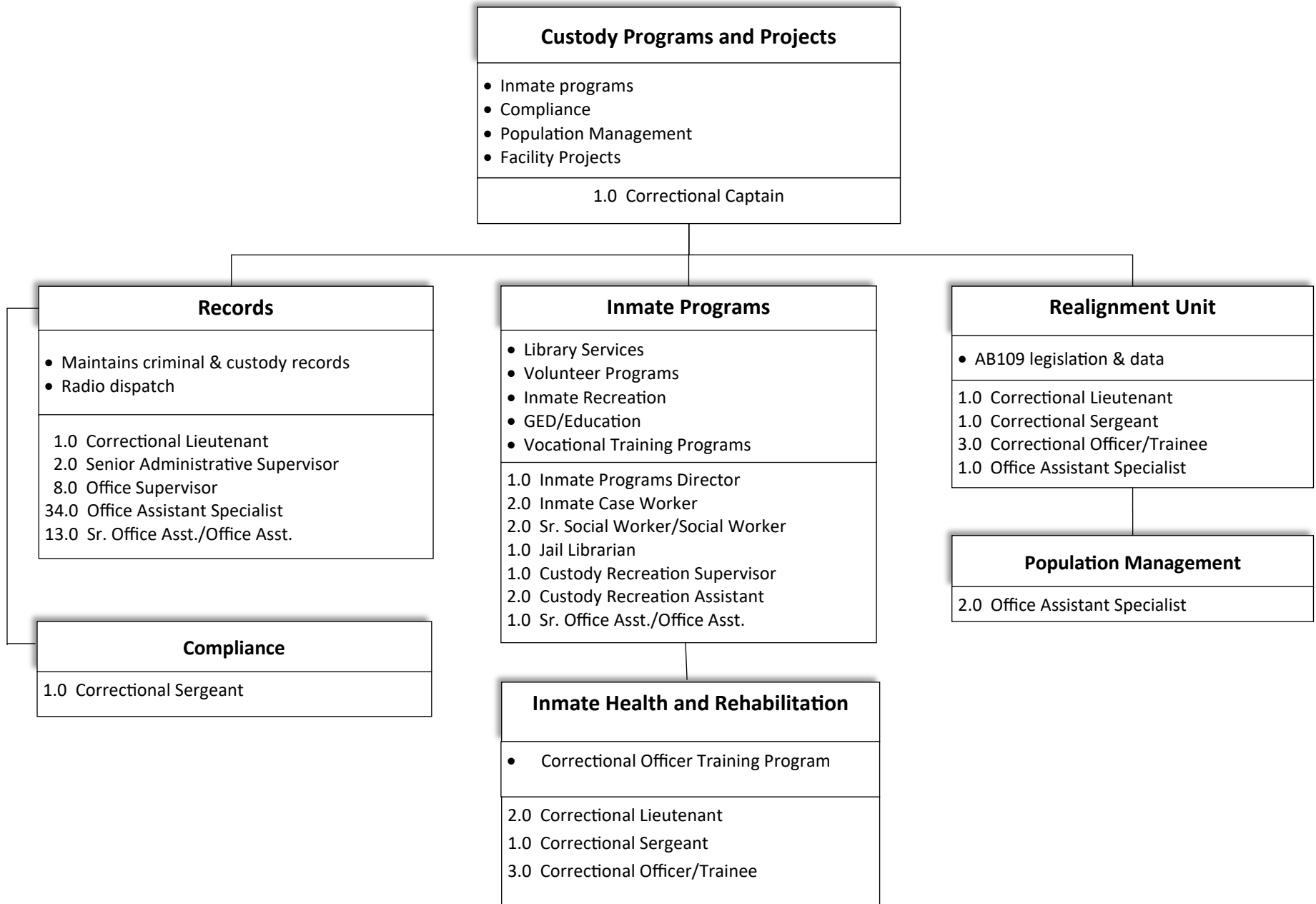


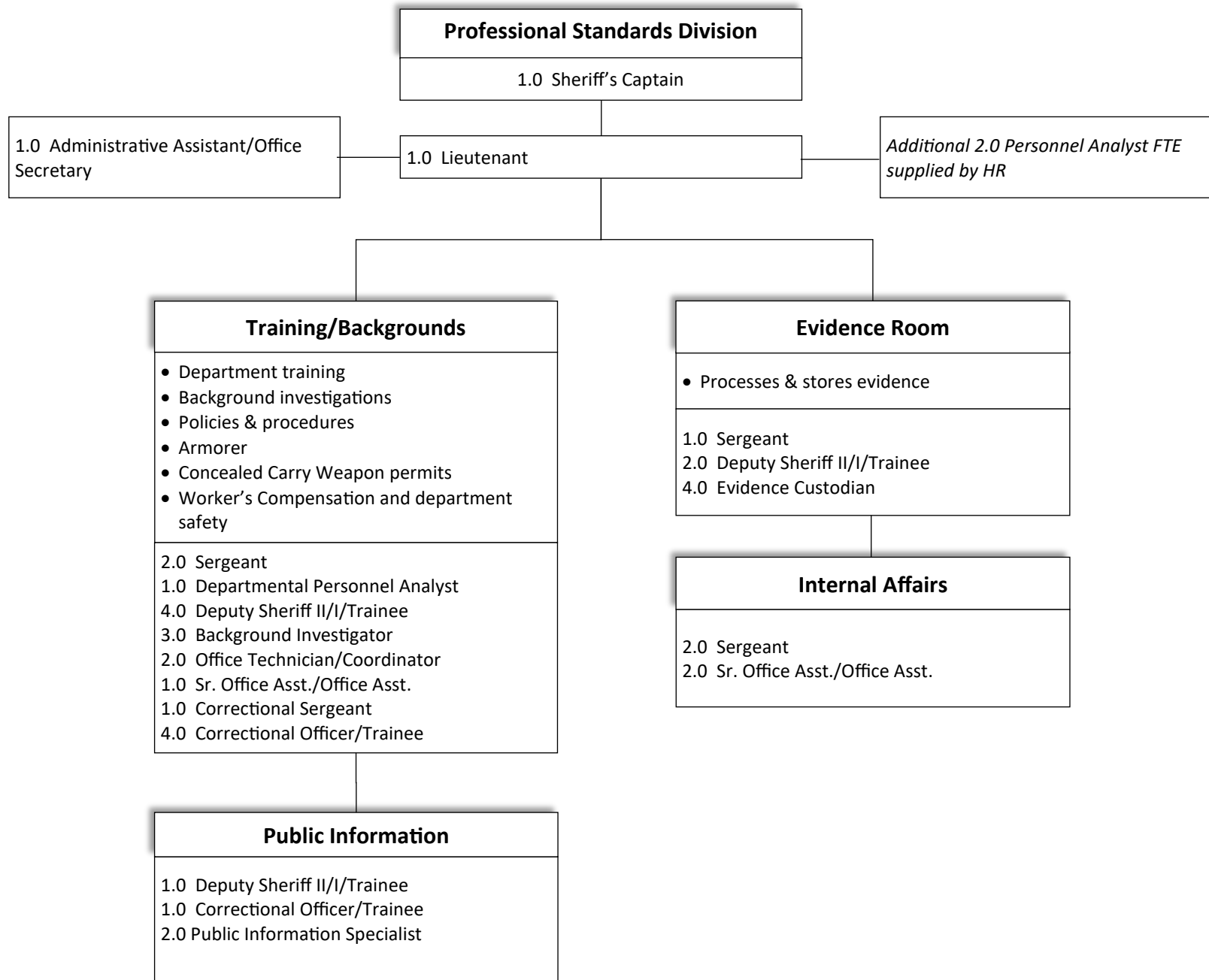


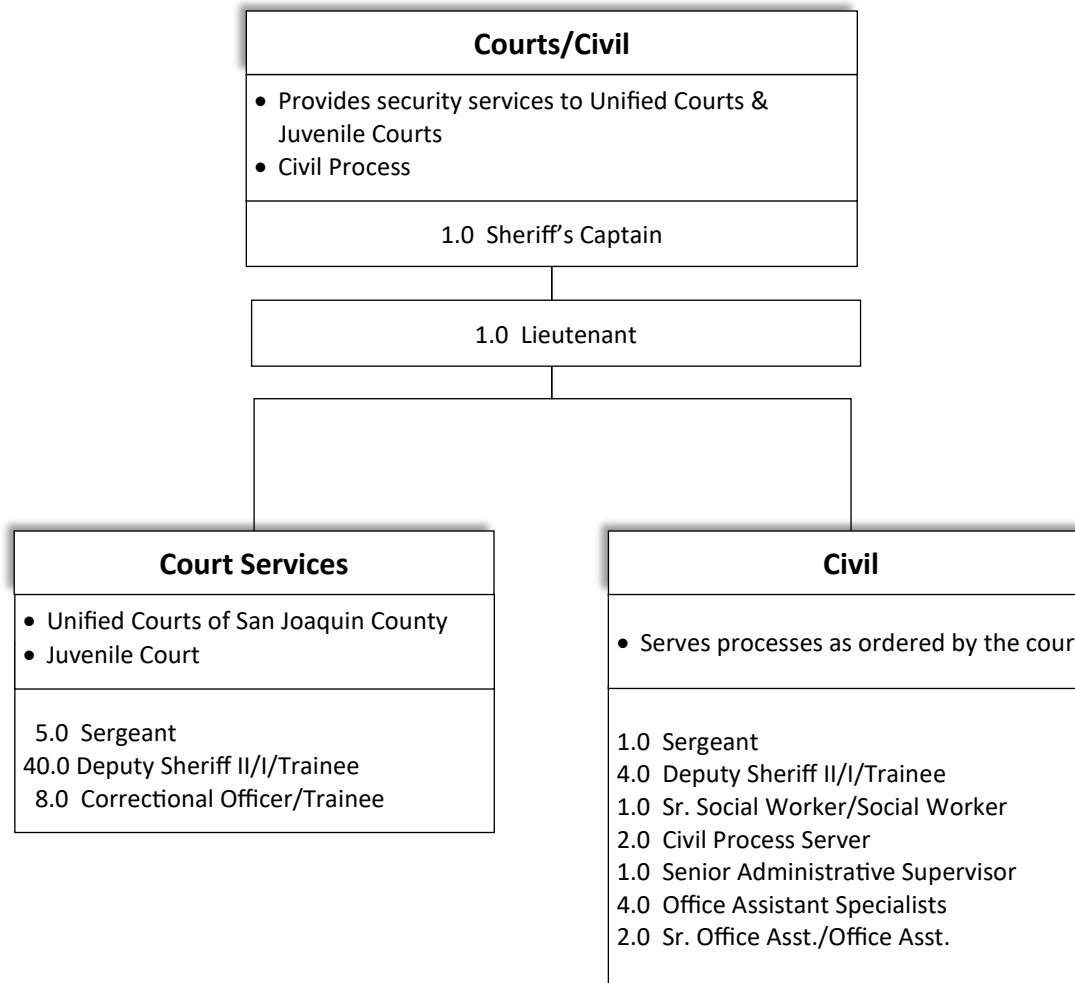


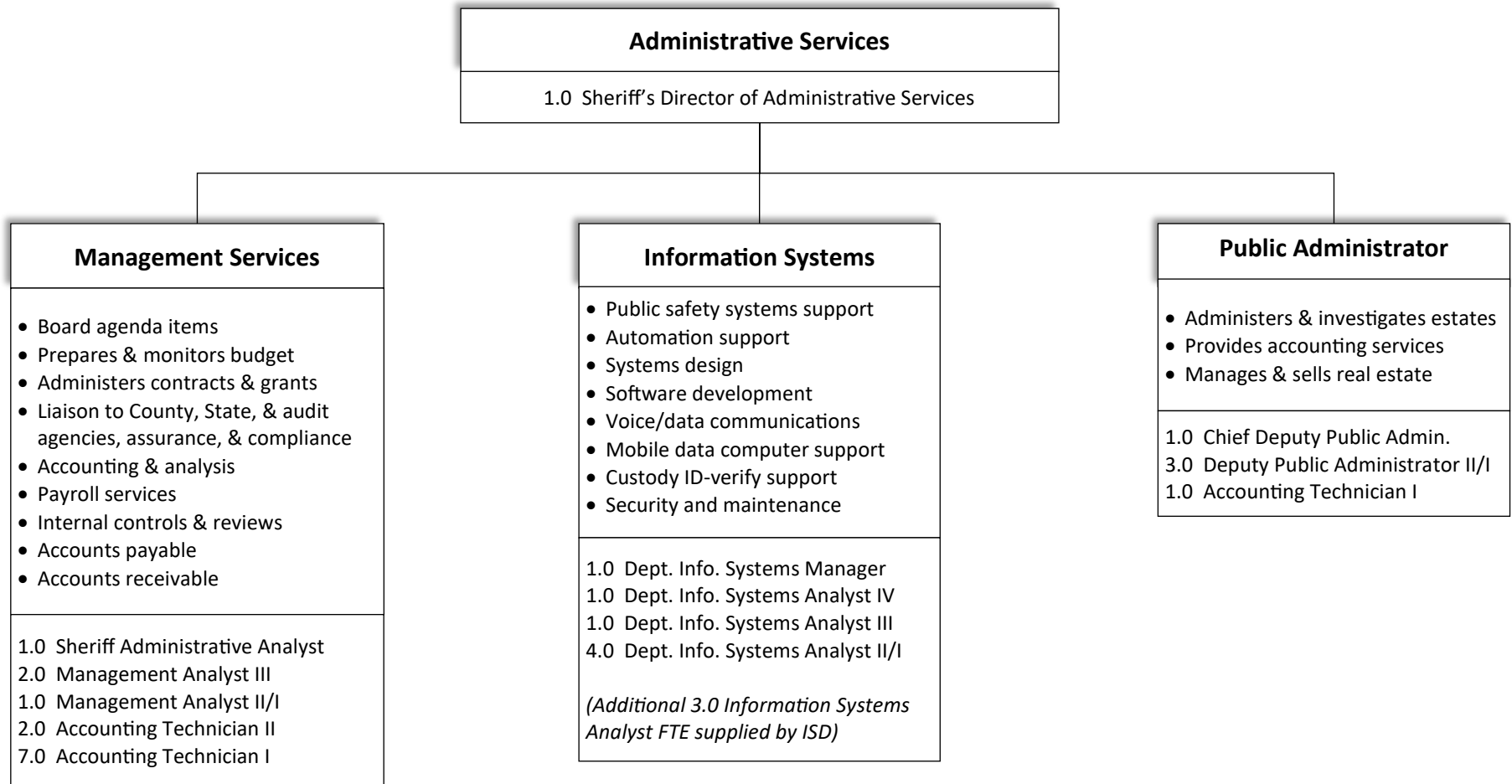


Jail Crimes-Sworn Operations
Investigates crimes and investigations within the jail
1.0 Sheriff's Captain
1.0 Lieutenant 2.0 Sergeant 10.0 Deputy Sheriff II/I/Trainee







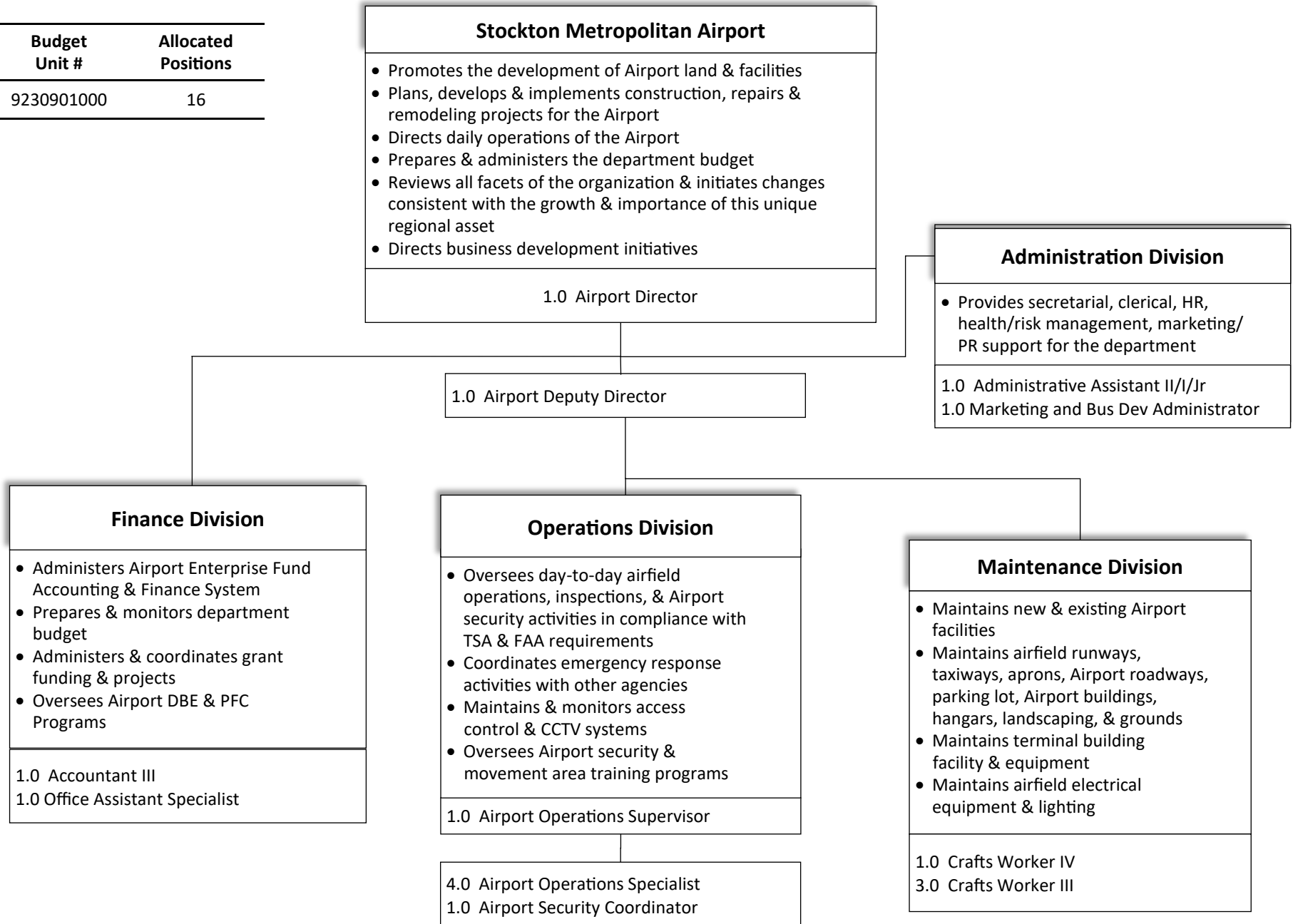




2024-2025 ORGANIZATIONAL CHART

Stockton Metropolitan Airport

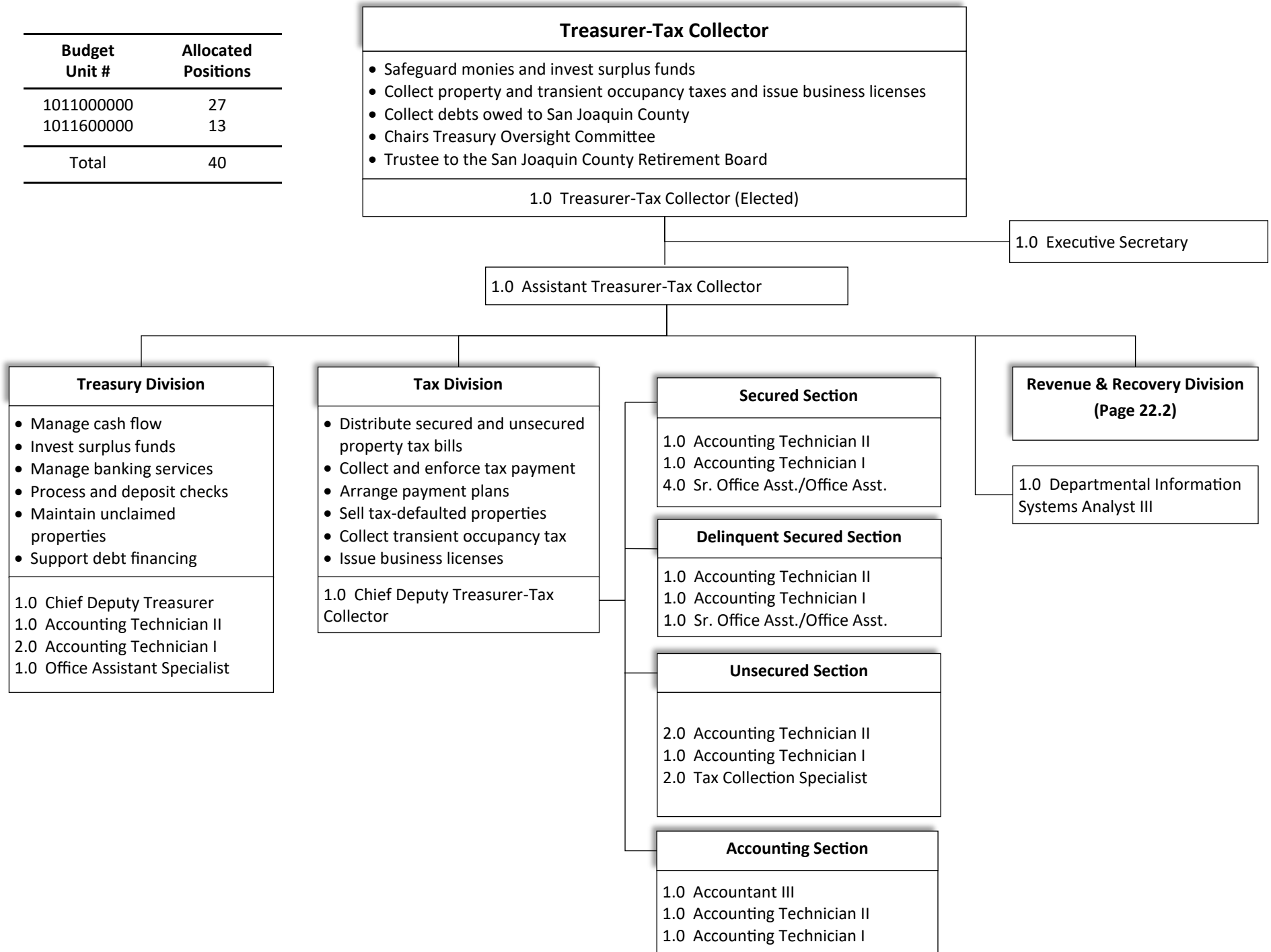
Budget Unit #	Allocated Positions
9230901000	16

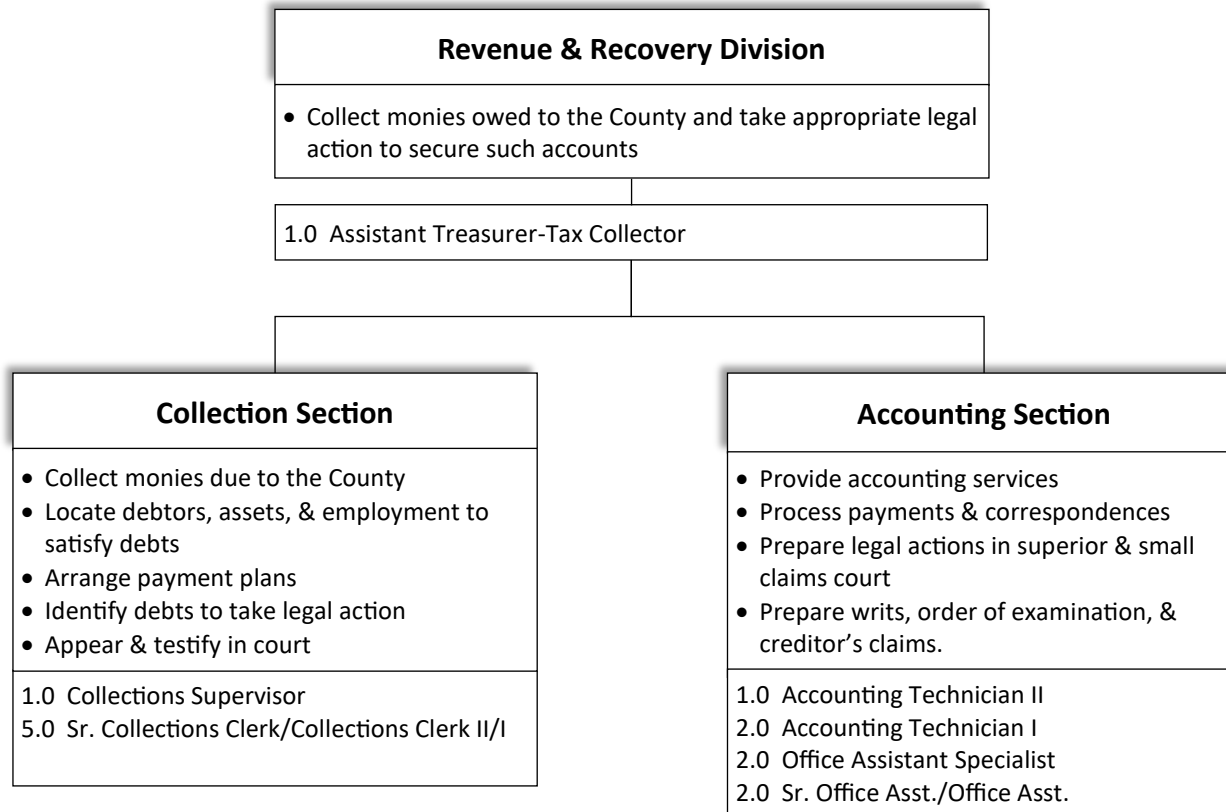




2024-2025 ORGANIZATIONAL CHART
Treasurer-Tax Collector

Budget Unit #	Allocated Positions
1011000000	27
1011600000	13
Total	40





SAN JOAQUIN
— COUNTY —

Human Resources Division

www.sjgov.org/departments/hr

EXHIBIT C

Title 2 CFR Cost Allocation Plan



**Title 2 CFR Cost Allocation Plan for Fiscal Year 2026-27
Using FY 2024-25 Actual Expenditures**

Prepared for the
County of San Joaquin

Original Delivery Date: December 18, 2025
Updated: July 2, 2026

OFFICE LOCATION:

Temecula – Corporate Headquarters
32605 Temecula Parkway, Suite 316
Temecula, CA 92592
(P) 800.676.7516

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

TABLE OF CONTENTS

SCHEDULES		Page #
Allocation 2	SUMMARY OF ALLOCABLE BUDGET UNITS AND ALLOCATION INVENTORY	4
Allocation 3	ALLOCATION OF COUNTY-WIDE ADMINISTRATIVE AND SUPPORT SERVICES COSTS	6
BUILD- Building Depreciation		
1 - EXP	Departmental Expense Detail	30
1 - COSTS	Costs to be Allocated	31
1 - ALLOCATIONS	1.1 Allocation Detail: Building Depreciation - Agriculture Bldg	32
1 - ALLOCATIONS	1.2 Allocation Detail: Building Depreciation - Canlis Bldg	36
1 - ALLOCATIONS	1.3 Allocation Detail: Building Depreciation - District Attorney Bldg (formerly Courthouse)	40
1 - ALLOCATIONS	1.4 Allocation Detail: Building Depreciation - Hazelton Complex	44
1 - ALLOCATIONS	1.5 Allocation Detail: Building Depreciation - Human Services Bldg	48
1 - ALLOCATIONS	1.6 Allocation Detail: Building Depreciation - Juvenile Justice Center	52
1 - ALLOCATIONS	1.7 Allocation Detail: Building Depreciation - Administrative Bldg	56
1 - ALLOCATIONS	1.8 Allocation Detail: Building Depreciation - Single Occupancy	60
1 - SUMMARY	Allocation Summary	64
EQUIP- Equipment Depreciation		
2 - EXP	Departmental Expense Detail	68
2 - COSTS	Costs to be Allocated	69
2 - ALLOCATIONS	2.1 Allocation Detail: Equipment Depreciation - Depreciation for County Equipment	70
2 - SUMMARY	Allocation Summary	74
DEBT SVS- Debt Service Interest		
3 - EXP	Departmental Expense Detail	78
3 - COSTS	Costs to be Allocated	79
3 - ALLOCATIONS	3.1 Allocation Detail: Debt Service Interest - Administration Bldg Debt Svs	80
3 - SUMMARY	Allocation Summary	84
1010800000- Auditor-Controller		
4 - EXP	Departmental Expense Detail	88
4 - COSTS	Costs to be Allocated	93
4 - ALLOCATIONS	4.1 Allocation Detail: Auditor-Controller - Financial Services	94
4 - ALLOCATIONS	4.2 Allocation Detail: Auditor-Controller - Accounts Payable	98
4 - ALLOCATIONS	4.3 Allocation Detail: Auditor-Controller - Payroll	102
4 - ALLOCATIONS	4.4 Allocation Detail: Auditor-Controller - Internal Auditing	106
4 - ALLOCATIONS	4.5 Allocation Detail: Auditor-Controller - General Government	n/a
4 - SUMMARY	Allocation Summary	107
		110
1010200000- County Administration		
5 - EXP	Departmental Expense Detail	114
5 - COSTS	Costs to be Allocated	116
5 - ALLOCATIONS	5.1 Allocation Detail: County Administration - Budget Preparation, Control and Management	117
5 - ALLOCATIONS	5.2 Allocation Detail: County Administration - Contrct Processing & Financial Advising Direct	121
5 - ALLOCATIONS	5.3 Allocation Detail: County Administration - Contrct Processing & Financial Advising	125
5 - ALLOCATIONS	5.4 Allocation Detail: County Administration - Labor Negotiation	129
5 - ALLOCATIONS	5.5 Allocation Detail: County Administration - General Government	n/a
5 - ALLOCATIONS	5.6 Allocation Detail: County Administration - Budget - Unallowable	n/a
5 - SUMMARY	Allocation Summary	133

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

TABLE OF CONTENTS

SCHEDULES			Page #
1011800000- County Counsel			
6 - EXP		Departmental Expense Detail	137
6 - COSTS		Costs to be Allocated	140
6 - ALLOCATIONS	6.1	Allocation Detail: County Counsel - General Administration	141
6 - ALLOCATIONS	6.2	Allocation Detail: County Counsel - Legal Services	n/a
6 - SUMMARY		Allocation Summary	145
1014200000- Facilities Management			
7 - EXP		Departmental Expense Detail	149
7 - COSTS		Costs to be Allocated	153
7 - ALLOCATIONS	7.1	Allocation Detail: Facilities Management - Agriculture Bldg	154
7 - ALLOCATIONS	7.2	Allocation Detail: Facilities Management - Canlis Bldg	158
7 - ALLOCATIONS	7.3	Allocation Detail: Facilities Management - Administrative Bldg	162
7 - ALLOCATIONS	7.4	Allocation Detail: Facilities Management - District Attorney Bldg (formerly Courthouse)	166
7 - ALLOCATIONS	7.5	Allocation Detail: Facilities Management - Hazelton Complex	170
7 - ALLOCATIONS	7.6	Allocation Detail: Facilities Management - Human Services Bldg	174
7 - ALLOCATIONS	7.7	Allocation Detail: Facilities Management - Juvenile Justice Center	178
7 - ALLOCATIONS	7.8	Allocation Detail: Facilities Management - French Camp Campus	182
7 - ALLOCATIONS	7.9	Allocation Detail: Facilities Management - Facility Maint - Dept Directly Identified (Labor)	186
7 - ALLOCATIONS	7.10	Allocation Detail: Facilities Management - Facility Maint - Dept Directly Identified (Expenses)	190
7 - SUMMARY		Allocation Summary	194
1011200000- Purchasing & Support			
8 - EXP		Departmental Expense Detail	198
8 - COSTS		Costs to be Allocated	201
8 - ALLOCATIONS	8.1	Allocation Detail: Purchasing & Support - Procurement Countywide	202
8 - ALLOCATIONS	8.2	Allocation Detail: Purchasing & Support - Procurement Direct	206
8 - ALLOCATIONS	8.3	Allocation Detail: Purchasing & Support - Records Management	210
8 - ALLOCATIONS	8.4	Allocation Detail: Purchasing & Support - Duplicating	214
8 - ALLOCATIONS	8.5	Allocation Detail: Purchasing & Support - Mailroom and Postage	218
8 - SUMMARY		Allocation Summary	222
1012400000- Human Resources			
9 - EXP		Departmental Expense Detail	226
9 - COSTS		Costs to be Allocated	229
9 - ALLOCATIONS	9.1	Allocation Detail: Human Resources - Personnel Administration	230
9 - ALLOCATIONS	9.2	Allocation Detail: Human Resources - Self Insurance Program	234
9 - SUMMARY		Allocation Summary	238
WORKSPACES			
C		Central Summary of Allocation Factor Data	242

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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)	\$ 1,183,021	DA Sq Ftg Per Occupants
BUILD	Building Depreciation	1.4 Hazelton Complex	\$ 121,756	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	\$ 470,471	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	\$ 6,048,228	Single Occup Bldg Depr Directly Identified
		Subtotal Building Depreciation	\$ 10,482,100	
EQUIP	Equipment Depreciation	2.1 Depreciation for County Equipment	\$ 5,131,075	Annual Equipment Depreciation per Department
		Subtotal Equipment Depreciation	\$ 5,131,075	
DEBT SVS	Debt Service Interest	3.1 Administration Bldg Debt Svs	\$ 1,561,714	Adm Bldg Sq Ftg Per Occupants
		Subtotal Debt Service Interest	\$ 1,561,714	
1010800000	Auditor-Controller	4.0 General Administration	\$ 1,525,126	Reallocated based on labor and operating costs
1010800000	Auditor-Controller	4.1 Financial Services	\$ 2,049,492	Net Expenses by Department
1010800000	Auditor-Controller	4.2 Accounts Payable	\$ 1,479,882	AP Transaction Count by Department
1010800000	Auditor-Controller	4.3 Payroll	\$ 1,555,459	FTE Count by Department Including Temporary Employees
1010800000	Auditor-Controller	4.4 Internal Auditing	\$ 240,776	Internal Auditing Time Records by Dept
1010800000	Auditor-Controller	4.5 General Government	\$ 1,461,409	Not Allocated
		Subtotal Auditor-Controller	\$ 8,312,143	
1010200000	County Administration	5.0 General Administration	\$ 4,184,827	Reallocated based on labor and operating costs
1010200000	County Administration	5.1 Budget Preparation, Control and Management	\$ 1,201,729	Net Expenses by Department
1010200000	County Administration	5.2 Contrct Processing & Financial Advising Direct	\$ 30,215	CAO Directly Identified/Billed by Department
1010200000	County Administration	5.3 Contrct Processing & Financial Advising	\$ 142,509	Net Expenses by Department
1010200000	County Administration	5.4 Labor Negotiation	\$ 65,584	FTE count by Department - Modified
1010200000	County Administration	5.5 General Government	\$ 250,852	Not Allocated
1010200000	County Administration	5.6 Budget - Unallowable	\$ 183,095	Not Allocated
		Subtotal County Administration	\$ 6,058,811	
1011800000	County Counsel	6.0 General Administration	\$ 1,120,451	Reallocated based on labor and operating costs
1011800000	County Counsel	6.1 Legal Services	\$ 4,212,335	Counsel Time Records by Dept
1011800000	County Counsel	6.2 Litigation/Unallowable	\$ 1,465,873	Not Allocated
		Subtotal County Counsel	\$ 6,798,659	
1014200000	Facilities Management	7.0 General Administration	\$ 4,568,549	Reallocated based on labor and operating costs
1014200000	Facilities Management	7.1 Agriculture Bldg	\$ 204,920	Ag Bldg Sq Ftg Per Occupants
1014200000	Facilities Management	7.2 Canlis Bldg	\$ 891,933	Canlis Bldg Sq Ftg Per Occupants
1014200000	Facilities Management	7.3 Administrative Bldg	\$ 2,862,408	Adm Bldg Sq Ftg Per Occupants
1014200000	Facilities Management	7.4 District Attorney Bldg (formerly Courthouse)	\$ 348,555	DA Sq Ftg Per Occupants
1014200000	Facilities Management	7.5 Hazelton Complex	\$ 228,551	Hazelton Sq Ftg Per Occupants
1014200000	Facilities Management	7.6 Human Services Bldg	\$ 299,163	HSA Sq Ftg Per Occupants
1014200000	Facilities Management	7.7 Juvenile Justice Center	\$ 57,716	Juv Just Cntr Sq Ftg Per Occupants
1014200000	Facilities Management	7.8 French Camp Campus	\$ 1,225,602	French Camp Directly Identified
1014200000	Facilities Management	7.9 Facility Maint - Dept Directly Identified (Labor)	\$ 4,034,384	Facility Mtce Dept Directly Identified Labor Cost
1014200000	Facilities Management	7.10 Facility Maint - Dept Directly Identified (Expenses)	\$ 5,173,825	Facility Mtce Dept Directly Identified Expense Cost
		Subtotal Facilities Management	\$ 19,895,606	

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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	\$ 1,290,576	Requisitions Count by Department
1011200000	Purchasing & Support	8.2 Procurement Direct	\$ 1,092,461	Procurement Direct Bills by Department
1011200000	Purchasing & Support	8.3 Records Management	\$ 440,412	Cubic Feet by Department
1011200000	Purchasing & Support	8.4 Duplicating	\$ 454,083	Duplicating Direct Bills by Department
1011200000	Purchasing & Support	8.5 Mailroom and Postage	\$ 1,058,252	Mailroom & Postage Direct Bills by Dept
		Subtotal Purchasing & Support	\$ 4,335,783	
1012400000	Human Resources	9.1 Personnel Administration	\$ 9,250,597	FTE Count by Department Excluding Work Exp Prog Staff
1012400000	Human Resources	9.2 Self Insurance Program	\$ 3,892,137	HR-Self Insurance Direct Bills
		Subtotal Human Resources	\$ 13,142,735	
Grand Total			\$ 75,718,627	

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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	-	7,435	1,914	-	1,027,136	-
DEBT SVS	Debt Service Interest	105,817	72,960	182,986	66,745	330,573	-
1010800000	Auditor-Controller	12,959	193,771	35,985	5,463	40,771	2,017
1010200000	County Administration	12,279	10,479	28,912	3,768	23,759	2,129
1011800000	County Counsel	449,766	44,105	305,566	10,886	33,409	34,465
1014200000	Facilities Management	275,950	208,121	471,220	174,058	787,646	-
1011200000	Purchasing & Support	17,844	81,040	75,955	16,660	40,668	19,605
1012400000	Human Resources	18,871	29,104	85,365	12,216	72,580	3,194
CURRENT YEAR ALLOCATED COSTS		\$ 999,599	\$ 720,179	\$ 1,371,401	\$ 356,729	\$ 2,688,044	\$ 61,409
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 991,321</i>	<i>\$ 763,993</i>	<i>\$ 1,443,962</i>	<i>\$ 425,480</i>	<i>\$ 1,584,256</i>	<i>\$ 54,077</i>
CARRY FORWARD [2]		\$ 8,278	\$ (43,814)	\$ (72,561)	\$ (68,751)	\$ 1,103,788	\$ 7,332
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 1,007,877	\$ 676,365	\$ 1,298,840	\$ 287,978	\$ 3,791,832	\$ 68,741

Notes

[1] FY 2025 Estimate based on FY 2023 actuals (Final 24-25 SJC Summary Schedule. Source file: SJC OMB CAP 2025 Model_Final.xlsm - Allocation 3 - Current Year Allocated Costs)

[2] Carryforward amount represents difference in FY 2025 estimate and FY 2025 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 24/25 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 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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	\$ -	\$ -	\$ 3,218	\$ -	\$ 855,231	\$ 6,968
EQUIP	Equipment Depreciation	-	-	-	-	26,058	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	4,331	173	1,331	6,024	141,508	426
1010200000	County Administration	3,809	94,517	1,115	-	111,333	443
1011800000	County Counsel	54,801	11,153	-	(47,371)	51,104	-
1014200000	Facilities Management	14,040	-	8,543	(99,792)	1,887,274	1,209
1011200000	Purchasing & Support	1,752	742	445	75,486	152,072	593
1012400000	Human Resources	9,652	-	3,234	-	260,905	-
CURRENT YEAR ALLOCATED COSTS		\$ 88,386	\$ 106,586	\$ 17,886	\$ (65,653)	\$ 3,485,484	\$ 9,639
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 13,434</i>	<i>\$ 776</i>	<i>\$ 18,995</i>	<i>\$ 7,368</i>	<i>\$ 2,936,955</i>	<i>\$ 9,208</i>
CARRY FORWARD [2]		\$ 74,952	\$ 105,810	\$ (1,109)	\$ (73,022)	\$ 548,530	\$ 431
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 163,338	\$ 212,396	\$ 16,777	\$ (138,675)	\$ 4,034,014	\$ 10,070

Notes

[1] FY 2025 Estimate based on FY 2023 actuals (Final 24-25 SJC Summary Schedule. Source file: SJC OMB CAP 2025 Model_Final.xlsm - Allocation 3 - Current Year Allocated Costs)

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER		2020204000- DA- FAMILY JUSTICE CENTER	2020205000- DA- VICTIM ASSISTANCE	2020206000- DA- CONSUMER FRAUD-PROP 64	2020207000- DA- EPU INVESTIGATION_ PROSECUTI	2020209000- DA- CHILD ABDUCTION
NAME						
BUILD	Building Depreciation	\$ 126,739	\$ 26,828	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	16,338	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-
1010800000	Auditor-Controller	2,119	2,815	3,076	736	1,668
1010200000	County Administration	1,406	1,973	2,504	289	1,078
1011800000	County Counsel	-	-	-	-	-
1014200000	Facilities Management	52,843	11,186	-	-	-
1011200000	Purchasing & Support	1,780	-	-	1,038	-
1012400000	Human Resources	2,156	8,623	5,390	-	5,390
CURRENT YEAR ALLOCATED COSTS		\$ 203,382	\$ 51,425	\$ 10,969	\$ 2,062	\$ 8,136
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 219,580</i>	<i>\$ 51,681</i>	<i>\$ 21,320</i>	<i>\$ 597</i>	<i>\$ 5,736</i>
CARRY FORWARD [2]		\$ (16,197)	\$ (256)	\$ (10,350)	\$ 1,465	\$ 2,400
ADJUSTMENTS [3]:						
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 187,185	\$ 51,169	\$ 619	\$ 3,527	\$ 10,536

Notes

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	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
BUILD	Building Depreciation	\$ 22,671	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-
1010800000	Auditor-Controller	189	200	528	8,826	66
1010200000	County Administration	228	289	628	8,608	112
1011800000	County Counsel	-	-	-	-	-
1014200000	Facilities Management	9,453	-	-	-	-
1011200000	Purchasing & Support	-	297	593	1,754	-
1012400000	Human Resources	-	-	-	18,325	-
CURRENT YEAR ALLOCATED COSTS		\$ 32,542	\$ 785	\$ 1,749	\$ 37,512	\$ 178
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 29,044</i>	<i>\$ 979</i>	<i>\$ 1,807</i>	<i>\$ 27,527</i>	<i>\$ 335</i>
CARRY FORWARD [2]		\$ 3,498	\$ (194)	\$ (58)	\$ 9,985	\$ (157)
ADJUSTMENTS [3]:						
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 36,040	\$ 592	\$ 1,690	\$ 47,497	\$ 21

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	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
BUILD	Building Depreciation	\$ 9,305	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	6,930	264	686	234	294	63,575
1010200000	County Administration	4,432	451	464	400	502	45,348
1011800000	County Counsel	-	-	-	-	-	(553)
1014200000	Facilities Management	3,880	-	-	-	-	82,210
1011200000	Purchasing & Support	162	-	-	-	-	99,007
1012400000	Human Resources	20,480	-	2,156	-	-	175,376
CURRENT YEAR ALLOCATED COSTS		\$ 45,189	\$ 715	\$ 3,306	\$ 635	\$ 795	\$ 464,963
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 50,902</i>	<i>\$ 822</i>	<i>\$ 2,547</i>	<i>\$ 690</i>	<i>\$ 1,175</i>	<i>\$ 315,617</i>
CARRY FORWARD [2]		\$ (5,713)	\$ (107)	\$ 759	\$ (55)	\$ (379)	\$ 149,345
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 39,475	\$ 609	\$ 4,065	\$ 580	\$ 416	\$ 614,308

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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FUND/ DEPT ACCOUNT NUMBER	NAME	2020400000- PUBLIC DEFENDER	2021000000- GRAND JURY	2021200000- PRETRIAL SERVICES	2021274000- COUNTY SUPPORT TO COURTS	2021300000- COURT ASSIGNED COUNSEL
BUILD	Building Depreciation	\$ 129,946	\$ -	\$ -	\$ 47,282	\$ -
EQUIP	Equipment Depreciation	1,101	-	38,314	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-
1010800000	Auditor-Controller	55,510	209	11,123	11,499	16,399
1010200000	County Administration	45,620	358	9,186	18,653	14,453
1011800000	County Counsel	6,603	10,696	-	264	-
1014200000	Facilities Management	371,693	-	-	8,204	-
1011200000	Purchasing & Support	21,604	3,670	8,373	-	-
1012400000	Human Resources	114,529	-	22,996	-	-
CURRENT YEAR ALLOCATED COSTS		\$ 746,606	\$ 14,933	\$ 89,991	\$ 85,903	\$ 30,852
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 600,493</i>	<i>\$ 16,900</i>	<i>\$ 37,945</i>	<i>\$ 200,919</i>	<i>\$ 22,671</i>
CARRY FORWARD [2]		\$ 146,112	\$ (1,967)	\$ 52,046	\$ (115,016)	\$ 8,181
ADJUSTMENTS [3]:						
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 892,718	\$ 12,966	\$ 142,038	\$ (29,114)	\$ 39,033

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	2021602000- SHERIFF-BOATING SAFETY	2021606000- SHERIFF- NARCOTICS ENFORCEMENT	2021608000- SHERIFF- ABANDONED WATERCRAFT	2021609000- SHERIFF-CAL MIMET	2021610000- SHERIFF- AUTOMATED FINGERPRINT
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	21,055	-	-	84,856	374,923
DEBT SVS	Debt Service Interest	-	-	-	-	-
1010800000	Auditor-Controller	6,516	134	329	10,626	1,185
1010200000	County Administration	6,372	8	352	8,983	1,403
1011800000	County Counsel	-	-	-	-	-
1014200000	Facilities Management	-	-	-	-	-
1011200000	Purchasing & Support	2,669	-	593	10,616	2,076
1012400000	Human Resources	9,701	-	-	14,372	-
CURRENT YEAR ALLOCATED COSTS		\$ 46,314	\$ 142	\$ 1,274	\$ 129,454	\$ 379,587
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 36,603</i>	<i>\$ 802</i>	<i>\$ 325</i>	<i>\$ 15,404</i>	<i>\$ 94,875</i>
CARRY FORWARD [2]		\$ 9,711	\$ (661)	\$ 950	\$ 114,049	\$ 284,711
ADJUSTMENTS [3]:						
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 56,025	\$ (519)	\$ 2,224	\$ 243,503	\$ 664,298

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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FUND/ DEPT ACCOUNT NUMBER		NAME	2021614000- SHERIFF-SPEC SERVICES DIVISION	2021614170- SHERIFF-OFF HIGHWAY ENFORCMENT	2021615000- SHERIFF- MOUNTAIN HOUSE	2021619000- SHERIFF-ANIMAL CONTROL	2021620000- SHERIFF-PATROL
BUILD		Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP		Equipment Depreciation	41,886	1,719	168	-	137,148
DEBT SVS		Debt Service Interest	-	-	-	-	-
1010800000		Auditor-Controller	40,202	126	6,242	4,559	77,327
1010200000		County Administration	36,970	46	5,949	3,093	81,971
1011800000		County Counsel	-	-	-	-	44,633
1014200000		Facilities Management	-	-	-	-	-
1011200000		Purchasing & Support	5,932	297	2,373	4,804	21,827
1012400000		Human Resources	84,437	-	10,779	9,701	121,445
CURRENT YEAR ALLOCATED COSTS			\$ 209,426	\$ 2,187	\$ 25,511	\$ 22,158	\$ 484,351
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>			<i>\$ 138,935</i>	<i>\$ 1,881</i>	<i>\$ 16,601</i>	<i>\$ 21,822</i>	<i>\$ 424,629</i>
CARRY FORWARD [2]			\$ 70,491	\$ 307	\$ 8,910	\$ 336	\$ 59,723
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS			\$ 279,918	\$ 2,494	\$ 34,421	\$ 22,493	\$ 544,074

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FUND/ DEPT ACCOUNT NUMBER		NAME	2021622000- SHERIFF- COMMUNICATIONS	2021626000- SHERIFF- DETECTIVES	2021627000- SHERIFF-AUTO THEFT PROG	2021628000- SHERIFF- RECORDS	2021635000- SHERIFF-CIVIL
BUILD		Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP		Equipment Depreciation	22,233	62,203	-	29,160	-
DEBT SVS		Debt Service Interest	-	-	-	-	-
1010800000		Auditor-Controller	15,257	30,162	504	19,030	6,257
1010200000		County Administration	11,930	29,987	286	12,839	5,260
1011800000		County Counsel	-	-	-	-	-
1014200000		Facilities Management	-	-	-	-	-
1011200000		Purchasing & Support	148	4,911	742	445	890
1012400000		Human Resources	39,524	55,333	1,078	59,285	14,013
CURRENT YEAR ALLOCATED COSTS			\$ 89,092	\$ 182,596	\$ 2,610	\$ 120,759	\$ 26,421
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>			<i>\$ 80,334</i>	<i>\$ 160,145</i>	<i>\$ 3,445</i>	<i>\$ 101,068</i>	<i>\$ 52,966</i>
CARRY FORWARD [2]			\$ 8,758	\$ 22,451	\$ (835)	\$ 19,690	\$ (26,545)
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS			\$ 97,850	\$ 205,047	\$ 1,775	\$ 140,449	\$ (125)

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FUND/ DEPT ACCOUNT NUMBER		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
	NAME						
BUILD	Building Depreciation	\$ 52,964	\$ -	\$ -	\$ -	\$ -	\$ 87,741
EQUIP	Equipment Depreciation	33,027	193,687	-	-	-	3,424
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	40,804	8,879	13	923	471	34,049
1010200000	County Administration	32,775	8,735	22	125	183	26,912
1011800000	County Counsel	-	-	-	-	-	-
1014200000	Facilities Management	-	-	-	-	-	36,583
1011200000	Purchasing & Support	10,482	14,682	-	2,966	3,411	-
1012400000	Human Resources	(165,280)	7,905	-	-	-	93,419
CURRENT YEAR ALLOCATED COSTS		\$ 4,774	\$ 233,889	\$ 35	\$ 4,014	\$ 4,065	\$ 282,129
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 487,719</i>	<i>\$ 66,358</i>	<i>\$ 503</i>	<i>\$ 2,000</i>	<i>\$ 771</i>	<i>\$ 258,017</i>
CARRY FORWARD [2]		\$ (482,945)	\$ 167,530	\$ (468)	\$ 2,014	\$ 3,294	\$ 24,112
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ (478,171)	\$ 401,419	\$ (433)	\$ 6,028	\$ 7,359	\$ 306,241

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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	\$ 1,633,746	\$ -	\$ -	\$ -	\$ 79,576	\$ 31,309
EQUIP	Equipment Depreciation	124,398	-	-	228,899	-	66,916
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	223,382	18,300	6,456	65,348	22,289	38,414
1010200000	County Administration	173,952	15,443	3,209	49,705	16,955	21,874
1011800000	County Counsel	477,893	-	-	18,883	396	64,045
1014200000	Facilities Management	4,111,321	-	-	-	74,670	241,463
1011200000	Purchasing & Support	15,989	2,818	4,079	31,105	12,581	24,318
1012400000	Human Resources	586,745	45,991	22,636	151,627	53,896	123,960
CURRENT YEAR ALLOCATED COSTS		\$ 7,347,425	\$ 82,552	\$ 36,380	\$ 545,568	\$ 260,363	\$ 612,300
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 3,764,523</i>	<i>\$ 54,857</i>	<i>\$ 25,850</i>	<i>\$ 349,089</i>	<i>\$ 272,290</i>	<i>\$ 377,565</i>
CARRY FORWARD [2]		\$ 3,582,902	\$ 27,696	\$ 10,530	\$ 196,479	\$ (11,927)	\$ 234,735
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 10,930,327	\$ 110,248	\$ 46,910	\$ 742,046	\$ 248,436	\$ 847,035

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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
BUILD	Building Depreciation	\$ 19,104	\$ 73,168	\$ -	\$ -	\$ 39,139
EQUIP	Equipment Depreciation	4,951	-	-	-	571
DEBT SVS	Debt Service Interest	-	-	-	-	-
1010800000	Auditor-Controller	3,523	51,668	1,442	30	22,874
1010200000	County Administration	2,787	59,661	538	51	18,886
1011800000	County Counsel	-	-	-	-	-
1014200000	Facilities Management	147,333	557,145	-	-	753,045
1011200000	Purchasing & Support	3,559	19,578	1,335	-	15,336
1012400000	Human Resources	4,671	66,112	-	-	41,679
CURRENT YEAR ALLOCATED COSTS		\$ 185,927	\$ 827,333	\$ 3,315	\$ 80	\$ 891,531
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 149,936</i>	<i>\$ 350,588</i>	<i>\$ 2,559</i>	<i>\$ 70</i>	<i>\$ 361,483</i>
CARRY FORWARD [2]		\$ 35,991	\$ 476,745	\$ 756	\$ 10	\$ 530,047
ADJUSTMENTS [3]:						
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 221,918	\$ 1,304,078	\$ 4,070	\$ 91	\$ 1,421,578

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Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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FUND/ DEPT ACCOUNT NUMBER		NAME	2022785000- AB118-ELEAS- COPS-JJP	2022800000- PROBATION- JUVENILE DETENTION	2022800320- PROB-JJRBG SECURE TRACK	2023060000- WATER RESOURCES	2023070000- DELTA ACTIVITIES	2024100000- FLOOD CHANNEL MAINTENANCE
BUILD	Building Depreciation		\$ -	\$ 307,489	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation		-	114,459	-	-	-	-
DEBT SVS	Debt Service Interest		-	-	-	-	-	-
1010800000	Auditor-Controller		8,774	51,609	3,952	5,287	1,550	10,047
1010200000	County Administration		6,489	35,202	3,550	4,610	964	7,415
1011800000	County Counsel		-	-	-	32,485	(8,761)	-
1014200000	Facilities Management		-	53,357	-	-	-	-
1011200000	Purchasing & Support		10,529	32,652	-	1,013	593	1,483
1012400000	Human Resources		20,121	127,374	9,701	11,138	-	25,870
CURRENT YEAR ALLOCATED COSTS			\$ 45,914	\$ 722,142	\$ 17,203	\$ 54,533	\$ (5,654)	\$ 44,815
PRIOR YEAR ALLOCATED COSTS [1]			\$ 15,259	\$ 901,023	\$ -	\$ 78,450	\$ (48,285)	\$ 31,952
CARRY FORWARD [2]			\$ 30,655	\$ (178,881)	\$ 17,203	\$ (23,917)	\$ 42,631	\$ 12,862
ADJUSTMENTS [3]:								
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS			\$ 76,569	\$ 543,261	\$ 17,203	\$ 30,616	\$ 36,977	\$ 57,677

Notes

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	2024700000- AGRICULTURAL COMMISSIONER	2025600000- COMMUNITY DEVELOPMENT SERVICES	2025700000- SHERIFF-PUBLIC ADMINISTRATOR	2025900000- RECORDER- COUNTY CLERK	2026000000- EMERGENCY SERVICES	2026000150- ISD-HOMELAND SECURITY GRANTS
BUILD	Building Depreciation	\$ 216,453	\$ 420,635	\$ -	\$ 109,806	\$ 114,557	\$ -
EQUIP	Equipment Depreciation	82,279	1,071	-	-	13,572	469,437
DEBT SVS	Debt Service Interest	-	-	-	109,498	-	-
1010800000	Auditor-Controller	29,015	33,621	1,920	9,940	6,791	844
1010200000	County Administration	20,350	25,136	1,563	7,530	5,472	715
1011800000	County Counsel	64,309	346,502	48,727	-	12,413	-
1014200000	Facilities Management	750,321	164,982	-	285,549	58,713	-
1011200000	Purchasing & Support	20,901	58,611	1,341	54,328	10,961	3,263
1012400000	Human Resources	70,335	74,040	5,030	25,511	7,084	-
CURRENT YEAR ALLOCATED COSTS		\$ 1,253,964	\$ 1,124,599	\$ 58,581	\$ 602,161	\$ 229,563	\$ 474,259
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 1,037,478</i>	<i>\$ 829,089</i>	<i>\$ 36,093</i>	<i>\$ 719,133</i>	<i>\$ 189,280</i>	<i>\$ 365,912</i>
CARRY FORWARD [2]		\$ 216,486	\$ 295,511	\$ 22,488	\$ (116,972)	\$ 40,283	\$ 108,347
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 1,470,450	\$ 1,420,110	\$ 81,070	\$ 485,188	\$ 269,847	\$ 582,605

Notes

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER		NAME	2026000170- OES-2016 DELTA GRANT PHASE 2	2026000200- EMERGENCY SVS- EMERGENCY OPER	2028100000- COURT-JUDICIAL OFFICERS	3030101000- PUBLIC WORKS- ADMIN STAFF	3030103000- PUBLIC WORKS- ENGINEERING	3030105000- PUBLIC WORKS- ROAD MAIN- ADMIN
BUILD		Building Depreciation	\$ -	\$ -	\$ -	\$ 38,088	\$ -	\$ -
EQUIP		Equipment Depreciation	5,253	-	-	-	-	-
DEBT SVS		Debt Service Interest	-	-	-	-	-	-
1010800000		Auditor-Controller	385	32	0.14	19,150	33,536	56,400
1010200000		County Administration	289	54	0.23	16,347	26,928	33,555
1011800000		County Counsel	-	-	-	277,307	-	792
1014200000		Facilities Management	-	-	-	406,632	-	-
1011200000		Purchasing & Support	61,553	-	-	52,046	19,865	24,703
1012400000		Human Resources	-	-	-	29,017	71,142	105,456
CURRENT YEAR ALLOCATED COSTS			\$ 67,480	\$ 86	\$ 0.37	\$ 838,588	\$ 151,472	\$ 220,906
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>			<i>\$ 5,568</i>	<i>\$ 77</i>	<i>\$ -</i>	<i>\$ 442,432</i>	<i>\$ 57,407</i>	<i>\$ 83,810</i>
CARRY FORWARD [2]			\$ 61,912	\$ 8	\$ 0.37	\$ 396,156	\$ 94,065	\$ 137,096
ADJUSTMENTS [3]:								
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS			\$ 129,391	\$ 94	\$ 0.37	\$ 1,234,743	\$ 245,537	\$ 358,001

Notes

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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FUND/ DEPT ACCOUNT NUMBER		3030106000- PUBLIC WORKS- CONSTRUCTION	3030108000- PUBLIC WORKS- DEV SVS-PUB SVS	3030900000- COMMUNITY INFRA- ENGINEERIN SVS	4040500000- MENTAL HEALTH SERVICES	4040700000- BEHAVIORAL HEALTH ADMIN
	NAME					
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ 700,073	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-
1010800000	Auditor-Controller	1,312	(3,942)	3,485	484,452	52,658
1010200000	County Administration	-	1,826	2,798	502,740	42,411
1011800000	County Counsel	-	-	-	206,659	-
1014200000	Facilities Management	-	-	-	-	30,641
1011200000	Purchasing & Support	10,678	253	2,740	121,785	82,693
1012400000	Human Resources	-	5,030	7,545	683,039	107,397
CURRENT YEAR ALLOCATED COSTS		\$ 11,990	\$ 3,167	\$ 16,568	\$ 2,698,748	\$ 315,801
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 6,620</i>	<i>\$ 8,916</i>	<i>\$ 12,583</i>	<i>\$ 1,386,421</i>	<i>\$ 216,155</i>
CARRY FORWARD [2]		\$ 5,370	\$ (5,749)	\$ 3,985	\$ 1,312,327	\$ 99,646
ADJUSTMENTS [3]:						
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 17,359	\$ (2,582)	\$ 20,554	\$ 4,011,075	\$ 415,447

Notes

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	4040800000- UTILITY DISTRICTS	4041000000- PUBLIC HEALTH SVS	4041200000- CONSERVATOR SERVICES	4041800000- EMERGENCY MEDICAL SERVICE AGCY	4042000000- ENVIRONMENTAL HEALTH
BUILD	Building Depreciation	\$ -	\$ 1,427,590	\$ -	\$ 25,449	\$ 61,412
EQUIP	Equipment Depreciation	42,828	707,156	-	11,800	717
DEBT SVS	Debt Service Interest	-	-	-	-	-
1010800000	Auditor-Controller	17,778	105,410	14,231	7,888	28,724
1010200000	County Administration	8,145	81,892	8,761	6,598	21,817
1011800000	County Counsel	-	(295,696)	(5,614)	7,821	47,274
1014200000	Facilities Management	-	178,834	-	1,787	145,295
1011200000	Purchasing & Support	9,234	145,580	25,724	14,213	31,176
1012400000	Human Resources	23,714	48,080	34,493	11,498	62,519
CURRENT YEAR ALLOCATED COSTS		\$ 101,699	\$ 2,398,845	\$ 77,597	\$ 87,052	\$ 398,934
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 86,828</i>	<i>\$ 2,122,027</i>	<i>\$ (17,424)</i>	<i>\$ 922,755</i>	<i>\$ 453,804</i>
CARRY FORWARD [2]		\$ 14,871	\$ 276,819	\$ 95,021	\$ (835,702)	\$ (54,870)
ADJUSTMENTS [3]:						
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 116,569	\$ 2,675,664	\$ 172,617	\$ (748,650)	\$ 344,064

Notes

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER		NAME	4045415000- CALIFORNIA CHILDRENS SERVICES	4049100000- CHILDREN & FAMILIES PROGRAM	4049500000- HEALTH CARE SERVICES ADMIN	4049700000- OFFICE OF THE MEDICAL EXAMINER	5050101000- HSA ADMINISTRATION	5050106000- HSA- CALWORKS ASSISTANCE
BUILD		Building Depreciation	\$ -	\$ -	\$ -	\$ 43,158	\$ 398,135	\$ -
EQUIP		Equipment Depreciation	-	-	-	9,034	977,221	-
DEBT SVS		Debt Service Interest	-	-	-	-	21,186	-
1010800000		Auditor-Controller	(1,860)	4,744	18,572	2,725	488,293	-
1010200000		County Administration	10,905	3,932	14,307	11,907	432,770	-
1011800000		County Counsel	-	5,388	42,652	11,092	304,043	-
1014200000		Facilities Management	-	-	-	36,623	621,081	-
1011200000		Purchasing & Support	3,114	1,587	453	8,717	128,375	-
1012400000		Human Resources	37,008	11,857	51,920	25,870	1,220,260	-
CURRENT YEAR ALLOCATED COSTS			\$ 49,168	\$ 27,508	\$ 127,904	\$ 149,126	\$ 4,591,366	\$ -
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>			<i>\$ 85,176</i>	<i>\$ 602</i>	<i>\$ 66,663</i>	<i>\$ 74,423</i>	<i>\$ 4,090,647</i>	<i>\$ (23,250)</i>
CARRY FORWARD [2]			\$ (36,008)	\$ 26,906	\$ 61,241	\$ 74,703	\$ 500,719	\$ 23,250
ADJUSTMENTS [3]:								
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS			\$ 13,159	\$ 54,414	\$ 189,144	\$ 223,830	\$ 5,092,085	\$ 23,250

Notes

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San Joaquin County, California
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FUND/ DEPT ACCOUNT NUMBER		5050107000- HSA-FOSTER CARE	5050108000- HSA-ADOPTION ASSISTANCE	5050110000- HSA-GENERAL ASSISTANCE	5050118000- HSA-IN-HOME SUPPORTIVE SVS	5050132000- HSA-TEMPORARY HOMELESS SHELTER	5053900000- MARY GRAHAM CHILDRENS SHELTER
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,034
EQUIP	Equipment Depreciation	-	-	-	-	-	9,107
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	228	1,873	7,962	62	74	36,681
1010200000	County Administration	-	-	385	-	-	24,079
1011800000	County Counsel	-	-	-	-	-	4,519
1014200000	Facilities Management	-	-	-	-	-	72,831
1011200000	Purchasing & Support	-	-	-	-	-	4,759
1012400000	Human Resources	-	-	-	-	-	100,965
CURRENT YEAR ALLOCATED COSTS		\$ 228	\$ 1,873	\$ 8,348	\$ 62	\$ 74	\$ 445,975
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 460</i>	<i>\$ 1,223</i>	<i>\$ 1,589</i>	<i>\$ 57</i>	<i>\$ 57</i>	<i>\$ 337,028</i>
CARRY FORWARD [2]		\$ (232)	\$ 649	\$ 6,759	\$ 5	\$ 17	\$ 108,947
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ (4)	\$ 2,522	\$ 15,107	\$ 66	\$ 91	\$ 554,923

Notes

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San Joaquin County, California
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FUND/ DEPT ACCOUNT NUMBER		NAME	5054000000- COMMUNITY SERVICES	5054101000- DEPT OF AGING- COMMUNITY SVS	5055103000- EMPLOY ECONOMIC DEVELOP DEPT	5055246000- NEIGHBORHOOD PRESERVATION	5055600000- VETERANS SERVICE OFFICE	6060900000- COUNTY LIBRARY
BUILD	Building Depreciation		\$ -	\$ 21,106	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation		-	15,656	-	1,166	-	-
DEBT SVS	Debt Service Interest		-	-	-	-	-	-
1010800000	Auditor-Controller		(5,659)	59,175	43,322	8,719	4,298	242
1010200000	County Administration		-	33,049	34,177	4,013	2,604	277
1011800000	County Counsel		-	(386)	(26,991)	(4,869)	-	-
1014200000	Facilities Management		-	1,873,445	719	-	6,364	-
1011200000	Purchasing & Support		9,788	22,773	18,429	2,475	1,405	148
1012400000	Human Resources		-	89,108	(681)	12,935	10,435	-
CURRENT YEAR ALLOCATED COSTS			\$ 4,129	\$ 2,113,925	\$ 68,973	\$ 24,440	\$ 25,106	\$ 668
PRIOR YEAR ALLOCATED COSTS [1]			\$ (1,291)	\$ 602,902	\$ 170,907	\$ 17,187	\$ 31,291	\$ 463
CARRY FORWARD [2]			\$ 5,421	\$ 1,511,023	\$ (101,933)	\$ 7,253	\$ (6,185)	\$ 204
ADJUSTMENTS [3]:								
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS			\$ 9,550	\$ 3,624,949	\$ (32,960)	\$ 31,693	\$ 18,921	\$ 872

Notes

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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FUND/ DEPT ACCOUNT NUMBER	NAME	6061500000- COOPERATIVE EXTENSION	7070300000- PARKS AND RECREATION	7070800000- CULTURAL SERVICES	8190000000- FLEET SERVICES	8240000000- INFORMATION SYSTEMS DIV - ISF
BUILD	Building Depreciation	\$ 202,351	\$ 472,328	\$ -	\$ 24,833	\$ 176,531
EQUIP	Equipment Depreciation	-	41,798	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	165,646
1010800000	Auditor-Controller	1,646	35,614	6	67,826	64,923
1010200000	County Administration	1,363	19,604	-	16,834	68,881
1011800000	County Counsel	132	-	-	-	14,922
1014200000	Facilities Management	110,889	2,263,098	-	57,323	512,335
1011200000	Purchasing & Support	(59)	28,986	148	45,170	44,485
1012400000	Human Resources	4,312	67,744	-	41,320	101,733
CURRENT YEAR ALLOCATED COSTS		\$ 320,634	\$ 2,929,171	\$ 154	\$ 253,305	\$ 1,149,457
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 310,364</i>	<i>\$ 1,619,380</i>	<i>\$ 14</i>	<i>\$ 219,453</i>	<i>\$ 1,220,343</i>
CARRY FORWARD [2]		\$ 10,270	\$ 1,309,792	\$ 140	\$ 33,852	\$ (70,886)
ADJUSTMENTS [3]:						
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 330,904	\$ 4,238,963	\$ 295	\$ 287,157	\$ 1,078,571

Notes

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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FUND/ DEPT ACCOUNT NUMBER		8250000000- OFFICE AUTOMATION	8260000000- CENTRAL TELEPHONE	8270000000- RADIO COMMUNICATIONS	8400112100- PURCHASING- CREDIT CARD PROG	9210000000- SW ENTERPRISE
BUILD	Building Depreciation	\$ -	\$ 37,929	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-
1010800000	Auditor-Controller	4,416	15,780	6,331	14,312	91,114
1010200000	County Administration	6,729	13,718	6,686	18,587	64,633
1011800000	County Counsel	-	-	-	-	5,015
1014200000	Facilities Management	-	33,859	(7,123)	-	-
1011200000	Purchasing & Support	12,012	8,234	11,716	-	101,198
1012400000	Human Resources	-	8,623	-	-	118,211
CURRENT YEAR ALLOCATED COSTS		\$ 23,157	\$ 118,143	\$ 17,609	\$ 32,899	\$ 380,171
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 14,901</i>	<i>\$ 108,927</i>	<i>\$ 5,585</i>	<i>\$ 29,145</i>	<i>\$ 169,255</i>
CARRY FORWARD [2]		\$ 8,256	\$ 9,216	\$ 12,025	\$ 3,754	\$ 210,916
ADJUSTMENTS [3]:						
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS		\$ 31,414	\$ 127,360	\$ 29,634	\$ 36,652	\$ 591,087

Notes

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Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER		NAME	9210000540- REFUSE DISPOSAL ADMINISTRATION	9221100000- S J GENERAL HOSPITAL	9230901000- AIRPORT ENTERPRISE	35401- CSA 54- NPDES ZONE P	38925- COUNTY SELF-INSURANCE- HEALTH
BUILD		Building Depreciation	\$ 835	\$ -	\$ -	\$ -	\$ -
EQUIP		Equipment Depreciation	-	-	-	-	-
DEBT SVS		Debt Service Interest	-	-	-	-	-
1010800000		Auditor-Controller	(81,843)	1,320,775	17,394	1,654	2,839
1010200000		County Administration	10,032	973,837	12,012	1,899	1,546
1011800000		County Counsel	-	53,798	10,322	-	-
1014200000		Facilities Management	47,671	(161,542)	28	-	-
1011200000		Purchasing & Support	12,186	408,091	41,123	-	148
1012400000		Human Resources	30,721	1,698,785	17,247	-	97,923
CURRENT YEAR ALLOCATED COSTS			\$ 19,602	\$ 4,293,743	\$ 98,125	\$ 3,553	\$ 102,456
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>			<i>\$ 161,260</i>	<i>\$ 3,624,176</i>	<i>\$ 37,966</i>	<i>\$ 3,704</i>	<i>\$ 212,632</i>
CARRY FORWARD [2]			\$ (141,658)	\$ 669,566	\$ 60,159	\$ (151)	\$ (110,176)
ADJUSTMENTS [3]:							
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS			\$ (122,056)	\$ 4,963,309	\$ 158,284	\$ 3,402	\$ (7,720)

Notes

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[3] According to section "F. Special Remarks" in the 24/25 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 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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	379	5,375	22,451	10,383	1,111	138
1010200000		County Administration	206	6,012	24,564	9,871	1,876	394
1011800000		County Counsel	-	-	(53,505)	-	-	-
1014200000		Facilities Management	-	-	-	-	-	-
1011200000		Purchasing & Support	-	-	148	593	-	593
1012400000		Human Resources	19,565	368,803	280,152	13,206	17,392	-
CURRENT YEAR ALLOCATED COSTS			\$ 20,150	\$ 380,190	\$ 273,810	\$ 34,054	\$ 20,379	\$ 1,126
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>			<i>\$ 26,810</i>	<i>\$ 42,040</i>	<i>\$ 538,982</i>	<i>\$ 505,652</i>	<i>\$ 22,329</i>	<i>\$ (34)</i>
CARRY FORWARD [2]			\$ (6,660)	\$ 338,150	\$ (265,172)	\$ (471,599)	\$ (1,950)	\$ 1,160
ADJUSTMENTS [3]:								
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS			\$ 13,490	\$ 718,341	\$ 8,638	\$ (437,545)	\$ 18,429	\$ 2,285

Notes

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	\$ -	\$ -	\$ 55,066	\$ 18,816	\$ -	\$ -
EQUIP		Equipment Depreciation	-	-	-	-	-	21,293
DEBT SVS		Debt Service Interest	-	-	-	-	-	-
1010800000		Auditor-Controller	5,229	70,540	77,282	122,261	1,358,175	87,871
1010200000		County Administration	7,295	84,209	60,975	94,816	709,896	954
1011800000		County Counsel	-	-	-	284	(128,295)	-
1014200000		Facilities Management	-	-	-	97,991	-	-
1011200000		Purchasing & Support	9,807	-	19,419	86,757	(600)	9,788
1012400000		Human Resources	25,312	50,662	211,271	198,304	292,474	-
CURRENT YEAR ALLOCATED COSTS			\$ 47,643	\$ 205,411	\$ 424,014	\$ 619,230	\$ 2,231,651	\$ 119,905
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>			<i>\$ (7,244)</i>	<i>\$ 67,030</i>	<i>\$ 298,513</i>	<i>\$ 327,772</i>	<i>\$ 2,289,806</i>	<i>\$ 62,668</i>
CARRY FORWARD [2]			\$ 54,887	\$ 138,381	\$ 125,501	\$ 291,458	\$ (58,154)	\$ 57,237
ADJUSTMENTS [3]:								
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS			\$ 102,530	\$ 343,792	\$ 549,516	\$ 910,687	\$ 2,173,497	\$ 177,143

Notes

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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FUND/ DEPT ACCOUNT NUMBER		NAME	Subtotal	Direct Billed	Unallocated [4]	Total
BUILD		Building Depreciation	\$ 9,071,825	\$ -	\$ -	\$ 9,071,825
EQUIP		Equipment Depreciation	5,073,369	-	-	5,073,369
DEBT SVS		Debt Service Interest	1,055,410	-	-	1,055,410
1010800000		Auditor-Controller	6,367,308	417,964	1,906,246	8,691,518
1010200000		County Administration	4,749,775	8,195	1,473,307	6,231,277
1011800000		County Counsel	2,543,084	2,630,482	1,843,416	7,016,982
1014200000		Facilities Management	17,831,001	2,322,275	-	20,153,276
1011200000		Purchasing & Support	2,681,587	2,107,185	-	4,788,772
1012400000		Human Resources	9,112,144	4,524,053	-	13,636,197
CURRENT YEAR ALLOCATED COSTS			\$ 58,485,504	\$ 12,010,154	\$ 5,222,969	\$ 75,718,627
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>			<i>\$ 44,844,050</i>			
CARRY FORWARD [2]			\$ 13,641,454			
ADJUSTMENTS [3]:						
PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS			\$ 72,109,755			

Notes

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San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

BUILD- Building Depreciation

Expense Type	\$	Spread Method	Agriculture Bldg	Canlis Bldg	District Attorney Bldg (formerly Courthouse)	Hazeltown Complex	Human Services Bldg	Juvenile Justice Center	Administrative Bldg	Single Occupancy
Straight Line Depreciation Amount										
Building Depreciation	\$ 10,482,100	D	\$ 528,932	\$ 163,586	\$ 1,183,021	\$ 121,756	\$ 400,001	\$ 470,471	\$ 1,566,105	\$ 6,048,228
Subtotal	\$ 10,482,100		\$ 528,932	\$ 163,586	\$ 1,183,021	\$ 121,756	\$ 400,001	\$ 470,471	\$ 1,566,105	\$ 6,048,228
Disallowed Expenses										
Subtotal Disallowed Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ 10,482,100		\$ 528,932	\$ 163,586	\$ 1,183,021	\$ 121,756	\$ 400,001	\$ 470,471	\$ 1,566,105	\$ 6,048,228
Reallocation of Incoming Costs										
First Allocation	\$ -		\$ 528,932	\$ 163,586	\$ 1,183,021	\$ 121,756	\$ 400,001	\$ 470,471	\$ 1,566,105	\$ 6,048,228
Unallocated Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ -		\$ 528,932	\$ 163,586	\$ 1,183,021	\$ 121,756	\$ 400,001	\$ 470,471	\$ 1,566,105	\$ 6,048,228
Second Allocation	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNCTIONAL COSTS	\$ 10,482,100		\$ 528,932	\$ 163,586	\$ 1,183,021	\$ 121,756	\$ 400,001	\$ 470,471	\$ 1,566,105	\$ 6,048,228

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

COSTS TO BE ALLOCATED

BUILD- Building Depreciation	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 10,482,100		\$ 10,482,100
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>\$ 10,482,100</u>	<u>\$ -</u>	<u>\$ 10,482,100</u>

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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BUILD- Building Depreciation

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	-	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%	-	-	-	-	-
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

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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%	-	-	-	-	-
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	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 2024-2025.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

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	-	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%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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	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	-	2,473.41
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
921000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	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	7,790	11.502%	18,816	-	18,816	-	18,816
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 2024-2025.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	19,050		19,050	-	19,050
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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	54,321	72.292%	855,231		855,231	-	855,231
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	8,050	10.713%	126,739		126,739	-	126,739
2020205000- DA-VICTIM ASSISTANCE	1,704	2.268%	26,828		26,828	-	26,828
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%	22,671		22,671	-	22,671
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%	9,305		9,305	-	9,305
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 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	5,573	7.417%	87,741	-	87,741	-	87,741
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-JRBG 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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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	2,252	2.997%	35,455.52	-	35,455.52	-	35,455.52
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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%	\$ 1,183,021	\$ -	\$ 1,183,021	\$ -	\$ 1,183,021

Allocation Basis:

DA Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2024-2025.xlsx

San Joaquin County, California
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Source Cost Data from Fiscal Year 2024-25 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%	3,218		3,218	-	3,218
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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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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-JRBG 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%	35,735	-	35,735	-	35,735
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-

San Joaquin County, California
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BUILD- Building Depreciation

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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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	21,900	31.283%	38,088	-	38,088	-	38,088
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%	-	-	-	-	-
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%	43,880	-	43,880	-	43,880
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	480	0.686%	834.82	-	834.82	-	834.82
9221100000- S J GENERAL HOSPITAL	-	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%	\$ 121,756	\$ -	\$ 121,756	\$ -	\$ 121,756

Allocation Basis:

Hazleton Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2024-2025.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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 2024-2025.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	1,976	1.481%	6,968		6,968	-	6,968
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%	7,931		7,931	-	7,931
2021000000- GRAND JURY	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	47,282	-	47,282	-	47,282
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%	61,662	-	61,662	-	61,662
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%	39,139	-	39,139	-	39,139
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	87,197	65.358%	307,489	-	307,489	-	307,489
2022800320- PROB-JRBG 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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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%	\$ 470,471	\$ -	\$ 470,471	\$ -	\$ 470,471

Allocation Basis:

Juv Just Cntr Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2024-2025.xlsx

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
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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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-JRBG 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%	109,806	-	109,806	-	109,806

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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%	-	-	-	-	-
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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 2024-2025.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	877,330	14.515%	877,929		877,929	-	877,929
1011200000- Purchasing & Support	5,564	0.092%	5,568		5,568	-	5,568
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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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	1.984%	120,009		120,009	-	120,009
2021000000- GRAND JURY	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	52,928	0.876%	52,964	-	52,964	-	52,964
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	1,632,630	27.012%	1,633,746	-	1,633,746	-	1,633,746
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	0.159%	9,619	-	9,619	-	9,619
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	0.073%	4,430	-	4,430	-	4,430
2025600000- COMMUNITY DEVELOPMENT SERVICES	384,637	6.364%	384,900	-	384,900	-	384,900
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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	699,595	11.575%	700,073	-	700,073	-	700,073
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	1,426,615	23.603%	1,427,590	-	1,427,590	-	1,427,590
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	25,431	0.421%	25,449	-	25,449	-	25,449
4042000000- ENVIRONMENTAL HEALTH	17,520	0.290%	17,532	-	17,532	-	17,532
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	43,128	0.714%	43,158	-	43,158	-	43,158
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	3.192%	193,034	-	193,034	-	193,034
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	472,006	7.809%	472,328	-	472,328	-	472,328
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	24,816	0.411%	24,833	-	24,833	-	24,833
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

BUILD- Building Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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	55,029	0.910%	55,066	-	55,066	-	55,066
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	\$ 6,044,099	100.000%	\$ 6,048,228	\$ -	\$ 6,048,228	\$ -	\$ 6,048,228

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 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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			
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	-	-	19,050	-	-	-	58,209	877,929	-	-	955,189	-
1011200000- Purchasing & Support	-	-	-	-	-	-	114,225	5,568	-	-	119,793	-
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	-	-	-	3,218	-	-	-	-	-	-	3,218	-
1040148000- PUBLIC IMPROVEMENT	-	-	-	-	-	-	-	-	-	-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
1120000000- GENERAL RESERVE	-	-	-	-	-	-	-	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	-	-	855,231	-	-	-	-	-	-	-	855,231	-
2020202000- DA-REAL ESTATE FRAUD	-	-	-	-	-	6,968	-	-	-	-	6,968	-
2020204000- DA-FAMILY JUSTICE CENTER	-	-	126,739	-	-	-	-	-	-	-	126,739	-
2020205000- DA-VICTIM ASSISTANCE	-	-	26,828	-	-	-	-	-	-	-	26,828	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	-	-	-	-	-	-	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	-	-	-	-	-	-	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	-	-	-	-	-	-	-	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	-	22,671	-	-	-	-	-	-	-	22,671	-
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	-	-	9,305	-	-	-	-	-	-	-	9,305	-
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	7,931	-	120,009	-	-	129,946	-
2021000000- GRAND JURY	-	-	-	-	-	-	-	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	-	-	-	-	47,282	-	-	-	-	47,282	-
2021300000- COURT ASSIGNED COUNSEL	-	-	-	-	-	-	-	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

BUILD- Building Depreciation	District								Total
	Agriculture Bldg	Canlis Bldg	Attorney Bldg (formerly Courthouse)	Hazelton Complex	Human Services Bldg	Juvenile Justice Center	Administrative Bldg	Single Occupancy	
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	-	-	-	-	-	-	-	52,964	52,964
2021649000- SHERIFF-INFORMATION SYSTEMS	-	-	-	-	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	-	-	-	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-	-	-	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-	-	-	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	-	87,741	-	-	-	-	-	87,741
2022600000- SHERIFF-CUSTODY	-	-	-	-	-	-	-	1,633,746	1,633,746
2022610000- SHERIFF-AB109-ALTERNATIVES	-	-	-	-	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	-	-	-	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	-	-	-	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	8,295	-	-	-	61,662	-	9,619	79,576
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	-	-	-	-	-	39,139	-	-	39,139
2022785000- AB118-ELEAS-COPS-JJP	-	-	-	-	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	-	-	-	-	307,489	-	-	307,489
2022800320- PROB-JJRBG SECURE TRACK	-	-	-	-	-	-	-	-	-
2023060000- WATER RESOURCES	-	-	-	-	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	-	-	-	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	-	-	-	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	212,024	-	-	-	-	-	-	4,430	216,453
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	-	-	35,735	-	-	-	384,900	420,635
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	-	-	-	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	-	-	-	-	-	109,806	-	109,806

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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
2026000000- EMERGENCY SERVICES	114,557	-	-	-	-	-	-	-	114,557
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-	-	-	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-	-	-	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	-	-	-	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	-	-	38,088	-	-	-	-	38,088
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	-	-	-	-	-	-	-	700,073	700,073
4040700000- BEHAVIORAL HEALTH ADMIN	-	-	-	-	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	-	-	-	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	-	-	-	-	-	-	1,427,590	1,427,590
4041200000- CONSERVATOR SERVICES	-	-	-	-	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	-	-	-	-	-	-	25,449	25,449
4042000000- ENVIRONMENTAL HEALTH	-	-	-	43,880	-	-	-	17,532	61,412
4045415000- CALIFORNIA CHILDRENS SERVICES	-	-	-	-	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	-	-	-	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	-	-	-	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	-	-	-	-	-	-	43,158	43,158
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	-	-	-	-	-	-	-	193,034	193,034
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	-	-	-	-	-	-	-	472,328	472,328
7070800000- CULTURAL SERVICES	-	-	-	-	-	-	-	-	-
8190000000- FLEET SERVICES	-	-	-	-	-	-	-	24,833	24,833
8240000000- INFORMATION SYSTEMS DIV - ISF	-	10,420	-	-	-	-	166,111	-	176,531
8250000000- OFFICE AUTOMATION	-	-	-	-	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	2,473	35,456	-	-	-	-	-	37,929
8270000000- RADIO COMMUNICATIONS	-	-	-	-	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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
921000000- SW ENTERPRISE	-	-	-	-	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	-	-	835	-	-	-	-	835
9221100000- S J GENERAL HOSPITAL	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	55,066	55,066
OF- OTHER NGF FUNDS	-	18,816	-	-	-	-	-	-	18,816
OA- OTHER AGENCIES	-	-	-	-	-	-	-	-	-
AO- All Other	-	-	-	-	-	-	-	-	-
Total	\$ 528,932	\$ 163,586	\$ 1,183,021	\$ 121,756	\$ 400,001	\$ 470,471	\$ 1,566,105	\$ 6,048,228	\$ 10,482,100

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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	\$ 5,131,075	S	\$ 5,131,075
Subtotal Operating Cost	\$ 5,131,075		\$ 5,131,075
Disallowed Expenses			
Subtotal Disallowed Costs	\$ -		\$ -
DEPARTMENTAL EXPENDITURES	\$ 5,131,075		\$ 5,131,075
Reallocation of Incoming Costs			
First Allocation	\$ -		\$ 5,131,075
Unallocated Costs	\$ -		\$ -
Subtotal of First Allocation	\$ -		\$ 5,131,075
Second Allocation	\$ -		\$ -
Unallocated Costs	\$ -		\$ -
Subtotal of Second Allocation	\$ -		\$ -
TOTAL FUNCTIONAL COSTS	\$ 5,131,075		\$ 5,131,075

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

COSTS TO BE ALLOCATED

EQUIP- Equipment Depreciation	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 5,131,075		\$ 5,131,075
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>\$ 5,131,075</u>	<u>\$ -</u>	<u>\$ 5,131,075</u>

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	0.066%	3,383		3,383	-	3,383
1010200000- County Administration	4,247	0.083%	4,245		4,245	-	4,245
1011800000- County Counsel	-	0.000%	-		-	-	-
1014200000- Facilities Management	16,697	0.325%	16,691		16,691	-	16,691
1011200000- Purchasing & Support	29,565	0.576%	29,553		29,553	-	29,553
1012400000- Human Resources	3,837	0.075%	3,835		3,835	-	3,835
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	7,438	0.145%	7,435		7,435	-	7,435
1011100000- ASSESSOR	1,914	0.037%	1,914		1,914	-	1,914
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	1,027,543	20.018%	1,027,136		1,027,136	-	1,027,136
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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	26,068	0.508%	26,058		26,058	-	26,058
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	16,345	0.318%	16,338		16,338	-	16,338
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	1,101	0.021%	1,101		1,101	-	1,101
2021000000- GRAND JURY	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

EQUIP- Equipment Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	38,329	0.747%	38,314		38,314	-	38,314
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-
2021602000- SHERIFF-BOATING SAFETY	21,064	0.410%	21,055		21,055	-	21,055
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-		-	-	-
2021609000- SHERIFF-CAL MMET	84,890	1.654%	84,856		84,856	-	84,856
2021610000- SHERIFF-AUTOMATED FINGERPRINT	375,071	7.307%	374,923		374,923	-	374,923
2021614000- SHERIFF-SPEC SERVICES DIVISION	41,903	0.816%	41,886		41,886	-	41,886
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	1,719	0.033%	1,719		1,719	-	1,719
2021615000- SHERIFF-MOUNTAIN HOUSE	168	0.003%	168		168	-	168
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-		-	-	-
2021620000- SHERIFF-PATROL	137,202	2.673%	137,148		137,148	-	137,148
2021622000- SHERIFF-COMMUNICATIONS	22,242	0.433%	22,233		22,233	-	22,233
2021626000- SHERIFF-DETECTIVES	62,228	1.212%	62,203		62,203	-	62,203
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-		-	-	-
2021628000- SHERIFF-RECORDS	29,172	0.568%	29,160		29,160	-	29,160
2021635000- SHERIFF-CIVIL	-	0.000%	-		-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	33,041	0.644%	33,027		33,027	-	33,027
2021649000- SHERIFF-INFORMATION SYSTEMS	193,764	3.775%	193,687		193,687	-	193,687
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-		-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-		-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-		-	-	-
2021658000- SHERIFF-COURT SERVICES	3,426	0.067%	3,424		3,424	-	3,424
2022600000- SHERIFF-CUSTODY	124,447	2.424%	124,398		124,398	-	124,398
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-		-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-		-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	228,989	4.461%	228,899		228,899	-	228,899
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-		-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	66,943	1.304%	66,916		66,916	-	66,916
2022702300- PROB-ADJULT-SB678-TAY	4,953	0.096%	4,951		4,951	-	4,951
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	572	0.011%	571		571	-	571
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-		-	-	-
2022800000- PROBATION-JUVENILE DETENTION	114,505	2.231%	114,459		114,459	-	114,459
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	82,311	1.604%	82,279		82,279	-	82,279
2025600000- COMMUNITY DEVELOPMENT SERVICES	1,071	0.021%	1,071		1,071	-	1,071
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

EQUIP- Equipment Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	13,578	0.265%	13,572	-	13,572	-	13,572
2026000150- ISD-HOMELAND SECURITY GRANTS	469,623	9.149%	469,437	-	469,437	-	469,437
2026000170- OES-2016 DELTA GRANT PHASE 2	5,255	0.102%	5,253	-	5,253	-	5,253
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	42,845	0.835%	42,828	-	42,828	-	42,828
4041000000- PUBLIC HEALTH SVS	707,436	13.782%	707,156	-	707,156	-	707,156
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	11,804	0.230%	11,800	-	11,800	-	11,800
4042000000- ENVIRONMENTAL HEALTH	718	0.014%	717	-	717	-	717
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	0.176%	9,034	-	9,034	-	9,034
5050101000- HSA ADMINISTRATION	977,607	19.045%	977,221	-	977,221	-	977,221
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	9,111	0.177%	9,107	-	9,107	-	9,107
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	15,662	0.305%	15,656	-	15,656	-	15,656
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	1,167	0.023%	1,166	-	1,166	-	1,166
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	41,814	0.815%	41,798	-	41,798	-	41,798
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

EQUIP- Equipment Depreciation

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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	21,301	0.415%	21,293	-	21,293	-	21,293
Total	\$ 5,133,106	100.000%	\$ 5,131,075	\$ -	\$ 5,131,075	\$ -	\$ 5,131,075

Allocation Basis:

Annual Equipment Depreciation per Department

Source of Allocation:

C1 - NBV assets by fund-dept 6-30-25-original.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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		3,383	3,383
1010200000- County Administration		4,245	4,245
1011800000- County Counsel		-	-
1014200000- Facilities Management		16,691	16,691
1011200000- Purchasing & Support		29,553	29,553
1012400000- Human Resources		3,835	3,835
RECEIVING BUDGET UNITS			
1010100000- BOARD OF SUPERVISORS		-	-
1011000000- TREASURER-TAX COLLECTOR		7,435	7,435
1011100000- ASSESSOR		1,914	1,914
1011600000- REVENUE AND RECOVERY		-	-
1013000000- REGISTRAR OF VOTERS		1,027,136	1,027,136
1014000000- GENERAL SERVICES - ADMIN		-	-
1014300000- CAPITAL PROJECT ADMIN		-	-
1014400000- AIRPORT EAST BUSINESS PARK		-	-
1016000000- SURVEYOR		-	-
1040148000- PUBLIC IMPROVEMENT		-	-
1040160000- PARKS-RELATED CAP PROJECTS		-	-
1040170000- MGZ-RELATED CAP PROJECTS		-	-
1120000000- GENERAL RESERVE		-	-
2020200000- DISTRICT ATTORNEY		26,058	26,058
2020202000- DA-REAL ESTATE FRAUD		-	-
2020204000- DA-FAMILY JUSTICE CENTER		16,338	16,338
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		1,101	1,101
2021000000- GRAND JURY		-	-
2021200000- PRETRIAL SERVICES		38,314	38,314
2021274000- COUNTY SUPPORT TO COURTS		-	-
2021300000- COURT ASSIGNED COUNSEL		-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

EQUIP- Equipment Depreciation	Depreciation for	
	County Equipment	Total
2021602000- SHERIFF-BOATING SAFETY	21,055	21,055
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	-
2021609000- SHERIFF-CAL MMET	84,856	84,856
2021610000- SHERIFF-AUTOMATED FINGERPRINT	374,923	374,923
2021614000- SHERIFF-SPEC SERVICES DIVISION	41,886	41,886
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	1,719	1,719
2021615000- SHERIFF-MOUNTAIN HOUSE	168	168
2021619000- SHERIFF-ANIMAL CONTROL	-	-
2021620000- SHERIFF-PATROL	137,148	137,148
2021622000- SHERIFF-COMMUNICATIONS	22,233	22,233
2021626000- SHERIFF-DETECTIVES	62,203	62,203
2021627000- SHERIFF-AUTO THEFT PROG	-	-
2021628000- SHERIFF-RECORDS	29,160	29,160
2021635000- SHERIFF-CIVIL	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	33,027	33,027
2021649000- SHERIFF-INFORMATION SYSTEMS	193,687	193,687
2021654000- SHERIFF-JAG PROGRAM	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-
2021658000- SHERIFF-COURT SERVICES	3,424	3,424
2022600000- SHERIFF-CUSTODY	124,398	124,398
2022610000- SHERIFF-AB109-ALTERNATIVES	-	-
2022620000- SHERIFF-CUST-AWP	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	228,899	228,899
2022700000- PROBATION-JPCF-JUV PROBATION	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	-
2022702000- PROBATION-ADULT	66,916	66,916
2022702300- PROB-ADJULT-SB678-TAY	4,951	4,951
2022702510- PROBATION-LOC COMM CORR-AB109	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	-
2022710000- PROBATION-JAG PROGRAM	-	-
2022745000- PROBATION-ADMINISTRATION	571	571
2022785000- AB118-ELEAS-COPS-JJP	-	-
2022800000- PROBATION-JUVENILE DETENTION	114,459	114,459
2022800320- PROB-JIRBG SECURE TRACK	-	-
2023060000- WATER RESOURCES	-	-
2023070000- DELTA ACTIVITIES	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	-
2024700000- AGRICULTURAL COMMISSIONER	82,279	82,279
2025600000- COMMUNITY DEVELOPMENT SERVICES	1,071	1,071
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	-
2025900000- RECORDER-COUNTY CLERK	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

EQUIP- Equipment Depreciation		Depreciation for County Equipment	Total
2026000000-	EMERGENCY SERVICES	13,572	13,572
2026000150-	ISD-HOMELAND SECURITY GRANTS	469,437	469,437
2026000170-	OES-2016 DELTA GRANT PHASE 2	5,253	5,253
2026000200-	EMERGENCY SVS-EMERGENCY OPER	-	-
2026700000-	LAFCO CONTRIBUTION	-	-
2028100000-	COURT-JUDICIAL OFFICERS	-	-
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	-	-
4040700000-	BEHAVIORAL HEALTH ADMIN	-	-
4040800000-	UTILITY DISTRICTS	42,828	42,828
4041000000-	PUBLIC HEALTH SVS	707,156	707,156
4041200000-	CONSERVATOR SERVICES	-	-
4041800000-	EMERGENCY MEDICAL SERVICE AGCY	11,800	11,800
4042000000-	ENVIRONMENTAL HEALTH	717	717
4045415000-	CALIFORNIA CHILDRENS SERVICES	-	-
4049100000-	CHILDREN & FAMILIES PROGRAM	-	-
4049500000-	HEALTH CARE SERVICES ADMIN	-	-
4049700000-	OFFICE OF THE MEDICAL EXAMINER	9,034	9,034
5050101000-	HSA ADMINISTRATION	977,221	977,221
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	9,107	9,107
5054000000-	COMMUNITY SERVICES	-	-
5054101000-	DEPT OF AGING-COMMUNITY SVS	15,656	15,656
5055103000-	EMPLOY ECONOMIC DEVELOP DEPT	-	-
5055246000-	NEIGHBORHOOD PRESERVATION	1,166	1,166
5055600000-	VETERANS SERVICE OFFICE	-	-
6060900000-	COUNTY LIBRARY	-	-
6061500000-	COOPERATIVE EXTENSION	-	-
7070300000-	PARKS AND RECREATION	41,798	41,798
7070800000-	CULTURAL SERVICES	-	-
8190000000-	FLEET SERVICES	-	-
8240000000-	INFORMATION SYSTEMS DIV - ISF	-	-
8250000000-	OFFICE AUTOMATION	-	-
8260000000-	CENTRAL TELEPHONE	-	-
8270000000-	RADIO COMMUNICATIONS	-	-
8400112100-	PURCHASING-CREDIT CARD PROG	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

EQUIP- Equipment Depreciation		Depreciation for County Equipment	Total
9210000000- SW ENTERPRISE		-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION		-	-
9221100000- S J GENERAL HOSPITAL		-	-
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		21,293	21,293
Total		\$ 5,131,075	\$ 5,131,075

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	\$ 1,561,714	S	\$	1,561,714
Subtotal Personnel Cost	\$ 1,561,714		\$	1,561,714
Operating Services & Supplies				
Subtotal Operating Cost	\$ -		\$	-
Disallowed Expenses				
Subtotal Disallowed Costs	\$ -		\$	-
DEPARTMENTAL EXPENDITURES	\$ 1,561,714		\$	1,561,714
Reallocation of Incoming Costs				
First Allocation	\$ -		\$	1,561,714
Unallocated Costs	\$ -		\$	-
Subtotal of First Allocation	\$ -		\$	1,561,714
Second Allocation	\$ -		\$	-
Unallocated Costs	\$ -		\$	-
Subtotal of Second Allocation	\$ -		\$	-
TOTAL FUNCTIONAL COSTS	\$ 1,561,714		\$	1,561,714

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

COSTS TO BE ALLOCATED

DEBT SVS- Debt Service Interest	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 1,561,714	\$ -	\$ 1,561,714
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>\$ 1,561,714</u>	<u>\$ -</u>	<u>\$ 1,561,714</u>

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	92,801		92,801	-	92,801
1010200000- County Administration	6,341	3.351%	52,335		52,335	-	52,335
1011800000- County Counsel	7,438	3.931%	61,389		61,389	-	61,389
1014200000- Facilities Management	7,033	3.717%	58,046		58,046	-	58,046
1011200000- Purchasing & Support	13,801	7.294%	113,905		113,905	-	113,905
1012400000- Human Resources	15,488	8.185%	127,828		127,828	-	127,828
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	12,821	6.776%	105,817		105,817	-	105,817
1011000000- TREASURER-TAX COLLECTOR	8,840	4.672%	72,960		72,960	-	72,960
1011100000- ASSESSOR	22,171	11.717%	182,986		182,986	-	182,986
1011600000- REVENUE AND RECOVERY	8,087	4.274%	66,745		66,745	-	66,745
1013000000- REGISTRAR OF VOTERS	40,053	21.167%	330,573		330,573	-	330,573
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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEBT SVS- Debt Service Interest

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%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEBT SVS- Debt Service Interest

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025900000- RECORDER-COUNTY CLERK	13,267	7.011%	109,498		109,498	-	109,498
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%	-		-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-		-	-	-
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%	21,186		21,186	-	21,186
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%	165,646		165,646	-	165,646
8250000000- OFFICE AUTOMATION	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEBT SVS- Debt Service Interest

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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%	\$ 1,561,714	\$ -	\$ 1,561,714	\$ -	\$ 1,561,714

Allocation Basis:

Adm Bldg Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2024-2025.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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	92,801	92,801
1010200000- County Administration	52,335	52,335
1011800000- County Counsel	61,389	61,389
1014200000- Facilities Management	58,046	58,046
1011200000- Purchasing & Support	113,905	113,905
1012400000- Human Resources	127,828	127,828
RECEIVING BUDGET UNITS		
1010100000- BOARD OF SUPERVISORS	105,817	105,817
1011000000- TREASURER-TAX COLLECTOR	72,960	72,960
1011100000- ASSESSOR	182,986	182,986
1011600000- REVENUE AND RECOVERY	66,745	66,745
1013000000- REGISTRAR OF VOTERS	330,573	330,573
1014000000- GENERAL SERVICES - ADMIN	-	-
1014300000- CAPITAL PROJECT ADMIN	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	-
1016000000- SURVEYOR	-	-
1040148000- PUBLIC IMPROVEMENT	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	-
1120000000- GENERAL 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	-	-
2021300000- COURT ASSIGNED COUNSEL	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

DEBT SVS- Debt Service Interest		
	Administration Bldg Debt Svs	Total
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-JIRBG 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	109,498	109,498

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

DEBT SVS- Debt Service Interest		
	Administration Bldg Debt Svs	Total
2026000000- EMERGENCY SERVICES	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-
2026700000- LAFCO CONTRIBUTION	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	-
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	-	-
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	21,186	21,186
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	165,646	165,646
8250000000- OFFICE AUTOMATION	-	-
8260000000- CENTRAL TELEPHONE	-	-
8270000000- RADIO COMMUNICATIONS	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

DEBT SVS- Debt Service Interest		
	Administration Bldg Debt Svs	Total
9210000000- SW ENTERPRISE	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	-
9221100000- S J GENERAL HOSPITAL	-	-
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	\$ 1,561,714	\$ 1,561,714

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1010800000- Auditor-Controller

			Distribution Percentage ¹		25.36%		25.57%		10.74%		22.11%		4.72%		11.51%		
Expense Type			\$	Spread Method	General Admin		Financial Services		Accounts Payable		Payroll		Internal Auditing		General Government		
Personnel																	
Auditor-Controller																	
6001000000 - SALARIES & WAGES-REGULAR			\$	2,850,638	S	\$	722,969	\$	728,814	\$	306,082	\$	630,277	\$	134,508	\$	327,987
6001100000 - SALARIES-CAFETERIA				78,698	S		19,959		20,121		8,450		17,400		3,713		9,055
6001200000 - SALARIES-CAR ALLOWANCE				7,020	S		1,780		1,795		754		1,552		331		808
6001210000 - ADMINISTRATION BENEFITS				9,605	S		2,436		2,456		1,031		2,124		453		1,105
6001450000 - SALARIES-LEAVE TIME PAYOFF				30,741	S		7,796		7,859		3,301		6,797		1,451		3,537
6001600000 - CAREER INCENTIVE PAY				27,678	S		7,020		7,076		2,972		6,120		1,306		3,185
6001700000 - RECRUITMENT BONUS				12,000	S		3,043		3,068		1,288		2,653		566		1,381
6003000000 - SALARIES-OVERTIME				8,998	S		2,282		2,300		966		1,989		425		1,035
6003200000 - SALARIES-HOLIDAY PAY				1,551	S		393		396		167		343		73		178
6010100000 - UNEMPLOYMENT COMP INSURANCE				3,822	S		969		977		410		845		180		440
6010900000 - PARKING BENEFIT				15,620	S		3,961		3,994		1,677		3,454		737		1,797
6020000000 - RETIREMENT-EMPLOYER SHARE				1,241,338	S		314,824		317,369		133,286		274,460		58,573		142,825
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT				144,952	S		36,762		37,059		15,564		32,049		6,840		16,678
6020000415 - RETIREMENT - REPL BENEFITS				4,698	S		1,192		1,201		504		1,039		222		541
6030000000 - SOCIAL SECURITY-OASDI				171,655	S		43,535		43,887		18,431		37,953		8,100		19,750
6030100000 - SOCIAL SECURITY-MEDICARE				41,598	S		10,550		10,635		4,467		9,197		1,963		4,786
6040000000 - LIFE INSURANCE				1,943	S		493		497		209		430		92		224
6050000000 - HEALTH INSURANCE				437,232	S		110,889		111,786		46,947		96,672		20,631		50,307
6070000000 - DENTAL INSURANCE				11,271	S		2,859		2,882		1,210		2,492		532		1,297
6080000000 - VISION CARE				1,720	S		436		440		185		380		81		198
Subtotal Auditor-Controller				5,102,778			1,294,150		1,304,613		547,901		1,128,226		240,776		587,113
ACO-ERP Support ³																	
6001000000 - SALARIES & WAGES-REGULAR				506,689	D		506,689		-		-		-		-		-
6001100000 - SALARIES-CAFETERIA				22,206	D		22,206		-		-		-		-		-
6003000000 - SALARIES-OVERTIME				7,106	D		7,106		-		-		-		-		-
6010100000 - UNEMPLOYMENT COMP INSURANCE				716	D		716		-		-		-		-		-
6010900000 - PARKING BENEFIT				3,000	D		3,000		-		-		-		-		-
6020000000 - RETIREMENT-EMPLOYER SHARE				223,938	D		223,938		-		-		-		-		-
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT				26,262	D		26,262		-		-		-		-		-
6030000000 - SOCIAL SECURITY-OASDI				29,617	D		29,617		-		-		-		-		-
6030100000 - SOCIAL SECURITY-MEDICARE				6,927	D		6,927		-		-		-		-		-
6040000000 - LIFE INSURANCE				143	D		143		-		-		-		-		-
6050000000 - HEALTH INSURANCE				85,738	D		85,738		-		-		-		-		-
6070000000 - DENTAL INSURANCE				1,428	D		1,428		-		-		-		-		-
6080000000 - VISION CARE				234	D		234		-		-		-		-		-
Subtotal ACO-ERP Support				914,004			914,004		-		-		-		-		-
Total Personnel Cost			\$	6,016,783		\$	2,208,154	\$	1,304,613	\$	547,901	\$	1,128,226	\$	240,776	\$	587,113

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1010800000- Auditor-Controller

	Distribution Percentage ¹			25.36%	25.57%	10.74%	22.11%	4.72%	11.51%
Expense Type	\$	Spread Method	General Admin	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government	
Operating Services & Supplies									
Auditor-Controller									
6201000000 - OFFICE EXPENSE-GENERAL	\$ 20,036	D	\$ 20,036						
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	14,947	D	14,947						
6201005600 - GENERAL OFFICE SUPPLIES	4,572	D	4,572						
6202000000 - OFFICE EXPENSE-POSTAGE	52,379	D	52,379						
6206000000 - COMMUNICATIONS	19,258	D	19,258						
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE	1,591	D	1,591						
6214000100 - RENTS & LEASES-COPYING MACHINE	7,945	D	7,945						
6217000000 - TRANS AND TRAVEL-GENERAL	214	D	214						
6217000500 - TRANS/TRAVEL-TRAINING	22,448	D	22,448						
6221000000 - PROFESSIONALSVS	297,955	D		297,955					
6221004000 - PROFESSIONAL SVS-COUNTY	345	D	345						
6221160002 - BACKGROUND CHECKS-PROVIDER	231	D	231						
6223000000 - PUBLICATIONS & LEGAL NOTICES	1,551	D	1,551						
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	1,752	D	1,752						
6226010000 - COMM REVITALIZATION PROGRAM	1,925	D	1,925						
6226016000 - SOFTWARE & RELATED LICENSES	43,204	D	43,204						
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	25,202	D	25,202						
6295220700 - DATA PROCESSING CHARGES	2,902,647	D	204,107	446,924	931,980	427,233	-	892,402	
6295232000 - INSURANCE-WORKER'S COMP	10,384	D	10,384						
6295236000 - INSURANCE-CASUALTY	41,205	D	41,205						
6501010100 - COST REIMB-BADGE ACCESS	36	D		36					
6501101200 - INTERFUND CHG-SINGLE AUDIT	(150,580)	D		(150,580)					
6501101300 - DIRECT CHG AUDIT/ACCTG	(180)	D		(180)					
6501101400 - DIR CHG-COP ACCTG FEE	(1,778)	D		(1,778)					
6501401000 - DIR CHG-FR BOS DIST-TAX ADM	(18,106)	D							(18,106)
6501401100 - DIR CHG-ACCTG TRAN FEE-FR BOS	(63,966)	D		(63,966)					
6501402000 - DIR CHG-FR RETIREMENT	(4,435)	D		(4,435)					
6502000000 - COST PLAN INDIRECT COST REIMB	(4,534,276)	D	(4,534,276)						
REVENUE - REIMBURSEMENTS	(168,104)	D		(168,104)					
REVENUE - OFF THE TOP CREDITS	(242,320)	D	(242,320)				-		
Subtotal Auditor-Controller	(1,713,919)		(4,303,300)	355,872	931,980	427,233	-	874,296	

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1010800000- Auditor-Controller

Expense Type	Distribution Percentage ¹			25.36%	25.57%	10.74%	22.11%	4.72%	11.51%
	\$	Spread Method		General Admin	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government
ACO-ERP Support ³									
6201000000 - OFFICE EXPENSE-GENERAL	\$ 1,397	D	\$ 1,397						
6206000000 - COMMUNICATIONS	4,054	D	4,054						
6211000000 - MAINTENANCE-EQUIPMENT	2,206	D	2,206						
6214000100 - RENTS & LEASES-COPYING MACHINE	7,289	D	7,289						
6217000500 - TRANS/TRAVEL-TRAINING	101	D	101						
6220000000 - PROFESSIONAL SVS-GEN	220,158	D	220,158						
6221000000 - PROFESSIONALSVS	2,155,500	D	2,155,500						
6221414000 - TECHNOLOGY/WEB/COMPUTERS	10,050	D	10,050						
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	109	D	109						
6226016000 - SOFTWARE & RELATED LICENSES	1,574,025	D	1,574,025						
6243000000 - FOOD	53	D	53						
6260000000 - MAINT-STRUCTURE & GROUND	3,452	D	3,452						
6264000000 - RENTS-STRUCTURES & GROUNDS	61,534	D	61,534						
6269100000 - SMALL PURCHASES-FURNITURE	2,090	D	2,090						
6295220700 - DATA PROCESSING CHARGES	985,098	D	985,098						
6411000000 - STRUCTURES AND IMPROVE COST	245,349	D	245,349						
6501000000 - COST REIMB-GOV'T FUND CHGS	(28,957)	D			(28,957)				
Subtotal ACO-ERP Support	5,243,508			5,272,465	(28,957)	-	-	-	-
Total Operating Cost	\$ 3,529,590		\$ 969,165	\$ 326,915	\$ 931,980	\$ 427,233	\$ -	\$ -	\$ 874,296
Disallowed Expenses ²									
Auditor-Controller									
6501010100 - COST REIMB-BADGE ACCESS	\$ (36)	D	\$ -	\$ (36)	\$ -	\$ -	\$ -	\$ -	\$ -
6501101200 - INTERFUND CHG-SINGLE AUDIT	150,580	D	-	150,580	-	-	-	-	-
6501101300 - DIRECT CHG AUDIT/ACCTG	180	D	-	180	-	-	-	-	-
6501101400 - DIR CHG-COP ACCTG FEE	1,778	D	-	1,778	-	-	-	-	-
6501401100 - DIR CHG-ACCTG TRAN FEE-FR BOS	63,966	D	-	63,966	-	-	-	-	-
6501402000 - DIR CHG-FR RETIREMENT	4,435	D	-	4,435	-	-	-	-	-
6502000000 - COST PLAN INDIRECT COST REIMB	4,534,276	D	4,534,276	-	-	-	-	-	-
REVENUE - REIMBURSEMENTS	168,104	D	-	168,104	-	-	-	-	-
Subtotal Auditor-Controller	4,923,283		4,534,276	389,007	-	-	-	-	

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1010800000- Auditor-Controller

Expense Type	Distribution Percentage ¹			25.36%		25.57%		10.74%		22.11%		4.72%		11.51%	
	\$	Spread Method		General Admin	Financial Services	Accounts Payable		Payroll		Internal Auditing		General Government			
ACO-ERP Support³															
6001000000 - SALARIES & WAGES-REGULAR	\$ (506,689)	D	\$ (506,689)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6001100000 - SALARIES-CAFETERIA	(22,206)	D	(22,206)	-	-	-	-	-	-	-	-	-	-	-	-
6003000000 - SALARIES-OVERTIME	(7,106)	D	(7,106)	-	-	-	-	-	-	-	-	-	-	-	-
6010100000 - UNEMPLOYMENT COMP INSURANCE	(716)	D	(716)	-	-	-	-	-	-	-	-	-	-	-	-
6010900000 - PARKING BENEFIT	(3,000)	D	(3,000)	-	-	-	-	-	-	-	-	-	-	-	-
6020000000 - RETIREMENT-EMPLOYER SHARE	(223,938)	D	(223,938)	-	-	-	-	-	-	-	-	-	-	-	-
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	(26,262)	D	(26,262)	-	-	-	-	-	-	-	-	-	-	-	-
6030000000 - SOCIAL SECURITY-OASDI	(29,617)	D	(29,617)	-	-	-	-	-	-	-	-	-	-	-	-
6030100000 - SOCIAL SECURITY-MEDICARE	(6,927)	D	(6,927)	-	-	-	-	-	-	-	-	-	-	-	-
6040000000 - LIFE INSURANCE	(143)	D	(143)	-	-	-	-	-	-	-	-	-	-	-	-
6050000000 - HEALTH INSURANCE	(85,738)	D	(85,738)	-	-	-	-	-	-	-	-	-	-	-	-
6070000000 - DENTAL INSURANCE	(1,428)	D	(1,428)	-	-	-	-	-	-	-	-	-	-	-	-
6080000000 - VISION CARE	(234)	D	(234)	-	-	-	-	-	-	-	-	-	-	-	-
6201000000 - OFFICE EXPENSE-GENERAL	(1,397)	D	(1,397)	-	-	-	-	-	-	-	-	-	-	-	-
6206000000 - COMMUNICATIONS	(4,054)	D	(4,054)	-	-	-	-	-	-	-	-	-	-	-	-
6211000000 - MAINTENANCE-EQUIPMENT	(2,206)	D	(2,206)	-	-	-	-	-	-	-	-	-	-	-	-
6214000100 - RENTS & LEASES-COPYING MACHINE	(7,289)	D	(7,289)	-	-	-	-	-	-	-	-	-	-	-	-
6217000500 - TRANS/TRAVEL-TRAINING	(101)	D	(101)	-	-	-	-	-	-	-	-	-	-	-	-
6220000000 - PROFESSIONAL SVS-GEN	(220,158)	D	(220,158)	-	-	-	-	-	-	-	-	-	-	-	-
6221000000 - PROFESSIONALSVS	(2,155,500)	D	(2,155,500)	-	-	-	-	-	-	-	-	-	-	-	-
6221414000 - TECHNOLOGY/WEB/COMPUTERS	(10,050)	D	(10,050)	-	-	-	-	-	-	-	-	-	-	-	-
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	(109)	D	(109)	-	-	-	-	-	-	-	-	-	-	-	-
6226016000 - SOFTWARE & RELATED LICENSES	(1,574,025)	D	(1,574,025)	-	-	-	-	-	-	-	-	-	-	-	-
6243000000 - FOOD	(53)	D	(53)	-	-	-	-	-	-	-	-	-	-	-	-
6260000000 - MAINT-STRUCTURE & GROUND	(3,452)	D	(3,452)	-	-	-	-	-	-	-	-	-	-	-	-
6264000000 - RENTS-STRUCTURES & GROUNDS	(61,534)	D	(61,534)	-	-	-	-	-	-	-	-	-	-	-	-
6269100000 - SMALL PURCHASES-FURNITURE	(2,090)	D	(2,090)	-	-	-	-	-	-	-	-	-	-	-	-
6295220700 - DATA PROCESSING CHARGES	(985,098)	D	(985,098)	-	-	-	-	-	-	-	-	-	-	-	-
6411000000 - STRUCTURES AND IMPROVE COST	(245,349)	D	(245,349)	-	-	-	-	-	-	-	-	-	-	-	-
6501000000 - COST REIMB-GOV'T FUND CHGS	28,957	D	-	-	28,957	-	-	-	-	-	-	-	-	-	-
Subtotal ACO-ERP Support	(6,157,513)		(6,186,469)	28,957											
Subtotal Disallowed Costs	\$ (1,234,230)		\$ (1,652,193)	\$ 417,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ 8,312,143		\$ 1,525,126	\$ 2,049,492	\$ 1,479,882	\$ 1,555,459	\$ 240,776	\$ 1,461,409							

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1010800000- Auditor-Controller

Expense Type	Distribution Percentage ¹		25.36%	25.57%	10.74%	22.11%	4.72%	11.51%
	\$	Spread Method	General Admin	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government
Reallocation of General Admin								
G/A Reallocation	Distribution Percentage			30%	22%	23%	4%	22%
Subtotal G/A Reallocation			\$ (1,525,126)	\$ 460,546	\$ 332,548	\$ 349,531	\$ 54,105	\$ 328,396
Reallocation of Incoming Costs								
First Allocation	\$ 189,246			\$ 2,567,185	\$ 1,853,694	\$ 1,948,361	\$ 301,594	\$ 1,830,555
Unallocated Costs	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 189,246			\$ 2,567,185	\$ 1,853,694	\$ 1,948,361	\$ 301,594	\$ 1,830,555
Second Allocation	\$ 351,521			\$ 106,150	\$ 76,648	\$ 80,562	\$ 12,471	\$ 75,691
Unallocated Costs	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 351,521			\$ 106,150	\$ 76,648	\$ 80,562	\$ 12,471	\$ 75,691
TOTAL FUNCTIONAL COSTS	\$ 8,852,910			\$ 2,673,334	\$ 1,930,342	\$ 2,028,923	\$ 314,065	\$ 1,906,246

Notes

1 From ACO SA Worksheet FY 25 based on E1 FY 24-25 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.

3 Costs related to ERP implementation are excluded and will be capitalized .

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

COSTS TO BE ALLOCATED

1010800000- Auditor-Controller	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 8,312,143		\$ 8,312,143
Incoming Costs			
BUILD- Building Depreciation	\$ 93,062	\$ -	\$ 93,062
EQUIP- Equipment Depreciation	3,383	-	3,383
DEBT SVS- Debt Service Interest	92,801	-	92,801
1010800000- Auditor-Controller		23,983	23,983
1010200000- County Administration		26,084	26,084
1011800000- County Counsel		14,386	14,386
1014200000- Facilities Management		170,518	170,518
1011200000- Purchasing & Support		73,792	73,792
1012400000- Human Resources		42,758	42,758
Total Incoming Costs	\$ 189,246	\$ 351,521	\$ 540,767
Total Costs to be Allocated	\$ 8,501,389	\$ 351,521	\$ 8,852,910

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	14,513,689	0.567%	14,550	-	14,550	-	14,550
1010200000- County Administration	8,803,853	0.344%	8,826	180	8,646	367	9,013
1011800000- County Counsel	6,881,787	0.269%	6,899	-	6,899	287	7,186
1014200000- Facilities Management	21,834,386	0.853%	21,889	-	21,889	910	22,799
1011200000- Purchasing & Support	4,781,168	0.187%	4,793	-	4,793	199	4,992
1012400000- Human Resources	14,259,226	0.557%	14,295	-	14,295	594	14,889
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	6,635,229	0.259%	6,652	-	6,652	277	6,928
1011000000- TREASURER-TAX COLLECTOR	5,505,822	0.215%	5,520	16,800	(11,280)	230	(11,051)
1011100000- ASSESSOR	15,124,383	0.591%	15,162	-	15,162	631	15,793
1011600000- REVENUE AND RECOVERY	1,957,405	0.076%	1,962	-	1,962	82	2,044
1013000000- REGISTRAR OF VOTERS	12,399,548	0.484%	12,431	-	12,431	517	12,948
1014000000- GENERAL SERVICES - ADMIN	1,152,632	0.045%	1,156	-	1,156	48	1,204
1014300000- CAPITAL PROJECT ADMIN	2,012,553	0.079%	2,018	-	2,018	84	2,101
1014400000- AIRPORT EAST BUSINESS PARK	71,665	0.003%	72	-	72	3	75
1016000000- SURVEYOR	584,383	0.023%	586	-	586	24	610
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	59,111,673	2.308%	59,260	-	59,260	2,464	61,724
2020202000- DA-REAL ESTATE FRAUD	248,448	0.010%	249	-	249	10	259
2020204000- DA-FAMILY JUSTICE CENTER	761,309	0.030%	763	-	763	32	795
2020205000- DA-VICTIM ASSISTANCE	996,759	0.039%	999	-	999	42	1,041
2020206000- DA-CONSUMER FRAUD-PROP 64	1,335,488	0.052%	1,339	-	1,339	56	1,395
2020207000- DA-EPU INVESTIGATION_PROSECTI	161,836	0.006%	162	-	162	7	169
2020209000- DA-CHILD ABDUCTION	535,829	0.021%	537	-	537	22	560
2020210000- DA-NARCOTICS ENFORCEMENT	128,175	0.005%	128	-	128	5	134
2020212000- DA-AUTO INSURANCE FRAUD	161,905	0.006%	162	-	162	7	169
2020216000- DA-WORKERS COMP INS FRAUD	352,066	0.014%	353	-	353	15	368
2020217000- DA-PUBLIC ASSISTANCE FRAUD	4,594,130	0.179%	4,606	-	4,606	192	4,797
2020225000- DA-YOUTH GUN VIOLE-JAG	62,830	0.002%	63	-	63	3	66
2020273000- DA-VICTIM WITNESS PROG	2,224,178	0.087%	2,230	-	2,230	93	2,322
2020278240- DA-RURAL CRIMES PREVENTION	252,997	0.010%	254	-	254	11	264
2020278250- DA-CRIMINAL RESTITUTION PROG	232,707	0.009%	233	-	233	10	243
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	224,523	0.009%	225	-	225	9	234
2020281000- DA-SLESF-AB109	281,349	0.011%	282	-	282	12	294
2020300000- CHILD SUPPORT	23,159,151	0.904%	23,217	-	23,217	965	24,183
2020400000- PUBLIC DEFENDER	24,125,023	0.942%	24,185	-	24,185	1,006	25,191
2021000000- GRAND JURY	200,600	0.008%	201	-	201	8	209

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	4,858,926	0.190%	4,871	-	4,871	203	5,074
2021274000- COUNTY SUPPORT TO COURTS	10,463,652	0.409%	10,490	-	10,490	436	10,926.07
2021300000- COURT ASSIGNED COUNSEL	8,107,230	0.317%	8,128	-	8,128	338	8,466
2021602000- SHERIFF-BOATING SAFETY	3,450,181	0.135%	3,459	-	3,459	144	3,603
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	4,418	0.000%	4	-	4	0	5
2021608000- SHERIFF-ABANDONED WATERCRAFT	197,399	0.008%	198	-	198	8	206
2021609000- SHERIFF-CAL MMET	4,855,160	0.190%	4,867	-	4,867	202	5,070
2021610000- SHERIFF-AUTOMATED FINGERPRINT	786,803	0.031%	789	-	789	33	822
2021614000- SHERIFF-SPEC SERVICES DIVISION	19,658,428	0.768%	19,708	-	19,708	820	20,527
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	26,000	0.001%	26	-	26	1	27
2021615000- SHERIFF-MOUNTAIN HOUSE	3,199,423	0.125%	3,207	-	3,207	133	3,341
2021619000- SHERIFF-ANIMAL CONTROL	1,611,230	0.063%	1,615	-	1,615	67	1,682
2021620000- SHERIFF-PATROL	44,428,660	1.735%	44,540	-	44,540	1,852	46,392
2021622000- SHERIFF-COMMUNICATIONS	6,186,867	0.242%	6,202	-	6,202	258	6,460
2021626000- SHERIFF-DETECTIVES	16,113,835	0.629%	16,154	-	16,154	672	16,826
2021627000- SHERIFF-AUTO THEFT PROG	146,787	0.006%	147	-	147	6	153
2021628000- SHERIFF-RECORDS	6,443,690	0.252%	6,460	-	6,460	269	6,728
2021635000- SHERIFF-CIVIL	2,771,390	0.108%	2,778	-	2,778	116	2,894
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	17,250,457	0.674%	17,294	-	17,294	719	18,013
2021649000- SHERIFF-INFORMATION SYSTEMS	4,798,934	0.187%	4,811	-	4,811	200	5,011
2021654000- SHERIFF-JAG PROGRAM	12,405	0.000%	12	-	12	1	13
2021655000- SHERIFF-PATROL-SLESF-AB109	70,005	0.003%	70	-	70	3	73
2021657000- SHERIFF-CUSTODY-SLESF-AB109	102,796	0.004%	103	-	103	4	107
2021658000- SHERIFF-COURT SERVICES	13,901,575	0.543%	13,936	-	13,936	580	14,516
2022600000- SHERIFF-CUSTODY	90,074,980	3.517%	90,301	-	90,301	3,755	94,056
2022610000- SHERIFF-AB109-ALTERNATIVES	8,074,910	0.315%	8,095	-	8,095	337	8,432
2022620000- SHERIFF-CUST-AWP	1,510,526	0.059%	1,514	-	1,514	63	1,577
2022621000- CORRECTIONAL HEALTH SERVICES	25,943,286	1.013%	26,008	-	26,008	1,082	27,090
2022700000- PROBATION-JPCF-JUV PROBATION	8,821,694	0.344%	8,844	-	8,844	368	9,212
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	10,684,993	0.417%	10,712	-	10,712	445	11,157
2022702300- PROB-ADJULT-SB678-TAY	1,503,413	0.059%	1,507	-	1,507	63	1,570
2022702510- PROBATION-LOC COMM CORR-AB109	32,621,540	1.274%	32,703	-	32,703	1,360	34,063
2022708000- PROB-TRAINING PROGRAM-BSCC MH	301,724	0.012%	302	-	302	13	315
2022710000- PROBATION-JAG PROGRAM	28,400	0.001%	28	-	28	1	30
2022745000- PROBATION-ADMINISTRATION	10,060,869	0.393%	10,086	-	10,086	419	10,505
2022785000- AB118-ELEAS-COPS-JJP	3,382,709	0.132%	3,391	-	3,391	141	3,532
2022800000- PROBATION-JUVENILE DETENTION	18,117,817	0.708%	18,163	-	18,163	755	18,918
2022800320- PROB-JJRBG SECURE TRACK	1,867,187	0.073%	1,872	-	1,872	78	1,950
2023060000- WATER RESOURCES	2,443,634	0.095%	2,450	-	2,450	102	2,552
2023070000- DELTA ACTIVITIES	540,662	0.021%	542	-	542	23	565
2024100000- FLOOD CHANNEL MAINTENANCE	3,828,654	0.150%	3,838	-	3,838	160	3,998
2024700000- AGRICULTURAL COMMISSIONER	10,514,708	0.411%	10,541	-	10,541	438	10,979
2025600000- COMMUNITY DEVELOPMENT SERVICES	13,144,092	0.513%	13,177	-	13,177	548	13,725
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	812,414	0.032%	814	-	814	34	848

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025900000- RECORDER-COUNTY CLERK	3,897,586	0.152%	3,907	-	3,907	162	4,070
2026000000- EMERGENCY SERVICES	2,922,658	0.114%	2,930	-	2,930	122	3,052
2026000150- ISD-HOMELAND SECURITY GRANTS	401,137	0.016%	402	-	402	17	419
2026000170- OES-2016 DELTA GRANT PHASE 2	161,955	0.006%	162	-	162	7	169
2026000200- EMERGENCY SVS-EMERGENCY OPER	30,333	0.001%	30	-	30	1	32
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	131	0.000%	0	-	0	0	0
3030101000- PUBLIC WORKS-ADMIN STAFF	8,724,088	0.341%	8,746	-	8,746	364	9,110
3030103000- PUBLIC WORKS-ENGINEERING	14,195,419	0.554%	14,231	-	14,231	592	14,823
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	17,474,027	0.682%	17,518	-	17,518	728	18,246
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	959,736	0.037%	962	6,330	(5,368)	40	(5,328)
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	1,473,043	0.058%	1,477	-	1,477	61	1,538
4040500000- MENTAL HEALTH SERVICES	273,277,422	10.672%	273,962	-	273,962	11,393	285,354
4040700000- BEHAVIORAL HEALTH ADMIN	22,402,937	0.875%	22,459	-	22,459	934	23,393
4040800000- UTILITY DISTRICTS	4,265,811	0.167%	4,276	-	4,276	178	4,454
4041000000- PUBLIC HEALTH SVS	43,520,669	1.700%	43,630	-	43,630	1,814	45,444
4041200000- CONSERVATOR SERVICES	4,473,510	0.175%	4,485	-	4,485	186	4,671
4041800000- EMERGENCY MEDICAL SERVICE AGCY	3,554,120	0.139%	3,563	-	3,563	148	3,711
4042000000- ENVIRONMENTAL HEALTH	11,438,807	0.447%	11,467	-	11,467	477	11,944
4045415000- CALIFORNIA CHILDRENS SERVICES	5,643,818	0.220%	5,658	17,800	(12,142)	235	(11,907)
4049100000- CHILDREN & FAMILIES PROGRAM	2,053,853	0.080%	2,059	-	2,059	86	2,145
4049500000- HEALTH CARE SERVICES ADMIN	7,361,737	0.287%	7,380	-	7,380	307	7,687
4049700000- OFFICE OF THE MEDICAL EXAMINER	6,348,688	0.248%	6,365	13,926	(7,561)	265	(7,297)
5050101000- HSA ADMINISTRATION	227,154,414	8.871%	227,723	-	227,723	9,470	237,193
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	216,209	0.008%	217	-	217	9	226
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	12,216,033	0.477%	12,247	-	12,247	509	12,756
5054000000- COMMUNITY SERVICES	-	0.000%	-	6,330	(6,330)	-	(6,330)
5054101000- DEPT OF AGING-COMMUNITY SVS	17,399,283	0.679%	17,443	5,697	11,746	725	12,471
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	19,171,363	0.749%	19,219	5,697	13,522	799	14,322
5055246000- NEIGHBORHOOD PRESERVATION	2,085,643	0.081%	2,091	-	2,091	87	2,178
5055600000- VETERANS SERVICE OFFICE	1,313,962	0.051%	1,317	-	1,317	55	1,372
6060900000- COUNTY LIBRARY	155,375	0.006%	156	-	156	6	162
6061500000- COOPERATIVE EXTENSION	709,538	0.028%	711	-	711	30	741
7070300000- PARKS AND RECREATION	10,091,501	0.394%	10,117	-	10,117	421	10,537
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	8,914,382	0.348%	8,937	-	8,937	372	9,308
8240000000- INFORMATION SYSTEMS DIV - ISF	37,269,612	1.455%	37,363	-	37,363	1,554	38,917
8250000000- OFFICE AUTOMATION	3,774,716	0.147%	3,784	-	3,784	157	3,942

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8260000000- CENTRAL TELEPHONE	7,585,011	0.296%	7,604.00	-	7,604.00	316.21	7,920.21
8270000000- RADIO COMMUNICATIONS	3,750,330	0.146%	3,759.72	-	3,759.72	156.35	3,916.07
8400112100- PURCHASING-CREDIT CARD PROG	10,426,257	0.407%	10,452.36	-	10,452.36	434.66	10,887.02
9210000000- SW ENTERPRISE	34,743,967	1.357%	34,830.96	-	34,830.96	1,448.42	36,279.39
9210000540- REFUSE DISPOSAL ADMINISTRATION	5,234,823	0.204%	5,247.93	94,800	(89,552.07)	218.23	(89,333.84)
9221100000- S J GENERAL HOSPITAL	514,556,767	20.094%	515,845.19	-	515,845.19	21,451.10	537,296.29
9230901000- AIRPORT ENTERPRISE	6,517,368	0.255%	6,533.69	-	6,533.69	271.70	6,805.39
35401- CSA 54-NPDES ZONE P	1,065,125	0.042%	1,067.79	-	1,067.79	44.40	1,112.20
38925- COUNTY SELF-INSURANCE-HEALTH	866,999	0.034%	869.17	-	869.17	36.14	905.31
38926- COUNTY SELF-INSURANCE-DENTAL	115,430	0.005%	115.72	-	115.72	4.81	120.53
38948- COUNTY SELF-INSURANCE-MED MAL	3,372,276	0.132%	3,380.72	-	3,380.72	140.59	3,521.31
38949- COUNTY SELF-INSURANCE-CASUALTY	13,779,072	0.538%	13,814	-	13,814	574	14,388
38950- CO SELF-INSURANCE-WORKERS COMP	5,537,307	0.216%	5,551	-	5,551	231	5,782
38951- CO SELF-INSURANCE-UNEMPLOYMENT	1,052,454	0.041%	1,055	-	1,055	44	1,099
39312- CSA 31 SEWER ENTERPRISE	221,015	0.009%	222	351	(129)	9	(120)
40598- RETIREMENT OFFICE	3,747,665	0.146%	3,757	4,561	(804)	156	(648)
47801- MOUNTAIN HOUSE-GENERAL FUND	46,589,268	1.819%	46,706	-	46,706	1,942	48,648
OD- OTHER GF DEPARTMENTS	31,502,399	1.230%	31,581	-	31,581	1,313	32,895
OF- OTHER NGF FUNDS	50,650,841	1.978%	50,778	43,377	7,401	2,112	9,512
OA- OTHER AGENCIES	394,476,723	15.405%	395,464	188,216	207,248	16,445	223,694
AO- All Other	534,933	0.021%	536	13,899	(13,363)	22	(13,341)
Total	\$ 2,560,772,715	100.000%	\$ 2,567,185	\$ 417,964	\$ 2,149,221	\$ 106,150	\$ 2,255,370

Allocation Basis:

Net Expenses by Department

Source of Allocation:

A1 - 2024-25 all REV and EXP-for cost plan - Excel.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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	155	0.049%	917		917	-	917
1010200000- County Administration	211	0.067%	1,248		1,248	52	1,300
1011800000- County Counsel	254	0.081%	1,502		1,502	62	1,565
1014200000- Facilities Management	4,549	1.452%	26,907		26,907	1,113	28,021
1011200000- Purchasing & Support	362	0.116%	2,141		2,141	89	2,230
1012400000- Human Resources	396	0.126%	2,342		2,342	97	2,439
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	319	0.102%	1,887		1,887	78	1,965
1011000000- TREASURER-TAX COLLECTOR	238	0.076%	1,408		1,408	58	1,466
1011100000- ASSESSOR	422	0.135%	2,496		2,496	103	2,599
1011600000- REVENUE AND RECOVERY	147	0.047%	870		870	36	905
1013000000- REGISTRAR OF VOTERS	2,093	0.668%	12,380		12,380	512	12,892
1014000000- GENERAL SERVICES - ADMIN	24	0.008%	142		142	6	148
1014300000- CAPITAL PROJECT ADMIN	38	0.012%	225		225	9	234
1014400000- AIRPORT EAST BUSINESS PARK	16	0.005%	95		95	4	99
1016000000- SURVEYOR	9	0.003%	53		53	2	55
1040148000- PUBLIC IMPROVEMENT	978	0.312%	5,785		5,785	239	6,024
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	1,605	0.512%	9,494		9,494	393	9,886
2020202000- DA-REAL ESTATE FRAUD	27	0.009%	160		160	7	166
2020204000- DA-FAMILY JUSTICE CENTER	143	0.046%	846		846	35	881
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	93	0.030%	550		550	23	573
2020207000- DA-EPU INVESTIGATION_PROSECUTI	92	0.029%	544		544	23	567
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	9	0.003%	53		53	2	55
2020212000- DA-AUTO INSURANCE FRAUD	5	0.002%	30		30	1	31
2020216000- DA-WORKERS COMP INS FRAUD	26	0.008%	154		154	6	160
2020217000- DA-PUBLIC ASSISTANCE FRAUD	42	0.013%	248		248	10	259
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	64	0.020%	379		379	16	394
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	443	0.141%	2,620		2,620	108	2,729
2020400000- PUBLIC DEFENDER	1,094	0.349%	6,471		6,471	268	6,739
2021000000- GRAND JURY	-	0.000%	-		-	-	-

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
2021200000- PRETRIAL SERVICES	214	0.068%	1,266		1,266	52	1,318
2021274000- COUNTY SUPPORT TO COURTS	93	0.030%	550		550	23	573
2021300000- COURT ASSIGNED COUNSEL	1,288	0.411%	7,619		7,619	315	7,934
2021602000- SHERIFF-BOATING SAFETY	149	0.048%	881		881	36	918
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	21	0.007%	124		124	5	129
2021608000- SHERIFF-ABANDONED WATERCRAFT	20	0.006%	118		118	5	123
2021609000- SHERIFF-CAL MMET	422	0.135%	2,496		2,496	103	2,599
2021610000- SHERIFF-AUTOMATED FINGERPRINT	59	0.019%	349		349	14	363
2021614000- SHERIFF-SPEC SERVICES DIVISION	374	0.119%	2,212		2,212	92	2,304
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	16	0.005%	95		95	4	99
2021615000- SHERIFF-MOUNTAIN HOUSE	111	0.035%	657		657	27	684
2021619000- SHERIFF-ANIMAL CONTROL	143	0.046%	846		846	35	881
2021620000- SHERIFF-PATROL	966	0.308%	5,714		5,714	236	5,950
2021622000- SHERIFF-COMMUNICATIONS	108	0.034%	639		639	26	665
2021626000- SHERIFF-DETECTIVES	317	0.101%	1,875		1,875	78	1,953
2021627000- SHERIFF-AUTO THEFT PROG	21	0.007%	124		124	5	129
2021628000- SHERIFF-RECORDS	17	0.005%	101		101	4	105
2021635000- SHERIFF-CIVIL	78	0.025%	461		461	19	480
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	736	0.235%	4,353		4,353	180	4,534
2021649000- SHERIFF-INFORMATION SYSTEMS	364	0.116%	2,153		2,153	89	2,242
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-		-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	138	0.044%	816		816	34	850
2021657000- SHERIFF-CUSTODY-SLESF-AB109	59	0.019%	349		349	14	363
2021658000- SHERIFF-COURT SERVICES	51	0.016%	302		302	12	314
2022600000- SHERIFF-CUSTODY	1,399	0.446%	8,275		8,275	342	8,617
2022610000- SHERIFF-AB109-ALTERNATIVES	66	0.021%	390		390	16	407
2022620000- SHERIFF-CUST-AWP	36	0.011%	213		213	9	222
2022621000- CORRECTIONAL HEALTH SERVICES	1,147	0.366%	6,785		6,785	281	7,065
2022700000- PROBATION-JPCF-JUV PROBATION	323	0.103%	1,911		1,911	79	1,990
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	285	0.091%	1,686		1,686	70	1,756
2022702300- PROB-ADJULT-SB678-TAY	161	0.051%	952		952	39	992
2022702510- PROBATION-LOC COMM CORR-AB109	650	0.207%	3,845		3,845	159	4,004
2022708000- PROB-TRAINING PROGRAM-BSCC MH	183	0.058%	1,082		1,082	45	1,127
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-		-	-	-
2022745000- PROBATION-ADMINISTRATION	616	0.197%	3,644		3,644	151	3,794
2022785000- AB118-ELEAS-COPS-JJP	179	0.057%	1,059		1,059	44	1,103
2022800000- PROBATION-JUVENILE DETENTION	1,053	0.336%	6,229		6,229	258	6,486
2022800320- PROB-JJRBG SECURE TRACK	1	0.000%	6		6	0	6
2023060000- WATER RESOURCES	72	0.023%	426		426	18	444
2023070000- DELTA ACTIVITIES	160	0.051%	946		946	39	986
2024100000- FLOOD CHANNEL MAINTENANCE	118	0.038%	698		698	29	727
2024700000- AGRICULTURAL COMMISSIONER	576	0.184%	3,407		3,407	141	3,548
2025600000- COMMUNITY DEVELOPMENT SERVICES	734	0.234%	4,342		4,342	180	4,521
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	6	0.002%	35		35	1	37

San Joaquin County, California
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1010800000- Auditor-Controller

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2025900000- RECORDER-COUNTY CLERK	101	0.032%	597		597	25	622
2026000000- EMERGENCY SERVICES	223	0.071%	1,319		1,319	55	1,374
2026000150- ISD-HOMELAND SECURITY GRANTS	69	0.022%	408		408	17	425
2026000170- OES-2016 DELTA GRANT PHASE 2	35	0.011%	207		207	9	216
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-		-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-		-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	0.000%	-		-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	466	0.149%	2,756		2,756	114	2,870
3030103000- PUBLIC WORKS-ENGINEERING	662	0.211%	3,916		3,916	162	4,078
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	2,672	0.853%	15,805		15,805	654	16,459
3030106000- PUBLIC WORKS-CONSTRUCTION	213	0.068%	1,260		1,260	52	1,312
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	57	0.018%	337		337	14	351
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	64	0.020%	379		379	16	394
4040500000- MENTAL HEALTH SERVICES	9,510	3.035%	56,252		56,252	2,327	58,579
4040700000- BEHAVIORAL HEALTH ADMIN	1,127	0.360%	6,666		6,666	276	6,942
4040800000- UTILITY DISTRICTS	1,371	0.437%	8,110		8,110	335	8,445
4041000000- PUBLIC HEALTH SVS	3,423	1.092%	20,247		20,247	838	21,085
4041200000- CONSERVATOR SERVICES	400	0.128%	2,366		2,366	98	2,464
4041800000- EMERGENCY MEDICAL SERVICE AGCY	294	0.094%	1,739		1,739	72	1,811
4042000000- ENVIRONMENTAL HEALTH	636	0.203%	3,762		3,762	156	3,918
4045415000- CALIFORNIA CHILDRENS SERVICES	395	0.126%	2,336		2,336	97	2,433
4049100000- CHILDREN & FAMILIES PROGRAM	26	0.008%	154		154	6	160
4049500000- HEALTH CARE SERVICES ADMIN	33	0.011%	195		195	8	203
4049700000- OFFICE OF THE MEDICAL EXAMINER	763	0.243%	4,513		4,513	187	4,700
5050101000- HSA ADMINISTRATION	-	0.000%	-		-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-		-	-	-
5050107000- HSA-FOSTER CARE	37	0.012%	219		219	9	228
5050108000- HSA-ADOPTION ASSISTANCE	304	0.097%	1,798		1,798	74	1,873
5050110000- HSA-GENERAL ASSISTANCE	1,256	0.401%	7,429		7,429	307	7,737
5050118000- HSA-IN-HOME SUPPORTIVE SVS	10	0.003%	59		59	2	62
5050132000- HSA-TEMPORARY HOMELESS SHELTER	12	0.004%	71		71	3	74
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-		-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	512	0.163%	3,028		3,028	125	3,154
5054000000- COMMUNITY SERVICES	109	0.035%	645		645	27	671
5054101000- DEPT OF AGING-COMMUNITY SVS	4,606	1.470%	27,245		27,245	1,127	28,372
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	1,540	0.491%	9,109		9,109	377	9,486
5055246000- NEIGHBORHOOD PRESERVATION	630	0.201%	3,726		3,726	154	3,881
5055600000- VETERANS SERVICE OFFICE	91	0.029%	538		538	22	561
6060900000- COUNTY LIBRARY	13	0.004%	77		77	3	80
6061500000- COOPERATIVE EXTENSION	3	0.001%	18		18	1	18
7070300000- PARKS AND RECREATION	1,707	0.545%	10,097		10,097	418	10,515
7070800000- CULTURAL SERVICES	1	0.000%	6		6	0	6
8190000000- FLEET SERVICES	8,120	2.591%	48,030		48,030	1,987	50,017
8240000000- INFORMATION SYSTEMS DIV - ISF	646	0.206%	3,821		3,821	158	3,979
8250000000- OFFICE AUTOMATION	77	0.025%	455		455	19	474

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8260000000- CENTRAL TELEPHONE	988	0.315%	5,844		5,844	242	6,086
8270000000- RADIO COMMUNICATIONS	392	0.125%	2,319		2,319	96	2,415
8400112100- PURCHASING-CREDIT CARD PROG	556	0.177%	3,289		3,289	136	3,425
9210000000- SW ENTERPRISE	4,954	1.581%	29,303		29,303	1,212	30,515
9210000540- REFUSE DISPOSAL ADMINISTRATION	190	0.061%	1,124		1,124	46	1,170
9221100000- S J GENERAL HOSPITAL	44,356	14.154%	262,367		262,367	10,854	273,221
9230901000- AIRPORT ENTERPRISE	1,143	0.365%	6,761		6,761	280	7,041
35401- CSA 54-NPDES ZONE P	88	0.028%	521		521	22	542
38925- COUNTY SELF-INSURANCE-HEALTH	314	0.100%	1,857		1,857	77	1,934
38926- COUNTY SELF-INSURANCE-DENTAL	42	0.013%	248		248	10	259
38948- COUNTY SELF-INSURANCE-MED MAL	301	0.096%	1,780		1,780	74	1,854
38949- COUNTY SELF-INSURANCE-CASUALTY	1,309	0.418%	7,743		7,743	320	8,063
38950- CO SELF-INSURANCE-WORKERS COMP	747	0.238%	4,419		4,419	183	4,601
38951- CO SELF-INSURANCE-UNEMPLOYMENT	2	0.001%	12		12	0	12
39312- CSA 31 SEWER ENTERPRISE	42	0.013%	248		248	10	259
40598- RETIREMENT OFFICE	54	0.017%	319		319	13	333
47801- MOUNTAIN HOUSE-GENERAL FUND	1,862	0.594%	11,014		11,014	456	11,469
OD- OTHER GF DEPARTMENTS	150	0.048%	887		887	37	924
OF- OTHER NGF FUNDS	11,680	3.727%	69,088		69,088	2,858	71,946
OA- OTHER AGENCIES	174,409	55.653%	1,031,635		1,031,635	42,678	1,074,312
AO- All Other	210	0.067%	1,242		1,242	51	1,294
Total	313,387	100.000%	\$ 1,853,694	\$ -	\$ 1,853,694	\$ 76,648	\$ 1,930,342

Allocation Basis:

AP Transaction Count by Department

Source of Allocation:

E2 ACO FY24-25 General Transactions AP Transaction Count by Department.xls

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	40	0.437%	8,516		8,516	-	8,516
1010200000- County Administration	16	0.175%	3,407		3,407	141	3,548
1011800000- County Counsel	20	0.215%	4,187		4,187	174	4,361
1014200000- Facilities Management	61	0.663%	12,917		12,917	536	13,453
1011200000- Purchasing & Support	33	0.361%	7,026		7,026	292	7,318
1012400000- Human Resources	62	0.674%	13,130		13,130	545	13,675
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	18	0.200%	3,903		3,903	162	4,066
1011000000- TREASURER-TAX COLLECTOR	27	0.295%	5,749		5,749	239	5,987
1011100000- ASSESSOR	79	0.867%	16,891		16,891	701	17,593
1011600000- REVENUE AND RECOVERY	11	0.124%	2,413		2,413	100	2,513
1013000000- REGISTRAR OF VOTERS	67	0.736%	14,336		14,336	595	14,931
1014000000- GENERAL SERVICES - ADMIN	3	0.033%	639		639	27	665
1014300000- CAPITAL PROJECT ADMIN	9	0.098%	1,916		1,916	80	1,996
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	3	0.033%	639		639	27	665
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	242	2.648%	51,596		51,596	2,143	53,739
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	2	0.022%	426		426	18	444
2020205000- DA-VICTIM ASSISTANCE	8	0.087%	1,703		1,703	71	1,774
2020206000- DA-CONSUMER FRAUD-PROP 64	5	0.055%	1,065		1,065	44	1,109
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	5	0.055%	1,065		1,065	44	1,109
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	17	0.186%	3,620		3,620	150	3,770
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	19	0.208%	4,045		4,045	168	4,213
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	2	0.022%	426		426	18	444
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	165	1.807%	35,202		35,202	1,462	36,663
2020400000- PUBLIC DEFENDER	106	1.162%	22,640		22,640	940	23,580
2021000000- GRAND JURY	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	21	0.233%	4,542		4,542	189	4,731
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-
2021602000- SHERIFF-BOATING SAFETY	9	0.098%	1,916		1,916	80	1,996
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-		-	-	-
2021609000- SHERIFF-CAL MMET	13	0.146%	2,839		2,839	118	2,957
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-		-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	78	0.856%	16,678		16,678	693	17,371
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-		-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	10	0.109%	2,129		2,129	88	2,218
2021619000- SHERIFF-ANIMAL CONTROL	9	0.098%	1,916		1,916	80	1,996
2021620000- SHERIFF-PATROL	113	1.231%	23,988		23,988	996	24,984
2021622000- SHERIFF-COMMUNICATIONS	37	0.401%	7,807		7,807	324	8,131
2021626000- SHERIFF-DETECTIVES	51	0.561%	10,929		10,929	454	11,383
2021627000- SHERIFF-AUTO THEFT PROG	1	0.011%	213		213	9	222
2021628000- SHERIFF-RECORDS	55	0.601%	11,710		11,710	486	12,197
2021635000- SHERIFF-CIVIL	13	0.142%	2,768		2,768	115	2,883
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	82	0.900%	17,530		17,530	728	18,258
2021649000- SHERIFF-INFORMATION SYSTEMS	7	0.080%	1,561		1,561	65	1,626
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-		-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-		-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-		-	-	-
2021658000- SHERIFF-COURT SERVICES	87	0.947%	18,452		18,452	766	19,219
2022600000- SHERIFF-CUSTODY	544	5.948%	115,895		115,895	4,813	120,708
2022610000- SHERIFF-AB109-ALTERNATIVES	43	0.466%	9,084		9,084	377	9,462
2022620000- SHERIFF-CUST-AWP	21	0.229%	4,471		4,471	186	4,657
2022621000- CORRECTIONAL HEALTH SERVICES	141	1.537%	29,950		29,950	1,244	31,193
2022700000- PROBATION-JPCF-JUV PROBATION	50	0.546%	10,646		10,646	442	11,088
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	115	1.257%	24,485		24,485	1,017	25,502
2022702300- PROB-ADJULT-SB678-TAY	4	0.047%	923		923	38	961
2022702510- PROBATION-LOC COMM CORR-AB109	61	0.670%	13,059		13,059	542	13,601
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-		-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-		-	-	-
2022745000- PROBATION-ADMINISTRATION	39	0.423%	8,233		8,233	342	8,575
2022785000- AB118-ELEAS-COPS-JJP	19	0.204%	3,974		3,974	165	4,139
2022800000- PROBATION-JUVENILE DETENTION	118	1.291%	25,159		25,159	1,045	26,204
2022800320- PROB-JJRBG SECURE TRACK	9	0.098%	1,916		1,916	80	1,996
2023060000- WATER RESOURCES	10	0.113%	2,200		2,200	91	2,291
2023070000- DELTA ACTIVITIES	-	0.000%	-		-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	24	0.262%	5,110		5,110	212	5,322
2024700000- AGRICULTURAL COMMISSIONER	65	0.714%	13,910		13,910	578	14,488
2025600000- COMMUNITY DEVELOPMENT SERVICES	69	0.758%	14,762		14,762	613	15,375
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	5	0.051%	994		994	41	1,035

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025900000- RECORDER-COUNTY CLERK	24	0.259%	5,039		5,039	209	5,248
2026000000- EMERGENCY SERVICES	11	0.117%	2,271		2,271	94	2,365
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%	-		-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	0.000%	-		-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	32	0.353%	6,884		6,884	286	7,170
3030103000- PUBLIC WORKS-ENGINEERING	66	0.721%	14,052		14,052	584	14,636
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	98	1.069%	20,830		20,830	865	21,695
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-		-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	5	0.051%	994		994	41	1,035
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	7	0.076%	1,490		1,490	62	1,552
4040500000- MENTAL HEALTH SERVICES	634	6.925%	134,915		134,915	5,603	140,519
4040700000- BEHAVIORAL HEALTH ADMIN	101	1.100%	21,433		21,433	890	22,323
4040800000- UTILITY DISTRICTS	22	0.240%	4,684		4,684	195	4,879
4041000000- PUBLIC HEALTH SVS	175	1.916%	37,331		37,331	1,550	38,881
4041200000- CONSERVATOR SERVICES	32	0.350%	6,813		6,813	283	7,096
4041800000- EMERGENCY MEDICAL SERVICE AGCY	11	0.117%	2,271		2,271	94	2,365
4042000000- ENVIRONMENTAL HEALTH	58	0.634%	12,349		12,349	513	12,862
4045415000- CALIFORNIA CHILDRENS SERVICES	34	0.375%	7,310		7,310	304	7,614
4049100000- CHILDREN & FAMILIES PROGRAM	11	0.120%	2,342		2,342	97	2,439
4049500000- HEALTH CARE SERVICES ADMIN	48	0.526%	10,255		10,255	426	10,681
4049700000- OFFICE OF THE MEDICAL EXAMINER	24	0.262%	5,110		5,110	212	5,322
5050101000- HSA ADMINISTRATION	1,132	12.374%	241,088		241,088	10,012	251,100
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	94	1.024%	19,943		19,943	828	20,771
5054000000- COMMUNITY SERVICES	-	0.000%	-		-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	83	0.903%	17,601		17,601	731	18,332
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	88	0.962%	18,736		18,736	778	19,514
5055246000- NEIGHBORHOOD PRESERVATION	12	0.131%	2,555		2,555	106	2,661
5055600000- VETERANS SERVICE OFFICE	11	0.117%	2,271		2,271	94	2,365
6060900000- COUNTY LIBRARY	-	0.000%	-		-	-	-
6061500000- COOPERATIVE EXTENSION	4	0.044%	852		852	35	887
7070300000- PARKS AND RECREATION	66	0.718%	13,981		13,981	581	14,562
7070800000- CULTURAL SERVICES	-	0.000%	-		-	-	-
8190000000- FLEET SERVICES	38	0.419%	8,162		8,162	339	8,501
8240000000- INFORMATION SYSTEMS DIV - ISF	99	1.085%	21,149		21,149	878	22,028
8250000000- OFFICE AUTOMATION	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8260000000- CENTRAL TELEPHONE	8	0.087%	1,703		1,703	71	1,774
8270000000- RADIO COMMUNICATIONS	-	0.000%	-		-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-		-	-	-
9210000000- SW ENTERPRISE	110	1.198%	23,349		23,349	970	24,319
9210000540- REFUSE DISPOSAL ADMINISTRATION	29	0.311%	6,068		6,068	252	6,320
9221100000- S J GENERAL HOSPITAL	2,301	25.145%	489,911		489,911	20,346	510,257
9230901000- AIRPORT ENTERPRISE	16	0.175%	3,407		3,407	141	3,548
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	25	0.273%	5,323		5,323	221	5,544
47801- MOUNTAIN HOUSE-GENERAL FUND	47	0.514%	10,007		10,007	416	10,422
OD- OTHER GF DEPARTMENTS	196	2.142%	41,731		41,731	1,733	43,464
OF- OTHER NGF FUNDS	184	2.011%	39,176		39,176	1,627	40,803
OA- OTHER AGENCIES	271	2.965%	57,770		57,770	2,399	60,169
AO- All Other	-	0.000%	-		-	-	-
Total	9,151	100.000%	\$ 1,948,361	\$ -	\$ 1,948,361	\$ 80,562	\$ 2,028,923

Allocation Basis:

FTE Count by Department Including Temporary Employees

Source of Allocation:

A3.1 - Employee County by Budg ID Dept ID 7.14.24, 12.29.24, 6.29.25.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	7	0.197%	595		595	25	619
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	2,232	62.843%	189,532		189,532	7,837	197,369
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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	183	5.145%	15,518		15,518	642	16,159
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 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010800000- Auditor-Controller

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-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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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	1,130	31.814%	95,951	-	95,951	3,967	99,918
Total	3,551	100.000%	\$ 301,594	\$ -	\$ 301,594	\$ 12,471	\$ 314,065

Allocation Basis:

Internal Auditing Time Records by Dept

Source of Allocation:

E1 FY 24-25 Internal Auditing Time Records by Dept.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	14,550	917	8,516	-	-	23,983
1010200000- County Administration	9,013	1,300	3,548	-	-	13,861
1011800000- County Counsel	7,186	1,565	4,361	-	-	13,112
1014200000- Facilities Management	22,799	28,021	13,453	619	-	64,892
1011200000- Purchasing & Support	4,992	2,230	7,318	-	-	14,540
1012400000- Human Resources	14,889	2,439	13,675	-	-	31,003
RECEIVING BUDGET UNITS						
1010100000- BOARD OF SUPERVISORS	6,928	1,965	4,066	-	-	12,959
1011000000- TREASURER-TAX COLLECTOR	(11,051)	1,466	5,987	197,369	-	193,771
1011100000- ASSESSOR	15,793	2,599	17,593	-	-	35,985
1011600000- REVENUE AND RECOVERY	2,044	905	2,513	-	-	5,463
1013000000- REGISTRAR OF VOTERS	12,948	12,892	14,931	-	-	40,771
1014000000- GENERAL SERVICES - ADMIN	1,204	148	665	-	-	2,017
1014300000- CAPITAL PROJECT ADMIN	2,101	234	1,996	-	-	4,331
1014400000- AIRPORT EAST BUSINESS PARK	75	99	-	-	-	173
1016000000- SURVEYOR	610	55	665	-	-	1,331
1040148000- PUBLIC IMPROVEMENT	-	6,024	-	-	-	6,024
1040160000- PARKS-RELATED CAP PROJECTS	-	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	-	-	-	-	-
1120000000- GENERAL RESERVE	-	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	61,724	9,886	53,739	16,159	-	141,508
2020202000- DA-REAL ESTATE FRAUD	259	166	-	-	-	426
2020204000- DA-FAMILY JUSTICE CENTER	795	881	444	-	-	2,119
2020205000- DA-VICTIM ASSISTANCE	1,041	-	1,774	-	-	2,815
2020206000- DA-CONSUMER FRAUD-PROP 64	1,395	573	1,109	-	-	3,076
2020207000- DA-EPU INVESTIGATION_PROSECUTI	169	567	-	-	-	736
2020209000- DA-CHILD ABDUCTION	560	-	1,109	-	-	1,668
2020210000- DA-NARCOTICS ENFORCEMENT	134	55	-	-	-	189
2020212000- DA-AUTO INSURANCE FRAUD	169	31	-	-	-	200
2020216000- DA-WORKERS COMP INS FRAUD	368	160	-	-	-	528
2020217000- DA-PUBLIC ASSISTANCE FRAUD	4,797	259	3,770	-	-	8,826
2020225000- DA-YOUTH GUN VIOLE-JAG	66	-	-	-	-	66
2020273000- DA-VICTIM WITNESS PROG	2,322	394	4,213	-	-	6,930
2020278240- DA-RURAL CRIMES PREVENTION	264	-	-	-	-	264
2020278250- DA-CRIMINAL RESTITUTION PROG	243	-	444	-	-	686
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	234	-	-	-	-	234
2020281000- DA-SLESF-AB109	294	-	-	-	-	294
2020300000- CHILD SUPPORT	24,183	2,729	36,663	-	-	63,575
2020400000- PUBLIC DEFENDER	25,191	6,739	23,580	-	-	55,510
2021000000- GRAND JURY	209	-	-	-	-	209

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

1010800000- Auditor-Controller						
	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government	Total
2021200000- PRETRIAL SERVICES	5,074	1,318	4,731	-	-	11,123
2021274000- COUNTY SUPPORT TO COURTS	10,926	573	-	-	-	11,499
2021300000- COURT ASSIGNED COUNSEL	8,466	7,934	-	-	-	16,399
2021602000- SHERIFF-BOATING SAFETY	3,603	918	1,996	-	-	6,516
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	5	129	-	-	-	134
2021608000- SHERIFF-ABANDONED WATERCRAFT	206	123	-	-	-	329
2021609000- SHERIFF-CAL MMET	5,070	2,599	2,957	-	-	10,626
2021610000- SHERIFF-AUTOMATED FINGERPRINT	822	363	-	-	-	1,185
2021614000- SHERIFF-SPEC SERVICES DIVISION	20,527	2,304	17,371	-	-	40,202
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	27	99	-	-	-	126
2021615000- SHERIFF-MOUNTAIN HOUSE	3,341	684	2,218	-	-	6,242
2021619000- SHERIFF-ANIMAL CONTROL	1,682	881	1,996	-	-	4,559
2021620000- SHERIFF-PATROL	46,392	5,950	24,984	-	-	77,327
2021622000- SHERIFF-COMMUNICATIONS	6,460	665	8,131	-	-	15,257
2021626000- SHERIFF-DETECTIVES	16,826	1,953	11,383	-	-	30,162
2021627000- SHERIFF-AUTO THEFT PROG	153	129	222	-	-	504
2021628000- SHERIFF-RECORDS	6,728	105	12,197	-	-	19,030
2021635000- SHERIFF-CIVIL	2,894	480	2,883	-	-	6,257
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	18,013	4,534	18,258	-	-	40,804
2021649000- SHERIFF-INFORMATION SYSTEMS	5,011	2,242	1,626	-	-	8,879
2021654000- SHERIFF-JAG PROGRAM	13	-	-	-	-	13
2021655000- SHERIFF-PATROL-SLESF-AB109	73	850	-	-	-	923
2021657000- SHERIFF-CUSTODY-SLESF-AB109	107	363	-	-	-	471
2021658000- SHERIFF-COURT SERVICES	14,516	314	19,219	-	-	34,049
2022600000- SHERIFF-CUSTODY	94,056	8,617	120,708	-	-	223,382
2022610000- SHERIFF-AB109-ALTERNATIVES	8,432	407	9,462	-	-	18,300
2022620000- SHERIFF-CUST-AWP	1,577	222	4,657	-	-	6,456
2022621000- CORRECTIONAL HEALTH SERVICES	27,090	7,065	31,193	-	-	65,348
2022700000- PROBATION-JPCF-JUV PROBATION	9,212	1,990	11,088	-	-	22,289
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-
2022702000- PROBATION-ADULT	11,157	1,756	25,502	-	-	38,414
2022702300- PROB-ADJULT-SB678-TAY	1,570	992	961	-	-	3,523
2022702510- PROBATION-LOC COMM CORR-AB109	34,063	4,004	13,601	-	-	51,668
2022708000- PROB-TRAINING PROGRAM-BSCC MH	315	1,127	-	-	-	1,442
2022710000- PROBATION-JAG PROGRAM	30	-	-	-	-	30
2022745000- PROBATION-ADMINISTRATION	10,505	3,794	8,575	-	-	22,874
2022785000- AB118-ELEAS-COPS-JJP	3,532	1,103	4,139	-	-	8,774
2022800000- PROBATION-JUVENILE DETENTION	18,918	6,486	26,204	-	-	51,609
2022800320- PROB-JJRBG SECURE TRACK	1,950	6	1,996	-	-	3,952
2023060000- WATER RESOURCES	2,552	444	2,291	-	-	5,287
2023070000- DELTA ACTIVITIES	565	986	-	-	-	1,550
2024100000- FLOOD CHANNEL MAINTENANCE	3,998	727	5,322	-	-	10,047
2024700000- AGRICULTURAL COMMISSIONER	10,979	3,548	14,488	-	-	29,015
2025600000- COMMUNITY DEVELOPMENT SERVICES	13,725	4,521	15,375	-	-	33,621

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

1010800000- Auditor-Controller							
	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government	Total	
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	848	37	1,035	-	-	1,920	
2025900000- RECORDER-COUNTY CLERK	4,070	622	5,248	-	-	9,940	
2026000000- EMERGENCY SERVICES	3,052	1,374	2,365	-	-	6,791	
2026000150- ISD-HOMELAND SECURITY GRANTS	419	425	-	-	-	844	
2026000170- OES-2016 DELTA GRANT PHASE 2	169	216	-	-	-	385	
2026000200- EMERGENCY SVS-EMERGENCY OPER	32	-	-	-	-	32	
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-	
2028100000- COURT-JUDICIAL OFFICERS	0	-	-	-	-	0	
3030101000- PUBLIC WORKS-ADMIN STAFF	9,110	2,870	7,170	-	-	19,150	
3030103000- PUBLIC WORKS-ENGINEERING	14,823	4,078	14,636	-	-	33,536	
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	18,246	16,459	21,695	-	-	56,400	
3030106000- PUBLIC WORKS-CONSTRUCTION	-	1,312	-	-	-	1,312	
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	(5,328)	351	1,035	-	-	(3,942)	
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	1,538	394	1,552	-	-	3,485	
4040500000- MENTAL HEALTH SERVICES	285,354	58,579	140,519	-	-	484,452	
4040700000- BEHAVIORAL HEALTH ADMIN	23,393	6,942	22,323	-	-	52,658	
4040800000- UTILITY DISTRICTS	4,454	8,445	4,879	-	-	17,778	
4041000000- PUBLIC HEALTH SVS	45,444	21,085	38,881	-	-	105,410	
4041200000- CONSERVATOR SERVICES	4,671	2,464	7,096	-	-	14,231	
4041800000- EMERGENCY MEDICAL SERVICE AGCY	3,711	1,811	2,365	-	-	7,888	
4042000000- ENVIRONMENTAL HEALTH	11,944	3,918	12,862	-	-	28,724	
4045415000- CALIFORNIA CHILDRENS SERVICES	(11,907)	2,433	7,614	-	-	(1,860)	
4049100000- CHILDREN & FAMILIES PROGRAM	2,145	160	2,439	-	-	4,744	
4049500000- HEALTH CARE SERVICES ADMIN	7,687	203	10,681	-	-	18,572	
4049700000- OFFICE OF THE MEDICAL EXAMINER	(7,297)	4,700	5,322	-	-	2,725	
5050101000- HSA ADMINISTRATION	237,193	-	251,100	-	-	488,293	
5050106000- HSA-CALWORKS ASSISTANCE	-	-	-	-	-	-	
5050107000- HSA-FOSTER CARE	-	228	-	-	-	228	
5050108000- HSA-ADOPTION ASSISTANCE	-	1,873	-	-	-	1,873	
5050110000- HSA-GENERAL ASSISTANCE	226	7,737	-	-	-	7,962	
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	62	-	-	-	62	
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	74	-	-	-	74	
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-	
5053900000- MARY GRAHAM CHILDRENS SHELTER	12,756	3,154	20,771	-	-	36,681	
5054000000- COMMUNITY SERVICES	(6,330)	671	-	-	-	(5,659)	
5054101000- DEPT OF AGING-COMMUNITY SVS	12,471	28,372	18,332	-	-	59,175	
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	14,322	9,486	19,514	-	-	43,322	
5055246000- NEIGHBORHOOD PRESERVATION	2,178	3,881	2,661	-	-	8,719	
5055600000- VETERANS SERVICE OFFICE	1,372	561	2,365	-	-	4,298	
6060900000- COUNTY LIBRARY	162	80	-	-	-	242	
6061500000- COOPERATIVE EXTENSION	741	18	887	-	-	1,646	
7070300000- PARKS AND RECREATION	10,537	10,515	14,562	-	-	35,614	
7070800000- CULTURAL SERVICES	-	6	-	-	-	6	
8190000000- FLEET SERVICES	9,308	50,017	8,501	-	-	67,826	

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

1010800000- Auditor-Controller							
	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government	Total	
8240000000- INFORMATION SYSTEMS DIV - ISF	38,917	3,979	22,028	-	-	64,923	
8250000000- OFFICE AUTOMATION	3,942	474	-	-	-	4,416	
8260000000- CENTRAL TELEPHONE	7,920	6,086	1,774	-	-	15,780	
8270000000- RADIO COMMUNICATIONS	3,916	2,415	-	-	-	6,331	
8400112100- PURCHASING-CREDIT CARD PROG	10,887	3,425	-	-	-	14,312	
9210000000- SW ENTERPRISE	36,279	30,515	24,319	-	-	91,114	
9210000540- REFUSE DISPOSAL ADMINISTRATION	(89,334)	1,170	6,320	-	-	(81,843)	
9221100000- S J GENERAL HOSPITAL	537,296	273,221	510,257	-	-	1,320,775	
9230901000- AIRPORT ENTERPRISE	6,805	7,041	3,548	-	-	17,394	
35401- CSA 54-NPDES ZONE P	1,112	542	-	-	-	1,654	
38925- COUNTY SELF-INSURANCE-HEALTH	905	1,934	-	-	-	2,839	
38926- COUNTY SELF-INSURANCE-DENTAL	121	259	-	-	-	379	
38948- COUNTY SELF-INSURANCE-MED MAL	3,521	1,854	-	-	-	5,375	
38949- COUNTY SELF-INSURANCE-CASUALTY	14,388	8,063	-	-	-	22,451	
38950- CO SELF-INSURANCE-WORKERS COMP	5,782	4,601	-	-	-	10,383	
38951- CO SELF-INSURANCE-UNEMPLOYMENT	1,099	12	-	-	-	1,111	
39312- CSA 31 SEWER ENTERPRISE	(120)	259	-	-	-	138	
40598- RETIREMENT OFFICE	(648)	333	5,544	-	-	5,229	
47801- MOUNTAIN HOUSE-GENERAL FUND	48,648	11,469	10,422	-	-	70,540	
OD- OTHER GF DEPARTMENTS	32,895	924	43,464	-	-	77,282	
OF- OTHER NGF FUNDS	9,512	71,946	40,803	-	-	122,261	
OA- OTHER AGENCIES	223,694	1,074,312	60,169	-	-	1,358,175	
AO- All Other	(13,341)	1,294	-	99,918	-	87,871	
Total	\$ 2,255,370	\$ 1,930,342	\$ 2,028,923	\$ 314,065	\$ -	\$ 6,528,700	

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1010200000- County Administration

Expense Type	\$	Distribution Percentage ¹	72.01%	20.79%	0.23%	0.53%	1.32%	4.76%	0.36%
		Spread Method	General Admin	Budget Preparation, Control and Management	Contract Processing & Financial Advising Direct	Contract Processing & Financial Advising	Labor Negotiation	General Government	Budget - Unallowable
Personnel									
6001000000 - SALARIES & WAGES-REGULAR	\$ 2,721,104	S	\$ 1,959,456	\$ 565,607	\$ 6,387	\$ 14,442	\$ 35,831	\$ 129,618	\$ 9,763
6001100000 - SALARIES-CAFETERIA	79,496	S	57,245	16,524	187	422	1,047	3,787	285
6001200000 - SALARIES-CAR ALLOWANCE	22,680	S	16,332	4,714	53	120	299	1,080	81
6001210000 - ADMINISTRATION BENEFITS	110,099	S	79,282	22,885	258	584	1,450	5,244	395
6001450000 - SALARIES-LEAVE TIME PAYOFF	71,123	S	51,215	14,784	167	377	937	3,388	255
6001600000 - CAREER INCENTIVE PAY	7,346	S	5,290	1,527	17	39	97	350	26
6003000000 - SALARIES-OVERTIME	18,077	S	13,017	3,757	42	96	238	861	65
6010100000 - UNEMPLOYMENT COMP INSURANCE	4,267	S	3,072	887	10	23	56	203	15
6010900000 - PARKING BENEFIT	5,300	S	3,817	1,102	12	28	70	252	19
6020000000 - RETIREMENT-EMPLOYER SHARE	1,206,092	S	868,502	250,698	2,831	6,401	15,882	57,451	4,327
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	136,100	S	98,005	28,290	319	722	1,792	6,483	488
6020000415 - RETIREMENT - REPL BENEFITS	118,620	S	85,417	24,656	278	630	1,562	5,650	426
6030000000 - SOCIAL SECURITY-OASDI	133,201	S	95,917	27,687	313	707	1,754	6,345	478
6030100000 - SOCIAL SECURITY-MEDICARE	42,504	S	30,607	8,835	100	226	560	2,025	152
6040000000 - LIFE INSURANCE	2,594	S	1,868	539	6	14	34	124	9
6050000000 - HEALTH INSURANCE	295,875	S	213,058	61,500	694	1,570	3,896	14,094	1,062
6070000000 - DENTAL INSURANCE	5,329	S	3,837	1,108	13	28	70	254	19
6080000000 - VISION CARE	861	S	620	179	2	5	11	41	3
Subtotal Personnel Cost	\$ 4,980,666		\$ 3,586,557	\$ 1,035,278	\$ 11,690	\$ 26,435	\$ 65,584	\$ 237,251	\$ 17,870
Operating Services & Supplies									
6201000000 - OFFICE EXPENSE-GENERAL	\$ 9,605	D	\$ 9,605						
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	3,866	D	3,866						
6201005600 - GENERAL OFFICE SUPPLIES	3,448	D	3,448						
6202000000 - OFFICE EXPENSE-POSTAGE	269	D	269						
6203000000 - OFFICE EXP-SUBS & PERIODICALS	10,887	D	10,887						
6206000000 - COMMUNICATIONS	8,551	D	8,551						
6206000300 - COMM SVS-CELL PHONE	1,385	D	1,385						
6209000000 - MEMBERSHIPS	875	D	875						
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE	53,922	D	53,922						
6211004000 - MAINTENANCE-SOFTWARE	120	D	120						
6214000100 - RENTS & LEASES-COPYING MACHINE	12,545	D	12,545						
6217000000 - TRANS AND TRAVEL-GENERAL	36,139	D	36,139						
6220000000 - PROFESSIONAL SVS-GEN	2,427,067	D	2,427,067						
6221000000 - PROFESSIONALSVS	532,938	D	304,900	99,189	18,525	97,905		12,419	
6221004006 - PROF SVCS-CO HUMAN RESOURCES	150	D						150	
6221004008 - PROF SVCS-CO GSD	1,033	D						1,033	
6221005900 - CONSULTING FEES	18,168	D				18,168			
6221011800 - PROFESSIONAL SV-LEGIS ADVOCACY	165,225	D							165,225
6221012450 - PRE-EMPLOYMENT DRUG TESTING	70	D	70						
6221160002 - BACKGROUND CHECKS-PROVIDER	258	D	258						
6221164301 - FINGERPRINTING-PROVIDER	147	D	147						
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	110,687	D	110,687						
6226010100 - BADGES AND ID CARDS	18	D	18						

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1010200000- County Administration

Expense Type	\$	Distribution Percentage ¹	72.01%	20.79%	0.23%	0.53%	1.32%	4.76%	0.36%
		Spread Method	General Admin	Budget Preparation, Control and Management	Contract Processing & Financial Advising Direct	Contract Processing & Financial Advising	Labor Negotiation	General Government	Budget - Unallowable
6226016000 - SOFTWARE & RELATED LICENSES	145,280	D	145,280						
6226165602 - ADVERTISING-RECRUITMT-PROVIDER	575	D	575						
6243000000 - FOOD	1,154	D	1,154						
6264000000 - RENTS-STRUCTURES & GROUNDS	539	D	539						
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	13,516	D	13,516						
6295220700 - DATA PROCESSING CHARGES	93,941	D	26,679	67,262					
6295232000 - INSURANCE-WORKER'S COMP	11,241	D	11,241						
6295236000 - INSURANCE-CASUALTY	159,569	D	159,569						
6501100000 - INTERFUND CHARGE	(5,848)	D			(5,848)				
6502000000 - COST PLAN INDIRECT COST REIMB	(4,952,473)	D	(4,952,473)						
REVENUE - OFF THE TOP CREDITS	(13,075)		(13,075)						
Subtotal Operating Cost	\$ (1,148,208)		\$ (1,622,236)	\$ 166,451	\$ 12,678	\$ 116,073	\$ -	\$ 13,601	\$ 165,225
Disallowed Expenses ²									
6501100000 - INTERFUND CHARGE	\$ 5,848	D	\$ -	\$ -	\$ 5,848	\$ -	\$ -	\$ -	\$ -
6502000000 - COST PLAN INDIRECT COST REIMB	4,952,473	D	4,952,473	-	-	-	-	-	-
6220000000 - PROFESSIONAL SVS-GEN	(2,427,067)	D	(2,427,067)	-	-	-	-	-	-
6221000000 - PROFESSIONALSVS	(304,900)	D	(304,900)	-	-	-	-	-	-
Subtotal Disallowed Costs	\$ 2,226,354		\$ 2,220,506	\$ -	\$ 5,848	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ 6,058,811		\$ 4,184,827	\$ 1,201,729	\$ 30,215	\$ 142,509	\$ 65,584	\$ 250,852	\$ 183,095
Reallocation of General Admin									
G/A Reallocation	Distribution Percentage			64%	2%	8%	3%	13%	10%
Subtotal G/A Reallocation			\$ (4,184,827)	\$ 2,683,603	\$ 67,474	\$ 318,239	\$ 146,457	\$ 560,182	\$ 408,872
Reallocation of Incoming Costs									
First Allocation	\$ 122,363			\$ 3,963,799	\$ 99,662	\$ 470,052	\$ 216,324	\$ 827,414	\$ 603,922
Unallocated Costs	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 122,363			\$ 3,963,799	\$ 99,662	\$ 470,052	\$ 216,324	\$ 827,414	\$ 603,922
Second Allocation	\$ 181,249			\$ 116,229	\$ 2,922	\$ 13,783	\$ 6,343	\$ 24,262	\$ 17,709
Unallocated Costs	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 181,249			\$ 116,229	\$ 2,922	\$ 13,783	\$ 6,343	\$ 24,262	\$ 17,709
TOTAL FUNCTIONAL COSTS	\$ 6,362,422		\$ 4,080,028	\$ 102,585	\$ 483,836	\$ 222,667	\$ 851,676	\$ 621,631	

Notes

1 From CAO Time Records FY 2024-25

2 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. Professional Services excluded due to alternate funding source of ARPA or Grant funds

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

COSTS TO BE ALLOCATED

1010200000- County Administration	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 6,058,811		\$ 6,058,811
Incoming Costs			
BUILD- Building Depreciation	\$ 52,482	\$ -	\$ 52,482
EQUIP- Equipment Depreciation	4,245	-	4,245
DEBT SVS- Debt Service Interest	52,335	-	52,335
1010800000- Auditor-Controller	13,301	560	13,861
1010200000- County Administration		15,625	15,625
1011800000- County Counsel		8,606	8,606
1014200000- Facilities Management		130,927	130,927
1011200000- Purchasing & Support		8,950	8,950
1012400000- Human Resources		16,581	16,581
Total Incoming Costs	\$ 122,363	\$ 181,249	\$ 303,611
Total Costs to be Allocated	\$ 6,181,174	\$ 181,249	\$ 6,362,422

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	14,513,689	0.567%	22,466		22,466	-	22,466
1010200000- County Administration	8,803,853	0.344%	13,627		13,627	-	13,627
1011800000- County Counsel	6,881,787	0.269%	10,652		10,652	315	10,967
1014200000- Facilities Management	21,834,386	0.853%	33,797		33,797	1,000	34,797
1011200000- Purchasing & Support	4,781,168	0.187%	7,401		7,401	219	7,620
1012400000- Human Resources	14,259,226	0.557%	22,072		22,072	653	22,725
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	6,635,229	0.259%	10,271		10,271	304	10,575
1011000000- TREASURER-TAX COLLECTOR	5,505,822	0.215%	8,522		8,522	252	8,775
1011100000- ASSESSOR	15,124,383	0.591%	23,411		23,411	693	24,104
1011600000- REVENUE AND RECOVERY	1,957,405	0.076%	3,030		3,030	90	3,120
1013000000- REGISTRAR OF VOTERS	12,399,548	0.484%	19,193		19,193	568	19,761
1014000000- GENERAL SERVICES - ADMIN	1,152,632	0.045%	1,784		1,784	53	1,837
1014300000- CAPITAL PROJECT ADMIN	2,012,553	0.079%	3,115		3,115	92	3,207
1014400000- AIRPORT EAST BUSINESS PARK	71,665	0.003%	111		111	3	114
1016000000- SURVEYOR	584,383	0.023%	905		905	27	931
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	59,111,673	2.308%	91,498		91,498	2,708	94,206
2020202000- DA-REAL ESTATE FRAUD	248,448	0.010%	385		385	11	396
2020204000- DA-FAMILY JUSTICE CENTER	761,309	0.030%	1,178		1,178	35	1,213
2020205000- DA-VICTIM ASSISTANCE	996,759	0.039%	1,543		1,543	46	1,589
2020206000- DA-CONSUMER FRAUD-PROP 64	1,335,488	0.052%	2,067		2,067	61	2,128
2020207000- DA-EPU INVESTIGATION_PROSECUTI	161,836	0.006%	251		251	7	258
2020209000- DA-CHILD ABDUCTION	535,829	0.021%	829		829	25	854
2020210000- DA-NARCOTICS ENFORCEMENT	128,175	0.005%	198		198	6	204
2020212000- DA-AUTO INSURANCE FRAUD	161,905	0.006%	251		251	7	258
2020216000- DA-WORKERS COMP INS FRAUD	352,066	0.014%	545		545	16	561
2020217000- DA-PUBLIC ASSISTANCE FRAUD	4,594,130	0.179%	7,111		7,111	210	7,322
2020225000- DA-YOUTH GUN VIOLE-JAG	62,830	0.002%	97		97	3	100
2020273000- DA-VICTIM WITNESS PROG	2,224,178	0.087%	3,443		3,443	102	3,545
2020278240- DA-RURAL CRIMES PREVENTION	252,997	0.010%	392		392	12	403
2020278250- DA-CRIMINAL RESTITUTION PROG	232,707	0.009%	360		360	11	371
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	224,523	0.009%	348		348	10	358
2020281000- DA-SLESF-AB109	281,349	0.011%	435		435	13	448
2020300000- CHILD SUPPORT	23,159,151	0.904%	35,848		35,848	1,061	36,909
2020400000- PUBLIC DEFENDER	24,125,023	0.942%	37,343		37,343	1,105	38,448
2021000000- GRAND JURY	200,600	0.008%	311		311	9	320

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	4,858,926	0.190%	7,521		7,521	223	7,744
2021274000- COUNTY SUPPORT TO COURTS	10,463,652	0.409%	16,197		16,197	479	16,676
2021300000- COURT ASSIGNED COUNSEL	8,107,230	0.317%	12,549		12,549	371	12,920
2021602000- SHERIFF-BOATING SAFETY	3,450,181	0.135%	5,341		5,341	158	5,499
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	4,418	0.000%	7		7	0	7
2021608000- SHERIFF-ABANDONED WATERCRAFT	197,399	0.008%	306		306	9	315
2021609000- SHERIFF-CAL MMET	4,855,160	0.190%	7,515		7,515	222	7,738
2021610000- SHERIFF-AUTOMATED FINGERPRINT	786,803	0.031%	1,218		1,218	36	1,254
2021614000- SHERIFF-SPEC SERVICES DIVISION	19,658,428	0.768%	30,429		30,429	900	31,330
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	26,000	0.001%	40		40	1	41
2021615000- SHERIFF-MOUNTAIN HOUSE	3,199,423	0.125%	4,952		4,952	147	5,099
2021619000- SHERIFF-ANIMAL CONTROL	1,611,230	0.063%	2,494		2,494	74	2,568
2021620000- SHERIFF-PATROL	44,428,660	1.735%	68,771		68,771	2,035	70,806
2021622000- SHERIFF-COMMUNICATIONS	6,186,867	0.242%	9,577		9,577	283	9,860
2021626000- SHERIFF-DETECTIVES	16,113,835	0.629%	24,942		24,942	738	25,681
2021627000- SHERIFF-AUTO THEFT PROG	146,787	0.006%	227		227	7	234
2021628000- SHERIFF-RECORDS	6,443,690	0.252%	9,974		9,974	295	10,269
2021635000- SHERIFF-CIVIL	2,771,390	0.108%	4,290		4,290	127	4,417
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	17,250,457	0.674%	26,702		26,702	790	27,492
2021649000- SHERIFF-INFORMATION SYSTEMS	4,798,934	0.187%	7,428		7,428	220	7,648
2021654000- SHERIFF-JAG PROGRAM	12,405	0.000%	19		19	1	20
2021655000- SHERIFF-PATROL-SLESF-AB109	70,005	0.003%	108		108	3	112
2021657000- SHERIFF-CUSTODY-SLESF-AB109	102,796	0.004%	159		159	5	164
2021658000- SHERIFF-COURT SERVICES	13,901,575	0.543%	21,518		21,518	637	22,155
2022600000- SHERIFF-CUSTODY	90,074,980	3.517%	139,426		139,426	4,126	143,552
2022610000- SHERIFF-AB109-ALTERNATIVES	8,074,910	0.315%	12,499		12,499	370	12,869
2022620000- SHERIFF-CUST-AWP	1,510,526	0.059%	2,338		2,338	69	2,407
2022621000- CORRECTIONAL HEALTH SERVICES	25,943,286	1.013%	40,157		40,157	1,188	41,346
2022700000- PROBATION-JPCF-JUV PROBATION	8,821,694	0.344%	13,655		13,655	404	14,059
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	10,684,993	0.417%	16,539		16,539	489	17,029
2022702300- PROB-ADJULT-SB678-TAY	1,503,413	0.059%	2,327		2,327	69	2,396
2022702510- PROBATION-LOC COMM CORR-AB109	32,621,540	1.274%	50,495		50,495	1,494	51,989
2022708000- PROB-TRAINING PROGRAM-BSCC MH	301,724	0.012%	467		467	14	481
2022710000- PROBATION-JAG PROGRAM	28,400	0.001%	44		44	1	45
2022745000- PROBATION-ADMINISTRATION	10,060,869	0.393%	15,573		15,573	461	16,034
2022785000- AB118-ELEAS-COPS-JJP	3,382,709	0.132%	5,236		5,236	155	5,391
2022800000- PROBATION-JUVENILE DETENTION	18,117,817	0.708%	28,044		28,044	830	28,874
2022800320- PROB-JJRBG SECURE TRACK	1,867,187	0.073%	2,890		2,890	86	2,976
2023060000- WATER RESOURCES	2,443,634	0.095%	3,782		3,782	112	3,894
2023070000- DELTA ACTIVITIES	540,662	0.021%	837		837	25	862
2024100000- FLOOD CHANNEL MAINTENANCE	3,828,654	0.150%	5,926		5,926	175	6,102
2024700000- AGRICULTURAL COMMISSIONER	10,514,708	0.411%	16,276		16,276	482	16,757
2025600000- COMMUNITY DEVELOPMENT SERVICES	13,144,092	0.513%	20,346		20,346	602	20,948
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	812,414	0.032%	1,258		1,258	37	1,295

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025900000- RECORDER-COUNTY CLERK	3,897,586	0.152%	6,033		6,033	179	6,212
2026000000- EMERGENCY SERVICES	2,922,658	0.114%	4,524		4,524	134	4,658
2026000150- ISD-HOMELAND SECURITY GRANTS	401,137	0.016%	621		621	18	639
2026000170- OES-2016 DELTA GRANT PHASE 2	161,955	0.006%	251		251	7	258
2026000200- EMERGENCY SVS-EMERGENCY OPER	30,333	0.001%	47		47	1	48
2026700000- LAFCO CONTRIBUTION	-	0.000%	-		-	-	-
2028100000- COURT-JUDICIAL OFFICERS	131	0.000%	0		0	0	0
3030101000- PUBLIC WORKS-ADMIN STAFF	8,724,088	0.341%	13,504		13,504	400	13,904
3030103000- PUBLIC WORKS-ENGINEERING	14,195,419	0.554%	21,973		21,973	650	22,623
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	17,474,027	0.682%	27,048		27,048	800	27,848
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-		-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	959,736	0.037%	1,486		1,486	44	1,530
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	1,473,043	0.058%	2,280		2,280	67	2,348
4040500000- MENTAL HEALTH SERVICES	273,277,422	10.672%	423,004		423,004	12,518	435,521
4040700000- BEHAVIORAL HEALTH ADMIN	22,402,937	0.875%	34,677		34,677	1,026	35,703
4040800000- UTILITY DISTRICTS	4,265,811	0.167%	6,603		6,603	195	6,798
4041000000- PUBLIC HEALTH SVS	43,520,669	1.700%	67,365		67,365	1,993	69,359
4041200000- CONSERVATOR SERVICES	4,473,510	0.175%	6,925		6,925	205	7,129
4041800000- EMERGENCY MEDICAL SERVICE AGCY	3,554,120	0.139%	5,501		5,501	163	5,664
4042000000- ENVIRONMENTAL HEALTH	11,438,807	0.447%	17,706		17,706	524	18,230
4045415000- CALIFORNIA CHILDRENS SERVICES	5,643,818	0.220%	8,736		8,736	259	8,995
4049100000- CHILDREN & FAMILIES PROGRAM	2,053,853	0.080%	3,179		3,179	94	3,273
4049500000- HEALTH CARE SERVICES ADMIN	7,361,737	0.287%	11,395		11,395	337	11,732
4049700000- OFFICE OF THE MEDICAL EXAMINER	6,348,688	0.248%	9,827		9,827	291	10,118
5050101000- HSA ADMINISTRATION	227,154,414	8.871%	351,610		351,610	10,405	362,015
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-		-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-		-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-		-	-	-
5050110000- HSA-GENERAL ASSISTANCE	216,209	0.008%	335		335	10	345
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	12,216,033	0.477%	18,909		18,909	560	19,469
5054000000- COMMUNITY SERVICES	-	0.000%	-		-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	17,399,283	0.679%	26,932		26,932	797	27,729
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	19,171,363	0.749%	29,675		29,675	878	30,553
5055246000- NEIGHBORHOOD PRESERVATION	2,085,643	0.081%	3,228		3,228	96	3,324
5055600000- VETERANS SERVICE OFFICE	1,313,962	0.051%	2,034		2,034	60	2,094
6060900000- COUNTY LIBRARY	155,375	0.006%	241		241	7	248
6061500000- COOPERATIVE EXTENSION	709,538	0.028%	1,098		1,098	33	1,131
7070300000- PARKS AND RECREATION	10,091,501	0.394%	15,621		15,621	462	16,083
7070800000- CULTURAL SERVICES	-	0.000%	-		-	-	-
8190000000- FLEET SERVICES	8,914,382	0.348%	13,798		13,798	408	14,207
8240000000- INFORMATION SYSTEMS DIV - ISF	37,269,612	1.455%	57,689		57,689	1,707	59,396
8250000000- OFFICE AUTOMATION	3,774,716	0.147%	5,843		5,843	173	6,016

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8260000000- CENTRAL TELEPHONE	7,585,011	0.296%	11,740.78		11,740.78	347.43	12,088.21
8270000000- RADIO COMMUNICATIONS	3,750,330	0.146%	5,805.10		5,805.10	171.79	5,976.89
8400112100- PURCHASING-CREDIT CARD PROG	10,426,257	0.407%	16,138.72		16,138.72	477.58	16,616.30
9210000000- SW ENTERPRISE	34,743,967	1.357%	53,779.90		53,779.90	1,591.46	55,371.36
9210000540- REFUSE DISPOSAL ADMINISTRATION	5,234,823	0.204%	8,102.94		8,102.94	239.78	8,342.72
9221100000- S J GENERAL HOSPITAL	514,556,767	20.094%	796,478.18		796,478.18	23,569.49	820,047.67
9230901000- AIRPORT ENTERPRISE	6,517,368	0.255%	10,088.18		10,088.18	298.53	10,386.71
35401- CSA 54-NPDES ZONE P	1,065,125	0.042%	1,648.70		1,648.70	48.79	1,697.49
38925- COUNTY SELF-INSURANCE-HEALTH	866,999	0.034%	1,342.02		1,342.02	39.71	1,381.73
38926- COUNTY SELF-INSURANCE-DENTAL	115,430	0.005%	178.67		178.67	5.29	183.96
38948- COUNTY SELF-INSURANCE-MED MAL	3,372,276	0.132%	5,219.92		5,219.92	154.47	5,374.39
38949- COUNTY SELF-INSURANCE-CASUALTY	13,779,072	0.538%	21,328.51		21,328.51	631.16	21,959.67
38950- CO SELF-INSURANCE-WORKERS COMP	5,537,307	0.216%	8,571		8,571	254	8,825
38951- CO SELF-INSURANCE-UNEMPLOYMENT	1,052,454	0.041%	1,629		1,629	48	1,677
39312- CSA 31 SEWER ENTERPRISE	221,015	0.009%	342		342	10	352
40598- RETIREMENT OFFICE	3,747,665	0.146%	5,801		5,801	172	5,973
47801- MOUNTAIN HOUSE-GENERAL FUND	46,589,268	1.819%	72,115		72,115	2,134	74,249
OD- OTHER GF DEPARTMENTS	31,502,399	1.230%	48,762		48,762	1,443	50,205
OF- OTHER NGF FUNDS	50,650,841	1.978%	78,402		78,402	2,320	80,722
OA- OTHER AGENCIES	394,476,723	15.405%	610,607		610,607	18,069	628,676
AO- All Other	534,933	0.021%	828		828	25	853
Total	\$ 2,560,772,715	100.000%	\$ 3,963,799	\$ -	\$ 3,963,799	\$ 116,229	\$ 4,080,028

Allocation Basis:

Net Expenses by Department

Source of Allocation:

A1 - 2024-25 all REV and EXP-for cost plan - Excel.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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	5,848	100.000%	99,662	8,195	91,467	2,922	94,390
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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-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%	-	-	-	-	-

San Joaquin County, California
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Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	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	\$ 5,848	100.000%	\$ 99,662	\$ 8,195	\$ 91,467	\$ 2,922	\$ 94,390

Allocation Basis: CAO Directly Identified/Billed by Department

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

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Contract 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	14,513,689	0.567%	2,664		2,664	-	2,664
1010200000- County Administration	8,803,853	0.344%	1,616		1,616	-	1,616
1011800000- County Counsel	6,881,787	0.269%	1,263		1,263	37	1,301
1014200000- Facilities Management	21,834,386	0.853%	4,008		4,008	119	4,126
1011200000- Purchasing & Support	4,781,168	0.187%	878		878	26	904
1012400000- Human Resources	14,259,226	0.557%	2,617		2,617	77	2,695
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	6,635,229	0.259%	1,218		1,218	36	1,254
1011000000- TREASURER-TAX COLLECTOR	5,505,822	0.215%	1,011		1,011	30	1,041
1011100000- ASSESSOR	15,124,383	0.591%	2,776		2,776	82	2,858
1011600000- REVENUE AND RECOVERY	1,957,405	0.076%	359		359	11	370
1013000000- REGISTRAR OF VOTERS	12,399,548	0.484%	2,276		2,276	67	2,343
1014000000- GENERAL SERVICES - ADMIN	1,152,632	0.045%	212		212	6	218
1014300000- CAPITAL PROJECT ADMIN	2,012,553	0.079%	369		369	11	380
1014400000- AIRPORT EAST BUSINESS PARK	71,665	0.003%	13		13	0	14
1016000000- SURVEYOR	584,383	0.023%	107		107	3	110
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	59,111,673	2.308%	10,850		10,850	321	11,172
2020202000- DA-REAL ESTATE FRAUD	248,448	0.010%	46		46	1	47
2020204000- DA-FAMILY JUSTICE CENTER	761,309	0.030%	140		140	4	144
2020205000- DA-VICTIM ASSISTANCE	996,759	0.039%	183		183	5	188
2020206000- DA-CONSUMER FRAUD-PROP 64	1,335,488	0.052%	245		245	7	252
2020207000- DA-EPU INVESTIGATION_PROSECUTI	161,836	0.006%	30		30	1	31
2020209000- DA-CHILD ABDUCTION	535,829	0.021%	98		98	3	101
2020210000- DA-NARCOTICS ENFORCEMENT	128,175	0.005%	24		24	1	24
2020212000- DA-AUTO INSURANCE FRAUD	161,905	0.006%	30		30	1	31
2020216000- DA-WORKERS COMP INS FRAUD	352,066	0.014%	65		65	2	67
2020217000- DA-PUBLIC ASSISTANCE FRAUD	4,594,130	0.179%	843		843	25	868
2020225000- DA-YOUTH GUN VIOLE-JAG	62,830	0.002%	12		12	0	12
2020273000- DA-VICTIM WITNESS PROG	2,224,178	0.087%	408		408	12	420
2020278240- DA-RURAL CRIMES PREVENTION	252,997	0.010%	46		46	1	48
2020278250- DA-CRIMINAL RESTITUTION PROG	232,707	0.009%	43		43	1	44
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	224,523	0.009%	41		41	1	42
2020281000- DA-SLESF-AB109	281,349	0.011%	52		52	2	53
2020300000- CHILD SUPPORT	23,159,151	0.904%	4,251		4,251	126	4,377
2020400000- PUBLIC DEFENDER	24,125,023	0.942%	4,428		4,428	131	4,559
2021000000- GRAND JURY	200,600	0.008%	37		37	1	38

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	4,858,926	0.190%	892		892	26	918
2021274000- COUNTY SUPPORT TO COURTS	10,463,652	0.409%	1,921		1,921	57	1,978
2021300000- COURT ASSIGNED COUNSEL	8,107,230	0.317%	1,488		1,488	44	1,532
2021602000- SHERIFF-BOATING SAFETY	3,450,181	0.135%	633		633	19	652
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	4,418	0.000%	1		1	0	1
2021608000- SHERIFF-ABANDONED WATERCRAFT	197,399	0.008%	36		36	1	37
2021609000- SHERIFF-CAL MMET	4,855,160	0.190%	891		891	26	918
2021610000- SHERIFF-AUTOMATED FINGERPRINT	786,803	0.031%	144		144	4	149
2021614000- SHERIFF-SPEC SERVICES DIVISION	19,658,428	0.768%	3,608		3,608	107	3,715
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	26,000	0.001%	5		5	0	5
2021615000- SHERIFF-MOUNTAIN HOUSE	3,199,423	0.125%	587		587	17	605
2021619000- SHERIFF-ANIMAL CONTROL	1,611,230	0.063%	296		296	9	305
2021620000- SHERIFF-PATROL	44,428,660	1.735%	8,155		8,155	241	8,397
2021622000- SHERIFF-COMMUNICATIONS	6,186,867	0.242%	1,136		1,136	34	1,169
2021626000- SHERIFF-DETECTIVES	16,113,835	0.629%	2,958		2,958	88	3,045
2021627000- SHERIFF-AUTO THEFT PROG	146,787	0.006%	27		27	1	28
2021628000- SHERIFF-RECORDS	6,443,690	0.252%	1,183		1,183	35	1,218
2021635000- SHERIFF-CIVIL	2,771,390	0.108%	509		509	15	524
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	17,250,457	0.674%	3,166		3,166	94	3,260
2021649000- SHERIFF-INFORMATION SYSTEMS	4,798,934	0.187%	881		881	26	907
2021654000- SHERIFF-JAG PROGRAM	12,405	0.000%	2		2	0	2
2021655000- SHERIFF-PATROL-SLESF-AB109	70,005	0.003%	13		13	0	13
2021657000- SHERIFF-CUSTODY-SLESF-AB109	102,796	0.004%	19		19	1	19
2021658000- SHERIFF-COURT SERVICES	13,901,575	0.543%	2,552		2,552	76	2,627
2022600000- SHERIFF-CUSTODY	90,074,980	3.517%	16,534		16,534	489	17,023
2022610000- SHERIFF-AB109-ALTERNATIVES	8,074,910	0.315%	1,482		1,482	44	1,526
2022620000- SHERIFF-CUST-AWP	1,510,526	0.059%	277		277	8	285
2022621000- CORRECTIONAL HEALTH SERVICES	25,943,286	1.013%	4,762		4,762	141	4,903
2022700000- PROBATION-JPCF-JUV PROBATION	8,821,694	0.344%	1,619		1,619	48	1,667
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	10,684,993	0.417%	1,961		1,961	58	2,019
2022702300- PROB-ADJULT-SB678-TAY	1,503,413	0.059%	276		276	8	284
2022702510- PROBATION-LOC COMM CORR-AB109	32,621,540	1.274%	5,988		5,988	177	6,165
2022708000- PROB-TRAINING PROGRAM-BSCC MH	301,724	0.012%	55		55	2	57
2022710000- PROBATION-JAG PROGRAM	28,400	0.001%	5		5	0	5
2022745000- PROBATION-ADMINISTRATION	10,060,869	0.393%	1,847		1,847	55	1,901
2022785000- AB118-ELEAS-COPS-JJP	3,382,709	0.132%	621		621	18	639
2022800000- PROBATION-JUVENILE DETENTION	18,117,817	0.708%	3,326		3,326	98	3,424
2022800320- PROB-JJRBG SECURE TRACK	1,867,187	0.073%	343		343	10	353
2023060000- WATER RESOURCES	2,443,634	0.095%	449		449	13	462
2023070000- DELTA ACTIVITIES	540,662	0.021%	99		99	3	102
2024100000- FLOOD CHANNEL MAINTENANCE	3,828,654	0.150%	703		703	21	724
2024700000- AGRICULTURAL COMMISSIONER	10,514,708	0.411%	1,930		1,930	57	1,987
2025600000- COMMUNITY DEVELOPMENT SERVICES	13,144,092	0.513%	2,413		2,413	71	2,484
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	812,414	0.032%	149		149	4	154

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025900000- RECORDER-COUNTY CLERK	3,897,586	0.152%	715		715	21	737
2026000000- EMERGENCY SERVICES	2,922,658	0.114%	536		536	16	552
2026000150- ISD-HOMELAND SECURITY GRANTS	401,137	0.016%	74		74	2	76
2026000170- OES-2016 DELTA GRANT PHASE 2	161,955	0.006%	30		30	1	31
2026000200- EMERGENCY SVS-EMERGENCY OPER	30,333	0.001%	6		6	0	6
2026700000- LAFCO CONTRIBUTION	-	0.000%	-		-	-	-
2028100000- COURT-JUDICIAL OFFICERS	131	0.000%	0		0	0	0
3030101000- PUBLIC WORKS-ADMIN STAFF	8,724,088	0.341%	1,601		1,601	47	1,649
3030103000- PUBLIC WORKS-ENGINEERING	14,195,419	0.554%	2,606		2,606	77	2,683
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	17,474,027	0.682%	3,208		3,208	95	3,302
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-		-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	959,736	0.037%	176		176	5	181
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	1,473,043	0.058%	270		270	8	278
4040500000- MENTAL HEALTH SERVICES	273,277,422	10.672%	50,162		50,162	1,484	51,647
4040700000- BEHAVIORAL HEALTH ADMIN	22,402,937	0.875%	4,112		4,112	122	4,234
4040800000- UTILITY DISTRICTS	4,265,811	0.167%	783		783	23	806
4041000000- PUBLIC HEALTH SVS	43,520,669	1.700%	7,989		7,989	236	8,225
4041200000- CONSERVATOR SERVICES	4,473,510	0.175%	821		821	24	845
4041800000- EMERGENCY MEDICAL SERVICE AGCY	3,554,120	0.139%	652		652	19	672
4042000000- ENVIRONMENTAL HEALTH	11,438,807	0.447%	2,100		2,100	62	2,162
4045415000- CALIFORNIA CHILDRENS SERVICES	5,643,818	0.220%	1,036		1,036	31	1,067
4049100000- CHILDREN & FAMILIES PROGRAM	2,053,853	0.080%	377		377	11	388
4049500000- HEALTH CARE SERVICES ADMIN	7,361,737	0.287%	1,351		1,351	40	1,391
4049700000- OFFICE OF THE MEDICAL EXAMINER	6,348,688	0.248%	1,165		1,165	34	1,200
5050101000- HSA ADMINISTRATION	227,154,414	8.871%	41,696		41,696	1,234	42,930
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-		-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-		-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-		-	-	-
5050110000- HSA-GENERAL ASSISTANCE	216,209	0.008%	40		40	1	41
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	12,216,033	0.477%	2,242		2,242	66	2,309
5054000000- COMMUNITY SERVICES	-	0.000%	-		-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	17,399,283	0.679%	3,194		3,194	95	3,288
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	19,171,363	0.749%	3,519		3,519	104	3,623
5055246000- NEIGHBORHOOD PRESERVATION	2,085,643	0.081%	383		383	11	394
5055600000- VETERANS SERVICE OFFICE	1,313,962	0.051%	241		241	7	248
6060900000- COUNTY LIBRARY	155,375	0.006%	29		29	1	29
6061500000- COOPERATIVE EXTENSION	709,538	0.028%	130		130	4	134
7070300000- PARKS AND RECREATION	10,091,501	0.394%	1,852		1,852	55	1,907
7070800000- CULTURAL SERVICES	-	0.000%	-		-	-	-
8190000000- FLEET SERVICES	8,914,382	0.348%	1,636		1,636	48	1,685
8240000000- INFORMATION SYSTEMS DIV - ISF	37,269,612	1.455%	6,841		6,841	202	7,044
8250000000- OFFICE AUTOMATION	3,774,716	0.147%	693		693	21	713

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8260000000- CENTRAL TELEPHONE	7,585,011	0.296%	1,392		1,392	41	1,433
8270000000- RADIO COMMUNICATIONS	3,750,330	0.146%	688		688	20	709
8400112100- PURCHASING-CREDIT CARD PROG	10,426,257	0.407%	1,914		1,914	57	1,970
9210000000- SW ENTERPRISE	34,743,967	1.357%	6,378		6,378	189	6,566
9210000540- REFUSE DISPOSAL ADMINISTRATION	5,234,823	0.204%	961		961	28	989
9221100000- S J GENERAL HOSPITAL	514,556,767	20.094%	94,451		94,451	2,795	97,246
9230901000- AIRPORT ENTERPRISE	6,517,368	0.255%	1,196		1,196	35	1,232
35401- CSA 54-NPDES ZONE P	1,065,125	0.042%	196		196	6	201
38925- COUNTY SELF-INSURANCE-HEALTH	866,999	0.034%	159		159	5	164
38926- COUNTY SELF-INSURANCE-DENTAL	115,430	0.005%	21		21	1	22
38948- COUNTY SELF-INSURANCE-MED MAL	3,372,276	0.132%	619		619	18	637
38949- COUNTY SELF-INSURANCE-CASUALTY	13,779,072	0.538%	2,529		2,529	75	2,604
38950- CO SELF-INSURANCE-WORKERS COMP	5,537,307	0.216%	1,016		1,016	30	1,046
38951- CO SELF-INSURANCE-UNEMPLOYMENT	1,052,454	0.041%	193		193	6	199
39312- CSA 31 SEWER ENTERPRISE	221,015	0.009%	41		41	1	42
40598- RETIREMENT OFFICE	3,747,665	0.146%	688		688	20	708
47801- MOUNTAIN HOUSE-GENERAL FUND	46,589,268	1.819%	8,552		8,552	253	8,805
OD- OTHER GF DEPARTMENTS	31,502,399	1.230%	5,783		5,783	171	5,954
OF- OTHER NGF FUNDS	50,650,841	1.978%	9,297		9,297	275	9,573
OA- OTHER AGENCIES	394,476,723	15.405%	72,410		72,410	2,143	74,552
AO- All Other	534,933	0.021%	98		98	3	101
Total	\$ 2,560,772,715	100.000%	\$ 470,052	\$ -	\$ 470,052	\$ 13,783	\$ 483,836

Allocation Basis:

Net Expenses by Department

Source of Allocation:

A1 - 2024-25 all REV and EXP-for cost plan - Excel.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	40	0.441%	955		955	-	955
1010200000- County Administration	16	0.177%	382		382	-	382
1011800000- County Counsel	20	0.217%	469		469	14	483
1014200000- Facilities Management	61	0.669%	1,448		1,448	43	1,491
1011200000- Purchasing & Support	33	0.364%	788		788	23	811
1012400000- Human Resources	62	0.680%	1,472		1,472	43	1,515
RECEIVING BUDGET UNITS	-						
1010100000- BOARD OF SUPERVISORS	18	0.202%	438		438	13	451
1011000000- TREASURER-TAX COLLECTOR	27	0.298%	644		644	19	663
1011100000- ASSESSOR	79	0.875%	1,894		1,894	56	1,949
1011600000- REVENUE AND RECOVERY	11	0.125%	271		271	8	278
1013000000- REGISTRAR OF VOTERS	67	0.743%	1,607		1,607	47	1,655
1014000000- GENERAL SERVICES - ADMIN	3	0.033%	72		72	2	74
1014300000- CAPITAL PROJECT ADMIN	9	0.099%	215		215	6	221
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	3	0.033%	72		72	2	74
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	242	2.674%	5,784		5,784	171	5,955
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	2	0.022%	48		48	1	49
2020205000- DA-VICTIM ASSISTANCE	8	0.088%	191		191	6	197
2020206000- DA-CONSUMER FRAUD-PROP 64	5	0.055%	119		119	4	123
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	5	0.055%	119		119	4	123
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	17	0.188%	406		406	12	418
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	19	0.210%	454		454	13	467
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	2	0.022%	48		48	1	49
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	165	1.824%	3,946		3,946	116	4,063
2020400000- PUBLIC DEFENDER	106	1.173%	2,538		2,538	75	2,613
2021000000- GRAND JURY	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	21	0.235%	509		509	15	524
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-
2021602000- SHERIFF-BOATING SAFETY	9	0.099%	215		215	6	221
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-		-	-	-
2021609000- SHERIFF-CAL MMET	13	0.147%	318		318	9	328
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-		-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	78	0.864%	1,870		1,870	55	1,925
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-		-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	10	0.110%	239		239	7	246
2021619000- SHERIFF-ANIMAL CONTROL	9	0.099%	215		215	6	221
2021620000- SHERIFF-PATROL	113	1.243%	2,689		2,689	79	2,769
2021622000- SHERIFF-COMMUNICATIONS	37	0.405%	875		875	26	901
2021626000- SHERIFF-DETECTIVES	51	0.566%	1,225		1,225	36	1,261
2021627000- SHERIFF-AUTO THEFT PROG	1	0.011%	24		24	1	25
2021628000- SHERIFF-RECORDS	55	0.607%	1,313		1,313	39	1,352
2021635000- SHERIFF-CIVIL	13	0.143%	310		310	9	319
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	82	0.908%	1,965		1,965	58	2,023
2021649000- SHERIFF-INFORMATION SYSTEMS	7	0.081%	175		175	5	180
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-		-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-		-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-		-	-	-
2021658000- SHERIFF-COURT SERVICES	87	0.956%	2,069		2,069	61	2,130
2022600000- SHERIFF-CUSTODY	544	6.006%	12,993		12,993	383	13,376
2022610000- SHERIFF-AB109-ALTERNATIVES	43	0.471%	1,018		1,018	30	1,048
2022620000- SHERIFF-CUST-AWP	21	0.232%	501		501	15	516
2022621000- CORRECTIONAL HEALTH SERVICES	141	1.552%	3,358		3,358	99	3,457
2022700000- PROBATION-JPCF-JUV PROBATION	50	0.552%	1,193		1,193	35	1,229
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	115	1.269%	2,745		2,745	81	2,826
2022702300- PROB-ADJULT-SB678-TAY	4	0.048%	103		103	3	106
2022702510- PROBATION-LOC COMM CORR-AB109	61	0.677%	1,464		1,464	43	1,507
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-		-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-		-	-	-
2022745000- PROBATION-ADMINISTRATION	39	0.427%	923		923	27	950
2022785000- AB118-ELEAS-COPS-JJP	19	0.206%	446		446	13	459
2022800000- PROBATION-JUVENILE DETENTION	118	1.304%	2,821		2,821	83	2,904
2022800320- PROB-JJRBG SECURE TRACK	9	0.099%	215		215	6	221
2023060000- WATER RESOURCES	10	0.114%	247		247	7	254
2023070000- DELTA ACTIVITIES	-	0.000%	-		-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	24	0.265%	573		573	17	590
2024700000- AGRICULTURAL COMMISSIONER	65	0.721%	1,559		1,559	46	1,605
2025600000- COMMUNITY DEVELOPMENT SERVICES	69	0.765%	1,655		1,655	49	1,704
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	5	0.051%	111		111	3	115

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025900000- RECORDER-COUNTY CLERK	24	0.261%	565		565	17	582
2026000000- EMERGENCY SERVICES	11	0.118%	255		255	8	262
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%	-		-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	0.000%	-		-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	32	0.357%	772		772	23	795
3030103000- PUBLIC WORKS-ENGINEERING	66	0.728%	1,575		1,575	46	1,622
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	98	1.079%	2,335		2,335	69	2,404
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-		-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	5	0.051%	111		111	3	115
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	7	0.077%	167		167	5	172
4040500000- MENTAL HEALTH SERVICES	634	6.992%	15,125		15,125	446	15,571
4040700000- BEHAVIORAL HEALTH ADMIN	101	1.111%	2,403		2,403	71	2,474
4040800000- UTILITY DISTRICTS	22	0.243%	525		525	15	541
4041000000- PUBLIC HEALTH SVS	175	1.935%	4,185		4,185	123	4,308
4041200000- CONSERVATOR SERVICES	32	0.353%	764		764	23	786
4041800000- EMERGENCY MEDICAL SERVICE AGCY	11	0.118%	255		255	8	262
4042000000- ENVIRONMENTAL HEALTH	58	0.640%	1,384		1,384	41	1,425
4045415000- CALIFORNIA CHILDRENS SERVICES	34	0.379%	819		819	24	844
4049100000- CHILDREN & FAMILIES PROGRAM	11	0.121%	263		263	8	270
4049500000- HEALTH CARE SERVICES ADMIN	48	0.531%	1,150		1,150	34	1,184
4049700000- OFFICE OF THE MEDICAL EXAMINER	24	0.265%	573		573	17	590
5050101000- HSA ADMINISTRATION	1,132	12.494%	27,028		27,028	797	27,825
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	94	1.034%	2,236		2,236	66	2,302
5054000000- COMMUNITY SERVICES	-	0.000%	-		-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	83	0.912%	1,973		1,973	58	2,031
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-		-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	12	0.132%	286		286	8	295
5055600000- VETERANS SERVICE OFFICE	11	0.118%	255		255	8	262
6060900000- COUNTY LIBRARY	-	0.000%	-		-	-	-
6061500000- COOPERATIVE EXTENSION	4	0.044%	95		95	3	98
7070300000- PARKS AND RECREATION	66	0.725%	1,567		1,567	46	1,614
7070800000- CULTURAL SERVICES	-	0.000%	-		-	-	-
8190000000- FLEET SERVICES	38	0.423%	915		915	27	942
8240000000- INFORMATION SYSTEMS DIV - ISF	99	1.096%	2,371		2,371	70	2,441
8250000000- OFFICE AUTOMATION	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1010200000- County Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8260000000- CENTRAL TELEPHONE	8	0.088%	191		191	6	197
8270000000- RADIO COMMUNICATIONS	-	0.000%	-		-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-		-	-	-
9210000000- SW ENTERPRISE	110	1.210%	2,618		2,618	77	2,695
9210000540- REFUSE DISPOSAL ADMINISTRATION	29	0.314%	680		680	20	700
9221100000- S J GENERAL HOSPITAL	2,301	25.389%	54,922		54,922	1,620	56,543
9230901000- AIRPORT ENTERPRISE	16	0.177%	382		382	11	393
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	25	0.276%	597		597	18	614
47801- MOUNTAIN HOUSE-GENERAL FUND	47	0.519%	1,122		1,122	33	1,155
OD- OTHER GF DEPARTMENTS	196	2.163%	4,678		4,678	138	4,816
OF- OTHER NGF FUNDS	184	2.030%	4,392		4,392	130	4,521
OA- OTHER AGENCIES	271	2.994%	6,476		6,476	191	6,668
AO- All Other	-	0.000%	-		-	-	-
Total	9,063	100.000%	\$ 216,324	\$ -	\$ 216,324	\$ 6,343	\$ 222,667

Allocation Basis:

FTE count by Department - Modified

Source of Allocation:

A3.1 - Employee County by Budg ID Dept ID 7.14.24, 12.29.24, 6.29.25.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	22,466	-	2,664	955	-	-	26,084
1010200000- County Administration	13,627	-	1,616	382	-	-	15,625
1011800000- County Counsel	10,967	-	1,301	483	-	-	12,751
1014200000- Facilities Management	34,797	-	4,126	1,491	-	-	40,415
1011200000- Purchasing & Support	7,620	-	904	811	-	-	9,334
1012400000- Human Resources	22,725	-	2,695	1,515	-	-	26,935
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	10,575	-	1,254	451	-	-	12,279
1011000000- TREASURER-TAX COLLECTOR	8,775	-	1,041	663	-	-	10,479
1011100000- ASSESSOR	24,104	-	2,858	1,949	-	-	28,912
1011600000- REVENUE AND RECOVERY	3,120	-	370	278	-	-	3,768
1013000000- REGISTRAR OF VOTERS	19,761	-	2,343	1,655	-	-	23,759
1014000000- GENERAL SERVICES - ADMIN	1,837	-	218	74	-	-	2,129
1014300000- CAPITAL PROJECT ADMIN	3,207	-	380	221	-	-	3,809
1014400000- AIRPORT EAST BUSINESS PARK	114	94,390	14	-	-	-	94,517
1016000000- SURVEYOR	931	-	110	74	-	-	1,115
1040148000- PUBLIC IMPROVEMENT	-	-	-	-	-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	-	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	-	-	-	-	-	-
1120000000- GENERAL RESERVE	-	-	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	94,206	-	11,172	5,955	-	-	111,333
2020202000- DA-REAL ESTATE FRAUD	396	-	47	-	-	-	443
2020204000- DA-FAMILY JUSTICE CENTER	1,213	-	144	49	-	-	1,406
2020205000- DA-VICTIM ASSISTANCE	1,589	-	188	197	-	-	1,973
2020206000- DA-CONSUMER FRAUD-PROP 64	2,128	-	252	123	-	-	2,504
2020207000- DA-EPU INVESTIGATION_PROSECUTI	258	-	31	-	-	-	289
2020209000- DA-CHILD ABDUCTION	854	-	101	123	-	-	1,078
2020210000- DA-NARCOTICS ENFORCEMENT	204	-	24	-	-	-	228
2020212000- DA-AUTO INSURANCE FRAUD	258	-	31	-	-	-	289
2020216000- DA-WORKERS COMP INS FRAUD	561	-	67	-	-	-	628
2020217000- DA-PUBLIC ASSISTANCE FRAUD	7,322	-	868	418	-	-	8,608
2020225000- DA-YOUTH GUN VIOLE-JAG	100	-	12	-	-	-	112
2020273000- DA-VICTIM WITNESS PROG	3,545	-	420	467	-	-	4,432
2020278240- DA-RURAL CRIMES PREVENTION	403	-	48	-	-	-	451
2020278250- DA-CRIMINAL RESTITUTION PROG	371	-	44	49	-	-	464
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	358	-	42	-	-	-	400
2020281000- DA-SLESF-AB109	448	-	53	-	-	-	502
2020300000- CHILD SUPPORT	36,909	-	4,377	4,063	-	-	45,348
2020400000- PUBLIC DEFENDER	38,448	-	4,559	2,613	-	-	45,620
2021000000- GRAND JURY	320	-	38	-	-	-	358
2021200000- PRETRIAL SERVICES	7,744	-	918	524	-	-	9,186
2021274000- COUNTY SUPPORT TO COURTS	16,676	-	1,978	-	-	-	18,653

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	12,920	-	1,532	-	-	-	14,453
2021602000- SHERIFF-BOATING SAFETY	5,499	-	652	221	-	-	6,372
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	7	-	1	-	-	-	8
2021608000- SHERIFF-ABANDONED WATERCRAFT	315	-	37	-	-	-	352
2021609000- SHERIFF-CAL MMET	7,738	-	918	328	-	-	8,983
2021610000- SHERIFF-AUTOMATED FINGERPRINT	1,254	-	149	-	-	-	1,403
2021614000- SHERIFF-SPEC SERVICES DIVISION	31,330	-	3,715	1,925	-	-	36,970
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	41	-	5	-	-	-	46
2021615000- SHERIFF-MOUNTAIN HOUSE	5,099	-	605	246	-	-	5,949
2021619000- SHERIFF-ANIMAL CONTROL	2,568	-	305	221	-	-	3,093
2021620000- SHERIFF-PATROL	70,806	-	8,397	2,769	-	-	81,971
2021622000- SHERIFF-COMMUNICATIONS	9,860	-	1,169	901	-	-	11,930
2021626000- SHERIFF-DETECTIVES	25,681	-	3,045	1,261	-	-	29,987
2021627000- SHERIFF-AUTO THEFT PROG	234	-	28	25	-	-	286
2021628000- SHERIFF-RECORDS	10,269	-	1,218	1,352	-	-	12,839
2021635000- SHERIFF-CIVIL	4,417	-	524	319	-	-	5,260
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	27,492	-	3,260	2,023	-	-	32,775
2021649000- SHERIFF-INFORMATION SYSTEMS	7,648	-	907	180	-	-	8,735
2021654000- SHERIFF-JAG PROGRAM	20	-	2	-	-	-	22
2021655000- SHERIFF-PATROL-SLESF-AB109	112	-	13	-	-	-	125
2021657000- SHERIFF-CUSTODY-SLESF-AB109	164	-	19	-	-	-	183
2021658000- SHERIFF-COURT SERVICES	22,155	-	2,627	2,130	-	-	26,912
2022600000- SHERIFF-CUSTODY	143,552	-	17,023	13,376	-	-	173,952
2022610000- SHERIFF-AB109-ALTERNATIVES	12,869	-	1,526	1,048	-	-	15,443
2022620000- SHERIFF-CUST-AWP	2,407	-	285	516	-	-	3,209
2022621000- CORRECTIONAL HEALTH SERVICES	41,346	-	4,903	3,457	-	-	49,705
2022700000- PROBATION-JPCF-JUV PROBATION	14,059	-	1,667	1,229	-	-	16,955
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	-
2022702000- PROBATION-ADULT	17,029	-	2,019	2,826	-	-	21,874
2022702300- PROB-ADJULT-SB678-TAY	2,396	-	284	106	-	-	2,787
2022702510- PROBATION-LOC COMM CORR-AB109	51,989	-	6,165	1,507	-	-	59,661
2022708000- PROB-TRAINING PROGRAM-BSCC MH	481	-	57	-	-	-	538
2022710000- PROBATION-JAG PROGRAM	45	-	5	-	-	-	51
2022745000- PROBATION-ADMINISTRATION	16,034	-	1,901	950	-	-	18,886
2022785000- AB118-ELEAS-COPS-JJP	5,391	-	639	459	-	-	6,489
2022800000- PROBATION-JUVENILE DETENTION	28,874	-	3,424	2,904	-	-	35,202
2022800320- PROB-JJRBG SECURE TRACK	2,976	-	353	221	-	-	3,550
2023060000- WATER RESOURCES	3,894	-	462	254	-	-	4,610
2023070000- DELTA ACTIVITIES	862	-	102	-	-	-	964
2024100000- FLOOD CHANNEL MAINTENANCE	6,102	-	724	590	-	-	7,415
2024700000- AGRICULTURAL COMMISSIONER	16,757	-	1,987	1,605	-	-	20,350
2025600000- COMMUNITY DEVELOPMENT SERVICES	20,948	-	2,484	1,704	-	-	25,136
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	1,295	-	154	115	-	-	1,563
2025900000- RECORDER-COUNTY CLERK	6,212	-	737	582	-	-	7,530

San Joaquin County, California
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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
2026000000- EMERGENCY SERVICES	4,658	-	552	262	-	-	5,472
2026000150- ISD-HOMELAND SECURITY GRANTS	639	-	76	-	-	-	715
2026000170- OES-2016 DELTA GRANT PHASE 2	258	-	31	-	-	-	289
2026000200- EMERGENCY SVS-EMERGENCY OPER	48	-	6	-	-	-	54
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	0	-	0	-	-	-	0
3030101000- PUBLIC WORKS-ADMIN STAFF	13,904	-	1,649	795	-	-	16,347
3030103000- PUBLIC WORKS-ENGINEERING	22,623	-	2,683	1,622	-	-	26,928
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	27,848	-	3,302	2,404	-	-	33,555
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	1,530	-	181	115	-	-	1,826
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	2,348	-	278	172	-	-	2,798
4040500000- MENTAL HEALTH SERVICES	435,521	-	51,647	15,571	-	-	502,740
4040700000- BEHAVIORAL HEALTH ADMIN	35,703	-	4,234	2,474	-	-	42,411
4040800000- UTILITY DISTRICTS	6,798	-	806	541	-	-	8,145
4041000000- PUBLIC HEALTH SVS	69,359	-	8,225	4,308	-	-	81,892
4041200000- CONSERVATOR SERVICES	7,129	-	845	786	-	-	8,761
4041800000- EMERGENCY MEDICAL SERVICE AGCY	5,664	-	672	262	-	-	6,598
4042000000- ENVIRONMENTAL HEALTH	18,230	-	2,162	1,425	-	-	21,817
4045415000- CALIFORNIA CHILDRENS SERVICES	8,995	-	1,067	844	-	-	10,905
4049100000- CHILDREN & FAMILIES PROGRAM	3,273	-	388	270	-	-	3,932
4049500000- HEALTH CARE SERVICES ADMIN	11,732	-	1,391	1,184	-	-	14,307
4049700000- OFFICE OF THE MEDICAL EXAMINER	10,118	-	1,200	590	-	-	11,907
5050101000- HSA ADMINISTRATION	362,015	-	42,930	27,825	-	-	432,770
5050106000- HSA-CALWORKS ASSISTANCE	-	-	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	-	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	-	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	345	-	41	-	-	-	385
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	-	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	-	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	19,469	-	2,309	2,302	-	-	24,079
5054000000- COMMUNITY SERVICES	-	-	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	27,729	-	3,288	2,031	-	-	33,049
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	30,553	-	3,623	-	-	-	34,177
5055246000- NEIGHBORHOOD PRESERVATION	3,324	-	394	295	-	-	4,013
5055600000- VETERANS SERVICE OFFICE	2,094	-	248	262	-	-	2,604
6060900000- COUNTY LIBRARY	248	-	29	-	-	-	277
6061500000- COOPERATIVE EXTENSION	1,131	-	134	98	-	-	1,363
7070300000- PARKS AND RECREATION	16,083	-	1,907	1,614	-	-	19,604
7070800000- CULTURAL SERVICES	-	-	-	-	-	-	-
8190000000- FLEET SERVICES	14,207	-	1,685	942	-	-	16,834
8240000000- INFORMATION SYSTEMS DIV - ISF	59,396	-	7,044	2,441	-	-	68,881
8250000000- OFFICE AUTOMATION	6,016	-	713	-	-	-	6,729
8260000000- CENTRAL TELEPHONE	12,088	-	1,433	197	-	-	13,718
8270000000- RADIO COMMUNICATIONS	5,977	-	709	-	-	-	6,686

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

1010200000- County Administration	Budget Preparation, Control and Management	Contrct Processing & Financial Advising Direct	Contrct Processing & Financial Advising	Labor Negotiation	General Government	Budget - Unallowable	Total
8400112100- PURCHASING-CREDIT CARD PROG	16,616	-	1,970	-	-	-	18,587
9210000000- SW ENTERPRISE	55,371	-	6,566	2,695	-	-	64,633
9210000540- REFUSE DISPOSAL ADMINISTRATION	8,343	-	989	700	-	-	10,032
9221100000- S J GENERAL HOSPITAL	820,048	-	97,246	56,543	-	-	973,837
9230901000- AIRPORT ENTERPRISE	10,387	-	1,232	393	-	-	12,012
35401- CSA 54-NPDES ZONE P	1,697	-	201	-	-	-	1,899
38925- COUNTY SELF-INSURANCE-HEALTH	1,382	-	164	-	-	-	1,546
38926- COUNTY SELF-INSURANCE-DENTAL	184	-	22	-	-	-	206
38948- COUNTY SELF-INSURANCE-MED MAL	5,374	-	637	-	-	-	6,012
38949- COUNTY SELF-INSURANCE-CASUALTY	21,960	-	2,604	-	-	-	24,564
38950- CO SELF-INSURANCE-WORKERS COMP	8,825	-	1,046	-	-	-	9,871
38951- CO SELF-INSURANCE-UNEMPLOYMENT	1,677	-	199	-	-	-	1,876
39312- CSA 31 SEWER ENTERPRISE	352	-	42	-	-	-	394
40598- RETIREMENT OFFICE	5,973	-	708	614	-	-	7,295
47801- MOUNTAIN HOUSE-GENERAL FUND	74,249	-	8,805	1,155	-	-	84,209
OD- OTHER GF DEPARTMENTS	50,205	-	5,954	4,816	-	-	60,975
OF- OTHER NGF FUNDS	80,722	-	9,573	4,521	-	-	94,816
OA- OTHER AGENCIES	628,676	-	74,552	6,668	-	-	709,896
AO- All Other	853	-	101	-	-	-	954
Total	\$ 4,080,028	\$ 94,390	\$ 483,836	\$ 222,667	\$ -	\$ -	\$ 4,880,920

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1011800000- County Counsel

			Distribution Percentage ¹	16.39%	62.16%	21.45%
Expense Type	\$	Spread Method	General Administration	Legal Services	Litigation/Unallowable	
Personnel						
6001000000 - SALARIES & WAGES-REGULAR	\$ 3,142,971	S	\$ 515,242	\$ 1,953,644	\$ 674,085	
6001100000 - SALARIES-CAFETERIA	214,821	S	\$ 35,217	133,531	46,073	
6001200000 - SALARIES-CAR ALLOWANCE	14,040	S	2,302	8,727	3,011	
6001210000 - ADMINISTRATION BENEFITS	45,856	S	7,517	28,504	9,835	
6001450000 - SALARIES-LEAVE TIME PAYOFF	81,391	S	13,343	50,592	17,456	
6001700000 - RECRUITMENT BONUS	4,000	S	656	2,486	858	
6003000000 - SALARIES-OVERTIME	549	S	90	341	118	
6010100000 - UNEMPLOYMENT COMP INSURANCE	4,829	S	792	3,002	1,036	
6010500000 - OTHER-EMP-BENEFITS-ST BAR DUES	6,612	S	1,084	4,110	1,418	
6010900000 - PARKING BENEFIT	8,760	S	1,436	5,445	1,879	
6020000000 - RETIREMENT-EMPLOYER SHARE	1,352,363	S	221,699	840,617	290,047	
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	153,733	S	25,202	95,559	32,972	
6020000415 - RETIREMENT - REPL BENEFITS	200,862	S	32,928	124,854	43,080	
6030000000 - SOCIAL SECURITY-OASDI	166,694	S	27,327	103,616	35,752	
6030100000 - SOCIAL SECURITY-MEDICARE	48,173	S	7,897	29,944	10,332	
6040000000 - LIFE INSURANCE	3,360	S	551	2,089	721	
6050000000 - HEALTH INSURANCE	283,028	S	46,398	175,928	60,702	
6070000000 - DENTAL INSURANCE	4,872	S	799	3,028	1,045	
6080000000 - VISION CARE	791	S	130	492	170	
Subtotal Personnel Cost	\$ 5,737,705		\$ 940,609	\$ 3,566,509	\$ 1,230,588	
Operating Services & Supplies						
6201000000 - OFFICE EXPENSE-GENERAL	\$ 1,458	S	\$ 239	\$ 906	\$ 313	
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	5,066	S	830	3,149	1,086	
6201005600 - GENERAL OFFICE SUPPLIES	110	S	18	68	24	
6202000000 - OFFICE EXPENSE-POSTAGE	4,469	S	733	2,778	958	
6203000000 - OFFICE EXP-SUBS & PERIODICALS	51,166	S	8,388	31,804	10,974	
6206000000 - COMMUNICATIONS	12,591	S	2,064	7,826	2,700	
6209000000 - MEMBERSHIPS	2,360	S	387	1,467	506	
6214000100 - RENTS & LEASES-COPYING MACHINE	10,578	S	1,734	6,575	2,269	
6217000500 - TRANS/TRAVEL-TRAINING	14,570	S	2,389	9,057	3,125	
6220000000 - PROFESSIONAL SVS-GEN	410,319	S	67,266	255,051	88,003	
6221000000 - PROFESSIONALSVS	236,425	S	38,758	146,959	50,707	
6221003100 - PROF SVCS-ONLINE SEARCH	28,725	S	4,709	17,855	6,161	
6221004000 - PROFESSIONAL SVS-COUNTY	176,629	S	28,956	109,791	37,882	
6221004300 - FINGERPRINTING	138	S	23	86	30	
6221009200 - ASSESSMENT APPEALS BOARD	5,200	D		5,200		

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1011800000- County Counsel

		Distribution Percentage ¹			
		16.39%	62.16%	21.45%	
Expense Type	\$	Spread Method	General Administration	Legal Services	Litigation/Unallowable
Personnel					
6221160002 - BACKGROUND CHECKS-PROVIDER	204	S	33	126	44
6223000000 - PUBLICATIONS & LEGAL NOTICES	1,904	S	312	1,184	408
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	8,308	S	1,362	5,164	1,782
6226005600 - ADVERTISING	75	S	12	47	16
6226010100 - BADGES AND ID CARDS	18	S	3	11	4
6226016000 - SOFTWARE & RELATED LICENSES	10,509	S	1,723	6,532	2,254
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	12,741	S	2,089	7,919	2,733
6295220700 - DATA PROCESSING CHARGES	93,555	S	15,337	58,153	20,065
6295232000 - INSURANCE-WORKER'S COMP	15,120	S	2,479	9,398	3,243
6295236000 - INSURANCE-CASUALTY	41,847	D		41,847	
6501000000 - COST REIMB-GOV'T FUND CHGS	(1,042,166)	D		(1,042,166)	
6501001000 - COST REIMB-DIRECT COSTS	(58,941)	D		(58,941)	
6501100000 - INTERFUND CHARGE	(88,360)	D		(88,360)	
6501100700 - INTERFUND CHG-FR FAM SUPPT	(11,117)	D		(11,117)	
6501140000 - INTERFUND CHG-FR MNTAL HLTH	(566,896)	D		(566,896)	
6501140200 - INTERFUND CHG-FR CONSERVATOR	(369,282)	D		(369,282)	
6501220000 - DIR CHG-FR CASUALTY INS	(1,357,107)	D			(1,357,107)
6501230000 - DIR CHG-FR WORKERS COMP	(87,000)	D			(87,000)
6501300000 - DIR CHG-FR ENTERPRISE FUND	(4,888)	D		(4,888)	
6501300300 - DIR CHG-FR HOSPITAL	(408,718)	D		(408,718)	
6501300400 - DIR CHG-ENTERPRISE-FR AIRPORT	(77,889)	D		(77,889)	
6501400000 - DIR CHG-FR BOS DISTRICTS	(2,225)	D		(2,225)	
6502000000 - COST PLAN INDIRECT COST REIMB	(2,436,012)	D		(2,436,012)	
REVENUE - REIMBURSEMENTS	(16,033)	D		(16,033)	
REVENUE - OFF THE TOP CREDITS	(83,128)	D		(83,128)	-
Subtotal Operating Cost	\$ (5,465,680)		\$ 179,842	\$ (4,436,700)	\$ (1,208,822)

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1011800000- County Counsel

		Distribution Percentage ¹		16.39%	62.16%	21.45%
Expense Type	\$	Spread Method	General Administration	Legal Services	Litigation/Unallowable	
Personnel						
Disallowed Expenses ²						
6501000000 - COST REIMB-GOV'T FUND CHGS	\$ 1,042,166	D		\$ 1,042,166		
6501001000 - COST REIMB-DIRECT COSTS	58,941	D		58,941		
6501100000 - INTERFUND CHARGE	88,360	D		88,360		
6501100700 - INTERFUND CHG-FR FAM SUPPT	11,117	D		11,117		
6501140000 - INTERFUND CHG-FR MNTAL HLTH	566,896	D		566,896		
6501140200 - INTERFUND CHG-FR CONSERVATOR	369,282	D		369,282		
6501220000 - DIR CHG-FR CASUALTY INS	1,357,107	D				1,357,107
6501230000 - DIR CHG-FR WORKERS COMP	87,000	D		-		87,000
6501300000 - DIR CHG-FR ENTERPRISE FUND	4,888	D		4,888		
6501300300 - DIR CHG-FR HOSPITAL	408,718	D		408,718		
6501300400 - DIR CHG-ENTERPRISE-FR AIRPORT	77,889	D		77,889		
6501400000 - DIR CHG-FR BOS DISTRICTS	2,225	D		2,225		
6502000000 - COST PLAN INDIRECT COST REIMB	2,436,012	D		2,436,012		
REVENUE - REIMBURSEMENTS	16,033	D		16,033		
Subtotal Disallowed Costs	\$ 6,526,634		\$ -	\$ 5,082,526	\$ 1,444,107	
DEPARTMENTAL EXPENDITURES	\$ 6,798,659		\$ 1,120,451	\$ 4,212,335	\$ 1,465,873	

Reallocation of General Admin

G/A Reallocation	Distribution Percentage		74%	26%
Subtotal G/A Reallocation		\$ (1,120,451)	\$ 831,198	\$ 289,253

Reallocation of Incoming Costs

First Allocation	\$ 147,924		\$ 5,153,269	\$ 1,793,314
Unallocated Costs	\$ -		\$ -	\$ -
Subtotal of First Allocation	\$ 147,924		\$ 5,153,269	\$ 1,793,314
Second Allocation	\$ 194,076		\$ 143,974	\$ 50,102
Unallocated Costs	\$ -		\$ -	\$ -
Subtotal of Second Allocation	\$ 194,076		\$ 143,974	\$ 50,102
TOTAL FUNCTIONAL COSTS	\$ 7,140,659		\$ 5,297,243	\$ 1,843,416

Notes

¹ From G1 - County Counsel FY 24-25 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
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

COSTS TO BE ALLOCATED

1011800000- County Counsel	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 6,798,659		\$ 6,798,659
Incoming Costs			
BUILD- Building Depreciation	\$ 61,561	\$ -	\$ 61,561
EQUIP- Equipment Depreciation	-	-	-
DEBT SVS- Debt Service Interest	61,389	-	61,389
1010800000- Auditor-Controller	12,589	523	13,112
1010200000- County Administration	12,385	366	12,751
1011800000- County Counsel		-	-
1014200000- Facilities Management		153,641	153,641
1011200000- Purchasing & Support		19,147	19,147
1012400000- Human Resources		20,398	20,398
Total Incoming Costs	\$ 147,924	\$ 194,076	\$ 342,000
Total Costs to be Allocated	\$ 6,946,583	\$ 194,076	\$ 7,140,659

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011800000- County Counsel

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Administration	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	28	0.279%	14,386	-	14,386		14,386
1010200000- County Administration	17	0.167%	8,606	-	8,606		8,606
1011800000- County Counsel	-	0.000%	-	-	-		-
1014200000- Facilities Management	52	0.518%	26,717	-	26,717	750	27,467
1011200000- Purchasing & Support	207	2.059%	106,097	-	106,097	2,977	109,074
1012400000- Human Resources	266	2.647%	136,410	176,094	(39,684)	3,828	(35,856)
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	852	8.490%	437,488	-	437,488	12,277	449,766
1011000000- TREASURER-TAX COLLECTOR	84	0.833%	42,901	-	42,901	1,204	44,105
1011100000- ASSESSOR	579	5.768%	297,225	-	297,225	8,341	305,566
1011600000- REVENUE AND RECOVERY	82	0.820%	42,259	32,559	9,700	1,186	10,886
1013000000- REGISTRAR OF VOTERS	63	0.631%	32,497	-	32,497	912	33,409
1014000000- GENERAL SERVICES - ADMIN	65	0.651%	33,525	-	33,525	941	34,465
1014300000- CAPITAL PROJECT ADMIN	104	1.034%	53,305	-	53,305	1,496	54,801
1014400000- AIRPORT EAST BUSINESS PARK	71	0.705%	36,350	26,217	10,133	1,020	11,153
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	47,371	(47,371)	-	(47,371)
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	97	0.965%	49,709	-	49,709	1,395	51,104
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	20	0.199%	10,276	11,117	(841)	288	(553)
2020400000- PUBLIC DEFENDER	13	0.125%	6,422	-	6,422	180	6,603
2021000000- GRAND JURY	20	0.202%	10,404	-	10,404	292	10,696

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011800000- County Counsel

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	1	0.005%	257	-	257	7	264
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	85	0.842%	43,415	-	43,415	1,218	44,633
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	905	9.020%	464,847	-	464,847	13,045	477,893
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	36	0.356%	18,368	-	18,368	515	18,883
2022700000- PROBATION-JPCF-JUV PROBATION	1	0.007%	385	-	385	11	396
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	121	1.209%	62,296	-	62,296	1,748	64,045
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	62	0.613%	31,598	-	31,598	887	32,485
2023070000- DELTA ACTIVITIES	95	0.947%	48,810	58,941	(10,131)	1,370	(8,761)
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	122	1.214%	62,553	-	62,553	1,755	64,309
2025600000- COMMUNITY DEVELOPMENT SERVICES	656	6.540%	337,043	-	337,043	9,459	346,502
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	92	0.920%	47,397	-	47,397	1,330	48,727

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011800000- County Counsel

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	24	0.234%	12,074	-	12,074	339	12,413
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	525	5.234%	269,737	-	269,737	7,570	277,307
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	2	0.015%	771	-	771	22	792
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	1,465	14.601%	752,439	566,896	185,543	21,116	206,659
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	69	0.685%	35,323	332,010	(296,687)	991	(295,696)
4041200000- CONSERVATOR SERVICES	689	6.864%	353,741	369,282	(15,541)	9,927	(5,614)
4041800000- EMERGENCY MEDICAL SERVICE AGCY	60	0.593%	30,570	23,607	6,963	858	7,821
4042000000- ENVIRONMENTAL HEALTH	90	0.892%	45,984	-	45,984	1,290	47,274
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	32	0.314%	16,184	11,251	4,934	454	5,388
4049500000- HEALTH CARE SERVICES ADMIN	81	0.805%	41,488	-	41,488	1,164	42,652
4049700000- OFFICE OF THE MEDICAL EXAMINER	21	0.209%	10,789	-	10,789	303	11,092
5050101000- HSA ADMINISTRATION	1,235	12.313%	634,525	348,289	286,236	17,807	304,043
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	26	0.257%	13,230	9,082	4,148	371	4,519
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	11	0.105%	5,395	5,932	(537)	151	(386)
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	45	0.451%	23,249	50,893	(27,644)	652	(26,991)
5055246000- NEIGHBORHOOD PRESERVATION	17	0.167%	8,606	13,717	(5,111)	242	(4,869)
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	0	0.002%	128	-	128	4	132
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	28	0.282%	14,514	-	14,514	407	14,922
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011800000- County Counsel

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	19	0.187%	9,633.48	4,888	4,745.00	270.35	5,015.35
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	420	4.182%	215,533.03	167,784	47,749.17	6,048.63	53,797.80
9230901000- AIRPORT ENTERPRISE	167	1.665%	85,802.18	77,889	7,913.59	2,407.92	10,321.51
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%	-	53,505	(53,505)	-	(53,505)
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	5	0.047%	2,440	2,225	216	68	284
OA- OTHER AGENCIES	213	2.126%	109,565	240,934	(131,370)	3,075	(128,295)
AO- All Other	-	0.000%	-	-	-	-	-
Total	10,030	100.000%	\$ 5,153,269	\$ 2,630,482	\$ 2,522,787	\$ 143,974	\$ 2,666,761

Allocation Basis:

Counsel Time Records by Dept

Source of Allocation:

G1 - County Counsel FY 24-25 Time Records.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	14,386	-	14,386
1010200000- County Administration	8,606	-	8,606
1011800000- County Counsel	-	-	-
1014200000- Facilities Management	27,467	-	27,467
1011200000- Purchasing & Support	109,074	-	109,074
1012400000- Human Resources	(35,856)	-	(35,856)
RECEIVING BUDGET UNITS			
1010100000- BOARD OF SUPERVISORS	449,766	-	449,766
1011000000- TREASURER-TAX COLLECTOR	44,105	-	44,105
1011100000- ASSESSOR	305,566	-	305,566
1011600000- REVENUE AND RECOVERY	10,886	-	10,886
1013000000- REGISTRAR OF VOTERS	33,409	-	33,409
1014000000- GENERAL SERVICES - ADMIN	34,465	-	34,465
1014300000- CAPITAL PROJECT ADMIN	54,801	-	54,801
1014400000- AIRPORT EAST BUSINESS PARK	11,153	-	11,153
1016000000- SURVEYOR	-	-	-
1040148000- PUBLIC IMPROVEMENT	(47,371)	-	(47,371)
1040160000- PARKS-RELATED CAP PROJECTS	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	-	-
1120000000- GENERAL RESERVE	-	-	-
2020200000- DISTRICT ATTORNEY	51,104	-	51,104
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	(553)	-	(553)
2020400000- PUBLIC DEFENDER	6,603	-	6,603
2021000000- GRAND JURY	10,696	-	10,696
2021200000- PRETRIAL SERVICES	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	264	-	264
2021300000- COURT ASSIGNED COUNSEL	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

1011800000- County Counsel			
	Legal Services	Litigation/Unallowable	Total
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	44,633	-	44,633
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	477,893	-	477,893
2022610000- SHERIFF-AB109-ALTERNATIVES	-	-	-
2022620000- SHERIFF-CUST-AWP	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	18,883	-	18,883
2022700000- PROBATION-JPCF-JUV PROBATION	396	-	396
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-
2022702000- PROBATION-ADULT	64,045	-	64,045
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	32,485	-	32,485
2023070000- DELTA ACTIVITIES	(8,761)	-	(8,761)
2024100000- FLOOD CHANNEL MAINTENANCE	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	64,309	-	64,309
2025600000- COMMUNITY DEVELOPMENT SERVICES	346,502	-	346,502
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	48,727	-	48,727
2025900000- RECORDER-COUNTY CLERK	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

1011800000- County Counsel			
	Legal Services	Litigation/Unallowable	Total
2026000000- EMERGENCY SERVICES	12,413	-	12,413
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-
2026700000- LAFCO CONTRIBUTION	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	277,307	-	277,307
3030103000- PUBLIC WORKS-ENGINEERING	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	792	-	792
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	-	-
4040500000- MENTAL HEALTH SERVICES	206,659	-	206,659
4040700000- BEHAVIORAL HEALTH ADMIN	-	-	-
4040800000- UTILITY DISTRICTS	-	-	-
4041000000- PUBLIC HEALTH SVS	(295,696)	-	(295,696)
4041200000- CONSERVATOR SERVICES	(5,614)	-	(5,614)
4041800000- EMERGENCY MEDICAL SERVICE AGCY	7,821	-	7,821
4042000000- ENVIRONMENTAL HEALTH	47,274	-	47,274
4045415000- CALIFORNIA CHILDRENS SERVICES	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	5,388	-	5,388
4049500000- HEALTH CARE SERVICES ADMIN	42,652	-	42,652
4049700000- OFFICE OF THE MEDICAL EXAMINER	11,092	-	11,092
5050101000- HSA ADMINISTRATION	304,043	-	304,043
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	4,519	-	4,519
5054000000- COMMUNITY SERVICES	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	(386)	-	(386)
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	(26,991)	-	(26,991)
5055246000- NEIGHBORHOOD PRESERVATION	(4,869)	-	(4,869)
5055600000- VETERANS SERVICE OFFICE	-	-	-
6060900000- COUNTY LIBRARY	-	-	-
6061500000- COOPERATIVE EXTENSION	132	-	132
7070300000- PARKS AND RECREATION	-	-	-
7070800000- CULTURAL SERVICES	-	-	-
8190000000- FLEET SERVICES	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	14,922	-	14,922
8250000000- OFFICE AUTOMATION	-	-	-
8260000000- CENTRAL TELEPHONE	-	-	-
8270000000- RADIO COMMUNICATIONS	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

1011800000- County Counsel			
	Legal Services	Litigation/Unallowable	Total
9210000000- SW ENTERPRISE	5,015	-	5,015
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	-	-
9221100000- S J GENERAL HOSPITAL	53,798	-	53,798
9230901000- AIRPORT ENTERPRISE	10,322	-	10,322
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	(53,505)	-	(53,505)
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	284	-	284
OA- OTHER AGENCIES	(128,295)	-	(128,295)
AO- All Other	-	-	-
Total	\$ 2,666,761	\$ -	\$ 2,666,761

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

		Distribution Percentage ¹			25.39%	2.54%	2.99%	8.52%	3.41%	2.83%	3.70%	0.71%	0.00%	49.91%	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)
Personnel															
6001000000 - SALARIES & WAGES-REGULAR	\$ 4,265,491	S	\$	1,083,032	\$ 108,144	\$ 127,381	\$ 363,600	\$ 145,283	\$ 120,615	\$ 157,879	\$ 30,459	\$ -	\$	2,129,096	\$ -
6001002000 - SALARIES-STANDBY PAY	164,775	S		41,837	4,178	4,921	14,046	5,612	4,659	6,099	1,177	-		82,246	-
6001100000 - SALARIES-CAFETERIA	26,740	S		6,790	678	799	2,279	911	756	990	191	-		13,347	-
6001450000 - SALARIES-LEAVE TIME PAYOFF	7,762	S		1,971	197	232	662	264	219	287	55	-		3,874	-
6001700000 - RECRUITMENT BONUS	2,000	S		508	51	60	170	68	57	74	14	-		998	-
6002100000 - SALARIES-EXTRA HELP-PART TIME	114,908	S		29,176	2,913	3,432	9,795	3,914	3,249	4,253	821	-		57,355	-
6003000000 - SALARIES-OVERTIME	82,795	S		21,022	2,099	2,473	7,058	2,820	2,341	3,065	591	-		41,327	-
6003200000 - SALARIES-HOLIDAY PAY	6,474	S		1,644	164	193	552	221	183	240	46	-		3,231	-
6010100000 - UNEMPLOYMENT COMP INSURANCE	6,559	S		1,665	166	196	559	223	185	243	47	-		3,274	-
6010300000 - OTHER EMP BENEFITS-UNIFORM	6,949	S		1,764	176	208	592	237	196	257	50	-		3,468	-
6010900000 - PARKING BENEFIT	10,080	S		2,559	256	301	859	343	285	373	72	-		5,031	-
6020000000 - RETIREMENT-EMPLOYER SHARE	1,839,474	S		467,053	46,637	54,933	156,801	62,653	52,015	68,085	13,135	-		918,163	-
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	214,010	S		54,338	5,426	6,391	18,243	7,289	6,052	7,921	1,528	-		106,822	-
6020600000 - HLTH INSUR FOR RETIREES-SLB	18,332	S		4,655	465	547	1,563	624	518	679	131	-		9,150	-
6030000000 - SOCIAL SECURITY-OASDI	264,374	S		67,126	6,703	7,895	22,536	9,005	7,476	9,785	1,888	-		131,961	-
6030100000 - SOCIAL SECURITY-MEDICARE	61,829	S		15,699	1,568	1,846	5,270	2,106	1,748	2,289	442	-		30,862	-
6030200000 - SOCIAL SECURITY-EXTRA H-OASDI	7,124	S		1,809	181	213	607	243	201	264	51	-		3,556	-
6030300000 - MEDICARE-EXTRA HELP	1,666	S		423	42	50	142	57	47	62	12	-		832	-
6040000000 - LIFE INSURANCE	781	S		198	20	23	67	27	22	29	6	-		390	-
6050000000 - HEALTH INSURANCE	957,874	S		243,209	24,285	28,605	81,651	32,625	27,086	35,454	6,840	-		478,117	-
6070000000 - DENTAL INSURANCE	19,480	S		4,946	494	582	1,661	664	551	721	139	-		9,723	-
6080000000 - VISION CARE	3,122	S		793	79	93	266	106	88	116	22	-		1,558	-
Subtotal Personnel Cost	\$ 8,082,599		\$	2,052,217	\$ 204,920	\$ 241,373	\$ 688,980	\$ 275,294	\$ 228,551	\$ 299,163	\$ 57,716	\$ -	\$	4,034,384	\$ -
Operating Services & Supplies															
6201000000 - OFFICE EXPENSE-GENERAL	\$ 126	D	\$	126											
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	5,290	D		5,290											
6201005600 - GENERAL OFFICE SUPPLIES	640	D		640											
6202000000 - OFFICE EXPENSE-POSTAGE	9	D		9											
6206000000 - COMMUNICATIONS	82,882	D		82,882											
6206000200 - COMMUNICATIONS-OPERATION	2,522	D		2,522											
6206000300 - COMM SVS-CELL PHONE	18,272	D		18,272											
6209000000 - MEMBERSHIPS	149	D		149											
6211000400 - FUEL	3,374	D		3,374											
6214000000 - RENTS & LEASES-EQUIPMENT	24,273	D		24,273											
6214000100 - RENTS & LEASES-COPYING MACHINE	13,375	D		13,375											
6217000000 - TRANS AND TRAVEL-GENERAL	1,131	D		1,131											
6218000000 - TRANS/TRAVEL-MOTORPOOL	229,618	D		229,618											
6220000000 - PROFESSIONAL SVS-GEN	833,740	D		526,380			186,121	73,261							47,978
6221004000 - PROFESSIONAL SVS-COUNTY	264,402	D		264,402											
6221007200 - PROF SVS-HAZARDOUS WASTE	7,331	D		7,331											
6221007700 - STKN SEWER SERVICE CHARGE-HOSP	438,169	D		-								438,169			
6221012450 - PRE-EMPLOYMENT DRUG TESTING	681	D		681											
6221020000 - ALLOCATED SERVICE DEPT COSTS	408,122	D		408,122											
6221021100 - PROF SER-FM SERVICE REQUESTS	372,858	D		-											372,858

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

Expense Type	Distribution Percentage ¹	\$	Spread Method	25.39%	2.54%	2.99%	8.52%	3.41%	2.83%	3.70%	0.71%	0.00%	49.91%	0.00%
				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)
6221100200 - PROF & SPEC SRVS-APPRAISALS	4,000	D		4,000										
6221160002 - BACKGROUND CHECKS-PROVIDER	49	D		49										
6221406000 - INSPECTION/TESTING	1,080	D		1,080										
6221414000 - TECHNOLOGY/WEB/COMPUTERS	2,678	D		2,678										
6223000000 - PUBLICATIONS & LEGAL NOTICES	2,054	D		2,054										
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	30,358	D		30,358										
6226010100 - BADGES AND ID CARDS	1,183	D		1,183										
6226016000 - SOFTWARE & RELATED LICENSES	37,444	D		37,444										
6226602000 - OVERDUE CALCARDS	6,712	D		6,712										
6238000000 - MISCELLANEOUS EXP	4,965	D		4,965										
6240000000 - CLOTHING & PERSONAL SUPPLIES	7,301	D		7,301										
6246000000 - HOUSEHOLD EXPENSE	102,296	D		8,727		12,888	16,667							64,015
6246000100 - HOUSEHOLD EXP-JANITOR SERVICE	843,150	D		17,521		94,371	408,511							322,747
6249000000 - UTILITIES	3,519,895	D		82,397		441,814	1,107,263							1,888,420
6249100150 - UTILITIES-SOLAR	693,963	D		-		-	-					464,955		229,008
6260000000 - MAINT-STRUCTURE & GROUND	572,216	D		57,370		37,372	106,619							370,855
6260000300 - MAINT-STRUCT & GROUND-DOWNTOWN	1,049,363	D		76,877		64,114	342,834							565,537
6260000500 - MAINT-STRUCT & GROUND-EMER REP	157,604	D		-								66,929		90,675
6260000600 - MAINT-STRU-GR/SECUR ALRM SYS	46,422	D		39,137			4,438							2,848
6260000700 - MAINT-STRUCT & GROUND OUTLYING	477,578	D		74,324			974					3,738		398,542
6260010100 - JAIL & HONOR FARM EXP	713,878	D		1,316								3,594		708,969
6260010200 - JUVENILE HALL	111,375	D		-										111,375
6260010500 - ARPA FUNDED CC REPAIR & UPGRAD	869,784	D		15,928		1,091								852,765
6260010700 - HOSPITAL SEWER SYSTEM	248,216	D		-								248,216		
6264000000 - RENTS-STRUCTURES & GROUNDS	732,988	D		732,988										
6269000000 - SMALL TOOLS & INSTRUMENTS	20,761	D		20,761										
6269001100 - JAIL & HONOR FARM EXPS	446	D		446										
6269100000 - SMALL PURCHASES-FURNITURE	23,769	D		23,769										
6295211081 - RADIO MAINTENANCE-ISF	28,606	D		28,606										
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	38,725	D		38,725										
6295220700 - DATA PROCESSING CHARGES	173,147	D		173,147										
6295232000 - INSURANCE-WORKER'S COMP	240,687	D		240,687										
6295236000 - INSURANCE-CASUALTY	282,129	D		282,129										
6381000000 - TAXES & ASSESSMENTS	422,481	D		422,481										
6451000000 - EQUIPMENT	100,199	D		100,199										
6451000800 - EQUIPMENT-VEHICLES	311,588	D		311,588										
6501000000 - COST REIMB-GOV'T FUND CHGS	(499,617)	D		-			(141,616)					(358,001)		
6501004000 - COST REIMB-FM SERV REQ	(698,852)	D		-		(47,130)								(651,723)
6501004001 - COST REIMB-FM SERV REQ INTRFND	(23,309)	D		-										(23,309)
6501005000 - COST REIMB-SOLAR PROJECTS	(135,678)	D		-										(135,678)
6501005100 - COST REIMB-SOLAR PRO INTERFUND	(540,113)	D		-										(540,113)
6501010100 - COST REIMB-BADGE ACCESS	(2,898)	D		-										(2,898)
6501100000 - INTERFUND CHARGE	(4,699)	D		-								(4,699)		
6501100100 - INTERFUND CHG-DUPLICATING	(324)	D		-										(324)
6501100300 - INTERFUND CHG-FR FD 04	(89,371)	D		-										(89,371)

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

Expense Type	Distribution Percentage ¹	25.39%	2.54%	2.99%	8.52%	3.41%	2.83%	3.70%	0.71%	0.00%	49.91%	0.00%	
	\$	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)
6501300300 - DIR CHG-FR HOSPITAL	(430,757)	D	-								(358,525)		(72,232)
6501300400 - DIR CHG-ENTERPRISE-FR AIRPORT	(111)	D	-										(111)
6501400000 - DIR CHG-FR BOS DISTRICTS	(47,130)	D	-										(47,130)
6502000000 - COST PLAN INDIRECT COST REIMB	(13,717,983)	D	(13,717,983)										
REVENUE - REIMBURSEMENTS	(245,829)	D	(245,829)										
REVENUE - OFF THE TOP CREDITS	(454,042)	D	(454,042)										
Subtotal Operating Cost	\$ (2,304,657)		\$ (9,982,330)	\$ -	\$ 604,521	\$ 2,031,812	\$ 73,261	\$ -	\$ -	\$ -	\$ 504,377	\$ -	\$ 4,463,702
Disallowed Expenses ²													
6501000000 - COST REIMB-GOV'T FUND CHGS	\$ 499,617	D	\$ -	\$ -	\$ -	\$ 141,616	\$ -	\$ -	\$ -	\$ -	\$ 358,001	\$ -	\$ -
6501004000 - COST REIMB-FM SERV REQ	698,852	D	-	-	47,130	-	-	-	-	-	-	-	651,723
6501004001 - COST REIMB-FM SERV REQ INTRFND	23,309	D	-	-	-	-	-	-	-	-	-	-	23,309
6501005000 - COST REIMB-SOLAR PROJECTS	135,678	D	-	-	-	-	-	-	-	-	-	-	135,678
6501005100 - COST REIMB-SOLAR PRO INTERFUND	540,113	D	-	-	-	-	-	-	-	-	-	-	540,113
6501010100 - COST REIMB-BADGE ACCESS	2,898	D	-	-	-	-	-	-	-	-	-	-	2,898
6501100000 - INTERFUND CHARGE	4,699	D	-	-	-	-	-	-	-	-	4,699	-	-
6501100100 - INTERFUND CHG-DUPLICATING	324	D	-	-	-	-	-	-	-	-	-	-	324
6501100300 - INTERFUND CHG-FR FD 04	89,371	D	-	-	-	-	-	-	-	-	-	-	89,371
6501300300 - DIR CHG-FR HOSPITAL	430,757	D	-	-	-	-	-	-	-	-	358,525	-	72,232
6501300400 - DIR CHG-ENTERPRISE-FR AIRPORT	111	D	-	-	-	-	-	-	-	-	-	-	111
6501400000 - DIR CHG-FR BOS DISTRICTS	47,130	D	-	-	-	-	-	-	-	-	-	-	47,130
6502000000 - COST PLAN INDIRECT COST REIMB	13,717,983	D	13,717,983	-	-	-	-	-	-	-	-	-	-
6381000000 - TAXES & ASSESSMENTS	(422,481)	D	(422,481)	-	-	-	-	-	-	-	-	-	-
6451000000 - EQUIPMENT	(100,199)	D	(100,199)	-	-	-	-	-	-	-	-	-	-
6451000800 - EQUIPMENT-VEHICLES	(311,588)	D	(311,588)	-	-	-	-	-	-	-	-	-	-
REVENUE - REIMBURSEMENTS	245,829	D	245,829	-	-	-	245,829	-	-	-	-	-	-
6260010500 - ARPA FUNDED CC REPAIR & UPGRAD	(869,784)	D	(15,928)	-	(1,091)	-	-	-	-	-	-	-	(852,765)
6264000000 - RENTS-STRUCTURES & GROUNDS [3]	(614,954)	D	(614,954)	-	-	-	-	-	-	-	-	-	-
Subtotal Disallowed Costs	\$ 14,117,664		\$ 12,498,662	\$ -	\$ 46,038	\$ 141,616	\$ -	\$ -	\$ -	\$ -	\$ 721,225	\$ -	\$ 710,123
DEPARTMENTAL EXPENDITURES	\$ 19,895,606		\$ 4,568,549	\$ 204,920	\$ 891,933	\$ 2,862,408	\$ 348,555	\$ 228,551	\$ 299,163	\$ 57,716	\$ 1,225,602	\$ 4,034,384	\$ 5,173,825

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

		Distribution Percentage ¹	25.39%	2.54%	2.99%	8.52%	3.41%	2.83%	3.70%	0.71%	0.00%	49.91%	0.00%
Expense Type	\$	Spread Method	General Admin	Agriculture Bldg	Canlis Bldg	Administrative Bldg	District Attorney Bldg (formerly Courthouse)	Hazelton Complex	Human Services Bldg	Juvenile Justice Center	French Camp Campus	Facility Maint - Dept Directly Identified (Labor)	Facility Maint - Dept Directly Identified (Expenses)
Reallocation of General Admin													
G/A Reallocation		Distribution Percentage		1%	6%	19%	2%	1%	2%	0%	8%	26%	34%
Subtotal G/A Reallocation			\$ (4,568,549)	\$ 61,081	\$ 265,859	\$ 853,200	\$ 103,894	\$ 68,125	\$ 89,172	\$ 17,203	\$ 365,316	\$ 1,202,532	\$ 1,542,167
Reallocation of Incoming Costs													
First Allocation	\$ 1,158,203			\$ 281,486	\$ 1,225,191	\$ 3,931,908	\$ 478,788	\$ 313,947	\$ 410,941	\$ 79,281	\$ 1,683,532	\$ 5,541,779	\$ 7,106,956
Unallocated Costs	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 1,158,203			\$ 281,486	\$ 1,225,191	\$ 3,931,908	\$ 478,788	\$ 313,947	\$ 410,941	\$ 79,281	\$ 1,683,532	\$ 5,541,779	\$ 7,106,956
Second Allocation	\$ 625,946			\$ 8,369	\$ 36,426	\$ 116,899	\$ 14,235	\$ 9,334	\$ 12,218	\$ 2,357	\$ 50,053	\$ 164,761	\$ 211,295
Unallocated Costs	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 625,946			\$ 8,369	\$ 36,426	\$ 116,899	\$ 14,235	\$ 9,334	\$ 12,218	\$ 2,357	\$ 50,053	\$ 164,761	\$ 211,295
TOTAL FUNCTIONAL COSTS	\$ 21,679,756			\$ 289,855	\$ 1,261,617	\$ 4,048,807	\$ 493,023	\$ 323,280	\$ 423,159	\$ 81,638	\$ 1,733,585	\$ 5,706,540	\$ 7,318,252

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 Arnaiz Lease payments per Board Letter 3/16/201 (pg 2).

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

COSTS TO BE ALLOCATED

1014200000- Facilities Management	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 19,895,606		\$ 19,895,606
Incoming Costs			
BUILD- Building Depreciation	\$ 955,189	\$ -	\$ 955,189
EQUIP- Equipment Depreciation	16,691	-	16,691
DEBT SVS- Debt Service Interest	58,046	-	58,046
1010800000- Auditor-Controller	62,308	2,584	64,892
1010200000- County Administration	39,253	1,161	40,415
1011800000- County Counsel	26,717	750	27,467
1014200000- Facilities Management		381,271	381,271
1011200000- Purchasing & Support		180,176	180,176
1012400000- Human Resources		60,004	60,004
Total Incoming Costs	\$ 1,158,203	\$ 625,946	\$ 1,784,149
Total Costs to be Allocated	\$ 21,053,810	\$ 625,946	\$ 21,679,756

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	25,297	40.085%	112,834	-	112,834	3,355	116,189
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%	60,965	-	60,965	1,813	62,777
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	24,143	38.257%	107,687	-	107,687	3,202	110,889
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%	-	-	-	-	-
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%	\$ 281,486	\$ -	\$ 281,486	\$ 8,369	\$ 289,855

Allocation Basis: Ag Bldg Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2024-2025.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	-	-	-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1120000000- GENERAL 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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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%	62,123	-	62,123	1,847	63,970
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	12,962	19.139%	234,491	-	234,491	6,972	241,463
2022702300- PROB-ADJULT-SB678-TAY	7,909	11.678%	143,079	-	143,079	4,254	147,333
2022702510- PROBATION-LOC COMM CORR-AB109	30,292	44.728%	548,003	-	548,003	16,293	564,295
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	4,314	6.370%	78,043	-	78,043	2,320	80,363
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	1,024	1.512%	18,525	-	18,525	551	19,076
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%	-	-	-	-	-
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	7,790	11.502%	140,926	47,126	93,801	4,190	97,991
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	67,725	100.000%	\$ 1,225,191	\$ 47,126	\$ 1,178,066	\$ 36,426	\$ 1,214,492

Allocation Basis: Canlis Bldg Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2024-2025.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	233,644	60,712	172,932		172,932
1010200000- County Administration	6,341	3.351%	131,762		131,762		131,762
1011800000- County Counsel	7,438	3.931%	154,558		154,558		154,558
1014200000- Facilities Management	7,033	3.717%	146,142		146,142		146,142
1011200000- Purchasing & Support	13,801	7.294%	286,777		286,777	10,265	297,042
1012400000- Human Resources	15,488	8.185%	321,832		321,832	11,520	333,352
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	12,821	6.776%	266,413		266,413	9,536	275,950
1011000000- TREASURER-TAX COLLECTOR	8,840	4.672%	183,690		183,690	6,575	190,265
1011100000- ASSESSOR	22,171	11.717%	460,701		460,701	16,491	477,192
1011600000- REVENUE AND RECOVERY	8,087	4.274%	168,043		168,043	6,015	174,058
1013000000- REGISTRAR OF VOTERS	40,053	21.167%	832,279	80,904	751,376	29,791	781,167
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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	275,681	-	275,681	9,868	285,549
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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%	53,341	-	53,341	1,909	55,250
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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1014200000- Facilities Management

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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%	417,044	-	417,044	14,928	431,972
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%	-	-	-	-	-
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%	\$ 3,931,908	\$ 141,616	\$ 3,790,293	\$ 116,899	\$ 3,907,191

Allocation Basis: Adm Bldg Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2024-2025.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

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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%	7,710		7,710		7,710
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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	54,321	72.292%	346,126		346,126	10,459	356,585
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	8,050	10.713%	51,294		51,294	1,550	52,843
2020205000- DA-VICTIM ASSISTANCE	1,704	2.268%	10,858		10,858	328	11,186
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%	9,175		9,175	277	9,453
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%	3,766		3,766	114	3,880
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%	-		-	-	-

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
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%	-	-	-	-	-
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%	35,510	-	35,510	1,073	36,583
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	2,252	2.997%	14,349	-	14,349	434	14,783
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%	-	-	-	-	-
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%	\$ 478,788	\$ -	\$ 478,788	\$ 14,235	\$ 493,023

Allocation Basis: DA Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2024-2025.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	8,296		8,296	247	8,543
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	92,143	-	92,143	2,739	94,883
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	21,900	31.283%	98,211	-	98,211	2,920	101,130
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%	-	-	-	-	-
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%	113,144	-	113,144	3,364	116,508
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	480	0.686%	2,153	-	2,153	64	2,217
9221100000- S J GENERAL HOSPITAL	-	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%	\$ 313,947	\$ -	\$ 313,947	\$ 9,334	\$ 323,280

Allocation Basis: Hazelton Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2024-2025.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2020300000- CHILD SUPPORT	-	0.000%	-	-	-	-	-
2020400000- PUBLIC DEFENDER	1,404	0.501%	2,061	-	2,061	61	2,122
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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%	387,197	-	387,197	11,512	398,709
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%	21,683	-	21,683	645	22,328
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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%	\$ 410,941	\$ -	\$ 410,941	\$ 12,218	\$ 423,159

Allocation Basis: HSA Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2024-2025.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	1,976	1.481%	1,174		1,174	35	1,209
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%	-		-	-	-

San Joaquin County, California
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Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2020300000- CHILD SUPPORT	-	0.000%	-	-	-	-	-
2020400000- PUBLIC DEFENDER	2,249	1.686%	1,336	-	1,336	40	1,376
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	13,408	10.050%	7,968	-	7,968	237	8,204
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%	10,391	-	10,391	309	10,700
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%	6,596	-	6,596	196	6,792
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	87,197	65.358%	51,816	-	51,816	1,541	53,357
2022800320- PROB-JIRBG SECURE TRACK	-	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
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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%	\$ 79,281	\$ -	\$ 79,281	\$ 2,357	\$ 81,638

Allocation Basis: Juv Just Cntr Sq Ftg Per Occupants

Source of Allocation: B2 - Bldg Square Footage Worksheet for 2024-2025.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	-	-	-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1120000000- GENERAL 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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
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	372,152	51.600%	868,702	372,152	496,550	25,827	522,377
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	30,784	4.268%	71,859	30,784	41,074	2,136	43,211
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JIRBG SECURE TRACK	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	1,664	0.231%	3,884	1,664	2,220	115	2,336
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	1,273	0.177%	2,971	1,273	1,698	88	1,787
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	1,762	0.244%	4,112	1,762	2,351	122	2,473
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	22,888	3.173%	53,426	22,888	30,538	1,588	32,127
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	290,702	40.307%	678,577	290,702	387,875	20,175	408,050
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	\$ 721,225	100.000%	\$ 1,683,532	\$ 721,225	\$ 962,307	\$ 50,053	\$ 1,012,360

Allocation Basis: French Camp Directly Identified

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

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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	166,120	4.104%	227,419		227,419		227,419
1011200000- Purchasing & Support	22,015	0.544%	30,139		30,139	934	31,073
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	494	0.012%	676		676	21	697
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	-	0.000%	-		-	-	-
1040148000- PUBLIC IMPROVEMENT	1,682	0.042%	2,303		2,303	71	2,374
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2020300000- CHILD SUPPORT	-	0.000%	-	-	-	-	-
2020400000- PUBLIC DEFENDER	30,673	0.758%	41,992	-	41,992	1,302	43,294
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	1,920,197	47.435%	2,628,756	-	2,628,756	81,499	2,710,255
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	315,341	7.790%	431,703	-	431,703	13,384	445,088
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JIRBG SECURE TRACK	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	690	0.017%	945	-	945	29	974
2025600000- COMMUNITY DEVELOPMENT SERVICES	71,550	1.768%	97,953	-	97,953	3,037	100,989
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	44,723	1.105%	61,226	-	61,226	1,898	63,124
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	1,971	0.049%	2,699	-	2,699	84	2,782
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	15,389	0.380%	21,068	-	21,068	653	21,721
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	16,484	0.407%	22,567	-	22,567	700	23,266
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	381,478	9.424%	522,244	-	522,244	16,191	538,435
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	788	0.019%	1,079	-	1,079	33	1,113

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	991,543	24.494%	1,357,425	-	1,357,425	42,084	1,399,510
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	32,830	0.811%	44,944	-	44,944	1,393	46,338
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	30,242	0.747%	41,401	-	41,401	1,284	42,685
9221100000- S J GENERAL HOSPITAL	3,716	0.092%	5,087	-	5,087	158	5,245
9230901000- AIRPORT ENTERPRISE	111	0.003%	152	-	152	5	157
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	\$ 4,048,040	100.000%	\$ 5,541,779	\$ -	\$ 5,541,779	\$ 164,761	\$ 5,706,540

Allocation Basis: Facility Mtce Dept Directly Identified Labor Cost

Source of Allocation: H1 Labor by Facility Tech - A87.xls

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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	-	0.000%	-	2,414	(2,414)		(2,414)
1010200000- County Administration	-	0.000%	-	836	(836)		(836)
1011800000- County Counsel	-	0.000%	-	916	(916)		(916)
1014200000- Facilities Management	-	0.000%	-	-	-		-
1011200000- Purchasing & Support	36,487	0.676%	48,063	16,303	31,760	1,429	33,189
1012400000- Human Resources	-	0.000%	-	4,534	(4,534)	-	(4,534)
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-	-	-	-	-
1011000000- TREASURER-TAX COLLECTOR	17,873	0.331%	23,543	6,387	17,156	700	17,856
1011100000- ASSESSOR	261	0.005%	344	6,327	(5,982)	10	(5,972)
1011600000- REVENUE AND RECOVERY	-	0.000%	-	-	-	-	-
1013000000- REGISTRAR OF VOTERS	11,208	0.208%	14,764	8,724	6,040	439	6,479
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-	-	-	-	-
1014300000- CAPITAL PROJECT ADMIN	9,837	0.182%	12,958	-	12,958	385	13,343
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	102,166	(102,166)	-	(102,166)
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	1,136,031	21.056%	1,496,421	10,222	1,486,199	44,490	1,530,689
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%	-	-	-	-	-

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1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2020300000- CHILD SUPPORT	60,609	1.123%	79,836	-	79,836	2,374	82,210
2020400000- PUBLIC DEFENDER	241,208	4.471%	317,728	2,272	315,455	9,446	324,902
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	798,207	14.794%	1,051,426	203,998	847,429	31,260	878,688
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	21,289	0.395%	28,043	36,027	(7,984)	834	(7,150)
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	269,560	4.996%	355,074	107,676	247,398	10,557	257,955
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2022800320- PROB-JIRBG SECURE TRACK	-	0.000%	-	-	-	-	-

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2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	475,983	8.822%	626,982	12,464	614,518	18,641	633,159
2025600000- COMMUNITY DEVELOPMENT SERVICES	8,774	0.163%	11,557	42,790	(31,233)	344	(30,890)
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	390	0.007%	513	4,592	(4,079)	15	(4,064)
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	248,220	4.601%	326,964	31,183	295,781	9,721	305,502
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%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	44,026	0.816%	57,993	31,412	26,581	1,724	28,305
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	96,390	1.787%	126,969	15,034	111,935	3,775	115,710
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	20,246	0.375%	26,668	1,456	25,212	793	26,005
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	9,238	0.171%	12,168	102	12,067	362	12,428
5050101000- HSA ADMINISTRATION	161,899	3.001%	213,259	52,477	160,782	6,340	167,122
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	12,856	0.238%	16,934	-	16,934	503	17,438
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	1,007,455	18.673%	1,327,056	53,828	1,273,228	39,454	1,312,682
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	394	(394)	-	(394)

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1014200000- Facilities Management

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	4,692	0.087%	6,181	-	6,181	184	6,364
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	680,783	12.618%	896,751	59,824	836,927	26,661	863,588
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	8,909	0.165%	11,735	1,099	10,636	349	10,985
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	5,321	0.099%	7,009	14,340	(7,331)	208	(7,123)
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	7,605	0.141%	10,018	7,546	2,472	298	2,770
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	574,837	(574,837)	-	(574,837)
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	129	(129)	-	(129)
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	\$ 5,395,356	100.000%	\$ 7,106,956	\$ 1,412,309	\$ 5,694,648	\$ 211,295	\$ 5,905,943

Allocation Basis: Facility Mtce Dept Directly Identified Expense Cost

Source of Allocation: H3 - FY24-25 Actuals 6220000000 and 6264000000.xlsx and H4 - FY24-25Actuals 6246-6249-6260.xls

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	-	-	172,932	-	-	-	-	-	-	(2,414)	170,518
1010200000- County Administration	-	-	131,762	-	-	-	-	-	-	(836)	130,927
1011800000- County Counsel	-	-	154,558	-	-	-	-	-	-	(916)	153,641
1014200000- Facilities Management	-	-	146,142	7,710	-	-	-	-	227,419	-	381,271
1011200000- Purchasing & Support	-	-	297,042	-	-	-	-	-	31,073	33,189	361,305
1012400000- Human Resources	-	-	333,352	-	-	-	-	-	-	(4,534)	328,818
RECEIVING BUDGET UNITS											
1010100000- BOARD OF SUPERVISORS	-	-	275,950	-	-	-	-	-	-	-	275,950
1011000000- TREASURER-TAX COLLECTOR	-	-	190,265	-	-	-	-	-	-	17,856	208,121
1011100000- ASSESSOR	-	-	477,192	-	-	-	-	-	-	(5,972)	471,220
1011600000- REVENUE AND RECOVERY	-	-	174,058	-	-	-	-	-	-	-	174,058
1013000000- REGISTRAR OF VOTERS	-	-	781,167	-	-	-	-	-	-	6,479	787,646
1014000000- GENERAL SERVICES - ADMIN	-	-	-	-	-	-	-	-	-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	-	-	-	-	-	-	-	697	13,343	14,040
1014400000- AIRPORT EAST BUSINESS PARK	-	-	-	-	-	-	-	-	-	-	-
1016000000- SURVEYOR	-	-	-	-	8,543	-	-	-	-	-	8,543
1040148000- PUBLIC IMPROVEMENT	-	-	-	-	-	-	-	-	2,374	(102,166)	(99,792)
1040160000- PARKS-RELATED CAP PROJECTS	-	-	-	-	-	-	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	-	-	-	-	-	-	-	-	-	-
1120000000- GENERAL RESERVE	-	-	-	-	-	-	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	-	-	-	356,585	-	-	-	-	-	1,530,689	1,887,274
2020202000- DA-REAL ESTATE FRAUD	-	-	-	-	-	-	1,209	-	-	-	1,209
2020204000- DA-FAMILY JUSTICE CENTER	-	-	-	52,843	-	-	-	-	-	-	52,843
2020205000- DA-VICTIM ASSISTANCE	-	-	-	11,186	-	-	-	-	-	-	11,186
2020206000- DA-CONSUMER FRAUD-PROP 64	-	-	-	-	-	-	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	-	-	-	-	-	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	-	-	-	-	-	-	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	-	-	9,453	-	-	-	-	-	-	9,453
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	-	-	-	3,880	-	-	-	-	-	-	3,880
2020278240- DA-RURAL CRIMES PREVENTION	-	-	-	-	-	-	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	-	-	-	-	-	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	-	-	-	-	-	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	-	-	-	-	-	-	-	-	-	-
2020300000- CHILD SUPPORT	-	-	-	-	-	-	-	-	-	82,210	82,210
2020400000- PUBLIC DEFENDER	-	-	-	-	-	2,122	1,376	-	43,294	324,902	371,693
2021000000- GRAND JURY	-	-	-	-	-	-	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	-	-	-	-	-	8,204	-	-	-	8,204

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	36,583	-	-	-	-	-	-	36,583
2022600000- SHERIFF-CUSTODY	-	-	-	-	-	-	-	522,377	2,710,255	878,688	4,111,321
2022610000- SHERIFF-AB109-ALTERNATIVES	-	-	-	-	-	-	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	-	-	-	-	-	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	-	-	-	-	-	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	63,970	-	-	-	-	10,700	-	-	-	74,670
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	-	-	-	-	-
2022702000- PROBATION-ADULT	-	241,463	-	-	-	-	-	-	-	-	241,463
2022702300- PROB-ADJULT-SB678-TAY	-	147,333	-	-	-	-	-	-	-	-	147,333
2022702510- PROBATION-LOC COMM CORR-AB109	-	564,295	-	-	-	-	-	-	-	(7,150)	557,145
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	-	-	-	-	-	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	-	-	-	-	-	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	-	-	-	-	-	6,792	43,211	445,088	257,955	753,045
2022785000- AB118-ELEAS-COPS-JJP	-	-	-	-	-	-	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	-	-	-	-	-	53,357	-	-	-	53,357
2022800320- PROB-JIRBG SECURE TRACK	-	-	-	-	-	-	-	-	-	-	-
2023060000- WATER RESOURCES	-	-	-	-	-	-	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	116,189	-	-	-	-	-	-	-	974	633,159	750,321
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	-	-	-	94,883	-	-	-	100,989	(30,890)	164,982
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	-	-	-	-	-	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	-	285,549	-	-	-	-	-	-	-	285,549
2026000000- EMERGENCY SERVICES	62,777	-	-	-	-	-	-	-	-	(4,064)	58,713
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-	-	-	-	-	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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2026000170- OES-2016 DELTA GRANT PHASE 2	-	-	-	-	-	-	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	-	-	-	-	-	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	-	-	-	101,130	-	-	-	-	305,502	406,632
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	-	-	-	-	-	-	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	-	-	-	-	-	-	2,336	-	28,305	30,641
4040800000- UTILITY DISTRICTS	-	-	-	-	-	-	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	-	-	-	-	-	-	-	63,124	115,710	178,834
4041200000- CONSERVATOR SERVICES	-	-	-	-	-	-	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	-	-	-	-	-	-	1,787	-	-	1,787
4042000000- ENVIRONMENTAL HEALTH	-	-	-	-	116,508	-	-	-	2,782	26,005	145,295
4045415000- CALIFORNIA CHILDRENS SERVICES	-	-	-	-	-	-	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	-	-	-	-	-	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	-	-	-	-	-	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	-	-	-	-	-	-	2,473	21,721	12,428	36,623
5050101000- HSA ADMINISTRATION	-	-	55,250	-	-	398,709	-	-	-	167,122	621,081
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	-	-	-	-	-	-	-	32,127	23,266	17,438	72,831
5054000000- COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	-	-	-	-	22,328	-	-	538,435	1,312,682	1,873,445
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	-	-	-	-	-	-	-	1,113	(394)	719
5055246000- NEIGHBORHOOD PRESERVATION	-	-	-	-	-	-	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	-	-	-	-	-	-	-	-	6,364	6,364
6060900000- COUNTY LIBRARY	-	-	-	-	-	-	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	110,889	-	-	-	-	-	-	-	-	-	110,889
7070300000- PARKS AND RECREATION	-	-	-	-	-	-	-	-	1,399,510	863,588	2,263,098
7070800000- CULTURAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
8190000000- FLEET SERVICES	-	-	-	-	-	-	-	-	46,338	10,985	57,323
8240000000- INFORMATION SYSTEMS DIV - ISF	-	80,363	431,972	-	-	-	-	-	-	-	512,335
8250000000- OFFICE AUTOMATION	-	-	-	-	-	-	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	19,076	-	14,783	-	-	-	-	-	-	33,859
8270000000- RADIO COMMUNICATIONS	-	-	-	-	-	-	-	-	-	(7,123)	(7,123)
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-	-	-	-	-	-
9210000000- SW ENTERPRISE	-	-	-	-	-	-	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	-	-	-	2,217	-	-	-	42,685	2,770	47,671
9221100000- S J GENERAL HOSPITAL	-	-	-	-	-	-	-	408,050	5,245	(574,837)	(161,542)
9230901000- AIRPORT ENTERPRISE	-	-	-	-	-	-	-	-	157	(129)	28
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	-	97,991	-	-	-	-	-	-	-	-	97,991
OA- OTHER AGENCIES	-	-	-	-	-	-	-	-	-	-	-
AO- All Other	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 289,855	\$1,214,492	\$ 3,907,191	\$ 493,023	\$ 323,280	\$ 423,159	\$ 81,638	#####	\$ 5,706,540	\$ 5,905,943	\$ 19,357,481

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1011200000- Purchasing & Support

Expense Type	Distribution Percentage ¹			39.60%		30.99%		10.36%		7.19%		11.86%	
	\$	Spread Method		Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage					
Personnel													
6001000000 - SALARIES & WAGES-REGULAR	\$ 1,769,203	S		\$ 700,566	\$ 548,241	\$ 183,323	\$ 127,252	\$ 209,821					
6001100000 - SALARIES-CAFETERIA	5,361	S		2,123	1,661	555	386	636					
6001200000 - SALARIES-CAR ALLOWANCE	1,620	S		641	502	168	117	192					
6001450000 - SALARIES-LEAVE TIME PAYOFF	7,440	S		2,946	2,306	771	535	882					
6001600000 - CAREER INCENTIVE PAY	8,612	S		3,410	2,669	892	619	1,021					
6001700000 - RECRUITMENT BONUS	2,000	S		792	620	207	144	237					
6002100000 - SALARIES-EXTRA HELP-PART TIME	181,029	S		71,684	56,097	18,758	13,021	21,469					
6002200000 - SALARIES-EXTRA HELP-TEMPORARY	90,932	S		36,007	28,178	9,422	6,540	10,784					
6003000000 - SALARIES-OVERTIME	1,294	S		512	401	134	93	153					
6010100000 - UNEMPLOYMENT COMP INSURANCE	2,955	S		1,170	916	306	213	350					
6010900000 - PARKING BENEFIT	10,220	S		4,047	3,167	1,059	735	1,212					
6020000000 - RETIREMENT-EMPLOYER SHARE	732,362	S		289,999	226,945	75,887	52,676	86,855					
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	87,286	S		34,563	27,048	9,044	6,278	10,352					
6020600000 - HLTH INSUR FOR RETIREES-SLB	26,876	S		10,642	8,328	2,785	1,933	3,187					
6030000000 - SOCIAL SECURITY-OASDI	104,909	S		41,542	32,509	10,871	7,546	12,442					
6030100000 - SOCIAL SECURITY-MEDICARE	24,550	S		9,721	7,607	2,544	1,766	2,911					
6030200000 - SOCIAL SECURITY-EXTRA H-OASDI	16,833	S		6,666	5,216	1,744	1,211	1,996					
6030300000 - MEDICARE-EXTRA HELP	3,937	S		1,559	1,220	408	283	467					
6040000000 - LIFE INSURANCE	484	S		192	150	50	35	57					
6050000000 - HEALTH INSURANCE	315,739	S		125,026	97,841	32,717	22,710	37,445					
6070000000 - DENTAL INSURANCE	8,924	S		3,534	2,765	925	642	1,058					
6080000000 - VISION CARE	1,446	S		573	448	150	104	172					
Subtotal Personnel Cost	\$ 3,404,012			\$ 1,347,915	\$ 1,054,837	\$ 352,720	\$ 244,837	\$ 403,703					
Operating Services & Supplies													
6201000000 - OFFICE EXPENSE-GENERAL	\$ 54,362	D		-	\$ 47	\$ 114	\$ 54,201						
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	30,671	D		6,671		195	23,006	799					
6201005600 - GENERAL OFFICE SUPPLIES	5,718	D		858			-	4,860					
6201100200 - OFFICE EXP-PRINTING & BINDING	25,303	D		-			25,303						
6201100500 - OFFICE EXPENSE-SUPPLIES	3,112	D		-		3,112							
6202000000 - OFFICE EXPENSE-POSTAGE	621,837	D		1,222	39			620,577					
6206000000 - COMMUNICATIONS	17,865	D		16,756		1,109							
6206000300 - COMM SVS-CELL PHONE	866	D		866									
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE	3,274	D		-	3,274								
6211000000 - MAINTENANCE-EQUIPMENT	11,741	D		90		5,971	4,417	1,264					
6211100800 - COPY MACHINE-MAINTENANCE	38,356	D		-			38,356						
6214000000 - RENTS & LEASES-EQUIPMENT	31,386	D		-			2,946	28,440					
6214000100 - RENTS & LEASES-COPYING MACHINE	55,785	D		3,142		583	52,060						
6217000000 - TRANS AND TRAVEL-GENERAL	406	D		-	406								
6217000500 - TRANS/TRAVEL-TRAINING	15,506	D		-	15,506								
6217004000 - EMPLOYEE MILEAGE REIMBURSEMENT	418	D		-	418								
6218000000 - TRANS/TRAVEL-MOTORPOOL	40,135	D		-	70	36,924		3,141					
6220000000 - PROFESSIONAL SVS-GEN	-	D		-									
6221000000 - PROFESSIONALSVS	634	D		-			634						
6221004000 - PROFESSIONAL SVS-COUNTY	18,756	D		-	14,040	4,716							
6221007100 - PROF SVS-PURCHASING	23,945	D		-	4,716	19,229							
6221012450 - PRE-EMPLOYMENT DRUG TESTING	623	D		623									
6221160002 - BACKGROUND CHECKS-PROVIDER	439	D		439									

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1011200000- Purchasing & Support

Expense Type	Distribution Percentage ¹		39.60%		30.99%		10.36%		7.19%		11.86%	
	\$	Spread Method	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage					
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	1,189	D	1,019	169								
6226010100 - BADGES AND ID CARDS	120	D	-	54		66						
6226016000 - SOFTWARE & RELATED LICENSES	134	D	-	134								
6226022000 - GRANT EXPENSES	-	D	-									
6226602000 - OVERDUE CALCARDS	7,215	D	7,215									
6240000000 - CLOTHING & PERSONAL SUPPLIES	151	D	-		151							
6246000000 - HOUSEHOLD EXPENSE	1,932	D	-		1,932							
6246000300 - BOTTLED WATER-ISF	109	D	-		78						31	
6246100300 - HOUSEHOLD EXP-JANITORIAL SRV	5,160	D	-		5,160							
6260000000 - MAINT-STRUCTURE & GROUND	6,823	D	-		6,823							
6260000600 - MAINT-STRU-GR/SECUR ALRM SYS	1,560	D	-		1,560							
6269000000 - SMALL TOOLS & INSTRUMENTS	694	D	-			396				298		
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	17,127	D	17,127									
6295220700 - DATA PROCESSING CHARGES	172,571	D	172,571									
6295232000 - INSURANCE-WORKER'S COMP	55,347	D	55,347									
6295236000 - INSURANCE-CASUALTY	105,885	D	105,885									
6451000000 - EQUIPMENT	58,479	D	-		58,479							
6451001100 - EQUIPMENT-OFFICE	23,964	D	15,742			8,222						
6501000000 - COST REIMB-GOV'T FUND CHGS	(832,945)	D	-	(206,629)	(51,600)	(156,732)				(417,985)		
6501100000 - INTERFUND CHARGE	(518,485)	D	-	(505,210)	(13,275)							
6501100100 - INTERFUND CHG-DUPLICATING	(29,432)	D	-			(29,432)						
6501100200 - INTERFUND CHG-MAIL SVC	(109,471)	D	-							(109,471)		
6501200000 - DIR CHG-FR ISF	(206,348)	D	(206,138)		(210)							
6501200100 - DIR CHG-FR ISF-DUPLICATING	(58)	D	-			(58)						
6501200200 - DIR CHG-FR ISF-POSTAGE	(401)	D	-							(401)		
6501300000 - DIR CHG-FR ENTERPRISE FUND	(23,025)	D	-		(23,025)							
6501300100 - DIR CHG-FR ENTERPRISE FD-DUP	(32,609)	D	-			(32,609)						
6501300200 - DIR CHG-FR ENTERPRISE FD-MAIL	(107,558)	D	-							(107,558)		
6501300300 - DIR CHG-FR HOSPITAL	(441,875)	D	-	(441,875)								
6501401200 - DIR CHG-DUPLICAT-FR BSD	(552)	D	-			(552)						
6501401300 - DIR CHG-MAIL-FR BSD	(11,605)	D	-							(11,605)		
6502000000 - COST PLAN INDIRECT COST REIMB	(1,939,919)	D	(1,939,919)									
6601000130 - CONTRIBUTION TO FLEET SVS-CPTL	25,000	D	25,000									
REVENUE - OFF THE TOP CREDITS	(232,486)	D	(231,951)		(535)							
Subtotal Operating Cost	\$ (3,002,171)		\$ (1,947,435)	\$ (1,114,840)	\$ 57,490	\$ (9,775)	\$ 12,389					
Disallowed Expenses ²												
6201005600 - GENERAL OFFICE SUPPLIES	\$ (5,718)	D	\$ (858)	\$ -	\$ -	\$ -	\$ (4,860)					
6501xxxxxx - DIRECT BILLINGS BY DEPARTMENT	2,107,185	D	-	1,152,464	88,680	219,021	647,020					
6502000000 - COST PLAN INDIRECT COST REIMB	1,939,919	D	1,939,919	-	-	-	-					
6451000000 - EQUIPMENT	(58,479)	D	-		(58,479)							
6451001100 - EQUIPMENT-OFFICE	(23,964)	D	(23,964)									
6601000130 - CONTRIBUTION TO FLEET SVS-CPTL	(25,000)	D	(25,000)									
Subtotal Disallowed Costs	\$ 3,933,943		\$ 1,890,096	\$ 1,152,464	\$ 30,202	\$ 219,021	\$ 642,160					
DEPARTMENTAL EXPENDITURES	\$ 4,335,783		\$ 1,290,576	\$ 1,092,461	\$ 440,412	\$ 454,083	\$ 1,058,252					

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1011200000- Purchasing & Support

Expense Type	Distribution Percentage ¹		39.60%	30.99%	10.36%	7.19%	11.86%
	\$	Spread Method	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage
Reallocation of Incoming Costs							
First Allocation	\$ 741,050		\$ 1,511,154	\$ 1,279,179	\$ 515,685	\$ 531,693	\$ 1,239,123
Unallocated Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 741,050		\$ 1,511,154	\$ 1,279,179	\$ 515,685	\$ 531,693	\$ 1,239,123
Second Allocation	\$ 60,071		\$ 17,881	\$ 15,136	\$ 6,102	\$ 6,291	\$ 14,662
Unallocated Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 60,071		\$ 17,881	\$ 15,136	\$ 6,102	\$ 6,291	\$ 14,662
TOTAL FUNCTIONAL COSTS	\$ 5,136,905		\$ 1,529,035	\$ 1,294,315	\$ 521,786	\$ 537,984	\$ 1,253,785

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.

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

COSTS TO BE ALLOCATED

1011200000- Purchasing & Support	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 4,335,783		\$ 4,335,783
Incoming Costs			
BUILD- Building Depreciation	\$ 119,793	\$ -	\$ 119,793
EQUIP- Equipment Depreciation	29,553	-	29,553
DEBT SVS- Debt Service Interest	113,905	-	113,905
1010800000- Auditor-Controller	13,960	580	14,540
1010200000- County Administration	9,066	268	9,334
1011800000- County Counsel	106,097	2,977	109,074
1014200000- Facilities Management	348,676	12,628	361,305
1011200000- Purchasing & Support		8,358	8,358
1012400000- Human Resources		35,260	35,260
Total Incoming Costs	\$ 741,050	\$ 60,071	\$ 801,122
Total Costs to be Allocated	\$ 5,076,834	\$ 60,071	\$ 5,136,905

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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	21	0.203%	3,073		3,073		3,073
1010200000- County Administration	31	0.300%	4,536		4,536		4,536
1011800000- County Counsel	7	0.068%	1,024		1,024		1,024
1014200000- Facilities Management	1,230	11.909%	179,969		179,969		179,969
1011200000- Purchasing & Support	33	0.320%	4,828		4,828		4,828
1012400000- Human Resources	61	0.591%	8,925		8,925	121	9,046
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	13	0.126%	1,902		1,902	26	1,928
1011000000- TREASURER-TAX COLLECTOR	7	0.068%	1,024		1,024	14	1,038
1011100000- ASSESSOR	54	0.523%	7,901		7,901	107	8,008
1011600000- REVENUE AND RECOVERY	4	0.039%	585		585	8	593
1013000000- REGISTRAR OF VOTERS	146	1.414%	21,362		21,362	290	21,652
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	4	0.039%	585		585	8	593
1014400000- AIRPORT EAST BUSINESS PARK	5	0.048%	732		732	10	742
1016000000- SURVEYOR	3	0.029%	439		439	6	445
1040148000- PUBLIC IMPROVEMENT	509	4.928%	74,475		74,475	1,011	75,486
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	208	2.014%	30,434		30,434	413	30,847
2020202000- DA-REAL ESTATE FRAUD	4	0.039%	585		585	8	593
2020204000- DA-FAMILY JUSTICE CENTER	12	0.116%	1,756		1,756	24	1,780
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	7	0.068%	1,024		1,024	14	1,038
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	2	0.019%	293		293	4	297
2020216000- DA-WORKERS COMP INS FRAUD	4	0.039%	585		585	8	593
2020217000- DA-PUBLIC ASSISTANCE FRAUD	4	0.039%	585		585	8	593
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	1	0.010%	146		146	2	148
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	60	0.581%	8,779		8,779	119	8,898
2020400000- PUBLIC DEFENDER	37	0.358%	5,414		5,414	73	5,487
2021000000- GRAND JURY	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	22	0.213%	3,219		3,219	44	3,263
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-
2021602000- SHERIFF-BOATING SAFETY	18	0.174%	2,634		2,634	36	2,669
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	4	0.039%	585		585	8	593
2021609000- SHERIFF-CAL MMET	66	0.639%	9,657		9,657	131	9,788
2021610000- SHERIFF-AUTOMATED FINGERPRINT	14	0.136%	2,048		2,048	28	2,076
2021614000- SHERIFF-SPEC SERVICES DIVISION	40	0.387%	5,853		5,853	79	5,932
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	2	0.019%	293		293	4	297
2021615000- SHERIFF-MOUNTAIN HOUSE	16	0.155%	2,341		2,341	32	2,373
2021619000- SHERIFF-ANIMAL CONTROL	32	0.310%	4,682		4,682	64	4,746
2021620000- SHERIFF-PATROL	102	0.988%	14,924		14,924	203	15,127
2021622000- SHERIFF-COMMUNICATIONS	1	0.010%	146		146	2	148
2021626000- SHERIFF-DETECTIVES	33	0.320%	4,828		4,828	66	4,894
2021627000- SHERIFF-AUTO THEFT PROG	5	0.048%	732		732	10	742
2021628000- SHERIFF-RECORDS	3	0.029%	439		439	6	445
2021635000- SHERIFF-CIVIL	6	0.058%	878		878	12	890
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	60	0.581%	8,779		8,779	119	8,898
2021649000- SHERIFF-INFORMATION SYSTEMS	99	0.959%	14,485		14,485	197	14,682
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-		-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	20	0.194%	2,926		2,926	40	2,966
2021657000- SHERIFF-CUSTODY-SLESF-AB109	23	0.223%	3,365		3,365	46	3,411
2021658000- SHERIFF-COURT SERVICES	-	0.000%	-		-	-	-
2022600000- SHERIFF-CUSTODY	108	1.046%	15,802		15,802	214	16,017
2022610000- SHERIFF-AB109-ALTERNATIVES	19	0.184%	2,780		2,780	38	2,818
2022620000- SHERIFF-CUST-AWP	2	0.019%	293		293	4	297
2022621000- CORRECTIONAL HEALTH SERVICES	70	0.678%	10,242		10,242	139	10,381
2022700000- PROBATION-JPCF-JUV PROBATION	67	0.649%	9,803		9,803	133	9,936
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	95	0.920%	13,900		13,900	189	14,089
2022702300- PROB-ADJULT-SB678-TAY	24	0.232%	3,512		3,512	48	3,559
2022702510- PROBATION-LOC COMM CORR-AB109	128	1.239%	18,728		18,728	254	18,983
2022708000- PROB-TRAINING PROGRAM-BSCC MH	9	0.087%	1,317		1,317	18	1,335
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-		-	-	-
2022745000- PROBATION-ADMINISTRATION	99	0.959%	14,485		14,485	197	14,682
2022785000- AB118-ELEAS-COPS-JJP	71	0.687%	10,388		10,388	141	10,529
2022800000- PROBATION-JUVENILE DETENTION	190	1.840%	27,800		27,800	377	28,177
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-		-	-	-
2023060000- WATER RESOURCES	6	0.058%	878		878	12	890
2023070000- DELTA ACTIVITIES	4	0.039%	585		585	8	593
2024100000- FLOOD CHANNEL MAINTENANCE	10	0.097%	1,463		1,463	20	1,483
2024700000- AGRICULTURAL COMMISSIONER	93	0.900%	13,607		13,607	185	13,792
2025600000- COMMUNITY DEVELOPMENT SERVICES	93	0.900%	13,607		13,607	185	13,792
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-		-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025900000- RECORDER-COUNTY CLERK	31	0.300%	4,536		4,536	62	4,597
2026000000- EMERGENCY SERVICES	71	0.687%	10,388		10,388	141	10,529
2026000150- ISD-HOMELAND SECURITY GRANTS	22	0.213%	3,219		3,219	44	3,263
2026000170- OES-2016 DELTA GRANT PHASE 2	18	0.174%	2,634		2,634	36	2,669
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-		-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-		-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	0.000%	-		-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	53	0.513%	7,755		7,755	105	7,860
3030103000- PUBLIC WORKS-ENGINEERING	110	1.065%	16,095		16,095	218	16,313
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	159	1.540%	23,264		23,264	316	23,580
3030106000- PUBLIC WORKS-CONSTRUCTION	72	0.697%	10,535		10,535	143	10,678
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	1	0.010%	146		146	2	148
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	14	0.136%	2,048		2,048	28	2,076
4040500000- MENTAL HEALTH SERVICES	740	7.165%	108,274		108,274	1,469	109,743
4040700000- BEHAVIORAL HEALTH ADMIN	229	2.217%	33,506		33,506	455	33,961
4040800000- UTILITY DISTRICTS	54	0.523%	7,901		7,901	107	8,008
4041000000- PUBLIC HEALTH SVS	395	3.825%	57,795		57,795	784	58,579
4041200000- CONSERVATOR SERVICES	77	0.746%	11,266		11,266	153	11,419
4041800000- EMERGENCY MEDICAL SERVICE AGCY	51	0.494%	7,462		7,462	101	7,563
4042000000- ENVIRONMENTAL HEALTH	61	0.591%	8,925		8,925	121	9,046
4045415000- CALIFORNIA CHILDRENS SERVICES	21	0.203%	3,073		3,073	42	3,114
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-		-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	3	0.029%	439		439	6	445
4049700000- OFFICE OF THE MEDICAL EXAMINER	48	0.465%	7,023		7,023	95	7,118
5050101000- HSA ADMINISTRATION	347	3.360%	50,772		50,772	689	51,461
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	33	0.320%	4,828		4,828	66	4,894
5054000000- COMMUNITY SERVICES	66	0.639%	9,657		9,657	131	9,788
5054101000- DEPT OF AGING-COMMUNITY SVS	144	1.394%	21,070		21,070	286	21,355
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	116	1.123%	16,973		16,973	230	17,203
5055246000- NEIGHBORHOOD PRESERVATION	12	0.116%	1,756		1,756	24	1,780
5055600000- VETERANS SERVICE OFFICE	1	0.010%	146		146	2	148
6060900000- COUNTY LIBRARY	1	0.010%	146		146	2	148
6061500000- COOPERATIVE EXTENSION	-	0.000%	-		-	-	-
7070300000- PARKS AND RECREATION	161	1.559%	23,557		23,557	320	23,877
7070800000- CULTURAL SERVICES	1	0.010%	146		146	2	148
8190000000- FLEET SERVICES	304	2.943%	44,480		44,480	604	45,084
8240000000- INFORMATION SYSTEMS DIV - ISF	197	1.907%	28,824		28,824	391	29,215
8250000000- OFFICE AUTOMATION	81	0.784%	11,852		11,852	161	12,012

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8260000000- CENTRAL TELEPHONE	44	0.426%	6,437.92		6,437.92	87.36	6,525.27
8270000000- RADIO COMMUNICATIONS	79	0.765%	11,558.99		11,558.99	156.85	11,715.83
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-		-	-	-
9210000000- SW ENTERPRISE	682	6.603%	99,787.70		99,787.70	1,354.05	101,141.75
9210000540- REFUSE DISPOSAL ADMINISTRATION	46	0.445%	6,730.55		6,730.55	91.33	6,821.88
9221100000- S J GENERAL HOSPITAL	748	7.242%	109,444.57		109,444.57	1,485.09	110,929.66
9230901000- AIRPORT ENTERPRISE	271	2.624%	39,651.71		39,651.71	538.05	40,189.76
35401- CSA 54-NPDES ZONE P	-	0.000%	-		-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	1	0.010%	146.32		146.32	1.99	148.30
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-		-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-		-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	1	0.010%	146.32		146.32	1.99	148.30
38950- CO SELF-INSURANCE-WORKERS COMP	4	0.039%	585		585	8	593
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-		-	-	-
39312- CSA 31 SEWER ENTERPRISE	4	0.039%	585		585	8	593
40598- RETIREMENT OFFICE	-	0.000%	-		-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-		-	-	-
OD- OTHER GF DEPARTMENTS	61	0.591%	8,925		8,925	121	9,046
OF- OTHER NGF FUNDS	506	4.899%	74,036		74,036	1,005	75,041
OA- OTHER AGENCIES	-	0.000%	-		-	-	-
AO- All Other	66	0.639%	9,657		9,657	131	9,788
Total	10,328	100.000%	\$ 1,511,154	\$ -	\$ 1,511,154	\$ 17,881	\$ 1,529,035

Allocation Basis:

Requisitions Count by Department

Source of Allocation:

I1 - CAP P&S - Requisitions Count by Department FY24-25.xls

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	123,993	10.759%	137,626	123,993	13,633	1,628	15,262
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-	-	-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1120000000- GENERAL 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 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011200000- Purchasing & Support

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%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	271,898	23.593%	301,793	271,898	29,895	3,571	33,466
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%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	109,348	9.488%	121,371	109,348	12,023	1,436	13,459
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	82,636	7.170%	91,722	82,636	9,086	1,085	10,171
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	122,714	10.648%	136,207	122,714	13,493	1,612	15,104
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011200000- Purchasing & Support

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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	441,875	38.342%	490,460	441,875	48,585	5,803	54,388
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	\$ 1,152,464	100.000%	\$ 1,279,179	\$ 1,152,464	\$ 126,715	\$ 15,136	\$ 141,850

Allocation Basis:

Procurement Direct Bills by Department

Source of Allocation:

I2 CAP P&S - Procurement Direct Bills by Department FY 24-25.xls

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	2,275	4.404%	22,709	345	22,364		22,364
1010200000- County Administration	132	0.256%	1,318	-	1,318		1,318
1011800000- County Counsel	1,410	2.729%	14,074	165	13,909		13,909
1014200000- Facilities Management	-	0.000%	-	90	(90)		(90)
1011200000- Purchasing & Support	241	0.466%	2,406	-	2,406		2,406
1012400000- Human Resources	1,040	2.013%	10,381	825	9,556	133	9,689
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	1,420	2.749%	14,174	180	13,994	182	14,176
1011000000- TREASURER-TAX COLLECTOR	1,410	2.729%	14,074	60	14,014	181	14,195
1011100000- ASSESSOR	1,025	1.984%	10,231	1,050	9,181	131	9,313
1011600000- REVENUE AND RECOVERY	210	0.406%	2,096	225	1,871	27	1,898
1013000000- REGISTRAR OF VOTERS	25	0.048%	250	3,420	(3,170)	3	(3,167)
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-	-	-	-	-
1014300000- CAPITAL PROJECT ADMIN	89	0.172%	888	-	888	11	900
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	10,140	19.628%	101,216	4,830	96,386	1,300	97,686
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%	-	2,340	(2,340)	-	(2,340)
2020400000- PUBLIC DEFENDER	-	0.000%	-	3,270	(3,270)	-	(3,270)
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	474	0.918%	4,731	-	4,731	61	4,792
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%	-	30	(30)	-	(30)
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	1,875	3.629%	18,716	-	18,716	240	18,956
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	2,835	(2,835)	-	(2,835)
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	-	0.000%	-	3,645	(3,645)	-	(3,645)
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%	-	420	(420)	-	(420)
2025600000- COMMUNITY DEVELOPMENT SERVICES	401	0.776%	4,003	120	3,883	51	3,934
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	130	0.252%	1,298	-	1,298	17	1,314

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025900000- RECORDER-COUNTY CLERK	24	0.046%	240	-	240	3	243
2026000000- EMERGENCY SERVICES	70	0.135%	699	345	354	9	363
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	722	1.398%	7,207	180	7,027	93	7,119
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	60	(60)	-	(60)
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	1,392	2.694%	13,895	6,075	7,820	178	7,998
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	2,490	(2,490)	-	(2,490)
4040800000- UTILITY DISTRICTS	-	0.000%	-	30	(30)	-	(30)
4041000000- PUBLIC HEALTH SVS	2,790	5.400%	27,849	1,920	25,929	358	26,287
4041200000- CONSERVATOR SERVICES	1,501	2.905%	14,983	870	14,113	192	14,305
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	138	0.267%	1,378	510	868	18	885
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	157	0.304%	1,567	-	1,567	20	1,587
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	8,817	17.067%	88,010	24,885	63,125	1,130	64,255
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%	-	135	(135)	-	(135)
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	158	0.306%	1,577	180	1,397	20	1,417
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	1,260	(1,260)	-	(1,260)
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	240	(240)	-	(240)
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	60	(60)	-	(60)
7070300000- PARKS AND RECREATION	237	0.459%	2,366	-	2,366	30	2,396
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	210	(210)	-	(210)
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8260000000- CENTRAL TELEPHONE	169	0.327%	1,687	-	1,687	22	1,709
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	165	(165)	-	(165)
9221100000- S J GENERAL HOSPITAL	12,220	23.654%	121,979	22,740	99,239	1,566	100,805
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	120	(120)	-	(120)
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	1.878%	9,682	-	9,682	124	9,807
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	1,755	(1,755)	-	(1,755)
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	600	(600)	-	(600)
AO- All Other	-	0.000%	-	-	-	-	-
Total	51,662	100.000%	\$ 515,685	\$ 88,680	\$ 427,005	\$ 6,102	\$ 433,106

Allocation Basis:

Cubic Feet by Department

Source of Allocation:

I3 FY24-25 Records Storage - Cubic Feet by Department.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	296	0.135%	718	296	422		422
1010200000- County Administration	1,996	0.911%	4,846	1,996	2,850		2,850
1011800000- County Counsel	87	0.040%	211	87	124		124
1014200000- Facilities Management	207	0.094%	501	207	295		295
1011200000- Purchasing & Support	4	0.002%	10	4	6		6
1012400000- Human Resources	11,336	5.176%	27,519	11,336	16,183	330	16,513
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	277	0.127%	673	277	396	8	404
1011000000- TREASURER-TAX COLLECTOR	193	0.088%	469	193	276	6	281
1011100000- ASSESSOR	10,821	4.941%	26,270	10,821	15,448	315	15,763
1011600000- REVENUE AND RECOVERY	-	0.000%	-	-	-	-	-
1013000000- REGISTRAR OF VOTERS	3,392	1.549%	8,234	3,392	4,842	99	4,941
1014000000- GENERAL SERVICES - ADMIN	2,821	1.288%	6,848	2,821	4,027	82	4,109
1014300000- CAPITAL PROJECT ADMIN	162	0.074%	392	162	231	5	235
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	6,197	2.830%	15,045	6,197	8,847	180	9,027
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	797	0.364%	1,935	797	1,138	23	1,161
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	14,040	6.410%	34,084	14,040	20,044	408	20,452
2020400000- PUBLIC DEFENDER	10,291	4.699%	24,982	10,291	14,691	299	14,990
2021000000- GRAND JURY	1,970	0.899%	4,782	1,970	2,812	57	2,870

San Joaquin County, California
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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	569	0.260%	1,381	569	812	17	829
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	40	0.018%	97	40	57	1	58
2021620000- SHERIFF-PATROL	4,600	2.100%	11,166	4,600	6,566	134	6,700
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	1,048	0.479%	2,545	1,048	1,497	30	1,527
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	2,597	1.186%	6,303	2,597	3,707	75	3,782
2022621000- CORRECTIONAL HEALTH SERVICES	1,214	0.554%	2,946	1,214	1,733	35	1,768
2022700000- PROBATION-JPCF-JUV PROBATION	1,016	0.464%	2,468	1,016	1,451	30	1,481
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	886	0.404%	2,150	886	1,264	26	1,290
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	405	0.185%	984	405	579	12	590
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	436	0.199%	1,060	436	623	13	636
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	2,413	1.102%	5,857	2,413	3,444	70	3,514
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	78	0.035%	188	78	111	2	113
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	1,041	0.475%	2,527	1,041	1,486	30	1,517
2025600000- COMMUNITY DEVELOPMENT SERVICES	4,175	1.906%	10,136	4,175	5,961	121	6,082
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025900000- RECORDER-COUNTY CLERK	9,542	4.356%	23,163	9,542	13,621	277	13,899
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	40,424	18.457%	98,133	40,424	57,709	1,175	58,884
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	2,242	1.024%	5,443	2,242	3,201	65	3,266
3030103000- PUBLIC WORKS-ENGINEERING	136	0.062%	330	136	194	4	198
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	737	0.337%	1,790	737	1,053	21	1,074
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	19	0.009%	47	19	28	1	28
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	19	0.009%	47	19	28	1	28
4040500000- MENTAL HEALTH SERVICES	2,776	1.267%	6,739	2,776	3,963	81	4,044
4040700000- BEHAVIORAL HEALTH ADMIN	8,266	3.774%	20,065	8,266	11,800	240	12,040
4040800000- UTILITY DISTRICTS	464	0.212%	1,125	464	662	13	675
4041000000- PUBLIC HEALTH SVS	16,038	7.322%	38,933	16,038	22,895	466	23,361
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	3,896	1.779%	9,458	3,896	5,562	113	5,675
4042000000- ENVIRONMENTAL HEALTH	2,589	1.182%	6,284	2,589	3,695	75	3,771
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	1,082	0.494%	2,628	1,082	1,545	31	1,577
5050101000- HSA ADMINISTRATION	475	0.217%	1,152	475	678	14	691
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	811	0.370%	1,968	811	1,157	24	1,181
5055246000- NEIGHBORHOOD PRESERVATION	434	0.198%	1,054	434	620	13	632
5055600000- VETERANS SERVICE OFFICE	422	0.193%	1,024	422	602	12	614
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	1,701	0.777%	4,130	1,701	2,429	49	2,478
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	58	0.027%	141	58	83	2	85
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	39	0.018%	94	39	55	1	57
9210000540- REFUSE DISPOSAL ADMINISTRATION	1,119	0.511%	2,715	1,119	1,597	33	1,629
9221100000- S J GENERAL HOSPITAL	30,831	14.077%	74,844	30,831	44,014	896	44,910
9230901000- AIRPORT ENTERPRISE	621	0.284%	1,508	621	887	18	905
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	8,326	3.801%	20,211	8,326	11,886	242	12,128
OF- OTHER NGF FUNDS	552	0.252%	1,340	552	788	16	804
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	\$ 219,021	100.000%	\$ 531,693	\$ 219,021	\$ 312,672	\$ 6,291	\$ 318,963

Allocation Basis:

Duplicating Direct Bills by Department

Source of Allocation:

I4-I5 Duplicating Direct Bills by Department - Duplicating.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	52,379	8.095%	100,312	52,379	47,933		47,933
1010200000- County Administration	269	0.042%	516	269	247		247
1011800000- County Counsel	4,469	0.691%	8,559	4,469	4,090		4,090
1014200000- Facilities Management	2	0.000%	3	2	2		2
1011200000- Purchasing & Support	1,222	0.189%	2,339	1,222	1,118		1,118
1012400000- Human Resources	23,896	3.693%	45,763	23,896	21,867	595	22,463
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	1,421	0.220%	2,721	1,421	1,300	35	1,336
1011000000- TREASURER-TAX COLLECTOR	69,705	10.773%	133,494	69,705	63,789	1,736	65,525
1011100000- ASSESSOR	45,606	7.049%	87,340	45,606	41,735	1,136	42,871
1011600000- REVENUE AND RECOVERY	15,072	2.330%	28,866	15,072	13,793	375	14,169
1013000000- REGISTRAR OF VOTERS	18,342	2.835%	35,128	18,342	16,786	457	17,242
1014000000- GENERAL SERVICES - ADMIN	249	0.038%	477	249	228	6	234
1014300000- CAPITAL PROJECT ADMIN	26	0.004%	49	26	24	1	24
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	1	0.000%	1	1	1	0	1
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	15,438	2.386%	29,565	15,438	14,127	384	14,512
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	15	0.002%	28	15	13	0	14
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	76,590	11.837%	146,679	76,590	70,089	1,908	71,997
2020400000- PUBLIC DEFENDER	4,677	0.723%	8,956	4,677	4,280	116	4,396
2021000000- GRAND JURY	851	0.132%	1,630	851	779	21	800

San Joaquin County, California
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Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021200000- PRETRIAL SERVICES	338	0.052%	648	338	309	8	318
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	18	0.003%	34	18	16	0	17
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	1	0.000%	1	1	1	0	1
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	60	0.009%	115	60	55	2	57
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	3	0.000%	5	3	2	0	2
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	4,255	0.658%	8,148	4,255	3,894	106	4,000
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	13,387	2.069%	25,638	13,387	12,251	333	12,584
2022702300- PROB-ADJULT-SB678-TAY	-	0.000%	-	-	-	-	-
2022702510- PROBATION-LOC COMM CORR-AB109	5	0.001%	10	5	5	0	5
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	19	0.003%	37	19	18	0	18
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	1,021	0.158%	1,956	1,021	935	25	960
2022800320- PROB-JJRBG SECURE TRACK	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	11	0.002%	21	11	10	0	10
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	6,396	0.989%	12,250	6,396	5,853	159	6,013
2025600000- COMMUNITY DEVELOPMENT SERVICES	37,023	5.722%	70,904	37,023	33,881	922	34,803
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	28	0.004%	54	28	26	1	27

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
2025900000- RECORDER-COUNTY CLERK	37,859	5.851%	72,505	37,859	34,646	943	35,589
2026000000- EMERGENCY SERVICES	74	0.011%	141	74	67	2	69
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	356	0.055%	681	356	325	9	334
3030103000- PUBLIC WORKS-ENGINEERING	3,632	0.561%	6,956	3,632	3,324	90	3,414
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	51	0.008%	98	51	47	1	48
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	81	0.013%	155	81	74	2	76
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	677	0.105%	1,296	677	619	17	636
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	27,364	4.229%	52,406	27,364	25,042	682	25,723
4040800000- UTILITY DISTRICTS	617	0.095%	1,182	617	565	15	580
4041000000- PUBLIC HEALTH SVS	39,735	6.141%	76,098	39,735	36,363	990	37,353
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	1,037	0.160%	1,985	1,037	949	26	975
4042000000- ENVIRONMENTAL HEALTH	18,588	2.873%	35,599	18,588	17,011	463	17,474
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	8	0.001%	16	8	8	0	8
4049700000- OFFICE OF THE MEDICAL EXAMINER	23	0.004%	44	23	21	1	22
5050101000- HSA ADMINISTRATION	1,911	0.295%	3,660	1,911	1,749	48	1,796
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	1,388	0.215%	2,659	1,388	1,271	35	1,305
5055246000- NEIGHBORHOOD PRESERVATION	67	0.010%	129	67	62	2	63
5055600000- VETERANS SERVICE OFFICE	938	0.145%	1,797	938	859	23	882
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	1	0.000%	1	1	1	0	1
7070300000- PARKS AND RECREATION	250	0.039%	479	250	229	6	235
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	1	0.000%	3	1	1	0	1
8240000000- INFORMATION SYSTEMS DIV - ISF	400	0.062%	765	400	366	10	376
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1011200000- Purchasing & Support

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	4,149	0.641%	7,946	4,149	3,797	103	3,900
9221100000- S J GENERAL HOSPITAL	103,251	15.958%	197,737	103,251	94,487	2,572	97,059
9230901000- AIRPORT ENTERPRISE	158	0.024%	303	158	145	4	149
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	11,609	1.794%	22,232	11,609	10,623	289	10,912
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- All Other	-	0.000%	-	-	-	-	-
Total	\$ 647,020	100.000%	\$ 1,239,123	\$ 647,020	\$ 592,103	\$ 14,662	\$ 606,765

Allocation Basis:

Mailroom & Postage Direct Bills by Dept

Source of Allocation:

I4-I5 Duplicating Direct Bills by Department - Mailroom.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

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	3,073	-	22,364	422	47,933	73,792
1010200000- County Administration	4,536	-	1,318	2,850	247	8,950
1011800000- County Counsel	1,024	-	13,909	124	4,090	19,147
1014200000- Facilities Management	179,969	-	(90)	295	2	180,176
1011200000- Purchasing & Support	4,828	-	2,406	6	1,118	8,358
1012400000- Human Resources	9,046	-	9,689	16,513	22,463	57,711
RECEIVING BUDGET UNITS						
1010100000- BOARD OF SUPERVISORS	1,928	-	14,176	404	1,336	17,844
1011000000- TREASURER-TAX COLLECTOR	1,038	-	14,195	281	65,525	81,040
1011100000- ASSESSOR	8,008	-	9,313	15,763	42,871	75,955
1011600000- REVENUE AND RECOVERY	593	-	1,898	-	14,169	16,660
1013000000- REGISTRAR OF VOTERS	21,652	-	(3,167)	4,941	17,242	40,668
1014000000- GENERAL SERVICES - ADMIN	-	15,262	-	4,109	234	19,605
1014300000- CAPITAL PROJECT ADMIN	593	-	900	235	24	1,752
1014400000- AIRPORT EAST BUSINESS PARK	742	-	-	-	-	742
1016000000- SURVEYOR	445	-	-	-	1	445
1040148000- PUBLIC IMPROVEMENT	75,486	-	-	-	-	75,486
1040160000- PARKS-RELATED CAP PROJECTS	-	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	-	-	-	-	-
1120000000- GENERAL RESERVE	-	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	30,847	-	97,686	9,027	14,512	152,072
2020202000- DA-REAL ESTATE FRAUD	593	-	-	-	-	593
2020204000- DA-FAMILY JUSTICE CENTER	1,780	-	-	-	-	1,780
2020205000- DA-VICTIM ASSISTANCE	-	-	-	-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	1,038	-	-	-	-	1,038
2020209000- DA-CHILD ABDUCTION	-	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	297	-	-	-	-	297
2020216000- DA-WORKERS COMP INS FRAUD	593	-	-	-	-	593
2020217000- DA-PUBLIC ASSISTANCE FRAUD	593	-	-	1,161	-	1,754
2020225000- DA-YOUTH GUN VIOLE-JAG	-	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	148	-	-	-	14	162
2020278240- DA-RURAL CRIMES PREVENTION	-	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	-	-	-	-	-
2020300000- CHILD SUPPORT	8,898	-	(2,340)	20,452	71,997	99,007
2020400000- PUBLIC DEFENDER	5,487	-	(3,270)	14,990	4,396	21,604
2021000000- GRAND JURY	-	-	-	2,870	800	3,670

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

1011200000- Purchasing & Support						
	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage	Total
2021200000- PRETRIAL SERVICES	3,263	-	4,792	-	318	8,373
2021274000- COUNTY SUPPORT TO COURTS	-	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	2,669	-	-	-	-	2,669
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	593	-	-	-	-	593
2021609000- SHERIFF-CAL MMET	9,788	-	-	829	-	10,616
2021610000- SHERIFF-AUTOMATED FINGERPRINT	2,076	-	-	-	-	2,076
2021614000- SHERIFF-SPEC SERVICES DIVISION	5,932	-	-	-	-	5,932
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	297	-	-	-	-	297
2021615000- SHERIFF-MOUNTAIN HOUSE	2,373	-	-	-	-	2,373
2021619000- SHERIFF-ANIMAL CONTROL	4,746	-	-	58	-	4,804
2021620000- SHERIFF-PATROL	15,127	-	-	6,700	-	21,827
2021622000- SHERIFF-COMMUNICATIONS	148	-	-	-	-	148
2021626000- SHERIFF-DETECTIVES	4,894	-	-	-	17	4,911
2021627000- SHERIFF-AUTO THEFT PROG	742	-	-	-	-	742
2021628000- SHERIFF-RECORDS	445	-	-	-	-	445
2021635000- SHERIFF-CIVIL	890	-	-	-	1	890
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	8,898	-	-	1,527	57	10,482
2021649000- SHERIFF-INFORMATION SYSTEMS	14,682	-	-	-	-	14,682
2021654000- SHERIFF-JAG PROGRAM	-	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	2,966	-	-	-	-	2,966
2021657000- SHERIFF-CUSTODY-SLESF-AB109	3,411	-	-	-	-	3,411
2021658000- SHERIFF-COURT SERVICES	-	-	-	-	-	-
2022600000- SHERIFF-CUSTODY	16,017	-	(30)	-	2	15,989
2022610000- SHERIFF-AB109-ALTERNATIVES	2,818	-	-	-	-	2,818
2022620000- SHERIFF-CUST-AWP	297	-	-	3,782	-	4,079
2022621000- CORRECTIONAL HEALTH SERVICES	10,381	-	18,956	1,768	-	31,105
2022700000- PROBATION-JPCF-JUV PROBATION	9,936	-	(2,835)	1,481	4,000	12,581
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-
2022702000- PROBATION-ADULT	14,089	-	(3,645)	1,290	12,584	24,318
2022702300- PROB-ADJULT-SB678-TAY	3,559	-	-	-	-	3,559
2022702510- PROBATION-LOC COMM CORR-AB109	18,983	-	-	590	5	19,578
2022708000- PROB-TRAINING PROGRAM-BSCC MH	1,335	-	-	-	-	1,335
2022710000- PROBATION-JAG PROGRAM	-	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	14,682	-	-	636	18	15,336
2022785000- AB118-ELEAS-COPS-JJP	10,529	-	-	-	-	10,529
2022800000- PROBATION-JUVENILE DETENTION	28,177	-	-	3,514	960	32,652
2022800320- PROB-JJRBG SECURE TRACK	-	-	-	-	-	-
2023060000- WATER RESOURCES	890	-	-	113	10	1,013
2023070000- DELTA ACTIVITIES	593	-	-	-	-	593
2024100000- FLOOD CHANNEL MAINTENANCE	1,483	-	-	-	-	1,483
2024700000- AGRICULTURAL COMMISSIONER	13,792	-	(420)	1,517	6,013	20,901
2025600000- COMMUNITY DEVELOPMENT SERVICES	13,792	-	3,934	6,082	34,803	58,611

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

1011200000- Purchasing & Support						
	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	-	1,314	-	27	1,341
2025900000- RECORDER-COUNTY CLERK	4,597	-	243	13,899	35,589	54,328
2026000000- EMERGENCY SERVICES	10,529	-	363	-	69	10,961
2026000150- ISD-HOMELAND SECURITY GRANTS	3,263	-	-	-	-	3,263
2026000170- OES-2016 DELTA GRANT PHASE 2	2,669	-	-	58,884	-	61,553
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	7,860	33,466	7,119	3,266	334	52,046
3030103000- PUBLIC WORKS-ENGINEERING	16,313	-	(60)	198	3,414	19,865
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	23,580	-	-	1,074	48	24,703
3030106000- PUBLIC WORKS-CONSTRUCTION	10,678	-	-	-	-	10,678
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	148	-	-	28	76	253
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	2,076	-	-	28	636	2,740
4040500000- MENTAL HEALTH SERVICES	109,743	-	7,998	4,044	-	121,785
4040700000- BEHAVIORAL HEALTH ADMIN	33,961	13,459	(2,490)	12,040	25,723	82,693
4040800000- UTILITY DISTRICTS	8,008	-	(30)	675	580	9,234
4041000000- PUBLIC HEALTH SVS	58,579	-	26,287	23,361	37,353	145,580
4041200000- CONSERVATOR SERVICES	11,419	-	14,305	-	-	25,724
4041800000- EMERGENCY MEDICAL SERVICE AGCY	7,563	-	-	5,675	975	14,213
4042000000- ENVIRONMENTAL HEALTH	9,046	-	885	3,771	17,474	31,176
4045415000- CALIFORNIA CHILDRENS SERVICES	3,114	-	-	-	-	3,114
4049100000- CHILDREN & FAMILIES PROGRAM	-	-	1,587	-	-	1,587
4049500000- HEALTH CARE SERVICES ADMIN	445	-	-	-	8	453
4049700000- OFFICE OF THE MEDICAL EXAMINER	7,118	-	-	1,577	22	8,717
5050101000- HSA ADMINISTRATION	51,461	10,171	64,255	691	1,796	128,375
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	4,894	-	(135)	-	-	4,759
5054000000- COMMUNITY SERVICES	9,788	-	-	-	-	9,788
5054101000- DEPT OF AGING-COMMUNITY SVS	21,355	-	1,417	-	-	22,773
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	17,203	-	(1,260)	1,181	1,305	18,429
5055246000- NEIGHBORHOOD PRESERVATION	1,780	-	-	632	63	2,475
5055600000- VETERANS SERVICE OFFICE	148	-	(240)	614	882	1,405
6060900000- COUNTY LIBRARY	148	-	-	-	-	148
6061500000- COOPERATIVE EXTENSION	-	-	(60)	-	1	(59)
7070300000- PARKS AND RECREATION	23,877	-	2,396	2,478	235	28,986
7070800000- CULTURAL SERVICES	148	-	-	-	-	148
8190000000- FLEET SERVICES	45,084	-	-	85	1	45,170

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

1011200000- Purchasing & Support						
	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage	Total
8240000000- INFORMATION SYSTEMS DIV - ISF	29,215	15,104	(210)	-	376	44,485
8250000000- OFFICE AUTOMATION	12,012	-	-	-	-	12,012
8260000000- CENTRAL TELEPHONE	6,525	-	1,709	-	-	8,234
8270000000- RADIO COMMUNICATIONS	11,716	-	-	-	-	11,716
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-
9210000000- SW ENTERPRISE	101,142	-	-	57	-	101,198
9210000540- REFUSE DISPOSAL ADMINISTRATION	6,822	-	(165)	1,629	3,900	12,186
9221100000- S J GENERAL HOSPITAL	110,930	54,388	100,805	44,910	97,059	408,091
9230901000- AIRPORT ENTERPRISE	40,190	-	(120)	905	149	41,123
35401- CSA 54-NPDES ZONE P	-	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	148	-	-	-	-	148
38926- COUNTY SELF-INSURANCE-DENTAL	-	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	148	-	-	-	-	148
38950- CO SELF-INSURANCE-WORKERS COMP	593	-	-	-	-	593
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	593	-	-	-	-	593
40598- RETIREMENT OFFICE	-	-	9,807	-	-	9,807
47801- MOUNTAIN HOUSE-GENERAL FUND	-	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	9,046	-	(1,755)	12,128	-	19,419
OF- OTHER NGF FUNDS	75,041	-	-	804	10,912	86,757
OA- OTHER AGENCIES	-	-	(600)	-	-	(600)
AO- All Other	9,788	-	-	-	-	9,788
Total	\$ 1,529,035	\$ 141,850	\$ 433,106	\$ 318,963	\$ 606,765	\$ 3,029,720

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1012400000- Human Resources

Expense Type	Distribution Percentage ¹			60.17%		39.83%	
	\$		Spread Method	Personnel Administration		Self Insurance Program	
6001000000 - SALARIES & WAGES-REGULAR	\$	5,449,167	S	\$	3,278,691	\$	2,170,476
6001100000 - SALARIES-CAFETERIA		351,285	S		211,364		139,922
6001200000 - SALARIES-CAR ALLOWANCE		7,020	S		4,224		2,796
6001210000 - ADMINISTRATION BENEFITS		58,786	S		35,371		23,415
6001450000 - SALARIES-LEAVE TIME PAYOFF		49,873	S		30,008		19,865
6001600000 - CAREER INCENTIVE PAY		3,598	S		2,165		1,433
6001700000 - RECRUITMENT BONUS		12,000	S		7,220		4,780
6002100000 - SALARIES-EXTRA HELP-PART TIME		1,025	S		617		408
6002200000 - SALARIES-EXTRA HELP-TEMPORARY		73,167	S		44,024		29,143
6010100000 - UNEMPLOYMENT COMP INSURANCE		8,480	S		5,102		3,378
6010900000 - PARKING BENEFIT		24,980	S		15,030		9,950
6020000000 - RETIREMENT-EMPLOYER SHARE		2,306,805	S		1,387,974		918,831
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT		268,694	S		161,670		107,025
6030000000 - SOCIAL SECURITY-OASDI		343,814	S		206,868		136,946
6030100000 - SOCIAL SECURITY-MEDICARE		81,683	S		49,148		32,536
6030200000 - SOCIAL SECURITY-EXTRA H-OASDI		4,600	S		2,768		1,832
6030300000 - MEDICARE-EXTRA HELP		1,076	S		647		429
6040000000 - LIFE INSURANCE		8,673	S		5,219		3,455
6050000000 - HEALTH INSURANCE		698,089	S		420,031		278,058
6070000000 - DENTAL INSURANCE		15,073	S		9,069		6,004
6080000000 - VISION CARE		2,455	S		1,477		978
6092000000 - BENEFIT DEPOSITS-EMPLOYEE OTC		1,200	S		722		478
Subtotal Personnel Cost	\$	9,771,545		\$	5,879,408	\$	3,892,137
Operating Services & Supplies							
6201000000 - OFFICE EXPENSE-GENERAL	\$	15,404	D	\$	15,404		
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF		7,339	D		7,339		
6201005600 - GENERAL OFFICE SUPPLIES		14,656	D		14,656		
6201100500 - OFFICE EXPENSE-SUPPLIES		100	D		100		
6202000000 - OFFICE EXPENSE-POSTAGE		24,145	D		24,145		
6206000000 - COMMUNICATIONS		34,138	D		34,138		
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE		21,025	D		21,025		
6214000100 - RENTS & LEASES-COPYING MACHINE		10,242	D		10,242		
6217000000 - TRANS AND TRAVEL-GENERAL		584	D		584		
6217000500 - TRANS/TRAVEL-TRAINING		30,775	D		30,775		
6220000000 - PROFESSIONAL SVS-GEN		215,819	D		215,819		
6221000000 - PROFESSIONALSVS		55,851	D		55,851		
6221000600 - COURT ASSIGNED COUNSEL		29,825	D		29,825		
6221004000 - PROFESSIONAL SVS-COUNTY		825	D		825		
6221004300 - FINGERPRINTING		5,405	D		5,405		
6221006000 - SPEC STUDIES & REPORTS		6,255	D		6,255		
6221015500 - PROFESSIONAL SVS-LEGAL		21,852	D		21,852		
6221069600 - COVID-19		55	D		55		

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1012400000- Human Resources

Expense Type	Distribution Percentage ¹		60.17%	39.83%
	\$	Spread Method	Personnel Administration	Self Insurance Program
6221101600 - PRF/SPEC SERV-GOVT BUILDINGS	4,715	D	4,715	
6221160002 - BACKGROUND CHECKS-PROVIDER	69,293	D	69,293	
6221414000 - TECHNOLOGY/WEB/COMPUTERS	3,176	D	3,176	
6221600100 - PROF & SPEC SVCS-VIDEO	1,363	D	1,363	
6221600200 - PROF & SPEC SVCS-TRAINING	6,900	D	6,900	
6221600300 - PROF & SPEC SVCS-CT INFO-WEB	6,819	D	6,819	
6223000000 - PUBLICATIONS & LEGAL NOTICES	36,615	D	36,615	
6223000100 - PUB. & LEGAL-ORD CODE	806	D	806	
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	3,434	D	3,434	
6226001300 - EDUCATIONAL REIMBURSEMENT	105,654	D	105,654	
6226001700 - MANAGEMENT TRAINING	24,544	D	24,544	
6226001900 - SERVICE AWARDS	1,910	D	1,910	
6226005950 - JOB RECRUITMENT	300	D	300	
6226006800 - CREDIT CARD SERVICE CHARGE	12	D	12	
6226009800 - EEO PROGRAMS	1,361	D	1,361	
6226010100 - BADGES AND ID CARDS	54	D	54	
6226016000 - SOFTWARE & RELATED LICENSES	69,304	D	69,304	
6226018000 - SPEC DEPT EXP-PARKING SVS	800	D	800	
6226032000 - COMPUTER SYS/SUPPLIES & MAINT	4,466	D	4,466	
6226602000 - OVERDUE CALCARDS	9,839	D	9,839	
6229000300 - INTERPRETER FEES-PER DIEM	1,650	D	1,650	
6238000000 - MISCELLANEOUS EXP	660	D	660	
6243000000 - FOOD	1,777	D	1,777	
6243000200 - FOOD - ORAL PANEL LUNCHES	86	D	86	
6260101100 - MAINTENANCE-CABLE & WIRE	1,579	D	1,579	
6264022700 - MEETINGS_TRAINING-ROOM RENT	288	D	288	
6269000000 - SMALL TOOLS & INSTRUMENTS	2,065	D	2,065	
6269100000 - SMALL PURCHASES-FURNITURE	4,049	D	4,049	
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	48,899	D	48,899	
6295220700 - DATA PROCESSING CHARGES	2,911,878	D	2,911,878	
6295232000 - INSURANCE-WORKER'S COMP	37,556	D	37,556	
6295236000 - INSURANCE-CASUALTY	631,535	D	631,535	
6500000000 - INTRA FUND CHARGES	(3,971)	D	(3,971)	
6501000000 - COST REIMB-GOV'T FUND CHGS	(406,863)	D	(406,863)	
6501003000 - COST REIMB-CORONAVIRUS RELIEF	(1,273)	D	(1,273)	
6501100000 - INTERFUND CHARGE	(21,721)	D	(21,721)	
6501204000 - DIR CHG-FR HEALTH ISF	(406,981)	D	-	(406,981)
6501210000 - DIR CHG-FR MED MAL ISF	(81,316)	D	-	(81,316)

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

DEPARTMENTAL EXPENSE DETAIL

1012400000- Human Resources

Expense Type	Distribution Percentage ¹		60.17%	39.83%
	\$	Spread Method	Personnel Administration	Self Insurance Program
6501220000 - DIR CHG-FR CASUALTY INS	(1,532,801)	D	-	(1,532,801)
6501230000 - DIR CHG-FR WORKERS COMP	(1,164,354)	D	-	(1,164,354)
6501240000 - DIR CHG-FR UNEMPL ISF	(54,886)	D	-	(54,886)
6501260000 - DIR CHG-FR DENTAL ISF	(72,282)	D	-	(72,282)
6501300000 - DIR CHG-FR ENTERPRISE FUND	(1,873)	D	(1,873)	
6501300300 - DIR CHG-FR HOSPITAL	(588,343)	D	(588,343)	
6501402000 - DIR CHG-FR RETIREMENT	(13,842)	D	(13,842)	
6502000000 - COST PLAN INDIRECT COST REIMB	(7,307,013)	D	(7,307,013)	
REVENUE - OFF THE TOP CREDITS	(1,116,491)	D	(1,116,491)	
Subtotal Operating Cost	\$ (8,286,329)		\$ (4,973,709)	\$ (3,312,620)
Disallowed Expenses ²				
6500000000 - INTRA FUND CHARGES	\$ 3,971	D	\$ 3,971	
6501000000 - COST REIMB-GOV'T FUND CHGS	406,863	D	406,863	
6501003000 - COST REIMB-CORONAVIRUS RELIEF	1,273	D	1,273	
6501100000 - INTERFUND CHARGE	21,721	D	21,721	
6501204000 - DIR CHG-FR HEALTH ISF	406,981	D	-	406,981
6501210000 - DIR CHG-FR MED MAL ISF	81,316	D	-	81,316
6501220000 - DIR CHG-FR CASUALTY INS	1,532,801	D	-	1,532,801
6501230000 - DIR CHG-FR WORKERS COMP	1,164,354	D	-	1,164,354
6501240000 - DIR CHG-FR UNEMPL ISF	54,886	D	-	54,886
6501260000 - DIR CHG-FR DENTAL ISF	72,282	D	-	72,282
6501300000 - DIR CHG-FR ENTERPRISE FUND	1,873	D	1,873	
6501300300 - DIR CHG-FR HOSPITAL	588,343	D	588,343	
6501402000 - DIR CHG-FR RETIREMENT	13,842	D	13,842	
6502000000 - COST PLAN INDIRECT COST REIMB	7,307,013	D	7,307,013	
Subtotal Disallowed Costs	\$ 11,657,518		\$ 8,344,898	\$ 3,312,620
DEPARTMENTAL EXPENDITURES	\$ 13,142,735		\$ 9,250,597	\$ 3,892,137
Reallocation of Incoming Costs				
First Allocation	\$ 649,925		\$ 9,708,051	\$ 4,084,609
Unallocated Costs	\$ -		\$ -	\$ -
Subtotal of First Allocation	\$ 649,925		\$ 9,708,051	\$ 4,084,609
Second Allocation	\$ 84,594		\$ 59,542	\$ 25,052
Unallocated Costs	\$ -		\$ -	\$ -
Subtotal of Second Allocation	\$ 84,594		\$ 59,542	\$ 25,052
TOTAL FUNCTIONAL COSTS	\$ 13,877,254		\$ 9,767,593	\$ 4,109,660

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 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

COSTS TO BE ALLOCATED

1012400000- Human Resources	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 13,142,735		\$ 13,142,735
Incoming Costs			
BUILD- Building Depreciation	\$ 128,188	\$ -	\$ 128,188
EQUIP- Equipment Depreciation	3,835	-	3,835
DEBT SVS- Debt Service Interest	127,828	-	127,828
1010800000- Auditor-Controller	29,767	1,237	31,003
1010200000- County Administration	26,161	774	26,935
1011800000- County Counsel	(39,684)	3,828	(35,856)
1014200000- Facilities Management	317,298	11,520	328,818
1011200000- Purchasing & Support	56,532	1,179	57,711
1012400000- Human Resources		66,056	66,056
Total Incoming Costs	\$ 649,925	\$ 84,594	\$ 734,519
Total Costs to be Allocated	\$ 13,792,660	\$ 84,594	\$ 13,877,254

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	40	0.441%	42,847	89	42,758		42,758
1010200000- County Administration	16	0.177%	17,139	558	16,581		16,581
1011800000- County Counsel	20	0.217%	21,066	668	20,398		20,398
1014200000- Facilities Management	61	0.669%	64,985	4,981	60,004		60,004
1011200000- Purchasing & Support	33	0.364%	35,349	89	35,260		35,260
1012400000- Human Resources	62	0.680%	66,056	-	66,056		66,056
RECEIVING BUDGET UNITS							
1010100000- BOARD OF SUPERVISORS	18	0.202%	19,638	891	18,747	124	18,871
1011000000- TREASURER-TAX COLLECTOR	27	0.298%	28,922	-	28,922	182	29,104
1011100000- ASSESSOR	79	0.875%	84,980	150	84,830	535	85,365
1011600000- REVENUE AND RECOVERY	11	0.125%	12,140	-	12,140	76	12,216
1013000000- REGISTRAR OF VOTERS	67	0.743%	72,126	-	72,126	454	72,580
1014000000- GENERAL SERVICES - ADMIN	3	0.033%	3,214	40	3,174	20	3,194
1014300000- CAPITAL PROJECT ADMIN	9	0.099%	9,641	49	9,592	61	9,652
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	3	0.033%	3,214	-	3,214	20	3,234
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-	-	-	-	-
1120000000- GENERAL RESERVE	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	242	2.674%	259,581	310	259,271	1,634	260,905
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	2	0.022%	2,142	-	2,142	13	2,156
2020205000- DA-VICTIM ASSISTANCE	8	0.088%	8,569	-	8,569	54	8,623
2020206000- DA-CONSUMER FRAUD-PROP 64	5	0.055%	5,356	-	5,356	34	5,390
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	5	0.055%	5,356	-	5,356	34	5,390
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	17	0.188%	18,210	-	18,210	115	18,325
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	19	0.210%	20,352	-	20,352	128	20,480
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	2	0.022%	2,142	-	2,142	13	2,156
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-	-	-	-	-
2020300000- CHILD SUPPORT	165	1.824%	177,101	2,839	174,262	1,115	175,376
2020400000- PUBLIC DEFENDER	106	1.173%	113,902	89	113,813	717	114,529

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1012400000- Human Resources

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	21	0.235%	22,852	-	22,852	144	22,996
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	9	0.099%	9,641	-	9,641	61	9,701
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	13	0.147%	14,282	-	14,282	90	14,372
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	78	0.864%	83,909	-	83,909	528	84,437
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	10	0.110%	10,712	-	10,712	67	10,779
2021619000- SHERIFF-ANIMAL CONTROL	9	0.099%	9,641	-	9,641	61	9,701
2021620000- SHERIFF-PATROL	113	1.243%	120,686	-	120,686	760	121,445
2021622000- SHERIFF-COMMUNICATIONS	37	0.405%	39,276	-	39,276	247	39,524
2021626000- SHERIFF-DETECTIVES	51	0.566%	54,987	-	54,987	346	55,333
2021627000- SHERIFF-AUTO THEFT PROG	1	0.011%	1,071	-	1,071	7	1,078
2021628000- SHERIFF-RECORDS	55	0.607%	58,915	-	58,915	371	59,285
2021635000- SHERIFF-CIVIL	13	0.143%	13,925	-	13,925	88	14,013
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	82	0.908%	88,193	254,028	(165,835)	555	(165,280)
2021649000- SHERIFF-INFORMATION SYSTEMS	7	0.081%	7,855	-	7,855	49	7,905
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	0.000%	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	0.000%	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	87	0.956%	92,835	-	92,835	584	93,419
2022600000- SHERIFF-CUSTODY	544	6.006%	583,076	-	583,076	3,670	586,745
2022610000- SHERIFF-AB109-ALTERNATIVES	43	0.471%	45,703	-	45,703	288	45,991
2022620000- SHERIFF-CUST-AWP	21	0.232%	22,495	-	22,495	142	22,636
2022621000- CORRECTIONAL HEALTH SERVICES	141	1.552%	150,678	-	150,678	948	151,627
2022700000- PROBATION-JPCF-JUV PROBATION	50	0.552%	53,559	-	53,559	337	53,896
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	115	1.269%	123,185	-	123,185	775	123,960
2022702300- PROB-ADJULT-SB678-TAY	4	0.048%	4,642	-	4,642	29	4,671
2022702510- PROBATION-LOC COMM CORR-AB109	61	0.677%	65,699	-	65,699	413	66,112
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	39	0.427%	41,419	-	41,419	261	41,679
2022785000- AB118-ELEAS-COPS-JJP	19	0.206%	19,995	-	19,995	126	20,121
2022800000- PROBATION-JUVENILE DETENTION	118	1.304%	126,577	-	126,577	797	127,374
2022800320- PROB-JJRBG SECURE TRACK	9	0.099%	9,641	-	9,641	61	9,701
2023060000- WATER RESOURCES	10	0.114%	11,069	-	11,069	70	11,138
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	24	0.265%	25,708	-	25,708	162	25,870
2024700000- AGRICULTURAL COMMISSIONER	65	0.721%	69,983	89	69,894	440	70,335
2025600000- COMMUNITY DEVELOPMENT SERVICES	69	0.765%	74,268	695	73,573	467	74,040

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1012400000- Human Resources

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	5	0.051%	4,999	-	4,999	31	5,030
2025900000- RECORDER-COUNTY CLERK	24	0.261%	25,351	-	25,351	160	25,511
2026000000- EMERGENCY SERVICES	11	0.118%	11,426	4,414	7,012	72	7,084
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	32	0.357%	34,635	5,836	28,799	218	29,017
3030103000- PUBLIC WORKS-ENGINEERING	66	0.728%	70,697	-	70,697	445	71,142
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	98	1.079%	104,797	-	104,797	660	105,456
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	5	0.051%	4,999	-	4,999	31	5,030
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	7	0.077%	7,498	-	7,498	47	7,545
4040500000- MENTAL HEALTH SERVICES	634	6.992%	678,767	-	678,767	4,272	683,039
4040700000- BEHAVIORAL HEALTH ADMIN	101	1.111%	107,832	1,113	106,719	679	107,397
4040800000- UTILITY DISTRICTS	22	0.243%	23,566	-	23,566	148	23,714
4041000000- PUBLIC HEALTH SVS	175	1.935%	187,813	140,915	46,898	1,182	48,080
4041200000- CONSERVATOR SERVICES	32	0.353%	34,278	-	34,278	216	34,493
4041800000- EMERGENCY MEDICAL SERVICE AGCY	11	0.118%	11,426	-	11,426	72	11,498
4042000000- ENVIRONMENTAL HEALTH	58	0.640%	62,128	-	62,128	391	62,519
4045415000- CALIFORNIA CHILDRENS SERVICES	34	0.379%	36,777	-	36,777	231	37,008
4049100000- CHILDREN & FAMILIES PROGRAM	11	0.121%	11,783	-	11,783	74	11,857
4049500000- HEALTH CARE SERVICES ADMIN	48	0.531%	51,595	-	51,595	325	51,920
4049700000- OFFICE OF THE MEDICAL EXAMINER	24	0.265%	25,708	-	25,708	162	25,870
5050101000- HSA ADMINISTRATION	1,132	12.494%	1,212,926	300	1,212,626	7,634	1,220,260
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	94	1.034%	100,333	-	100,333	631	100,965
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	83	0.912%	88,550	-	88,550	557	89,108
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	681	(681)	-	(681)
5055246000- NEIGHBORHOOD PRESERVATION	12	0.132%	12,854	-	12,854	81	12,935
5055600000- VETERANS SERVICE OFFICE	11	0.118%	11,426	1,063	10,363	72	10,435
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	4	0.044%	4,285	-	4,285	27	4,312
7070300000- PARKS AND RECREATION	66	0.725%	70,340	3,039	67,301	443	67,744
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	38	0.423%	41,062	-	41,062	258	41,320
8240000000- INFORMATION SYSTEMS DIV - ISF	99	1.096%	106,403	5,340	101,064	670	101,733

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1012400000- Human Resources

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	8	0.088%	8,569.39	-	8,569.39	53.93	8,623.33
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	110	1.210%	117,472.10	-	117,472.10	739.33	118,211.43
9210000540- REFUSE DISPOSAL ADMINISTRATION	29	0.314%	30,528.46	-	30,528.46	192.14	30,720.60
9221100000- S J GENERAL HOSPITAL	2,301	25.389%	2,464,771.76	781,499	1,683,272.33	15,512.39	1,698,784.73
9230901000- AIRPORT ENTERPRISE	16	0.177%	17,138.79	-	17,138.79	107.87	17,246.65
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	25	0.276%	26,779	1,636	25,143	169	25,312
47801- MOUNTAIN HOUSE-GENERAL FUND	47	0.519%	50,345	-	50,345	317	50,662
OD- OTHER GF DEPARTMENTS	196	2.163%	209,950	-	209,950	1,321	211,271
OF- OTHER NGF FUNDS	184	2.030%	197,096	32	197,064	1,240	198,304
OA- OTHER AGENCIES	271	2.994%	290,645	-	290,645	1,829	292,474
AO- All Other	-	0.000%	-	-	-	-	-
Total	9,063	100.000%	\$ 9,708,051	\$ 1,211,433	\$ 8,496,619	\$ 59,542	\$ 8,556,160

Allocation Basis:

FTE Count by Department Excluding Work Exp Prog Staff

Source of Allocation:

A3.1 - Employee County by Budg ID Dept ID 7.14.24, 12.29.24, 6.29.25.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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%	-		-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	0.000%	-		-	-	-
1120000000- GENERAL 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_PROSECU	-	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 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1012400000- Human Resources

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%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1012400000- Human Resources

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	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%	-	-	-	-	-
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%	-	-	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

1012400000- Human Resources

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	406,981	12.286%	501,826	406,981	94,845	3,078	97,923
38926- COUNTY SELF-INSURANCE-DENTAL	81,316	2.455%	100,266	81,316	18,950	615	19,565
38948- COUNTY SELF-INSURANCE-MED MAL	1,532,801	46.272%	1,890,012	1,532,801	357,211	11,592	368,803
38949- COUNTY SELF-INSURANCE-CASUALTY	1,164,354	35.149%	1,435,701	1,164,354	271,347	8,805	280,152
38950- CO SELF-INSURANCE-WORKERS COMP	54,886	1.657%	67,676.89	54,886.00	12,790.89	415.08	13,205.97
38951- CO SELF-INSURANCE-UNEMPLOYMENT	72,282	2.182%	89,126.94	72,282.00	16,844.94	546.64	17,391.57
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	\$ 3,312,620	100.000%	\$ 4,084,609	\$ 3,312,620	\$ 771,989	\$ 25,052	\$ 797,040

Allocation Basis: HR-Self Insurance Direct Bills

Source of Allocation: J2 - Direct Bills - Charges Detail.xlsx

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	42,758	-	42,758
1010200000- County Administration	16,581	-	16,581
1011800000- County Counsel	20,398	-	20,398
1014200000- Facilities Management	60,004	-	60,004
1011200000- Purchasing & Support	35,260	-	35,260
1012400000- Human Resources	66,056	-	66,056
RECEIVING BUDGET UNITS			
1010100000- BOARD OF SUPERVISORS	18,871	-	18,871
1011000000- TREASURER-TAX COLLECTOR	29,104	-	29,104
1011100000- ASSESSOR	85,365	-	85,365
1011600000- REVENUE AND RECOVERY	12,216	-	12,216
1013000000- REGISTRAR OF VOTERS	72,580	-	72,580
1014000000- GENERAL SERVICES - ADMIN	3,194	-	3,194
1014300000- CAPITAL PROJECT ADMIN	9,652	-	9,652
1014400000- AIRPORT EAST BUSINESS PARK	-	-	-
1016000000- SURVEYOR	3,234	-	3,234
1040148000- PUBLIC IMPROVEMENT	-	-	-
1040160000- PARKS-RELATED CAP PROJECTS	-	-	-
1040170000- MGZ-RELATED CAP PROJECTS	-	-	-
1120000000- GENERAL RESERVE	-	-	-
2020200000- DISTRICT ATTORNEY	260,905	-	260,905
2020202000- DA-REAL ESTATE FRAUD	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	2,156	-	2,156
2020205000- DA-VICTIM ASSISTANCE	8,623	-	8,623
2020206000- DA-CONSUMER FRAUD-PROP 64	5,390	-	5,390
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	-	-
2020209000- DA-CHILD ABDUCTION	5,390	-	5,390
2020210000- DA-NARCOTICS ENFORCEMENT	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	18,325	-	18,325
2020225000- DA-YOUTH GUN VIOLE-JAG	-	-	-
2020273000- DA-VICTIM WITNESS PROG	20,480	-	20,480
2020278240- DA-RURAL CRIMES PREVENTION	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	2,156	-	2,156
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	-	-
2020281000- DA-SLESF-AB109	-	-	-
2020300000- CHILD SUPPORT	175,376	-	175,376
2020400000- PUBLIC DEFENDER	114,529	-	114,529
2021000000- GRAND JURY	-	-	-
2021200000- PRETRIAL SERVICES	22,996	-	22,996
2021274000- COUNTY SUPPORT TO COURTS	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

1012400000- Human Resources			
	Personnel Administration	Self Insurance Program	Total
2021300000- COURT ASSIGNED COUNSEL	-	-	-
2021602000- SHERIFF-BOATING SAFETY	9,701	-	9,701
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	-	-
2021609000- SHERIFF-CAL MMET	14,372	-	14,372
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	84,437	-	84,437
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	10,779	-	10,779
2021619000- SHERIFF-ANIMAL CONTROL	9,701	-	9,701
2021620000- SHERIFF-PATROL	121,445	-	121,445
2021622000- SHERIFF-COMMUNICATIONS	39,524	-	39,524
2021626000- SHERIFF-DETECTIVES	55,333	-	55,333
2021627000- SHERIFF-AUTO THEFT PROG	1,078	-	1,078
2021628000- SHERIFF-RECORDS	59,285	-	59,285
2021635000- SHERIFF-CIVIL	14,013	-	14,013
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	(165,280)	-	(165,280)
2021649000- SHERIFF-INFORMATION SYSTEMS	7,905	-	7,905
2021654000- SHERIFF-JAG PROGRAM	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-	-
2021658000- SHERIFF-COURT SERVICES	93,419	-	93,419
2022600000- SHERIFF-CUSTODY	586,745	-	586,745
2022610000- SHERIFF-AB109-ALTERNATIVES	45,991	-	45,991
2022620000- SHERIFF-CUST-AWP	22,636	-	22,636
2022621000- CORRECTIONAL HEALTH SERVICES	151,627	-	151,627
2022700000- PROBATION-JPCF-JUV PROBATION	53,896	-	53,896
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-
2022702000- PROBATION-ADULT	123,960	-	123,960
2022702300- PROB-ADJULT-SB678-TAY	4,671	-	4,671
2022702510- PROBATION-LOC COMM CORR-AB109	66,112	-	66,112
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	-	-
2022745000- PROBATION-ADMINISTRATION	41,679	-	41,679
2022785000- AB118-ELEAS-COPS-JJP	20,121	-	20,121
2022800000- PROBATION-JUVENILE DETENTION	127,374	-	127,374
2022800320- PROB-JIRBG SECURE TRACK	9,701	-	9,701
2023060000- WATER RESOURCES	11,138	-	11,138
2023070000- DELTA ACTIVITIES	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	25,870	-	25,870
2024700000- AGRICULTURAL COMMISSIONER	70,335	-	70,335
2025600000- COMMUNITY DEVELOPMENT SERVICES	74,040	-	74,040

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

1012400000- Human Resources			
	Personnel Administration	Self Insurance Program	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	5,030	-	5,030
2025900000- RECORDER-COUNTY CLERK	25,511	-	25,511
2026000000- EMERGENCY SERVICES	7,084	-	7,084
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-
2026700000- LAFCO CONTRIBUTION	-	-	-
2028100000- COURT-JUDICIAL OFFICERS	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	29,017	-	29,017
3030103000- PUBLIC WORKS-ENGINEERING	71,142	-	71,142
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	105,456	-	105,456
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	5,030	-	5,030
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	7,545	-	7,545
4040500000- MENTAL HEALTH SERVICES	683,039	-	683,039
4040700000- BEHAVIORAL HEALTH ADMIN	107,397	-	107,397
4040800000- UTILITY DISTRICTS	23,714	-	23,714
4041000000- PUBLIC HEALTH SVS	48,080	-	48,080
4041200000- CONSERVATOR SERVICES	34,493	-	34,493
4041800000- EMERGENCY MEDICAL SERVICE AGCY	11,498	-	11,498
4042000000- ENVIRONMENTAL HEALTH	62,519	-	62,519
4045415000- CALIFORNIA CHILDRENS SERVICES	37,008	-	37,008
4049100000- CHILDREN & FAMILIES PROGRAM	11,857	-	11,857
4049500000- HEALTH CARE SERVICES ADMIN	51,920	-	51,920
4049700000- OFFICE OF THE MEDICAL EXAMINER	25,870	-	25,870
5050101000- HSA ADMINISTRATION	1,220,260	-	1,220,260
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	100,965	-	100,965
5054000000- COMMUNITY SERVICES	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	89,108	-	89,108
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	(681)	-	(681)
5055246000- NEIGHBORHOOD PRESERVATION	12,935	-	12,935
5055600000- VETERANS SERVICE OFFICE	10,435	-	10,435
6060900000- COUNTY LIBRARY	-	-	-
6061500000- COOPERATIVE EXTENSION	4,312	-	4,312
7070300000- PARKS AND RECREATION	67,744	-	67,744
7070800000- CULTURAL SERVICES	-	-	-
8190000000- FLEET SERVICES	41,320	-	41,320
8240000000- INFORMATION SYSTEMS DIV - ISF	101,733	-	101,733

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 Actual Expenditures

ALLOCATION SUMMARY

1012400000- Human Resources			
	Personnel Administration	Self Insurance Program	Total
8250000000- OFFICE AUTOMATION	-	-	-
8260000000- CENTRAL TELEPHONE	8,623	-	8,623
8270000000- RADIO COMMUNICATIONS	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-
9210000000- SW ENTERPRISE	118,211	-	118,211
9210000540- REFUSE DISPOSAL ADMINISTRATION	30,721	-	30,721
9221100000- S J GENERAL HOSPITAL	1,698,785	-	1,698,785
9230901000- AIRPORT ENTERPRISE	17,247	-	17,247
35401- CSA 54-NPDES ZONE P	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	97,923	97,923
38926- COUNTY SELF-INSURANCE-DENTAL	-	19,565	19,565
38948- COUNTY SELF-INSURANCE-MED MAL	-	368,803	368,803
38949- COUNTY SELF-INSURANCE-CASUALTY	-	280,152	280,152
38950- CO SELF-INSURANCE-WORKERS COMP	-	13,206	13,206
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	17,392	17,392
39312- CSA 31 SEWER ENTERPRISE	-	-	-
40598- RETIREMENT OFFICE	25,312	-	25,312
47801- MOUNTAIN HOUSE-GENERAL FUND	50,662	-	50,662
OD- OTHER GF DEPARTMENTS	211,271	-	211,271
OF- OTHER NGF FUNDS	198,304	-	198,304
OA- OTHER AGENCIES	292,474	-	292,474
AO- All Other	-	-	-
Total	\$ 8,556,160	\$ 797,040	\$ 9,353,201

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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
ALLOCABLE BUDGET UNITS							
BUILD	Building Depreciation	- \$	- \$	-	-	-	-
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	155	3,384	14,513,689	-	-	-
1010200000	County Administration	211	4,247	8,803,853	-	-	-
1011800000	County Counsel	254	-	6,881,787	-	-	-
1014200000	Facilities Management	4,549	16,697	21,834,386	-	1,210	-
1011200000	Purchasing & Support	362	29,565	4,781,168	-	-	-
1012400000	Human Resources	396	3,837	14,259,226	-	-	-
RECEIVING BUDGET UNITS							
1010100000	BOARD OF SUPERVISORS	319	-	6,635,229	-	-	-
1011000000	TREASURER-TAX COLLECTOR	238	7,438	5,505,822	-	-	-
1011100000	ASSESSOR	422	1,914	15,124,383	-	-	-
1011600000	REVENUE AND RECOVERY	147	-	1,957,405	-	-	-
1013000000	REGISTRAR OF VOTERS	2,093	1,027,543	12,399,548	-	-	-
1014000000	GENERAL SERVICES - ADMIN	24	-	1,152,632	-	-	-
1014300000	CAPITAL PROJECT ADMIN	38	-	2,012,553	-	-	-
1014400000	AIRPORT EAST BUSINESS PARK	16	-	71,665	-	-	-
1016000000	SURVEYOR	9	-	584,383	-	-	1,850
1040148000	PUBLIC IMPROVEMENT	978	-	-	-	-	-
1040160000	PARKS-RELATED CAP PROJECTS	-	-	-	-	-	-
1040170000	MGZ-RELATED CAP PROJECTS	-	-	-	-	-	-
1120000000	GENERAL RESERVE	-	-	-	-	-	-
2020200000	DISTRICT ATTORNEY	1,605	26,068	59,111,673	-	54,321	-
2020202000	DA-REAL ESTATE FRAUD	27	-	248,448	-	-	-
2020204000	DA-FAMILY JUSTICE CENTER	143	16,345	761,309	-	8,050	-
2020205000	DA-VICTIM ASSISTANCE	-	-	996,759	-	1,704	-
2020206000	DA-CONSUMER FRAUD-PROP 64	93	-	1,335,488	-	-	-
2020207000	DA-EPU INVESTIGATION_PROSECUTI	92	-	161,836	-	-	-
2020209000	DA-CHILD ABDUCTION	-	-	535,829	-	-	-
2020210000	DA-NARCOTICS ENFORCEMENT	9	-	128,175	-	1,440	-
2020212000	DA-AUTO INSURANCE FRAUD	5	-	161,905	-	-	-
2020216000	DA-WORKERS COMP INS FRAUD	26	-	352,066	-	-	-
2020217000	DA-PUBLIC ASSISTANCE FRAUD	42	-	4,594,130	-	-	-
2020225000	DA-YOUTH GUN VIOLE-JAG	-	-	62,830	-	-	-
2020273000	DA-VICTIM WITNESS PROG	64	-	2,224,178	-	591	-
2020278240	DA-RURAL CRIMES PREVENTION	-	-	252,997	-	-	-
2020278250	DA-CRIMINAL RESTITUTION PROG	-	-	232,707	-	-	-
2020278270	DA-UNDERSERVED VICTIM ADVOCACY	-	-	224,523	-	-	-
2020281000	DA-SLESF-AB109	-	-	281,349	-	-	-
2020300000	CHILD SUPPORT	443	-	23,159,151	-	-	-
2020400000	PUBLIC DEFENDER	1,094	1,101	24,125,023	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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
2021000000	GRAND JURY	-	-	200,600	-	-	-	-
2021200000	PRETRIAL SERVICES	214	38,329	4,858,926	-	-	-	-
2021274000	COUNTY SUPPORT TO COURTS	93	-	10,463,652	-	-	-	-
2021300000	COURT ASSIGNED COUNSEL	1,288	-	8,107,230	-	-	-	-
2021602000	SHERIFF-BOATING SAFETY	149	21,064	3,450,181	-	-	-	-
2021606000	SHERIFF-NARCOTICS ENFORCEMENT	21	-	4,418	-	-	-	-
2021608000	SHERIFF-ABANDONED WATERCRAFT	20	-	197,399	-	-	-	-
2021609000	SHERIFF-CAL MMET	422	84,890	4,855,160	-	-	-	-
2021610000	SHERIFF-AUTOMATED FINGERPRINT	59	375,071	786,803	-	-	-	-
2021614000	SHERIFF-SPEC SERVICES DIVISION	374	41,903	19,658,428	-	-	-	-
2021614170	SHERIFF-OFF HIGHWAY ENFORCMNT	16	1,719	26,000	-	-	-	-
2021615000	SHERIFF-MOUNTAIN HOUSE	111	168	3,199,423	-	-	-	-
2021619000	SHERIFF-ANIMAL CONTROL	143	-	1,611,230	-	-	-	-
2021620000	SHERIFF-PATROL	966	137,202	44,428,660	-	-	-	-
2021622000	SHERIFF-COMMUNICATIONS	108	22,242	6,186,867	-	-	-	-
2021626000	SHERIFF-DETECTIVES	317	62,228	16,113,835	-	-	-	-
2021627000	SHERIFF-AUTO THEFT PROG	21	-	146,787	-	-	-	-
2021628000	SHERIFF-RECORDS	17	29,172	6,443,690	-	-	-	-
2021635000	SHERIFF-CIVIL	78	-	2,771,390	-	-	-	-
2021645000	SHERIFF-ADMIN SUPPORT SERVICES	736	33,041	17,250,457	-	-	-	-
2021649000	SHERIFF-INFORMATION SYSTEMS	364	193,764	4,798,934	-	-	-	-
2021654000	SHERIFF-JAG PROGRAM	-	-	12,405	-	-	-	-
2021655000	SHERIFF-PATROL-SLESF-AB109	138	-	70,005	-	-	-	-
2021657000	SHERIFF-CUSTODY-SLESF-AB109	59	-	102,796	-	-	-	-
2021658000	SHERIFF-COURT SERVICES	51	3,426	13,901,575	-	-	5,573	-
2022600000	SHERIFF-CUSTODY	1,399	124,447	90,074,980	-	-	-	-
2022610000	SHERIFF-AB109-ALTERNATIVES	66	-	8,074,910	-	-	-	-
2022620000	SHERIFF-CUST-AWP	36	-	1,510,526	-	-	-	-
2022621000	CORRECTIONAL HEALTH SERVICES	1,147	228,989	25,943,286	-	-	-	-
2022700000	PROBATION-JPCF-JUV PROBATION	323	-	8,821,694	-	3,434	-	-
2022700190	PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	-
2022702000	PROBATION-ADULT	285	66,943	10,684,993	-	12,962	-	-
2022702300	PROB-ADJULT-SB678-TAY	161	4,953	1,503,413	-	7,909	-	-
2022702510	PROBATION-LOC COMM CORR-AB109	650	-	32,621,540	-	30,292	-	-
2022708000	PROB-TRAINING PROGRAM-BSCC MH	183	-	301,724	-	-	-	-
2022710000	PROBATION-JAG PROGRAM	-	-	28,400	-	-	-	-
2022745000	PROBATION-ADMINISTRATION	616	572	10,060,869	-	-	-	-
2022785000	AB118-ELEAS-COPS-JJP	179	-	3,382,709	-	-	-	-
2022800000	PROBATION-JUVENILE DETENTION	1,053	114,505	18,117,817	-	-	-	-
2022800320	PROB-JJRBG SECURE TRACK	1	-	1,867,187	-	-	-	-
2023060000	WATER RESOURCES	72	-	2,443,634	-	-	-	-
2023070000	DELTA ACTIVITIES	160	-	540,662	-	-	-	-
2024100000	FLOOD CHANNEL MAINTENANCE	118	-	3,828,654	-	-	-	-
2024700000	AGRICULTURAL COMMISSIONER	576	82,311	10,514,708	25,297	-	-	-
2025600000	COMMUNITY DEVELOPMENT SERVICES	734	1,071	13,144,092	-	-	-	20,547

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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
2025700000	SHERIFF-PUBLIC ADMINISTRATOR	6	-	812,414	-	-	-
2025900000	RECORDER-COUNTY CLERK	101	-	3,897,586	-	-	-
2026000000	EMERGENCY SERVICES	223	13,578	2,922,658	13,668	-	-
2026000150	ISD-HOMELAND SECURITY GRANTS	69	469,623	401,137	-	-	-
2026000170	OES-2016 DELTA GRANT PHASE 2	35	5,255	161,955	-	-	-
2026000200	EMERGENCY SVS-EMERGENCY OPER	-	-	30,333	-	-	-
2026700000	LAFCO CONTRIBUTION	-	-	-	-	-	-
2028100000	COURT-JUDICIAL OFFICERS	-	-	131	-	-	-
3030101000	PUBLIC WORKS-ADMIN STAFF	466	-	8,724,088	-	-	21,900
3030103000	PUBLIC WORKS-ENGINEERING	662	-	14,195,419	-	-	-
3030105000	PUBLIC WORKS-ROAD MAIN-ADMIN	2,672	-	17,474,027	-	-	-
3030106000	PUBLIC WORKS-CONSTRUCTION	213	-	-	-	-	-
3030108000	PUBLIC WORKS-DEV SVS-PUB SVS	57	-	959,736	-	-	-
3030900000	COMMUNITY INFRA-ENGINEERIN SVS	64	-	1,473,043	-	-	-
4040500000	MENTAL HEALTH SERVICES	9,510	-	273,277,422	-	-	-
4040700000	BEHAVIORAL HEALTH ADMIN	1,127	-	22,402,937	-	-	-
4040800000	UTILITY DISTRICTS	1,371	42,845	4,265,811	-	-	-
4041000000	PUBLIC HEALTH SVS	3,423	707,436	43,520,669	-	-	-
4041200000	CONSERVATOR SERVICES	400	-	4,473,510	-	-	-
4041800000	EMERGENCY MEDICAL SERVICE AGCY	294	11,804	3,554,120	-	-	-
4042000000	ENVIRONMENTAL HEALTH	636	718	11,438,807	-	-	25,230
4045415000	CALIFORNIA CHILDRENS SERVICES	395	-	5,643,818	-	-	-
4049100000	CHILDREN & FAMILIES PROGRAM	26	-	2,053,853	-	-	-
4049500000	HEALTH CARE SERVICES ADMIN	33	-	7,361,737	-	-	-
4049700000	OFFICE OF THE MEDICAL EXAMINER	763	9,038	6,348,688	-	-	-
5050101000	HSA ADMINISTRATION	-	977,607	227,154,414	-	-	-
5050106000	HSA-CALWORKS ASSISTANCE	-	-	-	-	-	-
5050107000	HSA-FOSTER CARE	37	-	-	-	-	-
5050108000	HSA-ADOPTION ASSISTANCE	304	-	-	-	-	-
5050110000	HSA-GENERAL ASSISTANCE	1,256	-	216,209	-	-	-
5050118000	HSA-IN-HOME SUPPORTIVE SVS	10	-	-	-	-	-
5050132000	HSA-TEMPORARY HOMELESS SHELTER	12	-	-	-	-	-
5050144000	HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-
5053900000	MARY GRAHAM CHILDRENS SHELTER	512	9,111	12,216,033	-	-	-
5054000000	COMMUNITY SERVICES	109	-	-	-	-	-
5054101000	DEPT OF AGING-COMMUNITY SVS	4,606	15,662	17,399,283	-	-	-
5055103000	EMPLOY ECONOMIC DEVELOP DEPT	1,540	-	19,171,363	-	-	-
5055246000	NEIGHBORHOOD PRESERVATION	630	1,167	2,085,643	-	-	-
5055600000	VETERANS SERVICE OFFICE	91	-	1,313,962	-	-	-
6060900000	COUNTY LIBRARY	13	-	155,375	-	-	-
6061500000	COOPERATIVE EXTENSION	3	-	709,538	24,143	-	-
7070300000	PARKS AND RECREATION	1,707	41,814	10,091,501	-	-	-
7070800000	CULTURAL SERVICES	1	-	-	-	-	-
8190000000	FLEET SERVICES	8,120	-	8,914,382	-	-	-

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	646	-	37,269,612	-	4,314	-	-
8250000000	OFFICE AUTOMATION	77	-	3,774,716	-	-	-	-
8260000000	CENTRAL TELEPHONE	988	-	7,585,011	-	1,024	2,252	-
8270000000	RADIO COMMUNICATIONS	392	-	3,750,330	-	-	-	-
8400112100	PURCHASING-CREDIT CARD PROG	556	-	10,426,257	-	-	-	-
9210000000	SW ENTERPRISE	4,954	-	34,743,967	-	-	-	-
9210000540	REFUSE DISPOSAL ADMINISTRATION	190	-	5,234,823	-	-	-	480
9221100000	S J GENERAL HOSPITAL	44,356	-	514,556,767	-	-	-	-
9230901000	AIRPORT ENTERPRISE	1,143	-	6,517,368	-	-	-	-
35401	CSA 54-NPDES ZONE P	88	-	1,065,125	-	-	-	-
38925	COUNTY SELF-INSURANCE-HEALTH	314	-	866,999	-	-	-	-
38926	COUNTY SELF-INSURANCE-DENTAL	42	-	115,430	-	-	-	-
38948	COUNTY SELF-INSURANCE-MED MAL	301	-	3,372,276	-	-	-	-
38949	COUNTY SELF-INSURANCE-CASUALTY	1,309	-	13,779,072	-	-	-	-
38950	CO SELF-INSURANCE-WORKERS COMP	747	-	5,537,307	-	-	-	-
38951	CO SELF-INSURANCE-UNEMPLOYMENT	2	-	1,052,454	-	-	-	-
39312	CSA 31 SEWER ENTERPRISE	42	-	221,015	-	-	-	-
40598	RETIREMENT OFFICE	54	-	3,747,665	-	-	-	-
47801	MOUNTAIN HOUSE-GENERAL FUND	1,862	-	46,589,268	-	-	-	-
OD	OTHER GF DEPARTMENTS	150	-	31,502,399	-	-	-	-
OF	OTHER NGF FUNDS	11,680	-	50,650,841	-	7,790	-	-
OA	OTHER AGENCIES	174,409	-	394,476,723	-	-	-	-
AO	All Other	210	21,301	534,933	-	-	-	-
Grand Total		313,387	\$ 5,133,106	\$ 2,560,772,715	63,108	67,725	75,141	70,007

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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 Building Depreciation	-	-	-	\$ -	-	-	-
EQUIP Equipment Depreciation	-	-	-	-	-	-	-
DEBT SVS Debt Service Interest	-	-	-	-	-	-	-
1010800000 Auditor-Controller	-	-	11,244	-	40.00	-	21
1010200000 County Administration	-	-	6,341	-	16.00	-	31
1011800000 County Counsel	-	-	7,438	-	19.67	-	7
1014200000 Facilities Management	-	-	7,033	877,330	60.67	7.00	1,230
1011200000 Purchasing & Support	-	-	13,801	5,564	33.00	-	33
1012400000 Human Resources	-	-	15,488	-	61.67	-	61
RECEIVING BUDGET UNITS							
1010100000 BOARD OF SUPERVISORS	-	-	12,821	-	18.33	-	13
1011000000 TREASURER-TAX COLLECTOR	-	-	8,840	-	27.00	2,231.50	7
1011100000 ASSESSOR	-	-	22,171	-	79.33	-	54
1011600000 REVENUE AND RECOVERY	-	-	8,087	-	11.33	-	4
1013000000 REGISTRAR OF VOTERS	-	-	40,053	-	67.33	-	146
1014000000 GENERAL SERVICES - ADMIN	-	-	-	-	3.00	-	-
1014300000 CAPITAL PROJECT ADMIN	-	-	-	-	9.00	-	4
1014400000 AIRPORT EAST BUSINESS PARK	-	-	-	-	-	-	5
1016000000 SURVEYOR	-	-	-	-	3.00	-	3
1040148000 PUBLIC IMPROVEMENT	-	-	-	-	-	-	509
1040160000 PARKS-RELATED CAP PROJECTS	-	-	-	-	-	-	-
1040170000 MGZ-RELATED CAP PROJECTS	-	-	-	-	-	-	-
1120000000 GENERAL RESERVE	-	-	-	-	-	-	-
2020200000 DISTRICT ATTORNEY	-	-	-	-	242.33	182.70	208
2020202000 DA-REAL ESTATE FRAUD	-	1,976	-	-	-	-	4
2020204000 DA-FAMILY JUSTICE CENTER	-	-	-	-	2.00	-	12
2020205000 DA-VICTIM ASSISTANCE	-	-	-	-	8.00	-	-
2020206000 DA-CONSUMER FRAUD-PROP 64	-	-	-	-	5.00	-	-
2020207000 DA-EPU INVESTIGATION_PROSECUTI	-	-	-	-	-	-	7
2020209000 DA-CHILD ABDUCTION	-	-	-	-	5.00	-	-
2020210000 DA-NARCOTICS ENFORCEMENT	-	-	-	-	-	-	-
2020212000 DA-AUTO INSURANCE FRAUD	-	-	-	-	-	-	2
2020216000 DA-WORKERS COMP INS FRAUD	-	-	-	-	-	-	4
2020217000 DA-PUBLIC ASSISTANCE FRAUD	-	-	-	-	17.00	-	4
2020225000 DA-YOUTH GUN VIOLE-JAG	-	-	-	-	-	-	-
2020273000 DA-VICTIM WITNESS PROG	-	-	-	-	19.00	-	1
2020278240 DA-RURAL CRIMES PREVENTION	-	-	-	-	-	-	-
2020278250 DA-CRIMINAL RESTITUTION PROG	-	-	-	-	2.00	-	-
2020278270 DA-UNDERSERVED VICTIM ADVOCACY	-	-	-	-	-	-	-
2020281000 DA-SLESF-AB109	-	-	-	-	-	-	-
2020300000 CHILD SUPPORT	-	-	-	-	165.33	-	60
2020400000 PUBLIC DEFENDER	1,404.00	2,249	-	119,927	106.33	-	37

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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
2021000000	GRAND JURY	-	-	-	-	-	-
2021200000	PRETRIAL SERVICES	-	-	-	21.33	-	22
2021274000	COUNTY SUPPORT TO COURTS	13,408	-	-	-	-	-
2021300000	COURT ASSIGNED COUNSEL	-	-	-	-	-	-
2021602000	SHERIFF-BOATING SAFETY	-	-	-	9.00	-	18
2021606000	SHERIFF-NARCOTICS ENFORCEMENT	-	-	-	-	-	-
2021608000	SHERIFF-ABANDONED WATERCRAFT	-	-	-	-	-	4
2021609000	SHERIFF-CAL MMET	-	-	-	13.33	-	66
2021610000	SHERIFF-AUTOMATED FINGERPRINT	-	-	-	-	-	14
2021614000	SHERIFF-SPEC SERVICES DIVISION	-	-	-	78.33	-	40
2021614170	SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-	-	-	2
2021615000	SHERIFF-MOUNTAIN HOUSE	-	-	-	10.00	-	16
2021619000	SHERIFF-ANIMAL CONTROL	-	-	-	9.00	-	32
2021620000	SHERIFF-PATROL	-	-	-	112.67	-	102
2021622000	SHERIFF-COMMUNICATIONS	-	-	-	36.67	-	1
2021626000	SHERIFF-DETECTIVES	-	-	-	51.33	-	33
2021627000	SHERIFF-AUTO THEFT PROG	-	-	-	1.00	-	5
2021628000	SHERIFF-RECORDS	-	-	-	55.00	-	3
2021635000	SHERIFF-CIVIL	-	-	-	13.00	-	6
2021645000	SHERIFF-ADMIN SUPPORT SERVICES	-	-	52,928	82.33	-	60
2021649000	SHERIFF-INFORMATION SYSTEMS	-	-	-	7.33	-	99
2021654000	SHERIFF-JAG PROGRAM	-	-	-	-	-	-
2021655000	SHERIFF-PATROL-SLESF-AB109	-	-	-	-	-	20
2021657000	SHERIFF-CUSTODY-SLESF-AB109	-	-	-	-	-	23
2021658000	SHERIFF-COURT SERVICES	-	-	-	86.67	-	-
2022600000	SHERIFF-CUSTODY	-	-	1,632,630	544.33	-	108
2022610000	SHERIFF-AB109-ALTERNATIVES	-	-	-	42.67	-	19
2022620000	SHERIFF-CUST-AWP	-	-	-	21.00	-	2
2022621000	CORRECTIONAL HEALTH SERVICES	-	-	-	140.67	-	70
2022700000	PROBATION-JPCF-JUV PROBATION	17,486	-	9,613	50.00	-	67
2022700190	PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-
2022702000	PROBATION-ADULT	-	-	-	115.00	-	95
2022702300	PROB-ADJULT-SB678-TAY	-	-	-	4.33	-	24
2022702510	PROBATION-LOC COMM CORR-AB109	-	-	-	61.33	-	128
2022708000	PROB-TRAINING PROGRAM-BSCC MH	-	-	-	-	-	9
2022710000	PROBATION-JAG PROGRAM	-	-	-	-	-	-
2022745000	PROBATION-ADMINISTRATION	11,099	-	-	38.67	-	99
2022785000	AB118-ELEAS-COPS-JJP	-	-	-	18.67	-	71
2022800000	PROBATION-JUVENILE DETENTION	87,197	-	-	118.17	-	190
2022800320	PROB-JJRBG SECURE TRACK	-	-	-	9.00	-	-
2023060000	WATER RESOURCES	-	-	-	10.33	-	6
2023070000	DELTA ACTIVITIES	-	-	-	-	-	4
2024100000	FLOOD CHANNEL MAINTENANCE	-	-	-	24.00	-	10
2024700000	AGRICULTURAL COMMISSIONER	-	-	4,427	65.33	-	93
2025600000	COMMUNITY DEVELOPMENT SERVICES	-	-	384,637	69.33	-	93

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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
2025700000	SHERIFF-PUBLIC ADMINISTRATOR	-	-	-	4.67	-	-
2025900000	RECORDER-COUNTY CLERK	-	13,267	-	23.67	-	31
2026000000	EMERGENCY SERVICES	-	-	-	10.67	-	71
2026000150	ISD-HOMELAND SECURITY GRANTS	-	-	-	-	-	22
2026000170	OES-2016 DELTA GRANT PHASE 2	-	-	-	-	-	18
2026000200	EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-
2026700000	LAFCO CONTRIBUTION	-	-	-	-	-	-
2028100000	COURT-JUDICIAL OFFICERS	-	-	-	-	-	-
3030101000	PUBLIC WORKS-ADMIN STAFF	-	-	-	32.33	-	53
3030103000	PUBLIC WORKS-ENGINEERING	-	-	-	66.00	-	110
3030105000	PUBLIC WORKS-ROAD MAIN-ADMIN	-	-	-	97.83	-	159
3030106000	PUBLIC WORKS-CONSTRUCTION	-	-	-	-	-	72
3030108000	PUBLIC WORKS-DEV SVS-PUB SVS	-	-	-	4.67	-	1
3030900000	COMMUNITY INFRA-ENGINEERIN SVS	-	-	-	7.00	-	14
4040500000	MENTAL HEALTH SERVICES	-	-	699,595	633.67	-	740
4040700000	BEHAVIORAL HEALTH ADMIN	-	-	-	100.67	-	229
4040800000	UTILITY DISTRICTS	-	-	-	22.00	-	54
4041000000	PUBLIC HEALTH SVS	-	-	1,426,615	175.33	-	395
4041200000	CONSERVATOR SERVICES	-	-	-	32.00	-	77
4041800000	EMERGENCY MEDICAL SERVICE AGCY	-	-	25,431	10.67	-	51
4042000000	ENVIRONMENTAL HEALTH	-	-	17,520	58.00	-	61
4045415000	CALIFORNIA CHILDRENS SERVICES	-	-	-	34.33	-	21
4049100000	CHILDREN & FAMILIES PROGRAM	-	-	-	11.00	-	-
4049500000	HEALTH CARE SERVICES ADMIN	-	-	-	48.17	-	3
4049700000	OFFICE OF THE MEDICAL EXAMINER	-	-	43,128	24.00	-	48
5050101000	HSA ADMINISTRATION	263,822.00	-	2,567	1,132.33	-	347
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	93.67	-	33
5054000000	COMMUNITY SERVICES	-	-	-	-	-	66
5054101000	DEPT OF AGING-COMMUNITY SVS	14,774	-	-	82.67	-	144
5055103000	EMPLOY ECONOMIC DEVELOP DEPT	-	-	-	88.00	-	116
5055246000	NEIGHBORHOOD PRESERVATION	-	-	-	12.00	-	12
5055600000	VETERANS SERVICE OFFICE	-	-	-	10.67	-	1
6060900000	COUNTY LIBRARY	-	-	-	-	-	1
6061500000	COOPERATIVE EXTENSION	-	-	-	4.00	-	-
7070300000	PARKS AND RECREATION	-	-	472,006	65.67	-	161
7070800000	CULTURAL SERVICES	-	-	-	-	-	1
8190000000	FLEET SERVICES	-	-	24,816	38.33	-	304

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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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	-	99.33	-	197
8250000000	OFFICE AUTOMATION	-	-	-	-	-	-	81
8260000000	CENTRAL TELEPHONE	-	-	-	-	8.00	-	44
8270000000	RADIO COMMUNICATIONS	-	-	-	-	-	-	79
8400112100	PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-	-
9210000000	SW ENTERPRISE	-	-	-	-	109.67	-	682
9210000540	REFUSE DISPOSAL ADMINISTRATION	-	-	-	-	28.50	-	46
9221100000	S J GENERAL HOSPITAL	-	-	-	-	2,301.00	-	748
9230901000	AIRPORT ENTERPRISE	-	-	-	-	16.00	-	271
35401	CSA 54-NPDES ZONE P	-	-	-	-	-	-	-
38925	COUNTY SELF-INSURANCE-HEALTH	-	-	-	-	-	-	1
38926	COUNTY SELF-INSURANCE-DENTAL	-	-	-	-	-	-	-
38948	COUNTY SELF-INSURANCE-MED MAL	-	-	-	-	-	-	-
38949	COUNTY SELF-INSURANCE-CASUALTY	-	-	-	-	-	-	1
38950	CO SELF-INSURANCE-WORKERS COMP	-	-	-	-	-	-	4
38951	CO SELF-INSURANCE-UNEMPLOYMENT	-	-	-	-	-	-	-
39312	CSA 31 SEWER ENTERPRISE	-	-	-	-	-	-	4
40598	RETIREMENT OFFICE	-	-	-	-	25.00	-	-
47801	MOUNTAIN HOUSE-GENERAL FUND	-	-	-	-	47.00	-	-
OD	OTHER GF DEPARTMENTS	-	-	-	55,029	196.00	-	61
OF	OTHER NGF FUNDS	-	-	-	-	184.00	-	506
OA	OTHER AGENCIES	-	-	-	-	271.33	-	-
AO	All Other	-	-	-	-	-	1,129.70	66
Grand Total		280,000	133,415	189,221	\$ 6,044,099	9,151.00	3,550.90	10,328

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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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
ALLOCABLE BUDGET UNITS								
BUILD	Building Depreciation	-	-	-	-	-	-	-
EQUIP	Equipment Depreciation	-	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-
1010800000	Auditor-Controller	-	2,275	-	28.00	-	296	52,379
1010200000	County Administration	-	132	-	16.75	-	1,996	269
1011800000	County Counsel	-	1,410	-	-	-	87	4,469
1014200000	Facilities Management	-	-	-	52.00	-	207	2
1011200000	Purchasing & Support	-	241	-	206.50	36,487	4	1,222
1012400000	Human Resources	-	1,040	-	265.50	-	11,336	23,896
RECEIVING BUDGET UNITS								
1010100000	BOARD OF SUPERVISORS	-	1,420	-	851.50	-	277	1,421
1011000000	TREASURER-TAX COLLECTOR	-	1,410	-	83.50	17,873	193	69,705
1011100000	ASSESSOR	-	1,025	-	578.50	261	10,821	45,606
1011600000	REVENUE AND RECOVERY	-	210	-	82.25	-	-	15,072
1013000000	REGISTRAR OF VOTERS	-	25	-	63.25	11,208	3,392	18,342
1014000000	GENERAL SERVICES - ADMIN	123,993	-	-	65.25	-	2,821	249
1014300000	CAPITAL PROJECT ADMIN	-	89	-	103.75	9,837	162	26
1014400000	AIRPORT EAST BUSINESS PARK	-	-	-	70.75	-	-	-
1016000000	SURVEYOR	-	-	-	-	-	-	1
1040148000	PUBLIC IMPROVEMENT	-	-	-	-	-	-	-
1040160000	PARKS-RELATED CAP PROJECTS	-	-	-	-	-	-	-
1040170000	MGZ-RELATED CAP PROJECTS	-	-	-	-	-	-	-
1120000000	GENERAL RESERVE	-	-	-	-	-	-	-
2020200000	DISTRICT ATTORNEY	-	10,140	-	96.75	1,136,031	6,197	15,438
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	-	-	-	-	-	797	-
2020225000	DA-YOUTH GUN VIOLE-JAG	-	-	-	-	-	-	-
2020273000	DA-VICTIM WITNESS PROG	-	-	-	-	-	-	15
2020278240	DA-RURAL CRIMES PREVENTION	-	-	-	-	-	-	-
2020278250	DA-CRIMINAL RESTITUTION PROG	-	-	-	-	-	-	-
2020278270	DA-UNDERSERVED VICTIM ADVOCACY	-	-	-	-	-	-	-
2020281000	DA-SLESF-AB109	-	-	-	-	-	-	-
2020300000	CHILD SUPPORT	-	-	-	20.00	60,609	14,040	76,590
2020400000	PUBLIC DEFENDER	-	-	-	12.50	241,208	10,291	4,677

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
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2021000000	GRAND JURY	-	-	-	20.25	-	1,970	851
2021200000	PRETRIAL SERVICES	-	474	-	-	-	-	338
2021274000	COUNTY SUPPORT TO COURTS	-	-	-	0.50	-	-	-
2021300000	COURT ASSIGNED COUNSEL	-	-	-	-	-	-	-
2021602000	SHERIFF-BOATING SAFETY	-	-	-	-	-	-	-
2021606000	SHERIFF-NARCOTICS ENFORCEMENT	-	-	-	-	-	-	-
2021608000	SHERIFF-ABANDONED WATERCRAFT	-	-	-	-	-	-	-
2021609000	SHERIFF-CAL MMET	-	-	-	-	-	569	-
2021610000	SHERIFF-AUTOMATED FINGERPRINT	-	-	-	-	-	-	-
2021614000	SHERIFF-SPEC SERVICES DIVISION	-	-	-	-	-	-	-
2021614170	SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-	-	-	-	-
2021615000	SHERIFF-MOUNTAIN HOUSE	-	-	-	-	-	-	-
2021619000	SHERIFF-ANIMAL CONTROL	-	-	-	-	-	40	-
2021620000	SHERIFF-PATROL	-	-	-	84.50	-	4,600	-
2021622000	SHERIFF-COMMUNICATIONS	-	-	-	-	-	-	-
2021626000	SHERIFF-DETECTIVES	-	-	-	-	-	-	18
2021627000	SHERIFF-AUTO THEFT PROG	-	-	-	-	-	-	-
2021628000	SHERIFF-RECORDS	-	-	-	-	-	-	-
2021635000	SHERIFF-CIVIL	-	-	-	-	-	-	1
2021645000	SHERIFF-ADMIN SUPPORT SERVICES	-	-	-	-	-	1,048	60
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	-	-	-	904.75	798,207	-	3
2022610000	SHERIFF-AB109-ALTERNATIVES	-	-	-	-	-	-	-
2022620000	SHERIFF-CUST-AWP	-	-	-	-	-	2,597	-
2022621000	CORRECTIONAL HEALTH SERVICES	-	1,875	-	35.75	-	1,214	-
2022700000	PROBATION-JPCF-JUV PROBATION	-	-	-	0.75	-	1,016	4,255
2022700190	PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	-
2022702000	PROBATION-ADULT	-	-	-	121.25	-	886	13,387
2022702300	PROB-ADJULT-SB678-TAY	-	-	-	-	-	-	-
2022702510	PROBATION-LOC COMM CORR-AB109	-	-	-	-	21,289	405	5
2022708000	PROB-TRAINING PROGRAM-BSCC MH	-	-	-	-	-	-	-
2022710000	PROBATION-JAG PROGRAM	-	-	-	-	-	-	-
2022745000	PROBATION-ADMINISTRATION	-	-	-	-	269,560	436	19
2022785000	AB118-ELEAS-COPS-JJP	-	-	-	-	-	-	-
2022800000	PROBATION-JUVENILE DETENTION	-	-	-	-	-	2,413	1,021
2022800320	PROB-JJRBG SECURE TRACK	-	-	-	-	-	-	-
2023060000	WATER RESOURCES	-	-	-	61.50	-	78	11
2023070000	DELTA ACTIVITIES	-	-	-	95.00	-	-	-
2024100000	FLOOD CHANNEL MAINTENANCE	-	-	-	-	-	-	-
2024700000	AGRICULTURAL COMMISSIONER	-	-	-	121.75	475,983	1,041	6,396
2025600000	COMMUNITY DEVELOPMENT SERVICES	-	401	-	656.00	8,774	4,175	37,023

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2025700000	SHERIFF-PUBLIC ADMINISTRATOR	-	130	-	92.25	-	-	28
2025900000	RECORDER-COUNTY CLERK	-	24	-	-	-	9,542	37,859
2026000000	EMERGENCY SERVICES	-	70	-	23.50	390	-	74
2026000150	ISD-HOMELAND SECURITY GRANTS	-	-	-	-	-	-	-
2026000170	OES-2016 DELTA GRANT PHASE 2	-	-	-	-	-	40,424	-
2026000200	EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-	-
2026700000	LAFCO CONTRIBUTION	-	-	-	-	-	-	-
2028100000	COURT-JUDICIAL OFFICERS	-	-	-	-	-	-	-
3030101000	PUBLIC WORKS-ADMIN STAFF	271,898	722	-	525.00	248,220	2,242	356
3030103000	PUBLIC WORKS-ENGINEERING	-	-	-	-	-	136	3,632
3030105000	PUBLIC WORKS-ROAD MAIN-ADMIN	-	-	-	1.50	-	737	51
3030106000	PUBLIC WORKS-CONSTRUCTION	-	-	-	-	-	-	-
3030108000	PUBLIC WORKS-DEV SVS-PUB SVS	-	-	-	-	-	19	81
3030900000	COMMUNITY INFRA-ENGINEERIN SVS	-	-	-	-	-	19	677
4040500000	MENTAL HEALTH SERVICES	-	1,392	-	1,464.50	-	2,776	-
4040700000	BEHAVIORAL HEALTH ADMIN	109,348	-	-	-	44,026	8,266	27,364
4040800000	UTILITY DISTRICTS	-	-	-	-	-	464	617
4041000000	PUBLIC HEALTH SVS	-	2,790	-	68.75	96,390	16,038	39,735
4041200000	CONSERVATOR SERVICES	-	1,501	-	688.50	-	-	-
4041800000	EMERGENCY MEDICAL SERVICE AGCY	-	-	-	59.50	-	3,896	1,037
4042000000	ENVIRONMENTAL HEALTH	-	138	-	89.50	20,246	2,589	18,588
4045415000	CALIFORNIA CHILDRENS SERVICES	-	-	-	-	-	-	-
4049100000	CHILDREN & FAMILIES PROGRAM	-	157	-	31.50	-	-	-
4049500000	HEALTH CARE SERVICES ADMIN	-	-	-	80.75	-	-	8
4049700000	OFFICE OF THE MEDICAL EXAMINER	-	-	-	21.00	9,238	1,082	23
5050101000	HSA ADMINISTRATION	82,636	8,817	-	1,235.00	161,899	475	1,911
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	-	-	-	25.75	12,856	-	-
5054000000	COMMUNITY SERVICES	-	-	-	-	-	-	-
5054101000	DEPT OF AGING-COMMUNITY SVS	-	158	-	10.50	1,007,455	-	-
5055103000	EMPLOY ECONOMIC DEVELOP DEPT	-	-	-	45.25	-	811	1,388
5055246000	NEIGHBORHOOD PRESERVATION	-	-	-	16.75	-	434	67
5055600000	VETERANS SERVICE OFFICE	-	-	-	-	4,692	422	938
6060900000	COUNTY LIBRARY	-	-	-	-	-	-	-
6061500000	COOPERATIVE EXTENSION	-	-	-	0.25	-	-	1
7070300000	PARKS AND RECREATION	-	237	-	-	680,783	1,701	250
7070800000	CULTURAL SERVICES	-	-	-	-	-	-	-
8190000000	FLEET SERVICES	-	-	-	-	8,909	58	1

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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
8240000000	INFORMATION SYSTEMS DIV - ISF	122,714	-	-	28.25	-	-	400
8250000000	OFFICE AUTOMATION	-	-	-	-	-	-	-
8260000000	CENTRAL TELEPHONE	-	169	-	-	-	-	-
8270000000	RADIO COMMUNICATIONS	-	-	-	-	5,321	-	-
8400112100	PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-	-
9210000000	SW ENTERPRISE	-	-	-	18.75	-	39	-
9210000540	REFUSE DISPOSAL ADMINISTRATION	-	-	-	-	7,605	1,119	4,149
9221100000	S J GENERAL HOSPITAL	441,875	12,220	-	419.50	-	30,831	103,251
9230901000	AIRPORT ENTERPRISE	-	-	-	167.00	-	621	158
35401	CSA 54-NPDES ZONE P	-	-	-	-	-	-	-
38925	COUNTY SELF-INSURANCE-HEALTH	-	-	406,981	-	-	-	-
38926	COUNTY SELF-INSURANCE-DENTAL	-	-	81,316	-	-	-	-
38948	COUNTY SELF-INSURANCE-MED MAL	-	-	1,532,801	-	-	-	-
38949	COUNTY SELF-INSURANCE-CASUALTY	-	-	1,164,354	-	-	-	-
38950	CO SELF-INSURANCE-WORKERS COMP	-	-	54,886	-	-	-	-
38951	CO SELF-INSURANCE-UNEMPLOYMENT	-	-	72,282	-	-	-	-
39312	CSA 31 SEWER ENTERPRISE	-	-	-	-	-	-	-
40598	RETIREMENT OFFICE	-	970	-	-	-	-	-
47801	MOUNTAIN HOUSE-GENERAL FUND	-	-	-	-	-	-	-
OD	OTHER GF DEPARTMENTS	-	-	-	-	-	8,326	-
OF	OTHER NGF FUNDS	-	-	-	4.75	-	552	11,609
OA	OTHER AGENCIES	-	227	-	213.25	-	-	-
AO	All Other	-	-	-	-	-	-	-
Grand Total		\$ 1,152,464	51,889	\$ 3,312,620	10,030.00	\$ 5,395,356	\$ 219,021	\$ 647,020

San Joaquin County, California
Cost Allocation Plan for Fiscal Year 2026-27, Title 2 CFR Part 200 Compliant Plan
Source Cost Data from Fiscal Year 2024-25 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	-	-	-	40.00	40.00
1010200000	County Administration	-	-	-	16.00	16.00
1011800000	County Counsel	-	-	-	19.67	19.67
1014200000	Facilities Management	166,120	-	-	60.67	60.67
1011200000	Purchasing & Support	22,015	-	-	33.00	33.00
1012400000	Human Resources	-	-	-	61.67	61.67
RECEIVING BUDGET UNITS						
1010100000	BOARD OF SUPERVISORS	-	-	-	18.33	18.33
1011000000	TREASURER-TAX COLLECTOR	-	-	-	27.00	27.00
1011100000	ASSESSOR	-	-	-	79.33	79.33
1011600000	REVENUE AND RECOVERY	-	-	-	11.33	11.33
1013000000	REGISTRAR OF VOTERS	-	-	-	67.33	67.33
1014000000	GENERAL SERVICES - ADMIN	-	-	-	3.00	3.00
1014300000	CAPITAL PROJECT ADMIN	494	-	-	9.00	9.00
1014400000	AIRPORT EAST BUSINESS PARK	-	5,848	-	-	-
1016000000	SURVEYOR	-	-	-	3.00	3.00
1040148000	PUBLIC IMPROVEMENT	1,682	-	-	-	-
1040160000	PARKS-RELATED CAP PROJECTS	-	-	-	-	-
1040170000	MGZ-RELATED CAP PROJECTS	-	-	-	-	-
1120000000	GENERAL RESERVE	-	-	-	-	-
2020200000	DISTRICT ATTORNEY	-	-	-	242.33	242.33
2020202000	DA-REAL ESTATE FRAUD	-	-	-	-	-
2020204000	DA-FAMILY JUSTICE CENTER	-	-	-	2.00	2.00
2020205000	DA-VICTIM ASSISTANCE	-	-	-	8.00	8.00
2020206000	DA-CONSUMER FRAUD-PROP 64	-	-	-	5.00	5.00
2020207000	DA-EPU INVESTIGATION_PROSECUTI	-	-	-	-	-
2020209000	DA-CHILD ABDUCTION	-	-	-	5.00	5.00
2020210000	DA-NARCOTICS ENFORCEMENT	-	-	-	-	-
2020212000	DA-AUTO INSURANCE FRAUD	-	-	-	-	-
2020216000	DA-WORKERS COMP INS FRAUD	-	-	-	-	-
2020217000	DA-PUBLIC ASSISTANCE FRAUD	-	-	-	17.00	17.00
2020225000	DA-YOUTH GUN VIOLE-JAG	-	-	-	-	-
2020273000	DA-VICTIM WITNESS PROG	-	-	-	19.00	19.00
2020278240	DA-RURAL CRIMES PREVENTION	-	-	-	-	-
2020278250	DA-CRIMINAL RESTITUTION PROG	-	-	-	2.00	2.00
2020278270	DA-UNDERSERVED VICTIM ADVOCACY	-	-	-	-	-
2020281000	DA-SLESF-AB109	-	-	-	-	-
2020300000	CHILD SUPPORT	-	-	-	165.33	165.33
2020400000	PUBLIC DEFENDER	30,673	-	-	106.33	106.33

San Joaquin County, California
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202100000	GRAND JURY	-	-	-	-	-
202120000	PRETRIAL SERVICES	-	-	-	21.33	21.33
2021274000	COUNTY SUPPORT TO COURTS	-	-	-	-	-
2021300000	COURT ASSIGNED COUNSEL	-	-	-	-	-
2021602000	SHERIFF-BOATING SAFETY	-	-	-	9.00	9.00
2021606000	SHERIFF-NARCOTICS ENFORCEMENT	-	-	-	-	-
2021608000	SHERIFF-ABANDONED WATERCRAFT	-	-	-	-	-
2021609000	SHERIFF-CAL MMET	-	-	-	13.33	13.33
2021610000	SHERIFF-AUTOMATED FINGERPRINT	-	-	-	-	-
2021614000	SHERIFF-SPEC SERVICES DIVISION	-	-	-	78.33	78.33
2021614170	SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-	-	-
2021615000	SHERIFF-MOUNTAIN HOUSE	-	-	-	10.00	10.00
2021619000	SHERIFF-ANIMAL CONTROL	-	-	-	9.00	9.00
2021620000	SHERIFF-PATROL	-	-	-	112.67	112.67
2021622000	SHERIFF-COMMUNICATIONS	-	-	-	36.67	36.67
2021626000	SHERIFF-DETECTIVES	-	-	-	51.33	51.33
2021627000	SHERIFF-AUTO THEFT PROG	-	-	-	1.00	1.00
2021628000	SHERIFF-RECORDS	-	-	-	55.00	55.00
2021635000	SHERIFF-CIVIL	-	-	-	13.00	13.00
2021645000	SHERIFF-ADMIN SUPPORT SERVICES	-	-	-	82.33	82.33
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	-	-	-	86.67	86.67
2022600000	SHERIFF-CUSTODY	1,920,197	-	372,152	544.33	544.33
2022610000	SHERIFF-AB109-ALTERNATIVES	-	-	-	42.67	42.67
2022620000	SHERIFF-CUST-AWP	-	-	-	21.00	21.00
2022621000	CORRECTIONAL HEALTH SERVICES	-	-	-	140.67	140.67
2022700000	PROBATION-JPCF-JUV PROBATION	-	-	-	50.00	50.00
2022700190	PROBATION-JUV JUSTICE-AB109	-	-	-	-	-
2022702000	PROBATION-ADULT	-	-	-	115.00	115.00
2022702300	PROB-ADJULT-SB678-TAY	-	-	-	4.33	4.33
2022702510	PROBATION-LOC COMM CORR-AB109	-	-	-	61.33	61.33
2022708000	PROB-TRAINING PROGRAM-BSCC MH	-	-	-	-	-
2022710000	PROBATION-JAG PROGRAM	-	-	-	-	-
2022745000	PROBATION-ADMINISTRATION	315,341	-	30,784	38.67	38.67
2022785000	AB118-ELEAS-COPS-JJP	-	-	-	18.67	18.67
2022800000	PROBATION-JUVENILE DETENTION	-	-	-	118.17	118.17
2022800320	PROB-JJRBG SECURE TRACK	-	-	-	9.00	9.00
2023060000	WATER RESOURCES	-	-	-	10.33	10.33
2023070000	DELTA ACTIVITIES	-	-	-	-	-
2024100000	FLOOD CHANNEL MAINTENANCE	-	-	-	24.00	24.00
2024700000	AGRICULTURAL COMMISSIONER	690	-	-	65.33	65.33
2025600000	COMMUNITY DEVELOPMENT SERVICES	71,550	-	-	69.33	69.33

San Joaquin County, California
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2025700000	SHERIFF-PUBLIC ADMINISTRATOR	-	-	4.67	4.67
2025900000	RECORDER-COUNTY CLERK	-	-	23.67	23.67
2026000000	EMERGENCY SERVICES	-	-	10.67	10.67
2026000150	ISD-HOMELAND SECURITY GRANTS	-	-	-	-
2026000170	OES-2016 DELTA GRANT PHASE 2	-	-	-	-
2026000200	EMERGENCY SVS-EMERGENCY OPER	-	-	-	-
2026700000	LAFCO CONTRIBUTION	-	-	-	-
2028100000	COURT-JUDICIAL OFFICERS	-	-	-	-
3030101000	PUBLIC WORKS-ADMIN STAFF	-	-	32.33	32.33
3030103000	PUBLIC WORKS-ENGINEERING	-	-	66.00	66.00
3030105000	PUBLIC WORKS-ROAD MAIN-ADMIN	-	-	97.83	97.83
3030106000	PUBLIC WORKS-CONSTRUCTION	-	-	-	-
3030108000	PUBLIC WORKS-DEV SVS-PUB SVS	-	-	4.67	4.67
3030900000	COMMUNITY INFRA-ENGINEERIN SVS	-	-	7.00	7.00
4040500000	MENTAL HEALTH SERVICES	-	-	633.67	633.67
4040700000	BEHAVIORAL HEALTH ADMIN	-	1,664	100.67	100.67
4040800000	UTILITY DISTRICTS	-	-	22.00	22.00
4041000000	PUBLIC HEALTH SVS	44,723	-	175.33	175.33
4041200000	CONSERVATOR SERVICES	-	-	32.00	32.00
4041800000	EMERGENCY MEDICAL SERVICE AGCY	-	1,273	10.67	10.67
4042000000	ENVIRONMENTAL HEALTH	1,971	-	58.00	58.00
4045415000	CALIFORNIA CHILDRENS SERVICES	-	-	34.33	34.33
4049100000	CHILDREN & FAMILIES PROGRAM	-	-	11.00	11.00
4049500000	HEALTH CARE SERVICES ADMIN	-	-	48.17	48.17
4049700000	OFFICE OF THE MEDICAL EXAMINER	15,389	1,762	24.00	24.00
5050101000	HSA ADMINISTRATION	-	-	1,132.33	1,132.33
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	16,484	22,888	93.67	93.67
5054000000	COMMUNITY SERVICES	-	-	-	-
5054101000	DEPT OF AGING-COMMUNITY SVS	381,478	-	82.67	82.67
5055103000	EMPLOY ECONOMIC DEVELOP DEPT	788	-	-	-
5055246000	NEIGHBORHOOD PRESERVATION	-	-	12.00	12.00
5055600000	VETERANS SERVICE OFFICE	-	-	10.67	10.67
6060900000	COUNTY LIBRARY	-	-	-	-
6061500000	COOPERATIVE EXTENSION	-	-	4.00	4.00
7070300000	PARKS AND RECREATION	991,543	-	65.67	65.67
7070800000	CULTURAL SERVICES	-	-	-	-
8190000000	FLEET SERVICES	32,830	-	38.33	38.33

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8240000000	INFORMATION SYSTEMS DIV - ISF	-	-	-	99.33	99.33
8250000000	OFFICE AUTOMATION	-	-	-	-	-
8260000000	CENTRAL TELEPHONE	-	-	-	8.00	8.00
8270000000	RADIO COMMUNICATIONS	-	-	-	-	-
8400112100	PURCHASING-CREDIT CARD PROG	-	-	-	-	-
9210000000	SW ENTERPRISE	-	-	-	109.67	109.67
9210000540	REFUSE DISPOSAL ADMINISTRATION	30,242	-	-	28.50	28.50
9221100000	S J GENERAL HOSPITAL	3,716	-	290,702	2,301.00	2,301.00
9230901000	AIRPORT ENTERPRISE	111	-	-	16.00	16.00
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	-	-	-	25.00	25.00
47801	MOUNTAIN HOUSE-GENERAL FUND	-	-	-	47.00	47.00
OD	OTHER GF DEPARTMENTS	-	-	-	196.00	196.00
OF	OTHER NGF FUNDS	-	-	-	184.00	184.00
OA	OTHER AGENCIES	-	-	-	-	271.33
AO	All Other	-	-	-	-	-
Grand Total		\$ 4,048,040	\$ 5,848	\$ 721,225	8,791.67	9,063.00