



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of San Joaquin  
Stockton, California**

**Date: September 24, 2024  
Filing Ref: SJO25**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2024-25**. 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.

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

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|---|
| 1. Employee Fringe Benefits | 11. Radio Communications ISF            |
| 2. Auditor-Controller       | 12. Southern Water System ISF           |
| 3. County Counsel           | 13. Purchasing ISF                      |
| 4. Facilities Management    | 14. Health Insurance ISF                |
| 5. Purchasing & Support     | 15. Dental Insurance ISF                |
| 6. Human Resources          | 16. Medical Malpractice Insurance ISF   |
| 7. Fleet Services ISF       | 17. Casualty Insurance ISF              |
| 8. Information Systems ISF  | 18. Workers' Compensation Insurance ISF |
| 9. Office Automation ISF    | 19. Unemployment Insurance ISF          |
| 10. Central Telephone 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.

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**SECTION III: CONDITIONS**

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**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 2024-25 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SAN JOAQUIN**

BY   
JEFFERY WOLTAMP  
Name  
AUDITOR-CONTROLLER  
Title  
9/25/2024  
Date

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

BY   
**SANDEEP SINGH  
Manager  
Local Government Policy Section  
Local Govt Programs and Services Division**  
09/25/2024  
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 2024-25**

- **Based on Fiscal Year 2022-23 Expenditures**
- **Title 2 CFR 200 Compliant Plan**
- **July 18, 2024**

#### **OFFICE LOCATIONS:**

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

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

(P) 800.676.7516

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### 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

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## 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 2022-23 actual expenditures from the financial system maintained by the County
- Actual full time equivalent and salary data
- Timekeeping records for Fiscal Year 2022-23
- 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 2022-23.

FY –2022-23 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 benefitting budget units. A final second pass of allocation calculations sends all resulting allocations to Central Service Support Departments from the first pass to benefitting budget units based on the same approaches described for each Central Service Support Department.
- **Summary Worksheets 1-9 – Allocation Summary** – Summarizes the total allocated costs by for each Central Service Support Department cost pool.
- **Workspace C – Central Summary of Allocation Factor Data** – Provides allocation statistic detail used to allocate costs.



## CENTRAL SERVICE SUPPORT DEPARTMENT NARRATIVES

The Cost Allocation Plan (Plan) allocates costs of nine (9) Central Service Support Departments, totaling \$58.9 million in expenditures.

Allocable Budget Unit		Total Allocable Expense
BUILD	Building Depreciation	\$ 7,952,949
EQUIP	Equipment Depreciation	4,287,222
DEBT SVS	Debt Service Interest	1,964,025
1010800000	Auditor-Controller	7,355,991
1010200000	County Administration	5,213,544
1011800000	County Counsel	5,313,819
1014200000	Facilities Management	13,666,207
1011200000	Purchasing & Support	3,110,274
1012400000	Human Resources	10,014,317
<b>Grand Total</b>		<b>\$ 58,878,348</b>

A description of each Central Service Support Department is provided on the following pages, along with a general explanation of how their costs are allocated in the Plan. As further detailed by Exhibit C, Section “Allocation 3 – Total Allocation of County-wide Administrative and Support Services Costs”, of this report, some costs have not been allocated per Title 2 CFR 200 Guidelines, including \$10 million in directly billed expenditures and \$4 million in unallowable services. As such, the total net allocated costs are approximately \$44.8 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, 2023). 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 2022-23 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 \$4,351,561 and revenues total \$1,748,299 for FY 2022-23 per the Budget/Revenue reports (total \$6,099,860).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$ 4,008,587 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- Interfund transfers and direct charges of \$342,974 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, \$21,173 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:

- \$231,552 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.
- \$132,435 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 \$1,384,312 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 2022-23 actual expenditures for this department have been assigned amongst six different cost pools and allocated to each County Department presumed to benefit from the services provided by each cost pool. The General Government cost pool is not allocated and consists of activities related to the political aspects of the department, such as legislative activity, lobby activity and interactions with the County Board of Supervisors. The cost pools and allocation factors are:

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

Cost Reimbursements total \$1,304,075 and revenues total \$274,780 for FY 2022-23 per the Budget/Revenue reports (total \$ 1,578,855).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$1,304,075 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- There were \$0 in direct billings applied for this department in FY 2022-23.



Treatment of Revenues in the Cost Allocation Plan include:

- \$9,466 in miscellaneous revenues for services has been deducted from costs before allocation.
- \$220,000 in ARPA funding was deducted from costs allocated to departments.
- The remaining revenue of \$45,314 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.

**County Counsel (1011800000)**

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

100% of the allocable Fiscal Year 2022-23 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 \$5,323,659 and revenues total \$58,763 for FY 2022-23 per the Budget/Revenue reports (total \$ 5,382,422).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$2,026,262 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- Direct charges of \$1,441,946 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 \$1,855,451 represent direct billings and is offset against costs allocated to departments.

Treatment of Revenues in the Cost Allocation Plan include:

- \$21,405 represents direct billings to county departments or other agencies for services and is deducted from costs allocated to the applicable departments.
- The remaining revenue of \$37,359 include 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 \$13,349,367 and revenues total \$1,854,410 for FY 2022-23 per the Budget/Revenue reports (total \$15,203,777).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$11,344,554 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 \$2,004,813 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 \$659,586 have been used to offset against allocated costs.
- Remaining revenues of \$238,410 represent direct billings to county departments or other agencies for services and is deducted from costs allocated to the applicable departments.
- The remaining revenue of \$956,414 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 2022-23 actual expenses for this department have been assigned amongst five different cost pools and allocated to each department presumed to benefit from the services provided by each cost pool.

The cost pools and allocation factors are:

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

Cost Reimbursements total \$3,919,205 and revenues total \$352,819 for FY 2022-23 per the Budget/Revenue reports (total \$4,272,023).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$2,099,002 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- \$1,452,349 represents directly identifiable direct billings processed for various services and is to be offset against the costs allocated to individual departments.
- \$367,854 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 \$352,145 were received for miscellaneous services provided and have been included as an offset to the total cost basis considered for allocation.
- The remaining revenue of \$674 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.

**Human Resources (1012400000)**

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

The cost pools and allocation factors are:

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

Cost Reimbursements total \$9,238,387 and revenues total \$995,453 for FY 2022-23 per the Budget/Revenue reports (total \$10,233,840).

Treatment of Cost Reimbursements in the Cost Allocation Plan include:

- \$5,055,414 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.
- \$3,417,774 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.
- \$719,783 represent direct billings for various personnel administration services to county departments and is deducted from the costs allocated to the applicable departments.
- \$45,417 in Coronavirus Relief funding has also been deducted from costs allocated to departments.

Treatment of Revenues in the Cost Allocation Plan include:

- Revenues of \$851,973 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 \$96,844 were received for miscellaneous services provided and have been included as an offset to the total cost basis considered for allocation.
- The remaining revenue of \$46,636 represents billings from the Cost Allocation Plan and was not deducted from the total allocable costs.

**EXHIBIT A**

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***Certificate of Cost Allocation Plan***

Exhibit 1401

CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in this proposed dated July 18, 2024 to establish cost allocations or billings for fiscal year ended June 30, 2025 are allowable in accordance with the requirements of 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
- (2) All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

County of San Joaquin, California

Governmental Unit

Signature

Jeffery M. Woltkamp

Name of Official

Auditor-Controller

Title

Date of Execution

7/18/24

## ***EXHIBIT B***

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### ***Organizational Chart***



COUNTY of SAN JOAQUIN

# 2022-2023

## ORGANIZATIONAL CHART

*Office of the County Administrator*



**SAN JOAQUIN**  
— COUNTY —  
*Greatness grows here.*

## **Office of the County Administrator**

**Jerome C. Wilverding**, County Administrator

**Sandra Regalo**, Assistant County Administrator

**Brandi Hopkins**, Assistant County Administrator

March 1, 2023

### **2022-2023 San Joaquin County Organizational Chart**

On June 23, 2022, the San Joaquin County Board of Supervisors adopted the proposed 2022-2023 County Budget, and approved a total of 7,935.4 full-time equivalent (FTE) positions for the delivery of essential County services. The total is comprised of 7,107 full-time allocated positions and 828.4 FTE part-time positions. This is an increase of 217.7 positions or 2.8% over the previous year.

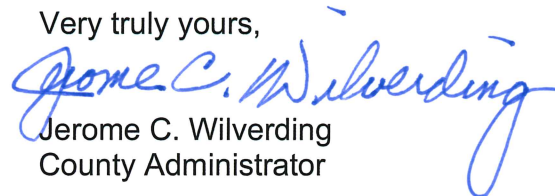
The 2022-2023 Adopted Budget includes nearly \$1.07 billion in appropriations for salaries and benefits, approximately 49% of the total \$2.18 billion budget. This represents a significant investment in the County's most important element, its people.

The 2022-2023 San Joaquin County Organizational Chart serves as a reference document for Board Members, the public, and County departments. This book:

- ❖ Identifies the diverse components of the County's organizational structure and describes the role of each functional area and its sub-units as depicted by the departments.
- ❖ Details the deployment of the 7,107 full-time allocated positions approved by the Board of Supervisors for 2022-2023; FTE part-time positions are not included. Position changes subsequent to the adoption of the Final Budget are not reflected in this book.

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

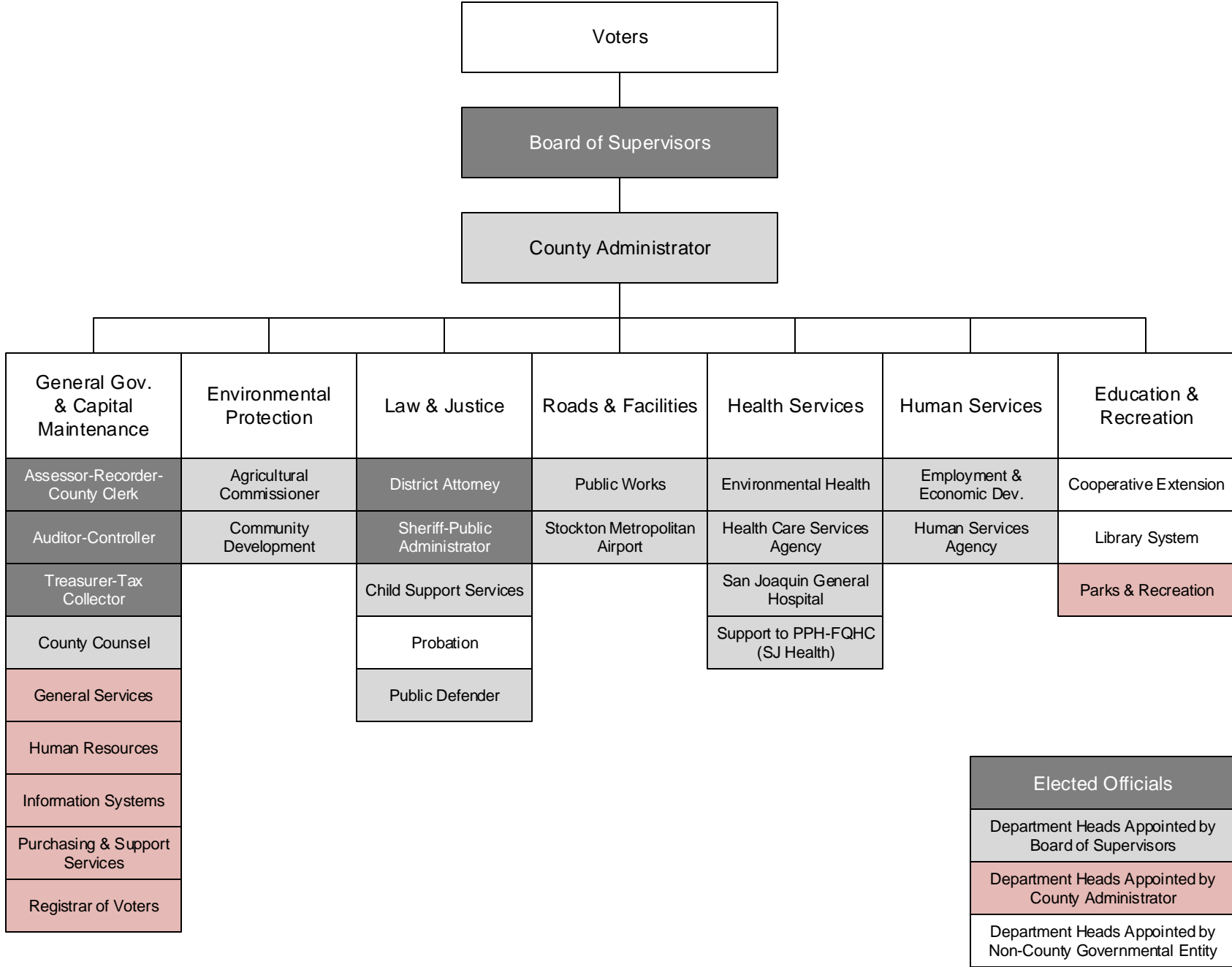
Very truly yours,

  
Jerome C. Wilverding  
County Administrator

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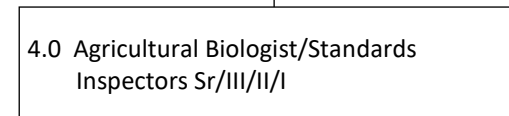
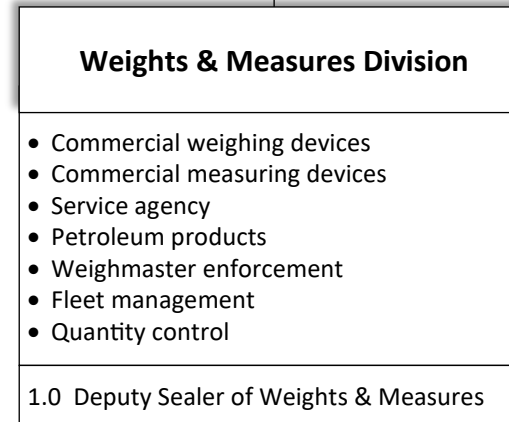
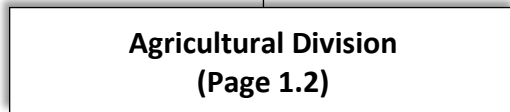
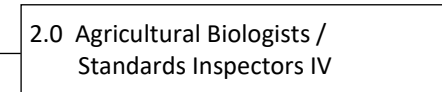
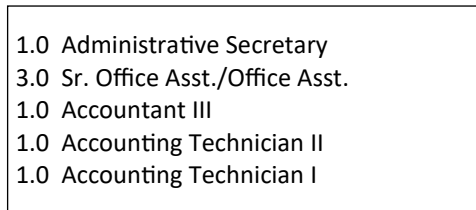
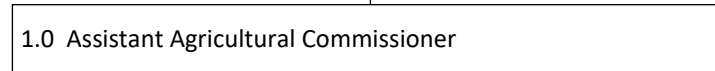
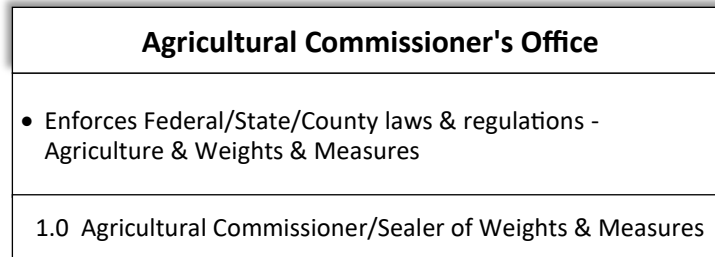
# County of San Joaquin Functional Organization Chart

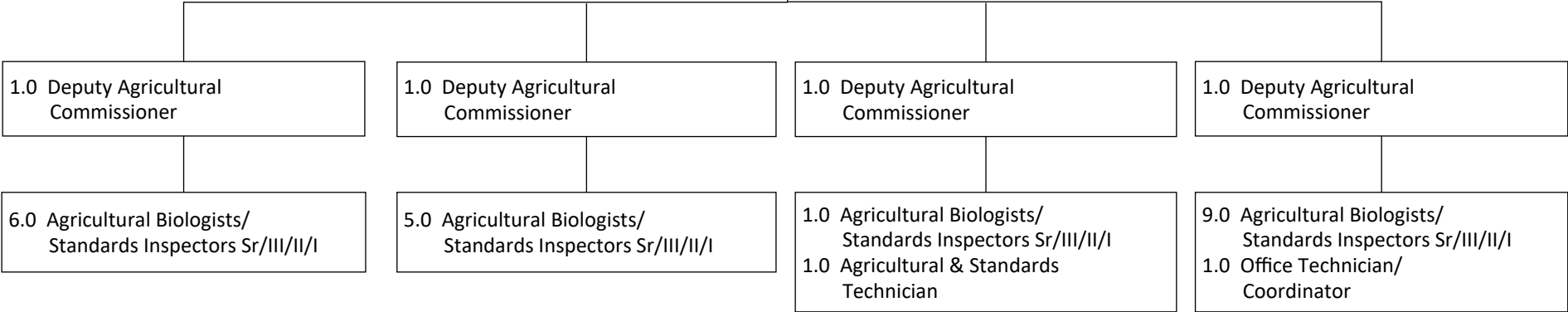
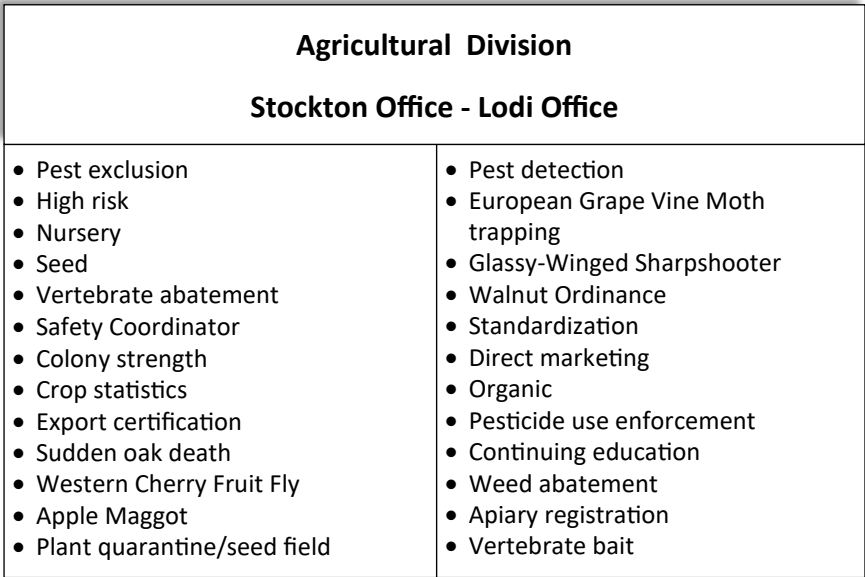






Budget Unit #	Allocated Positions
2024700000	43







Budget Unit #	Allocated Positions
1011100000	87
2025900000	25
<b>Total</b>	<b>112</b>

**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 Dept Information Systems Manager

1.0 Assistant Assessor-Recorder-County Clerk

1.0 Executive Secretary

**Systems Division**

- Systems planning & development
- Hardware & software acquisition
- Systems management & maintenance
- Information systems support
- Information systems project management

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

**Mapping**

- Updates & maintains maps
- Conducts ownership research
- Manages information distribution
- Maintains geographic information systems

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

**Geographic Information System (GIS)**

- Supports GIS applications
- Plans, designs, develops, & implements strategies for property assessments & valuations using GIS
- Performs complex GIS & application programming duties

1.0 Principal GIS Analyst

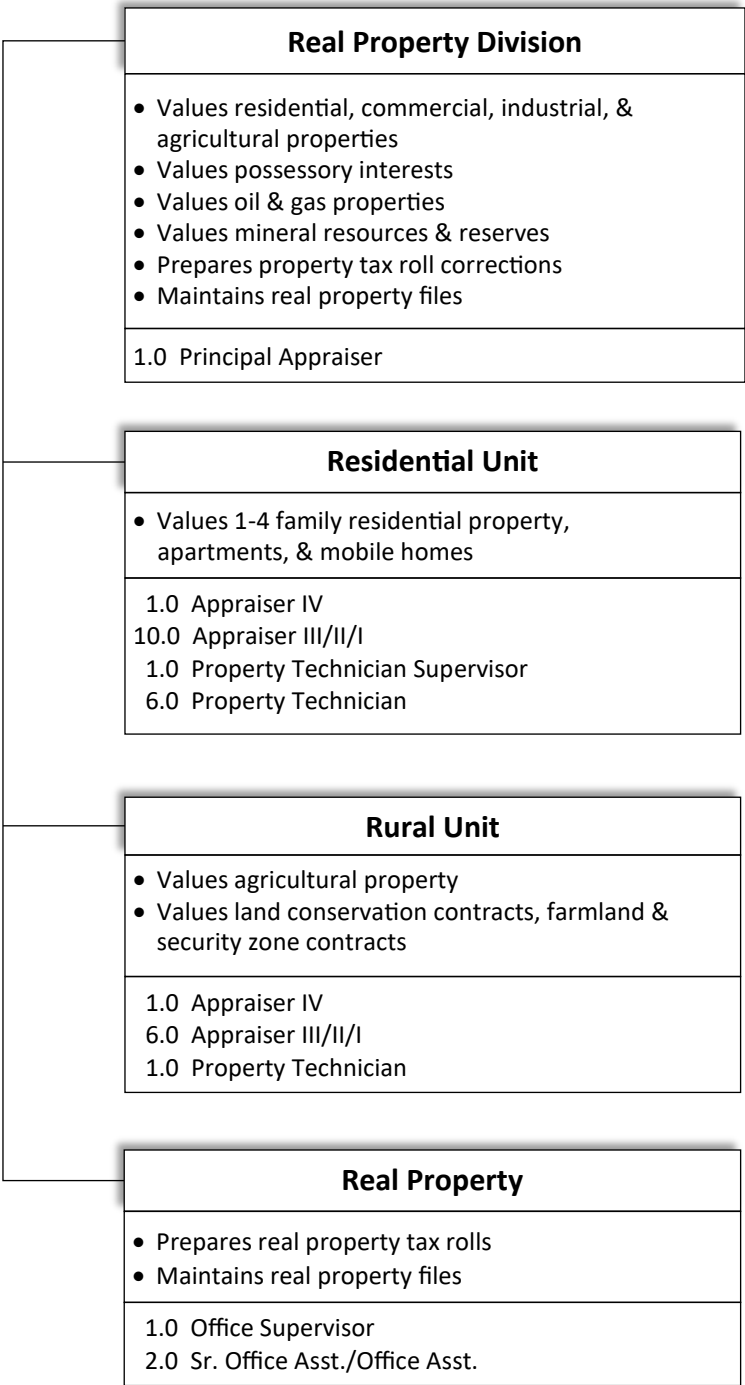
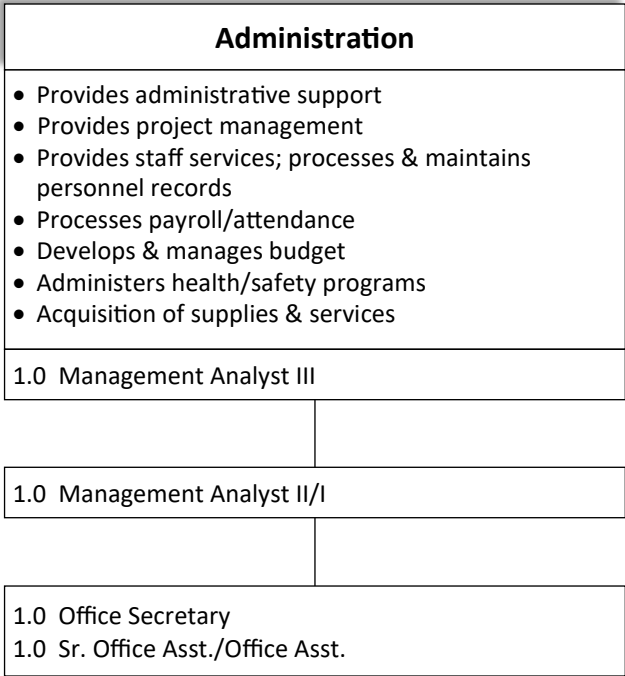
**Administration**  
(Page 2.2)

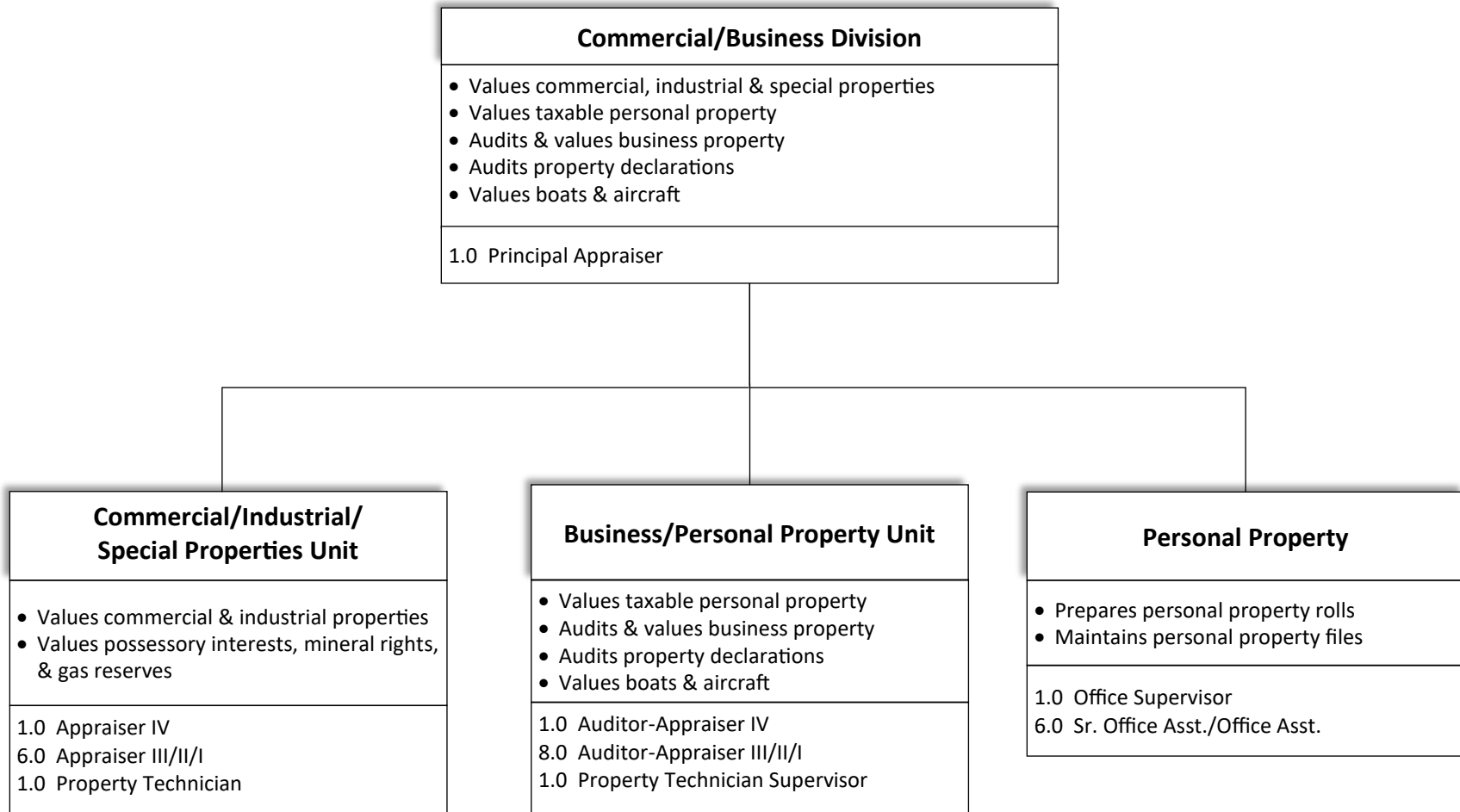
**Real Property Division**  
(Page 2.2)

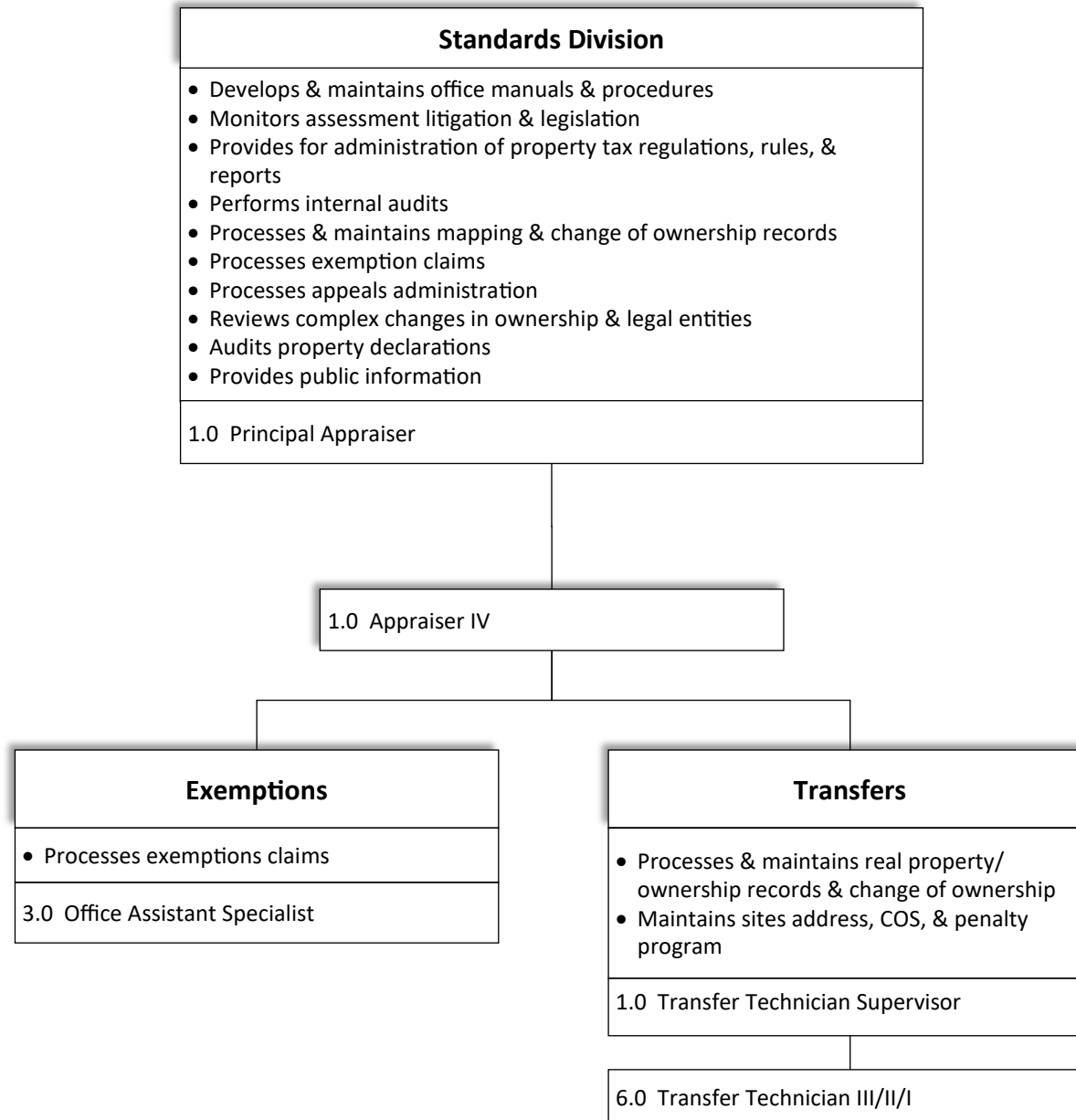
**Commercial/Business Division**  
(Page 2.3)

**Standards Division**  
(Page 2.4)

**Recorder-County Clerk Division**  
(Page 2.5)









**Recorder-County Clerk Division**

- Records & maintains official records, maps for real property, birth, marriage & death records
- Records fictitious name statements
- Issues marriage licenses
- Processes notary bonds & notices of determination
- Registers process servers & professional photocopiers
- Processes unlawful detainer & legal documents assistants
- Receives passport applications on behalf of the U.S. Dept of State

1.0 Recorder-County Clerk Operations Manager

1.0 Recorder-County Clerk Operations Supervisor

**Recorder Documents/Copies/Searches**

1.0 Sr. Recordable Docs Examiner

**Indexing & Micrographics**

1.0 Office Supervisor

**Documents**

- Records official records

4.0 Recordable Documents Examiner

**Copies/Searches**

- Assists public at counter
- Searches & copies records

2.0 Sr. Office Asst./Office Asst.

**Data/Indexing**

- Indexes recorded documents

1.0 Recordable Documents Indexer  
3.0 Sr. Office Asst./Office Asst.

**Micrographics**

- Microfilms, scans & photographs all necessary items

2.0 Sr. Office Asst./Office Asst.

**County Clerk**

- Verify legal requirements met for forms submitted at counter or by mail
- Issues marriage licenses

3.0 Sr. Office Asst./Office Asst.

**Vital Statistics**

- Processes requested copies of birth, death, & marriage certificates, & records research

3.0 Sr. Office Asst./Office Asst.

**Passport**

- Processes passport photos & applications

2.0 Sr. Office Asst./Office Asst.

1.0 Accounting Technician II



Budget Unit #	Allocated Positions
1010800000	35

**Auditor-Controller's Office**

- Prepares financial statements & conducts audits
- Maintains accounting records
- Processes vendor payments & claims
- Maintains payroll records & processes; & prepares payroll
- Reviews new legislation & effects of required accounting & financial reporting changes
- Provides accounting support to County departments

1.0 Auditor-Controller (Elected)

1.0 Business Analyst II

1.0 Assistant Auditor-Controller

1.0 Office Technician/Coordinator

**Payroll Unit**

- Maintains payroll records
- Processes & distributes bi-weekly payroll
- Prepares payroll-related documents
- Prepares, verifies, reconciles & settles payroll deductions

1.0 Chief Deputy Auditor-Controller

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

**General Accounting Division  
(Page 3.2)**

**Systems & Audit Division**

- Performs financial & compliance audits
- Performs systems review & consultation
- Prepares Cost Allocation Plan
- Performs cost studies
- Oversees special district compliance with State government code
- Assists in the preparation of financial statements & single audits
- Assists departments in implementing audit recommendations

1.0 Chief Deputy Auditor-Controller

4.0 Deputy Auditor-Controller III/II/I

**Property Taxes Division**

- Prepares property tax reports
- Establishes & maintains tax rate areas
- Processes changes to tax rolls
- Prepares claims for property tax loss reimbursement
- Compiles data for & processes direct assessments
- Apportions property taxes
- Prepares property tax distribution

1.0 Chief Deputy Auditor-Controller

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

**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  
2.0 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



Budget Unit #	Allocated Positions
1010100000	17

Board of Supervisors/Clerk of the Board
Elected Representatives by the People of San Joaquin County
1.0 Chair - Board of Supervisors (Elected) 4.0 Members - Board of Supervisors (Elected)

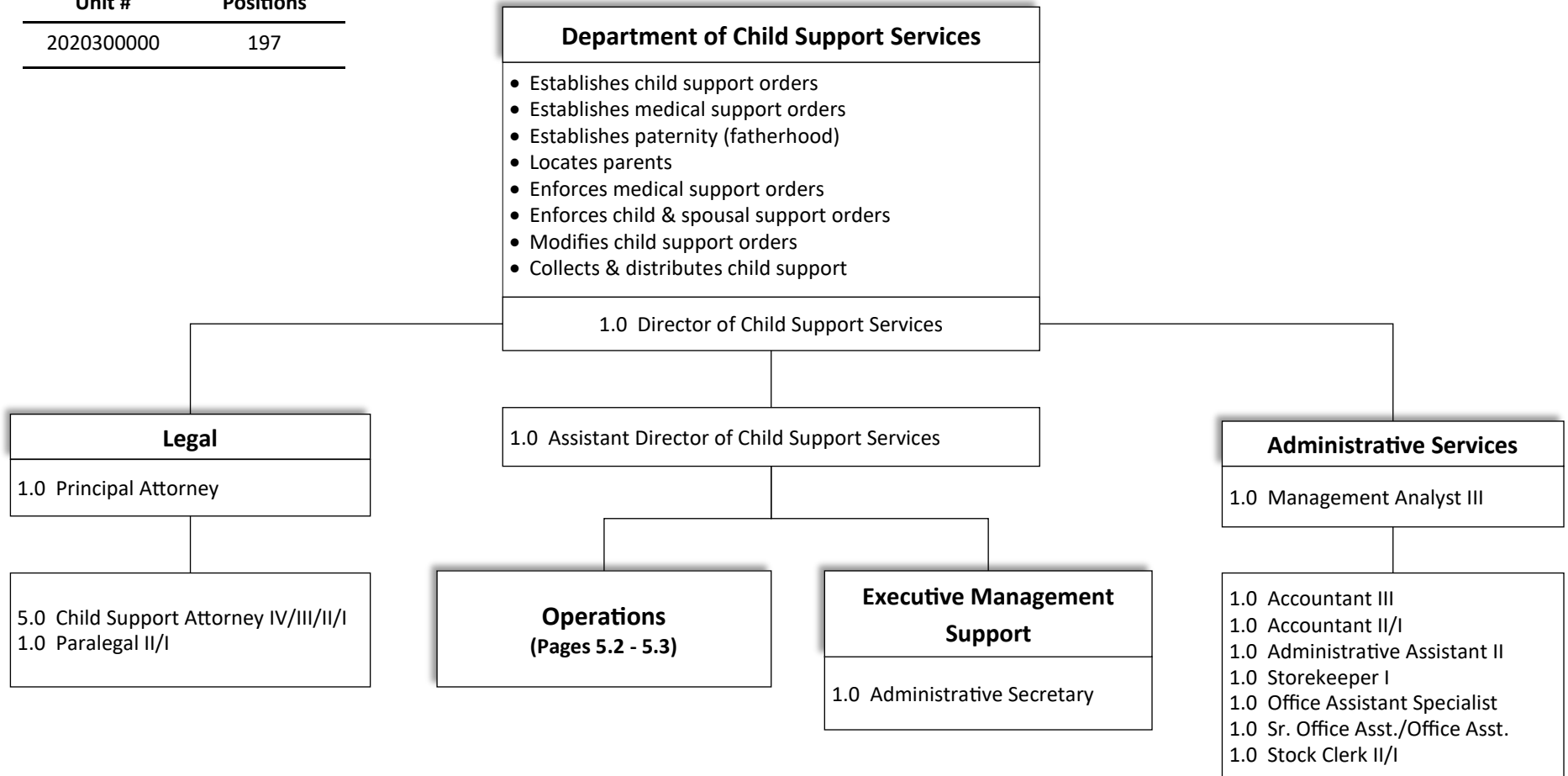
Clerk of the Board
<ul style="list-style-type: none"> <li>Coordinates Board of Supervisors' meetings, including Assessment Appeals Board &amp; City Selection Committee</li> <li>Coordinates preparation of Board of Supervisors' agendas &amp; minutes</li> <li>Serves as custodian of the County Ordinance Code</li> <li>Coordinates &amp; maintains County Boards &amp; Commissions</li> <li>Provides support to County departments &amp; to the public</li> </ul>
1.0 Clerk of the Board

Administrative Support
<ul style="list-style-type: none"> <li>Conducts research &amp; analysis</li> <li>Provides constituent assistance</li> <li>Acts as liaison between County departments, community organizations &amp; other governmental entities</li> </ul>
5.0 Board of Supervisors' Chief of Staff

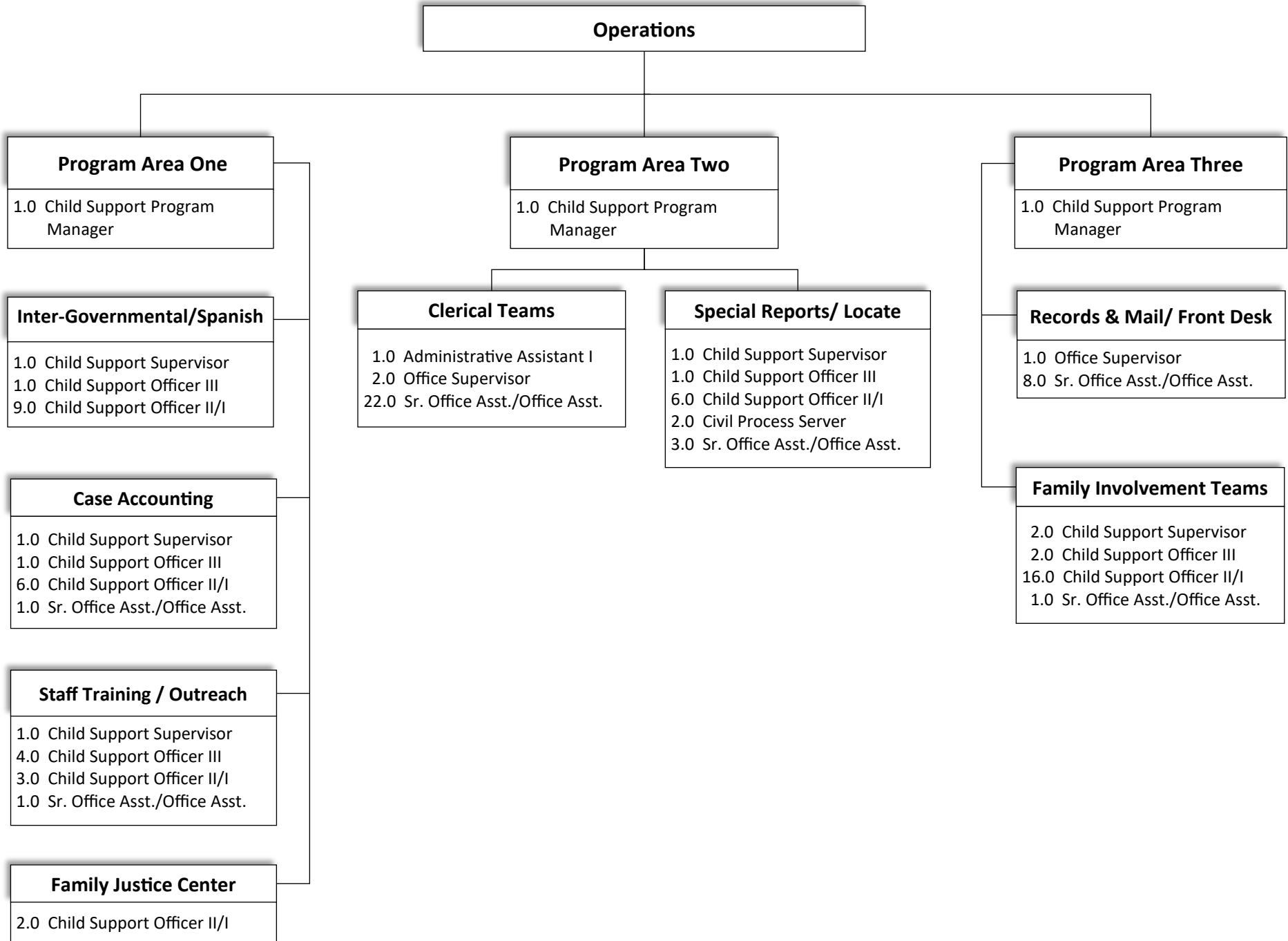
Clerical Support
1.0 Chief Deputy Clerk of the Board 2.0 Deputy Clerk of the Board II/I 1.0 Office Secretary 2.0 Sr. Office Asst./Office Asst.

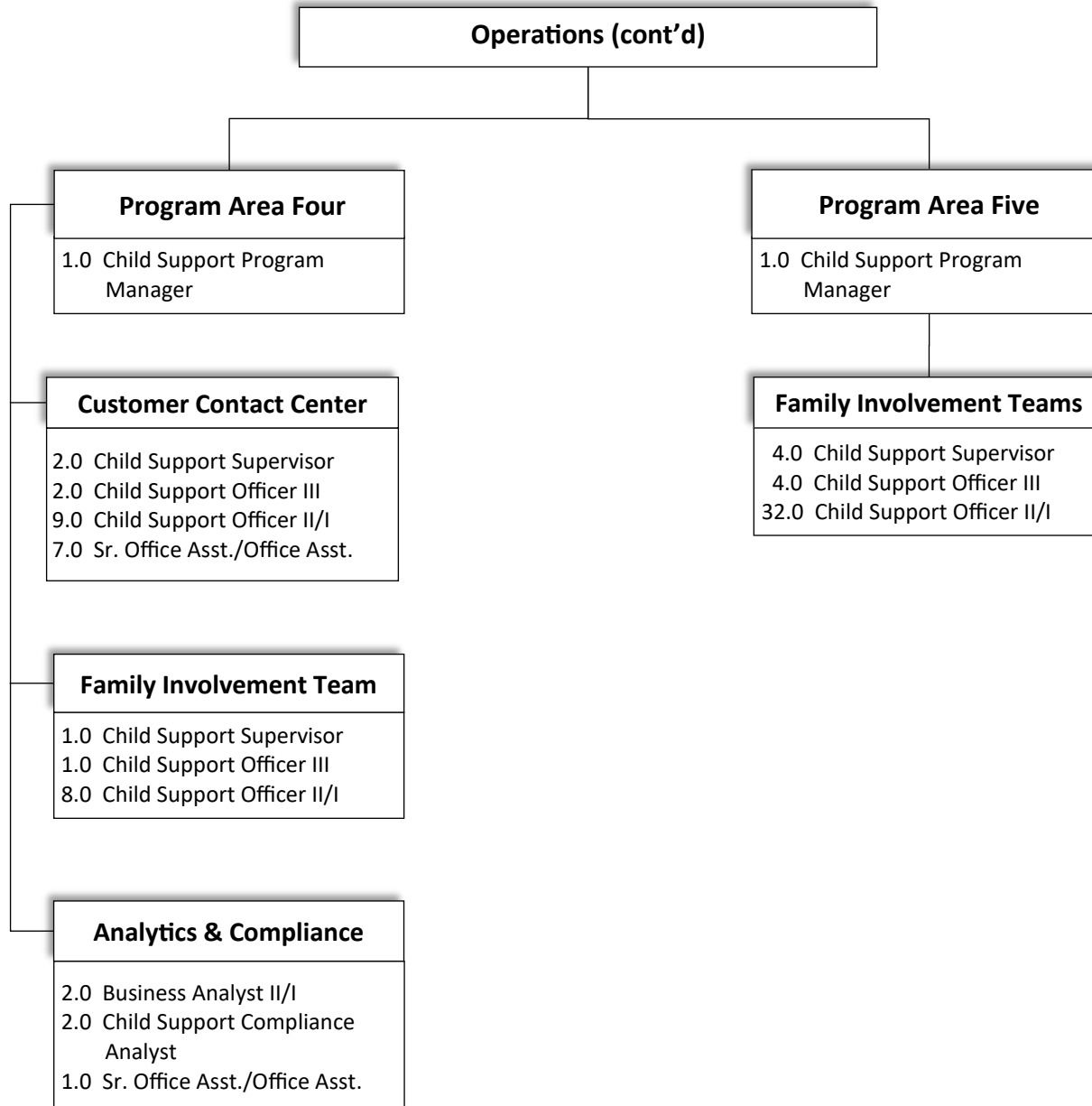


Budget Unit #	Allocated Positions
2020300000	197











Budget	Allocated
Unit #	Positions
2025600000	60

**Community Development Department**

- Develops & coordinates physical development policy for San Joaquin County
- Administers Federal block grants
- Enforces County building codes & zoning
- Provides fire prevention services

1.0 Director of Community Development

1.0 Assistant Director of Community Development

1.0 Administrative Assistant II  
 1.0 Management Analyst II  
 1.0 Accounting Technician I

**Administrative Support Staff  
 (Page 6.4)**

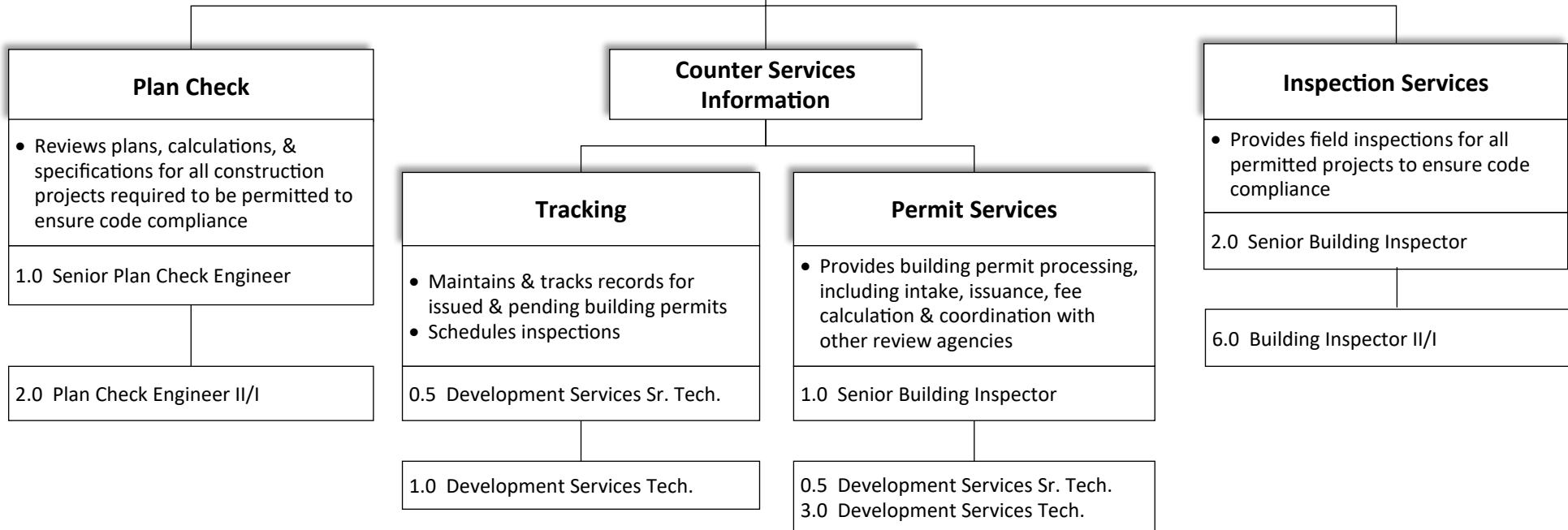
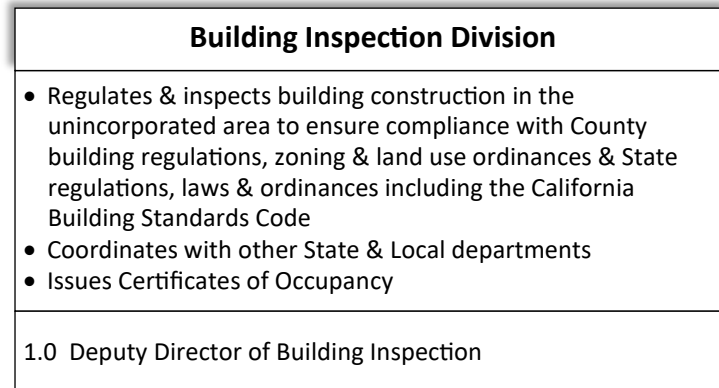
**Building Inspection Division  
 (Page 6.2)**

**Code Enforcement  
 (Page 6.4)**

**Planning/Development Services  
 Division  
 (Page 6.3)**

**Fire Prevention Bureau  
 (Page 6.4)**

**Geographic Information Systems  
 (GIS)  
 (Page 6.4)**



**Planning/Development Services Division**

- Implements the General Plan & Development Title for San Joaquin County
- Reviews & regulates development projects & subdivision maps
- Assists the Planning Commission & Board of Supervisors in areas of comprehensive planning & community development

1.0 Deputy Director of Planning

1.0 Principal Planner

**Current Planning**

- Conducts environmental reviews pursuant to the California Environmental Quality Act
- Presents projects to Planning Commission & Board of Supervisors
- Coordinates with other County departments & State/Federal agencies in regards to land use entitlements
- Assists property owners & members of the public regarding zoning & land use regulations

1.0 Senior Planner

3.0 Associate/Asst. Planner

**Counter Services**

- Reviews & processes building permit applications
- Processes & approves ministerial, over-the-counter, land use permits, & reviews building permits for zoning compliance
- Answer phone calls & emails from the public

1.0 Senior Planner  
1.0 Development Services Tech.

**Mountain House Planning**

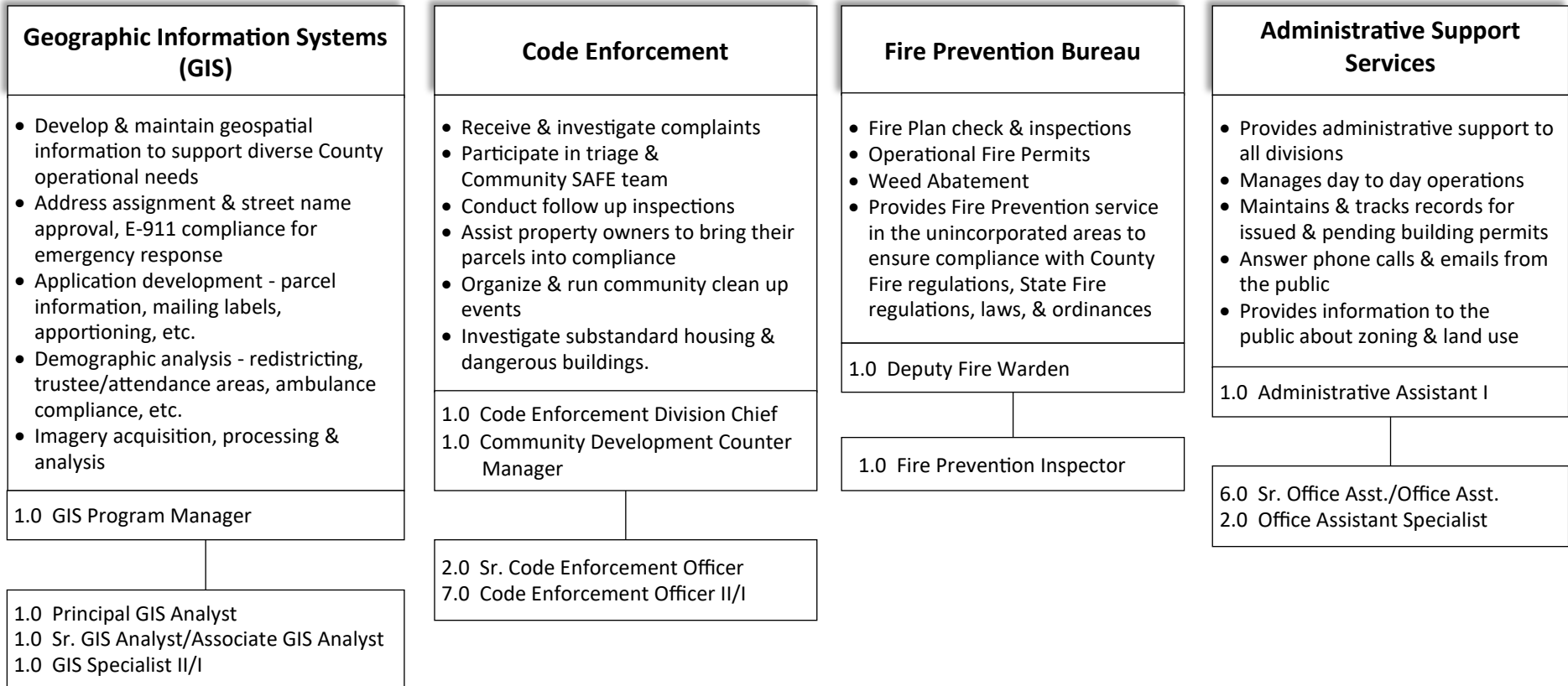
- Implements the Board-adopted comprehensive Master, Specific, & Special Purpose Plans
- Manages & reviews planning applications
- Process & reviews Improvement Plans, Development Plans, & Development Agreements
- Provides planning, building services, & land use support
- Processes applications for land use entitlements

**Advanced Planning**

- Provides information to the public about zoning & land use
- Manages & updates the 2035 General Plan & Development Title
- Conducts studies on land use policy issues
- Facilitates implementation of Board-adopted planning decisions, policies, & ordinances
- Participates in community, regional planning forums, & advisory committees

1.0 Senior Planner

2.0 Associate/Asst. Planner





**SAN JOAQUIN**  
— COUNTY —

2022-2023 ORGANIZATIONAL CHART  
*Cooperative Extension*



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

**Cooperative Extension**

- Directs University of California research-based programs to better serve the residents of San Joaquin County

0.6 County Director\*

1.0 Administrative Assistant I

**Agriculture & Natural Resources**

- Conducts research & provides information & counsel to growers & agribusinesses on agriculture & natural resources
- Assists clientele in making informed decisions to improve production & conserve renewable resources

4.26 Farm Advisors\*  
1.53 Farm Advisors\*  
1.0 Delta Crops Advisor\*  
1.7 Lab Assistant II & III\*  
0.25 Lab Assistant II & III\*  
0.5 Sr. Office Asst./Office Asst.  
1.0 Agricultural Field & Lab Tech II

**Master Gardener (MG) Program  
Environmental Horticulture Program**

- Conducts research on green waste, storm water quality & landscape education
- Educates homeowners & interested people on maintaining & improving their home & environment
- Provides information through publications, office calls & other media
- Coordinates 92 master gardener volunteers for public service activities

1.0 MG Program Coordinator\*  
0.5 Sr. Office Asst./Office Asst.

**4-H Youth Development**

- Provides opportunity for youth to develop initiative, leadership & citizenship; acquire knowledge & skills while exploring careers

0.5 4-H Advisor\*  
1.0 4-H Program Representative\*  
0.5 Sr. Office Asst./Office Asst.

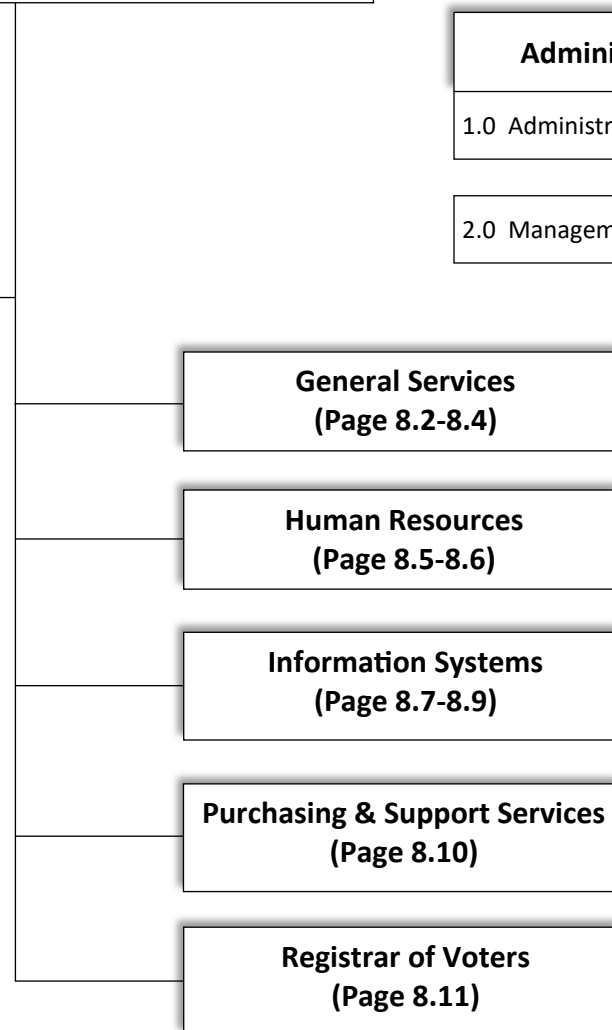
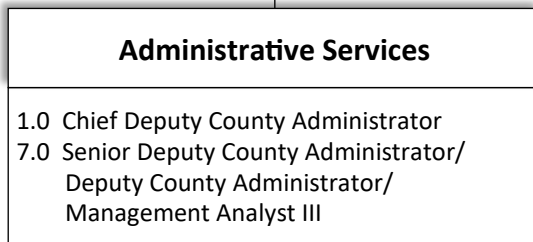
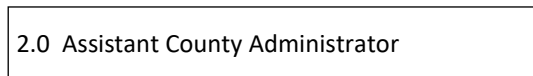
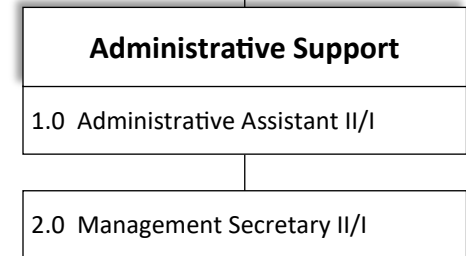
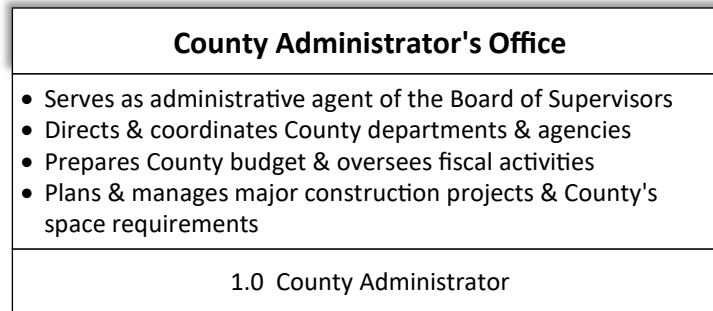
**Family & Consumer Science**

- Provides information to improve consumer competence
- Improves nutritional status of families, with emphasis on low income families

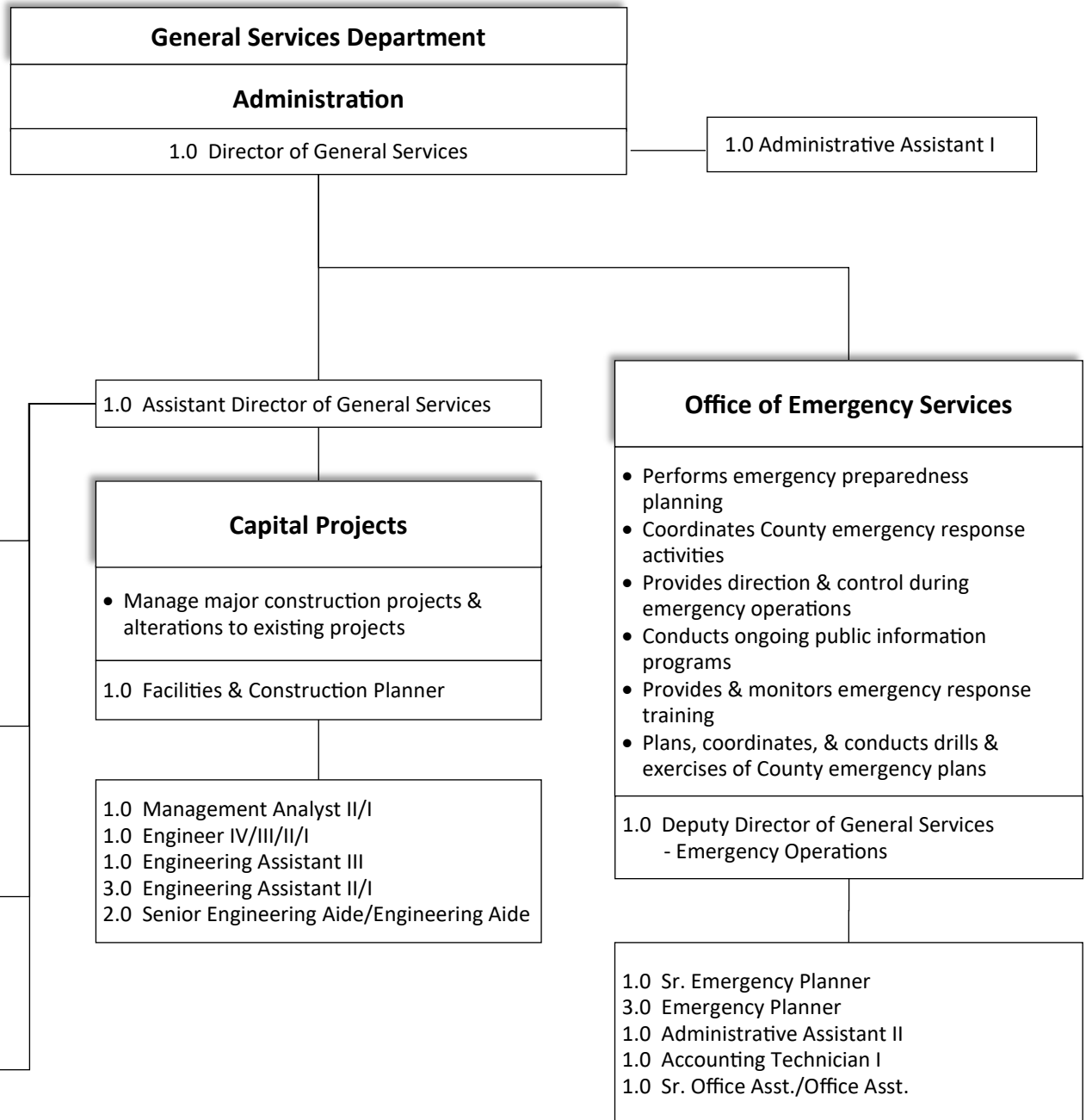
1.0 Nutrition Family & Consumer Science Advisor\*  
1.0 Academic Training Coordinator II\*  
1.5 Community Education Specialist (CES) Supervisor\*  
5.1 CES I & II\*  
0.74 CNAP Facilitator\*  
0.5 Sr. Office Asst./Office Asst.



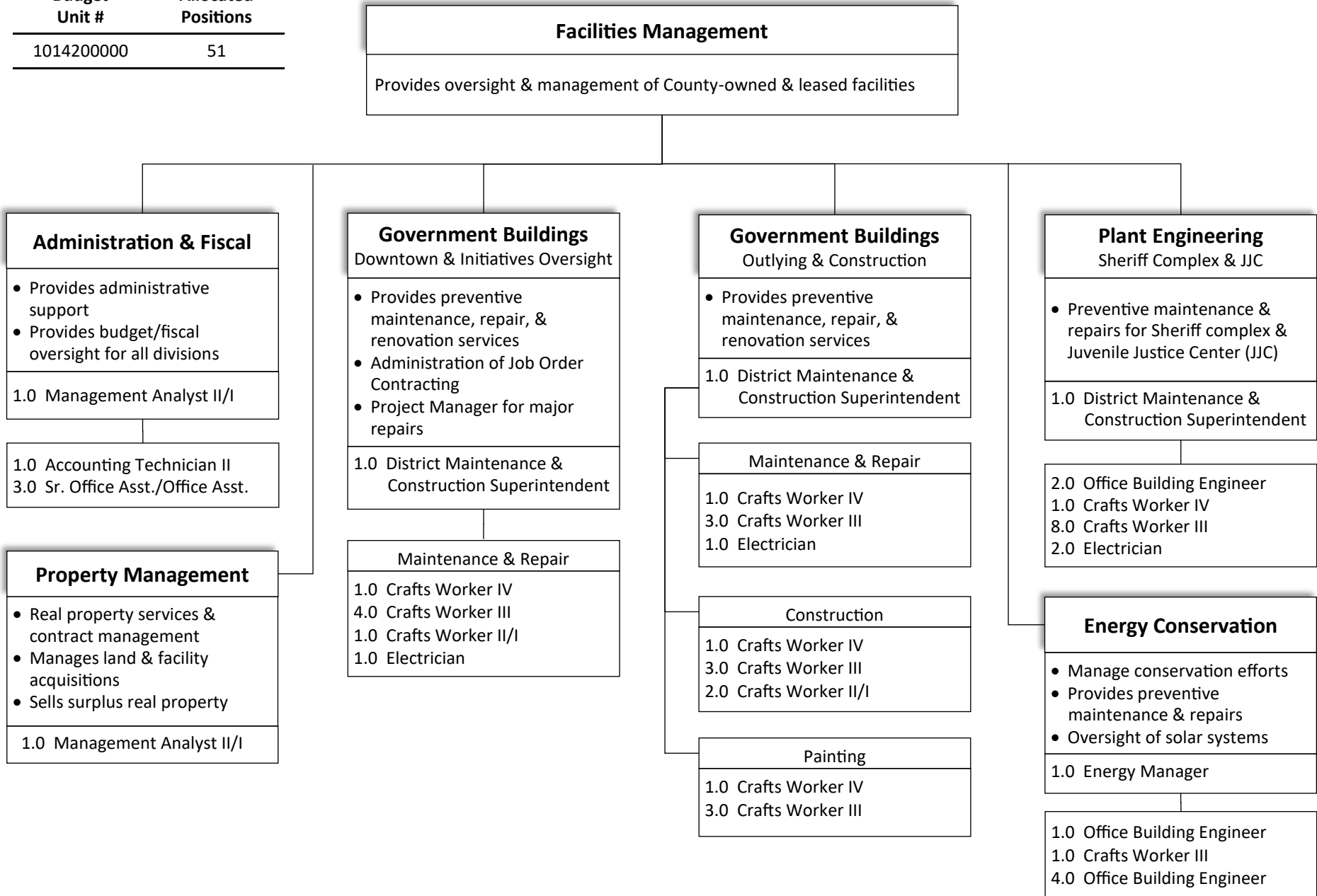
Budget Unit #	Allocated Positions
1010200000	14
1011200000	26
1012400000	53
1013000000	23
1014000000	3
1014200000	51
1014300000	9
2026000000	8
7070300000	40
8240000000	92
8260000000	8
<b>Total</b>	<b>327</b>



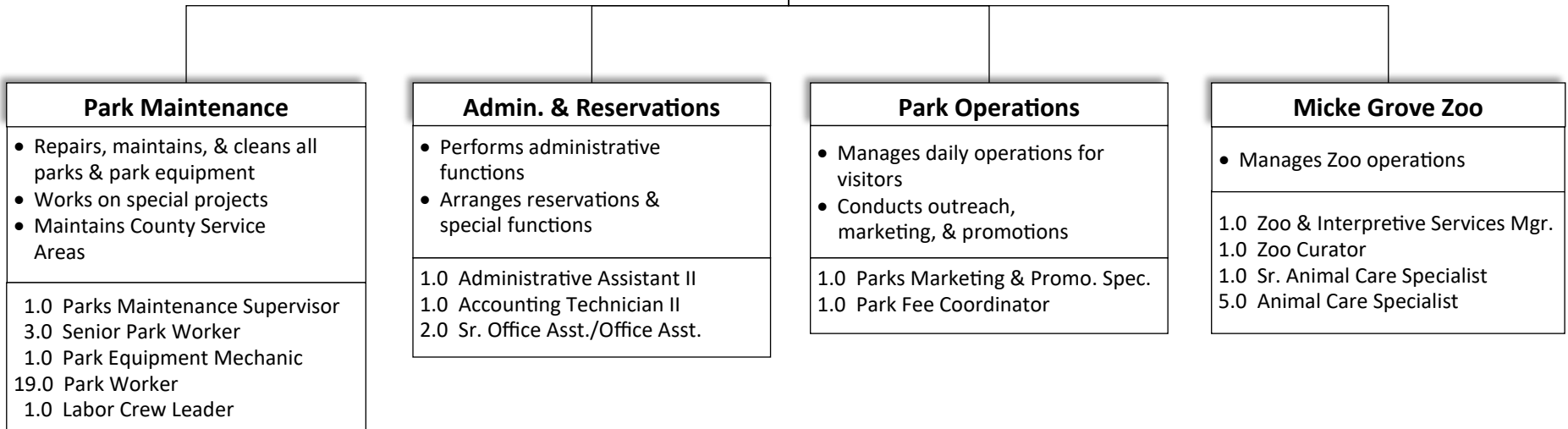
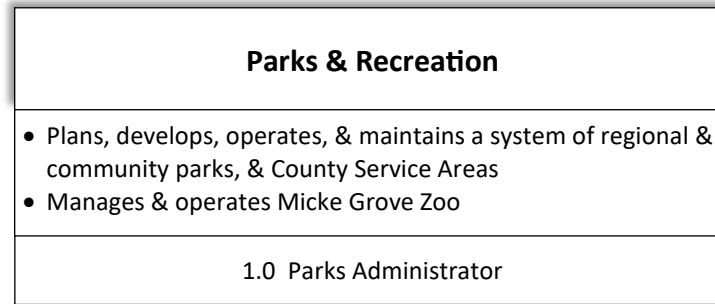
Budget Unit #	Allocated Positions
1014000000	3
1014200000	51
1014300000	9
2026000000	8
7070300000	40
<b>Total</b>	<b>111</b>



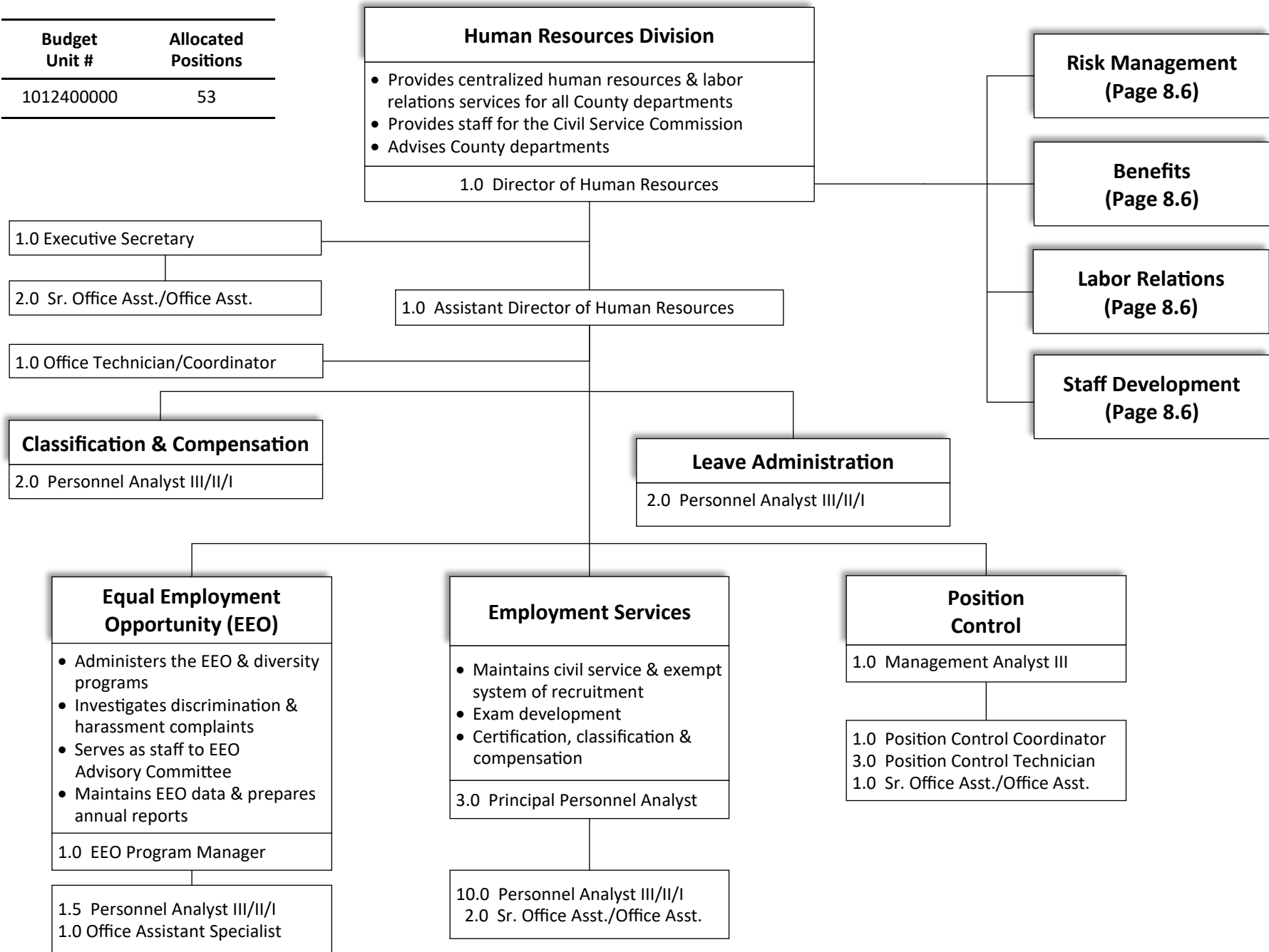
Budget Unit #	Allocated Positions
1014200000	51



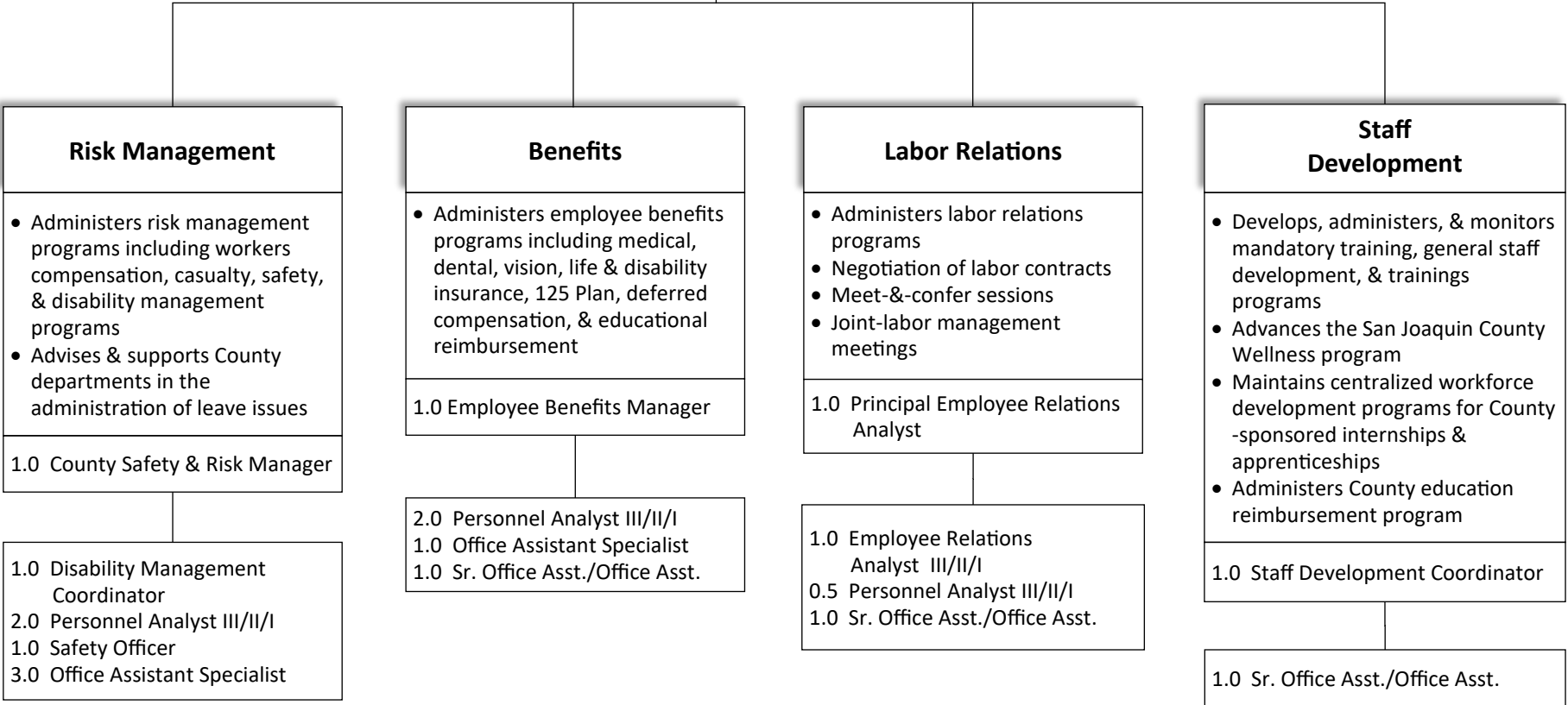
Budget Unit #	Allocated Positions
7070300000	40



Budget Unit #	Allocated Positions
1012400000	53



**Human Resources Division**  
Director of Human Resources





Budget Unit #	Allocated Positions
8240000000	92
8260000000	8
<b>Total</b>	<b>100</b>

**Information Systems Division**

- Provides information technology & communications services

1.0 Information Systems (IS) Director/Chief Information Officer

1.0 IS Analyst V - Security Officer

1.0 Information Systems Asst. Director

1.0 Management Analyst III  
 2.0 Administrative Assistant II  
 1.0 Accounting Technician I  
 1.0 Sr. Office Asst./Office Asst.

**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  
 3.0 IS Analyst IV/III/II/I  
 1.0 IS Specialist III

**District Attorney / Probation I.T. Support**

- Provides desktop & system support

1.0 Dept. Information Systems Manager

4.0 IS Analyst IV/III/II/I

**Hazelton Complex I.T. Support**

- Provides desktop & system support

1.0 IS Analyst V

**Project Management**

- Provides project management oversight

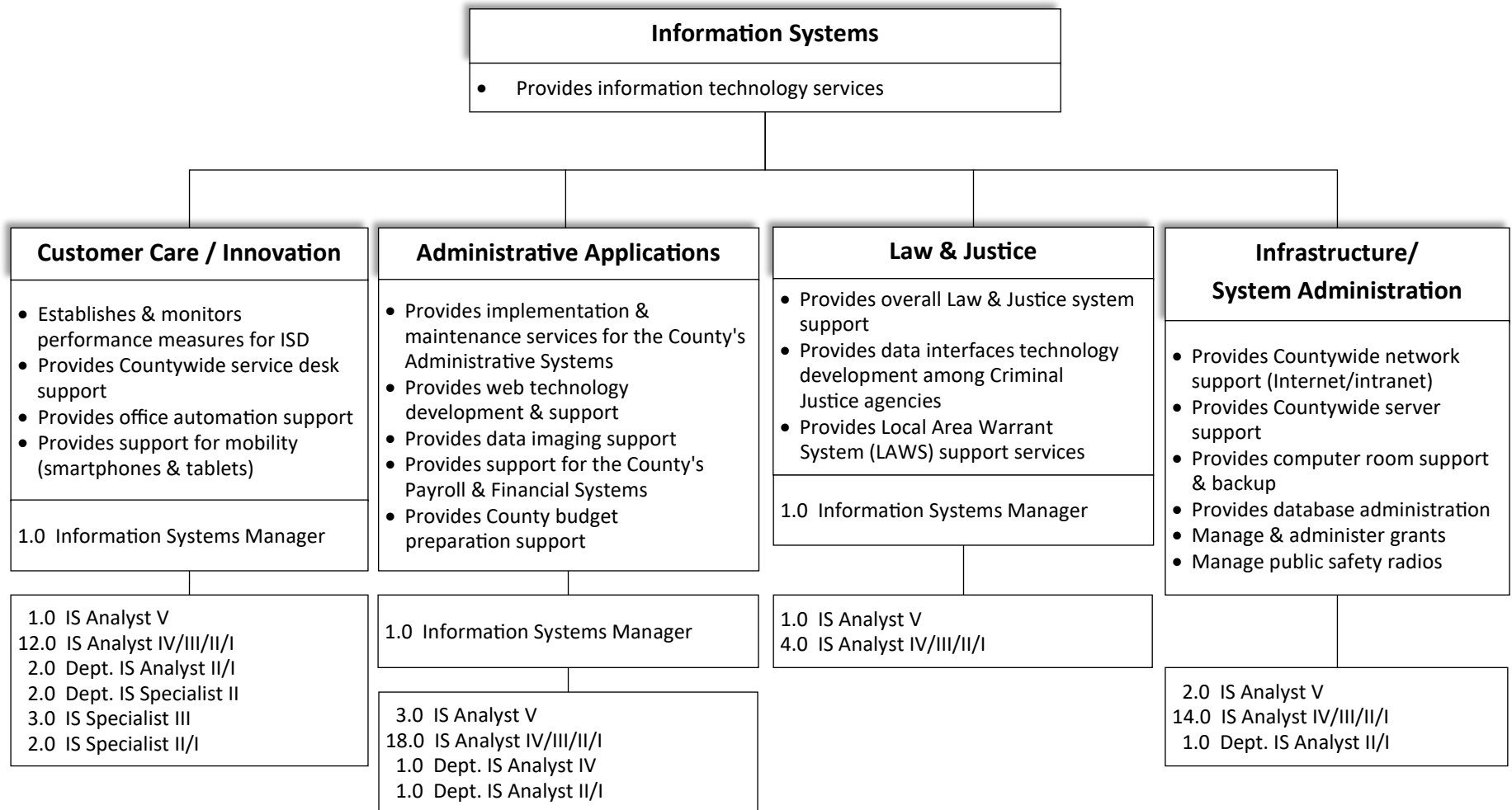
1.0 IS Analyst V  
 1.0 IS Analyst IV/III/II/I

**Information Systems (Page 8.8)**

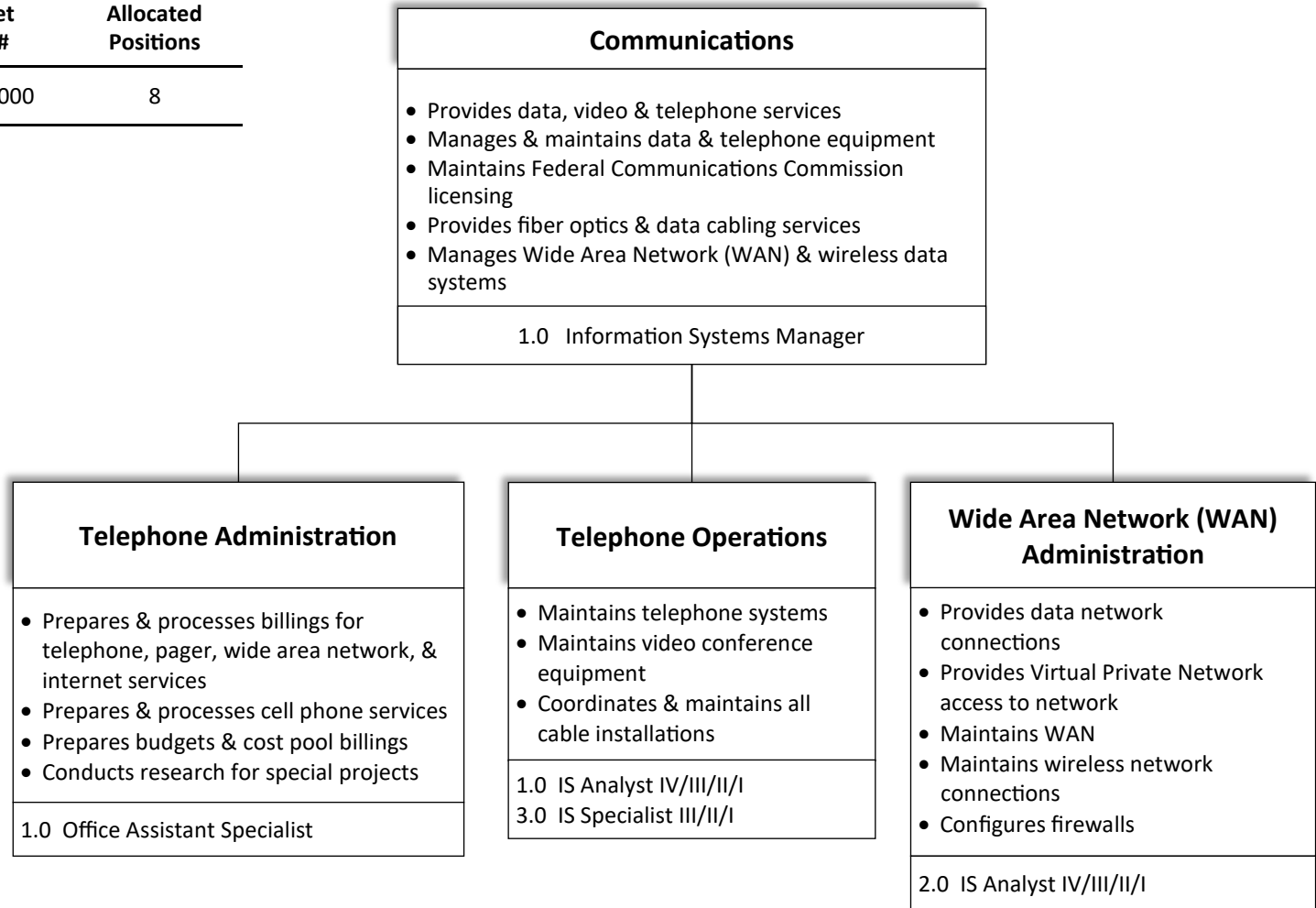
- Customer care
- Administrative applications
- Law & Justice
- Infrastructure/systems administration

**Communications (Page 8.9)**

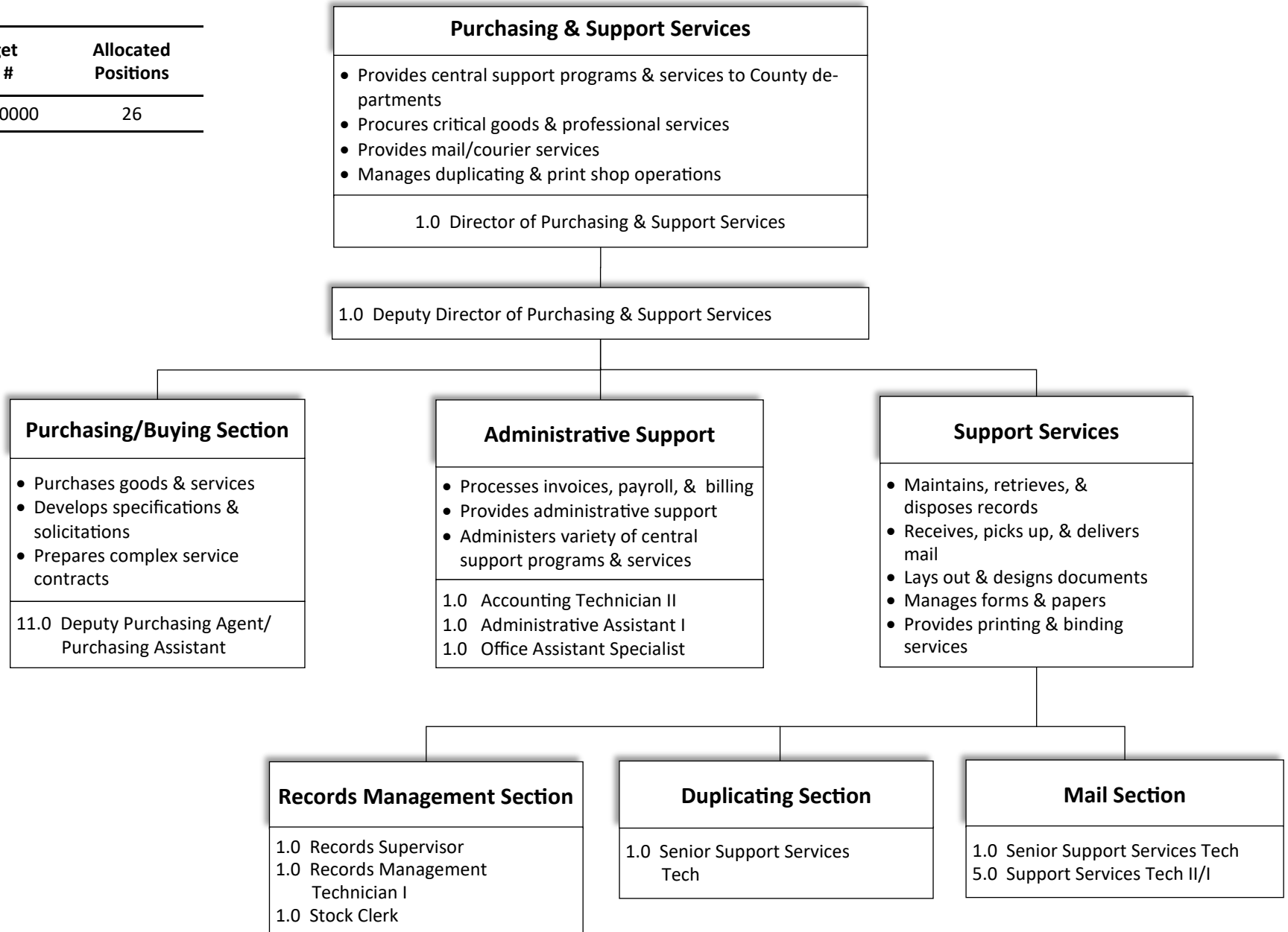
- Video & telephone management
- Fiber optics services
- Data cabling services
- Data communications
- Internet/E-mail



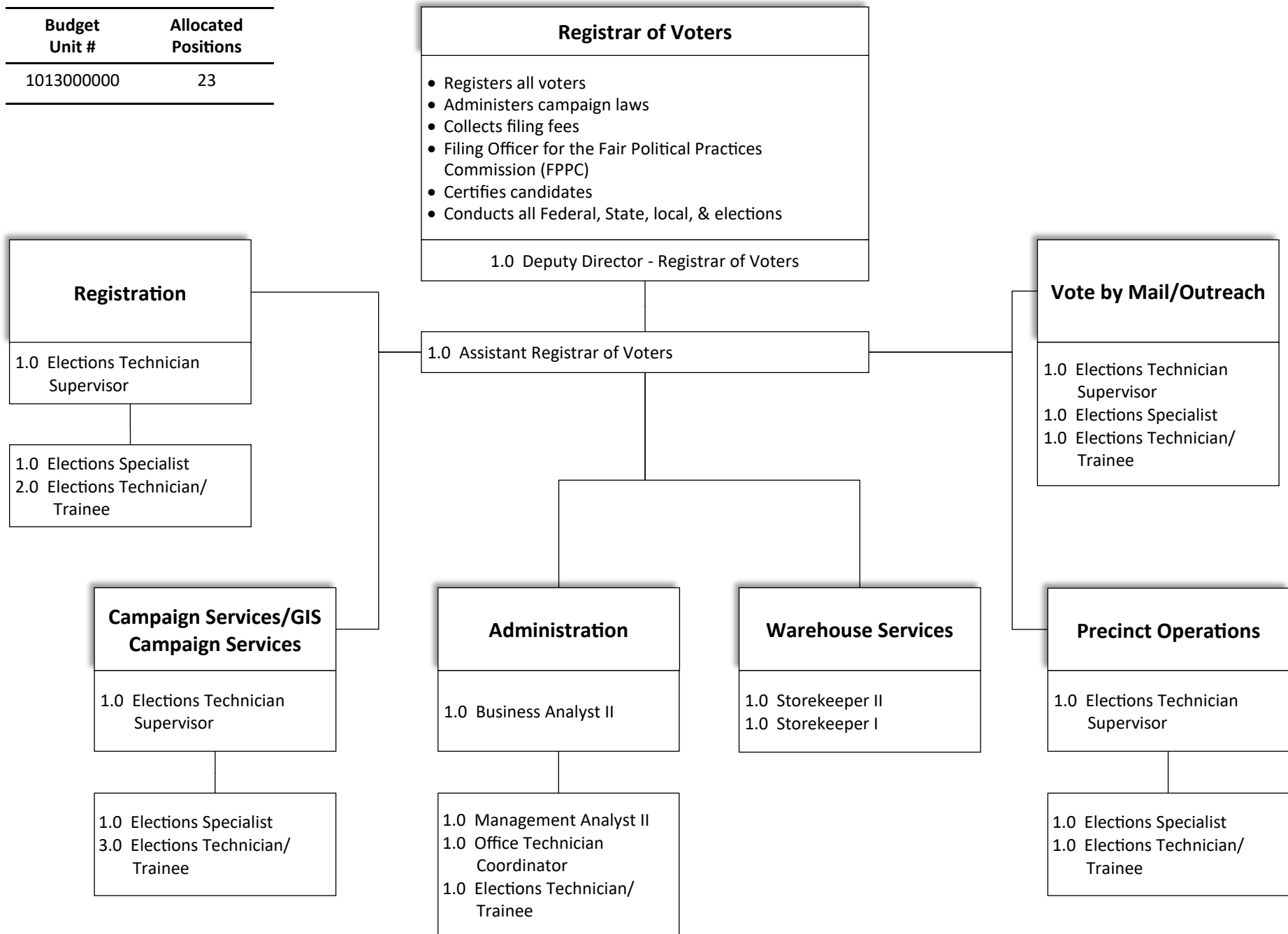
Budget Unit #	Allocated Positions
826000000	8



Budget Unit #	Allocated Positions
1011200000	26

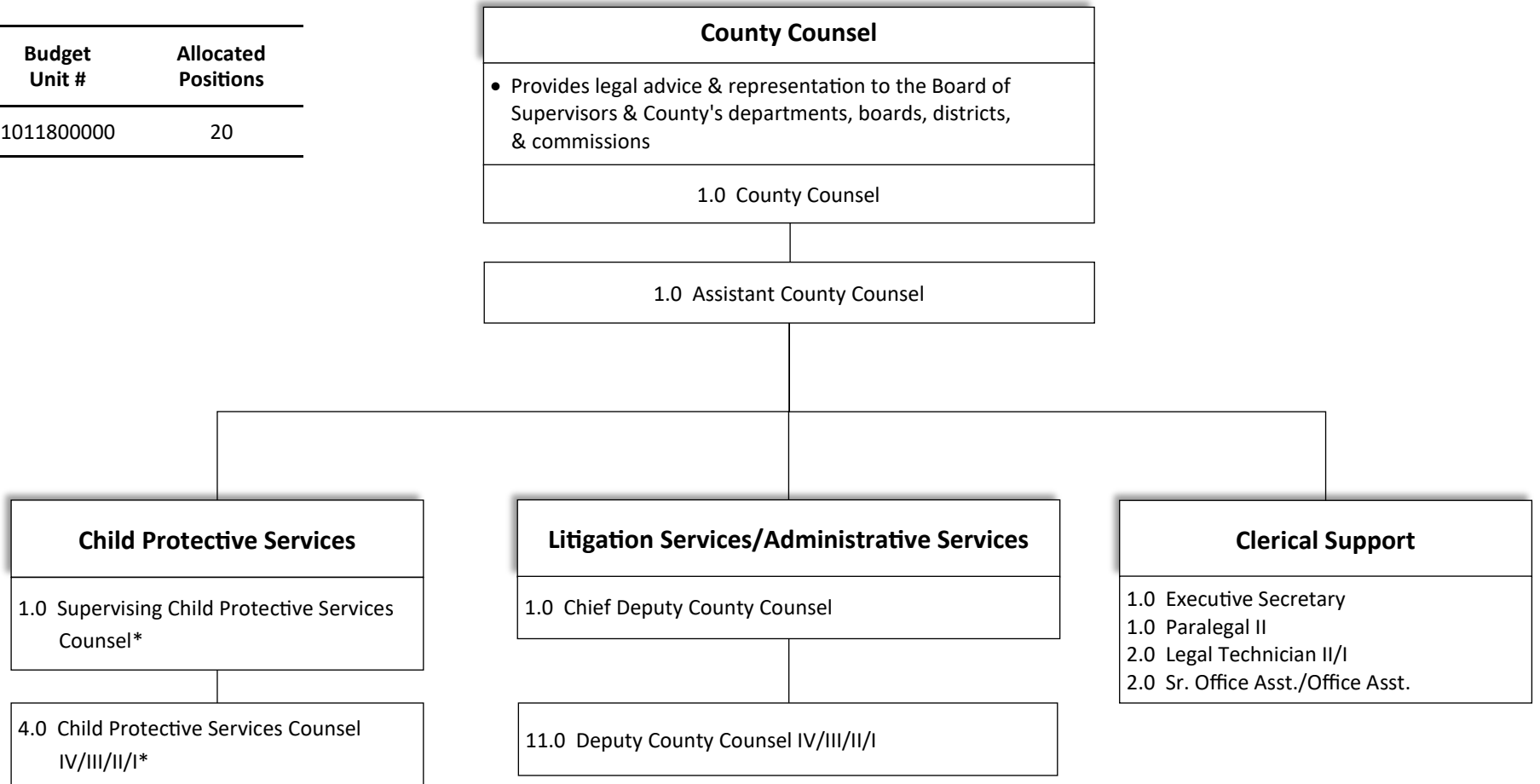


Budget Unit #	Allocated Positions
1013000000	23





Budget Unit #	Allocated Positions
1011800000	20



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





Budget Unit #	Allocated Positions
202020000	225
202020400	5
202020500	10
202020600	19
202020900	3
202021700	17
202027300	19
2020278250	3
<b>Total</b>	<b>301</b>

**District Attorney's Office**

- Public prosecutor for violations of State laws & local ordinances
- Represents State & County in Juvenile Court matters
- Investigates offenses in cooperation with local law enforcement agencies
- Advises Grand Jury
- Provides advice & training to law enforcement agencies
- Administers victim-witness assistance programs
- Prosecutes civil litigation of large-scale consumer fraud cases
- Establishes policy & standard for filing of criminal complaints

1.0 District Attorney (Elected)

**Clerical Support**

- 1.0 Executive Secretary
- 1.0 Legal Admin. Supervisor
- 14.0 Legal Technician II/I
- 2.0 Sr. Legal Technician
- 9.0 Sr. Office Asst./Office Asst.

1.0 Public Information Specialist

1.0 Assistant District Attorney

1.0 Assistant District Attorney

**Criminal Division  
(Pages 10.2-10.3)**

**Special Operations  
(Page 10.4)**

**Bureau of Investigations  
(Page 10.5)**

**Information Technology  
(ISD Manager \*)**

**Victim/Witness Assistance**

- 1.0 Departmental Information Systems Analyst IV
- 1.0 Department Information Systems Analyst II/I
- 1.0 Department Info Systems Specialist II/I
- 2.0 Information Systems Analyst II\*
- 1.0 Legal Technician II/I
- 1.0 Office Systems Specialist

1.0 Victim Witness Program Manager

**Family Justice Center**

- 1.0 Family Justice Program Manager
- 2.0 Victim Witness Advocate II/I
- 2.0 Office Assistant Specialist
- 3.0 Sr. Office Asst./Office Asst.

**Victim Witness Unit**

- 2.0 Victim Witness Adv. Supv.
- 1.0 Victim Witness Advocate III
- 16.0 Victim Witness Advocate II/I
- 2.0 Sr. Office Asst./Office Asst.

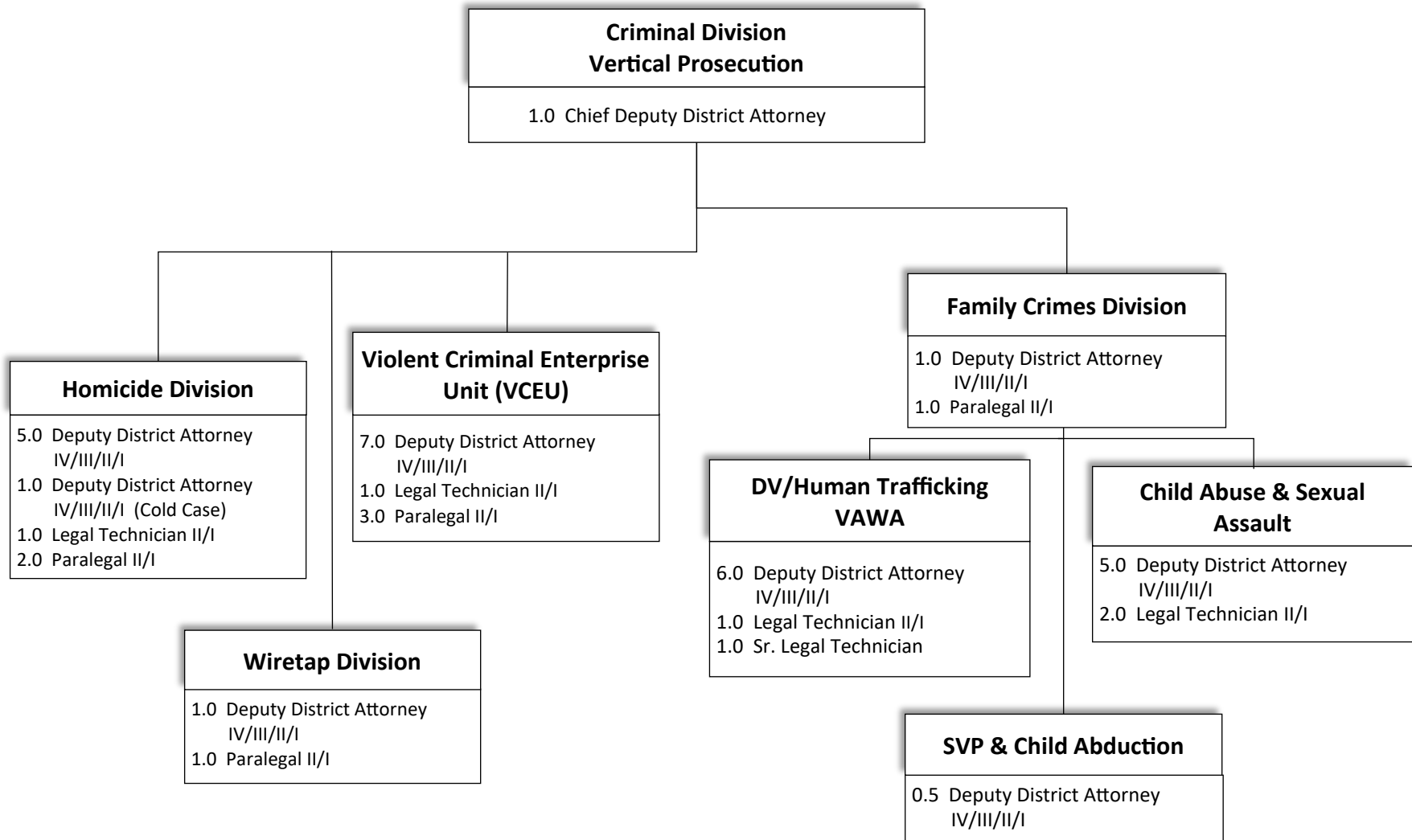
**Victim Assistance**

- 1.0 Victim Claims Supervisor
- 8.0 Victim Claims Specialist II/I
- 1.0 Sr. Office Asst./Office Asst.

**Archive - Record Center**

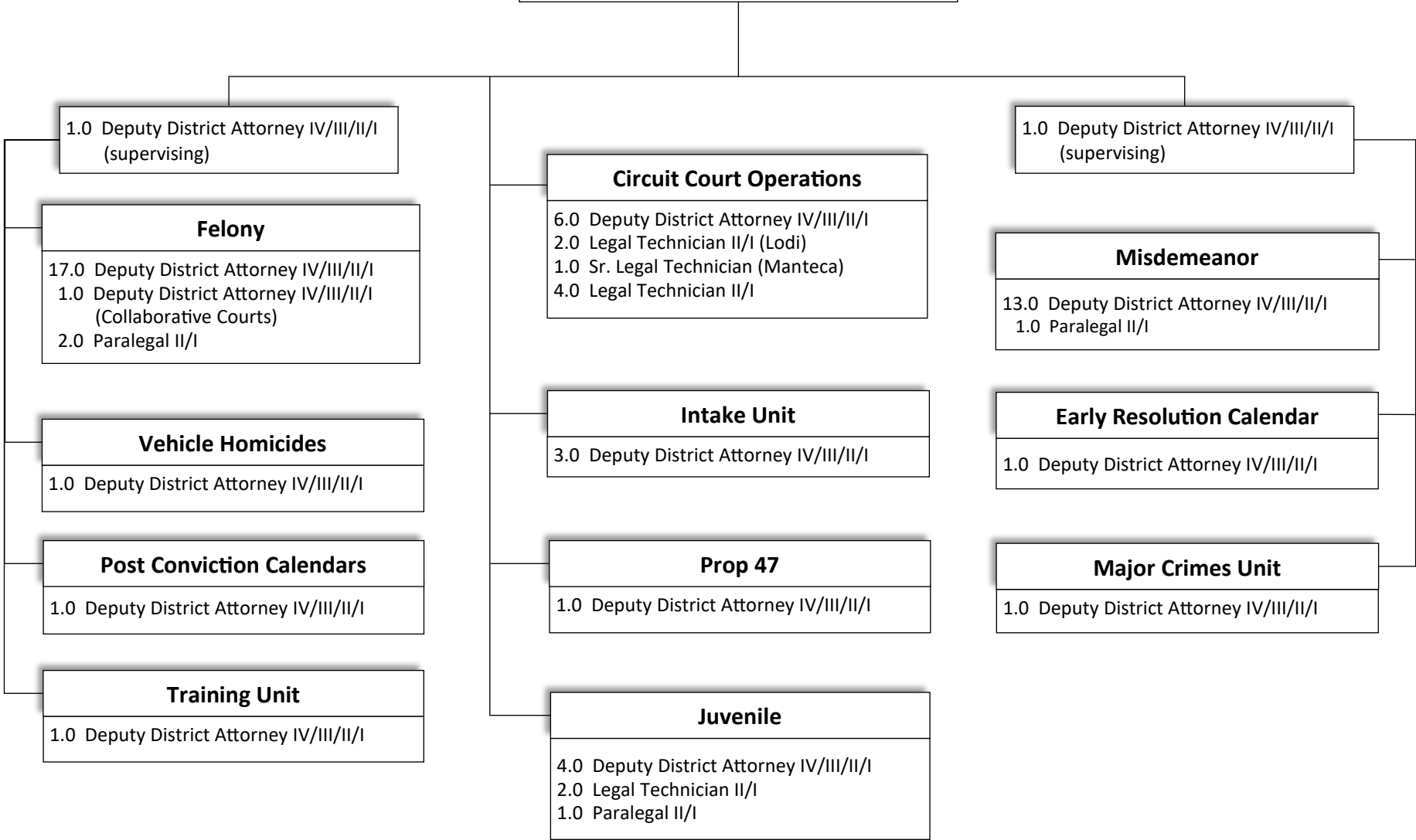
- 2.0 Stock Clerk II/I

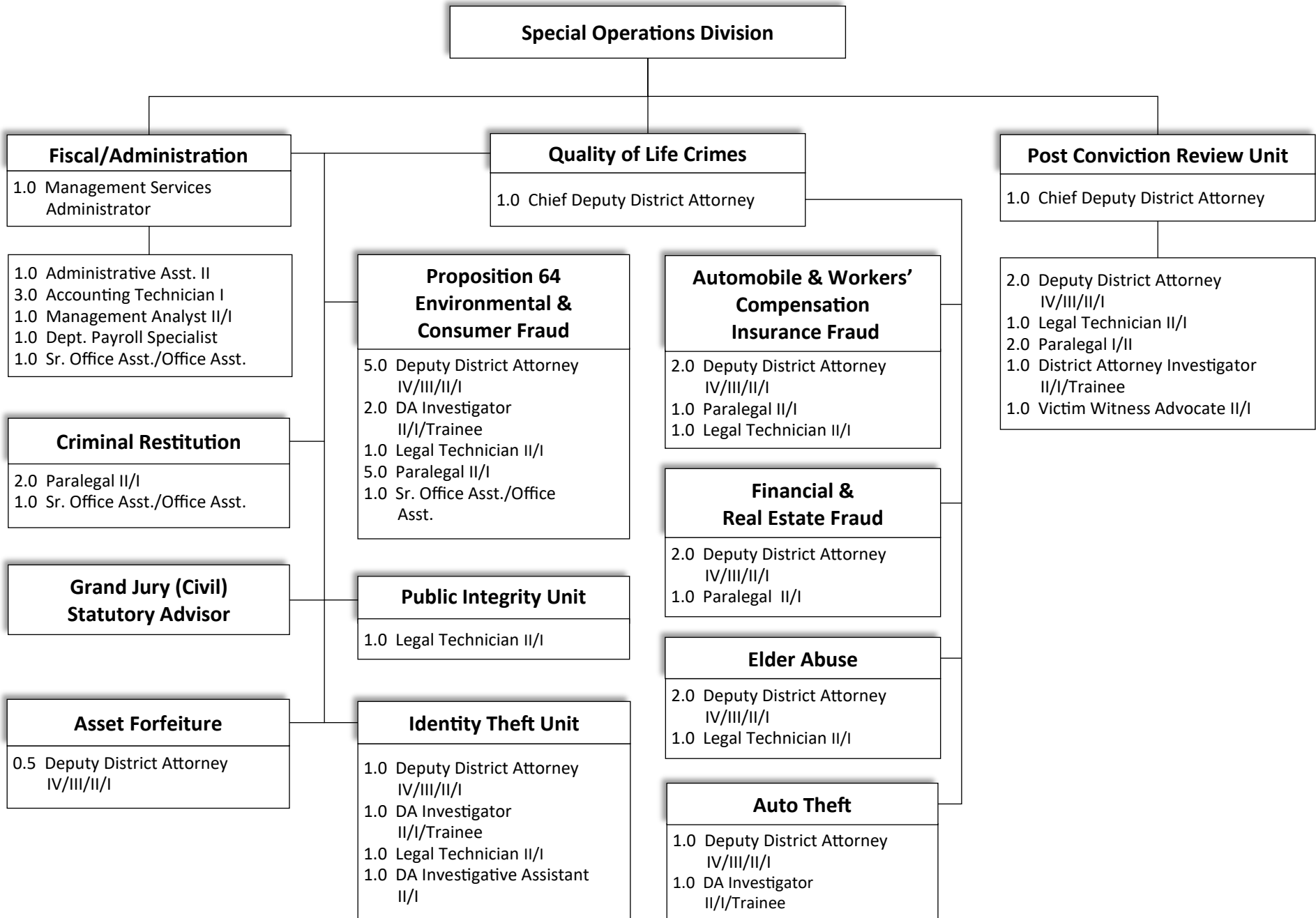
\*Positions allocated in ISD's Budget

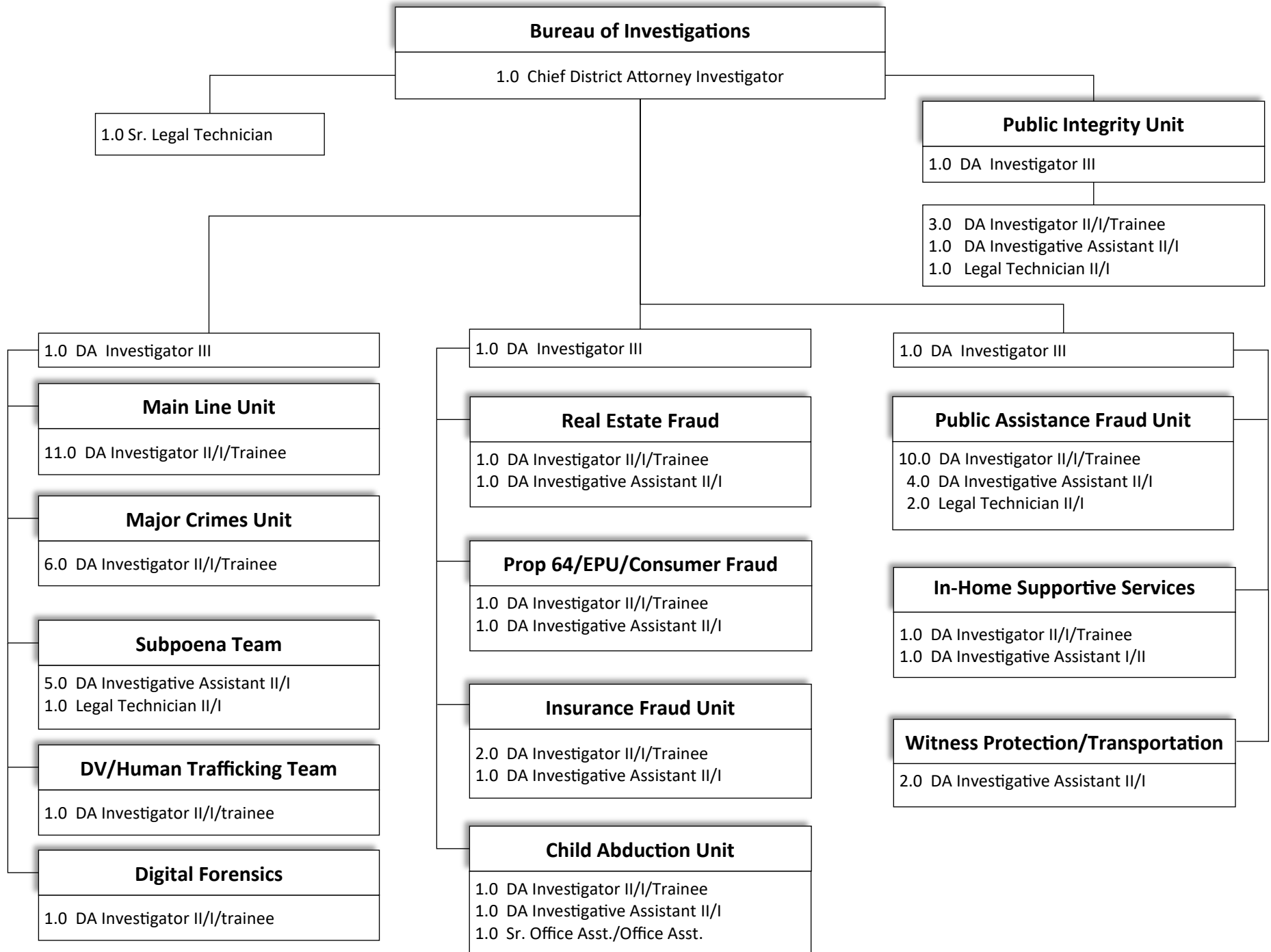


**Criminal Division (cont'd)  
Felony & Misdemeanor Division**

1.0 Chief Deputy District Attorney









Budget Unit #	Allocated Positions
5055103000	73

Employment & Economic Development
<ul style="list-style-type: none"> <li>• Administers all programs &amp; activities of the Workforce Innovation &amp; Opportunity Act (WIOA), Economic Development Association, Revolving Loan Fund, employment &amp; training components of CalWORKs, AB 109, &amp; other grants</li> <li>• Serves as the administrative arm of the Workforce Development Board</li> </ul>
1.0 Director of Employment & Economic Development

Employment & Training
1.0 Deputy Director—Employment & Training

Planning & Evaluation/ Contracts Management (Page 11.3)
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Information Systems (Page 11.3)
------------------------------------

Executive Management Support
1.0 Executive Secretary 1.0 Senior Administrative Supervisor 1.0 Sr. Office Asst./Office Asst.

Client Services (Page 11.2)
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Economic Development Business Services (Page 11.3)
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Financial Management (Page 11.4)
-------------------------------------

Facilities Management (Page 11.4)
--------------------------------------

**Client Services**

**Centers**

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

1.0 EEDD Division Manager

4.0 Employment Training Supervisor  
4.0 EEDD Employment Services Specialist II/I  
16.0 Employment Training Specialist II/I  
5.0 EEDD Intake & Referral Specialist II/I  
3.0 Sr. Office Asst./Office Asst.

**Youth/CalWORKs/AB 109**

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

1.0 EEDD Division Manager

1.0 Employment Training Supervisor  
6.0 Employment Training Specialist II/I  
1.0 Sr. Office Asst./Office Asst.



**Planning & Evaluation  
Contracts Management Division**

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

1.0 EEDD Analyst III

4.0 EEDD Analyst II/I

**Information Systems**

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

1.0 Department IS Analyst IV

1.0 Department IS Analyst III  
2.0 Department IS Analyst II/I

**Economic Development Center  
Business Services**

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

1.0 EEDD Economic Development Director

2.0 Business Retention & Expansion Specialist  
1.0 EEDD Analyst III  
1.0 Office Secretary

### Financial Management Unit

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

1.0 Management Analyst III

- 1.0 Accountant III
- 2.0 Accountant II/I
- 1.0 Accounting Technician II
- 3.0 Accounting Technician I
- 1.0 Sr. Office Asst./Office Asst.

### Facilities Management Unit

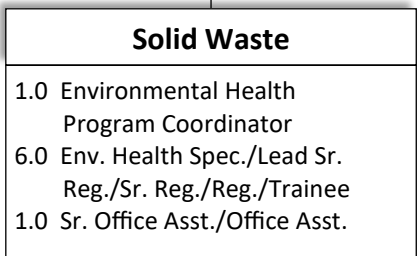
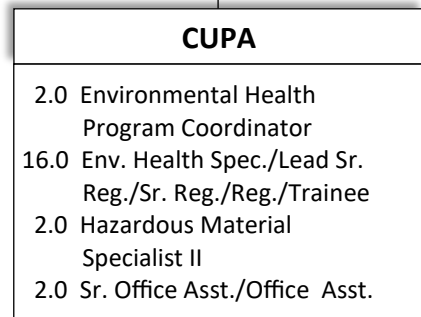
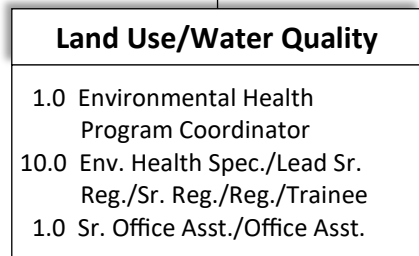
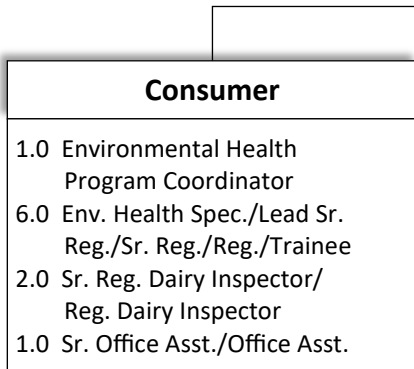
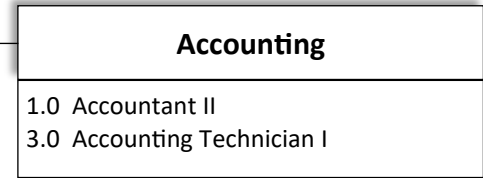
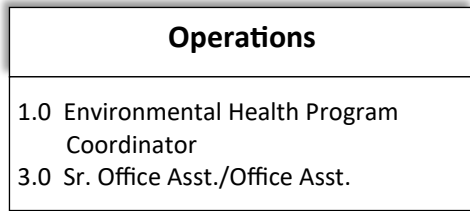
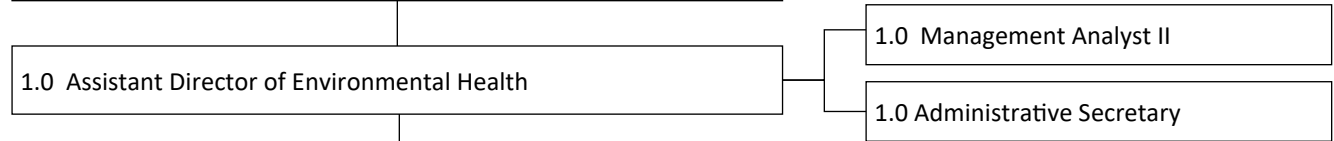
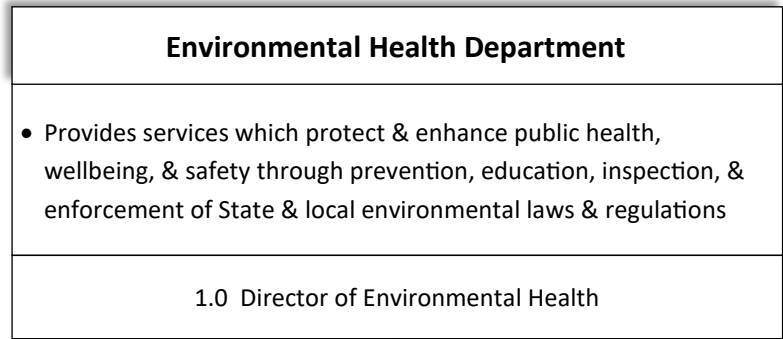
- Ensures compliance with County safety policies & procedures
- Maintains EEO compliance
- Manages & coordinates facilities maintenance
- Develops & maintains security protocols for the department
- Schedules security guard services during work hours & events
- Performs conference room set-ups for meetings/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

1.0 EEDD Administrative Services Manager

- 1.0 EEDD Facilities Coordinator
- 1.0 Stock Clerk II

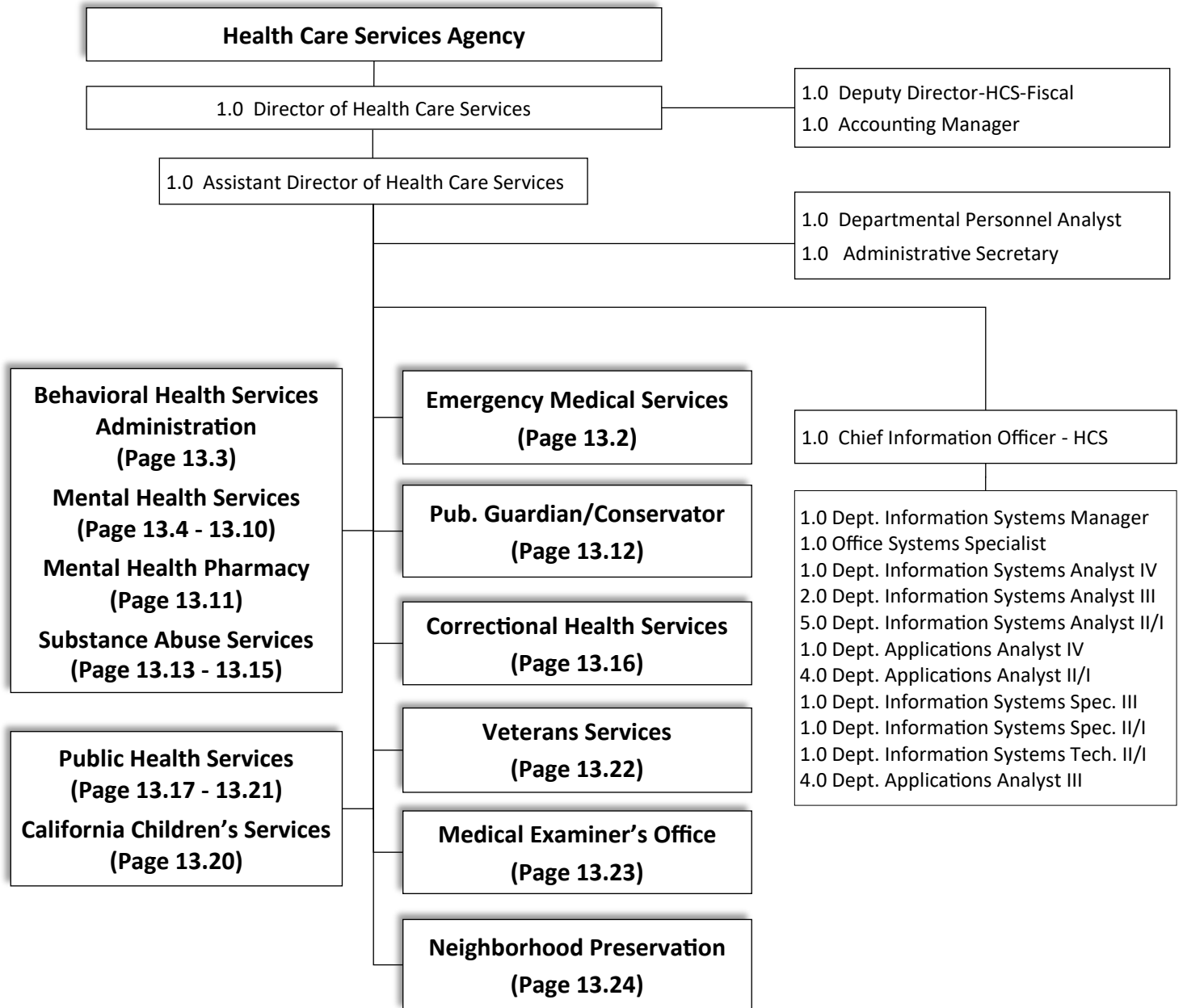


Budget Unit #	Allocated Positions
4042000000	64

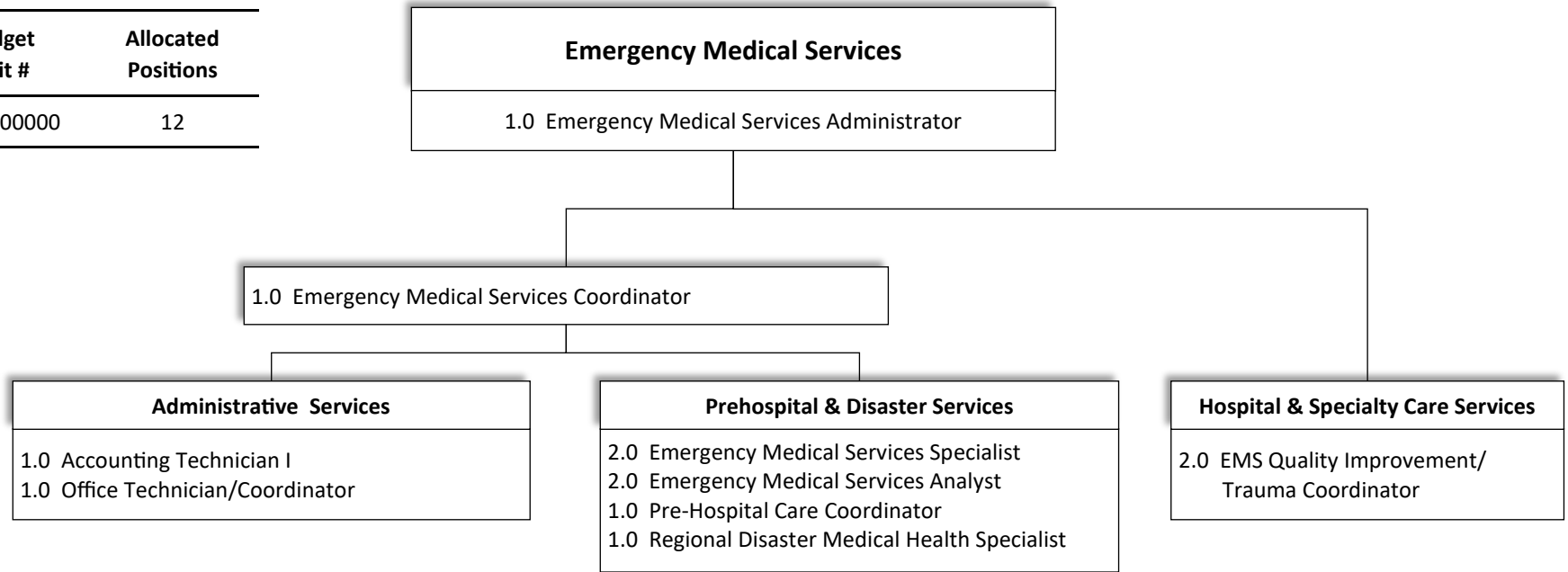




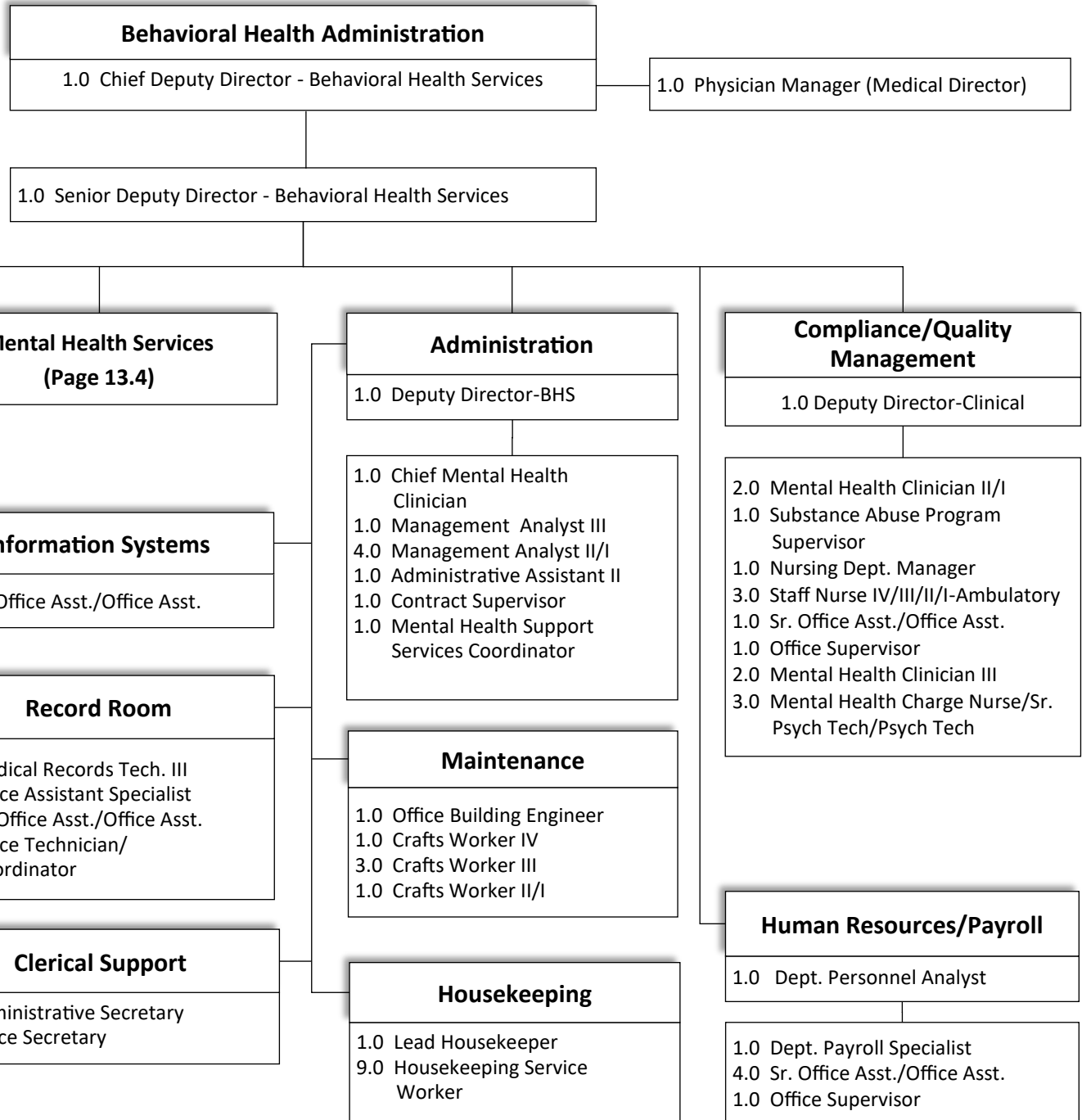
Budget Unit #	Allocated Positions
2022621000	78
4040300000	11
4040500000	547
4040600000	88
4040700000	90
4041000000	226
4041200000	30
4041800000	12
4045415000	46
4049500000	29
4049600000	13
4049700000	19
5055246000	10
5055600000	5
<b>Total</b>	<b>1,204</b>



Budget Unit #	Allocated Positions
404180000	12

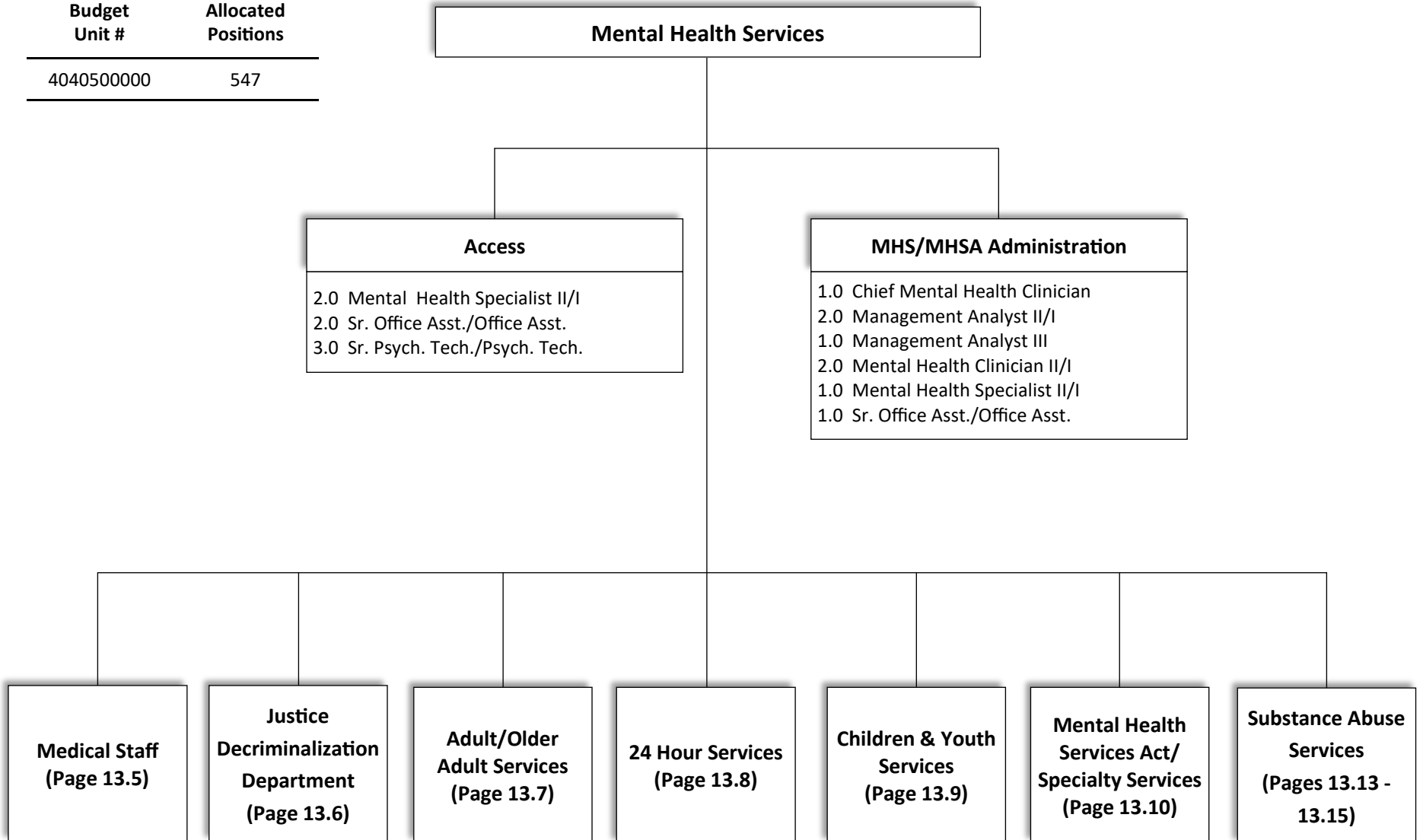


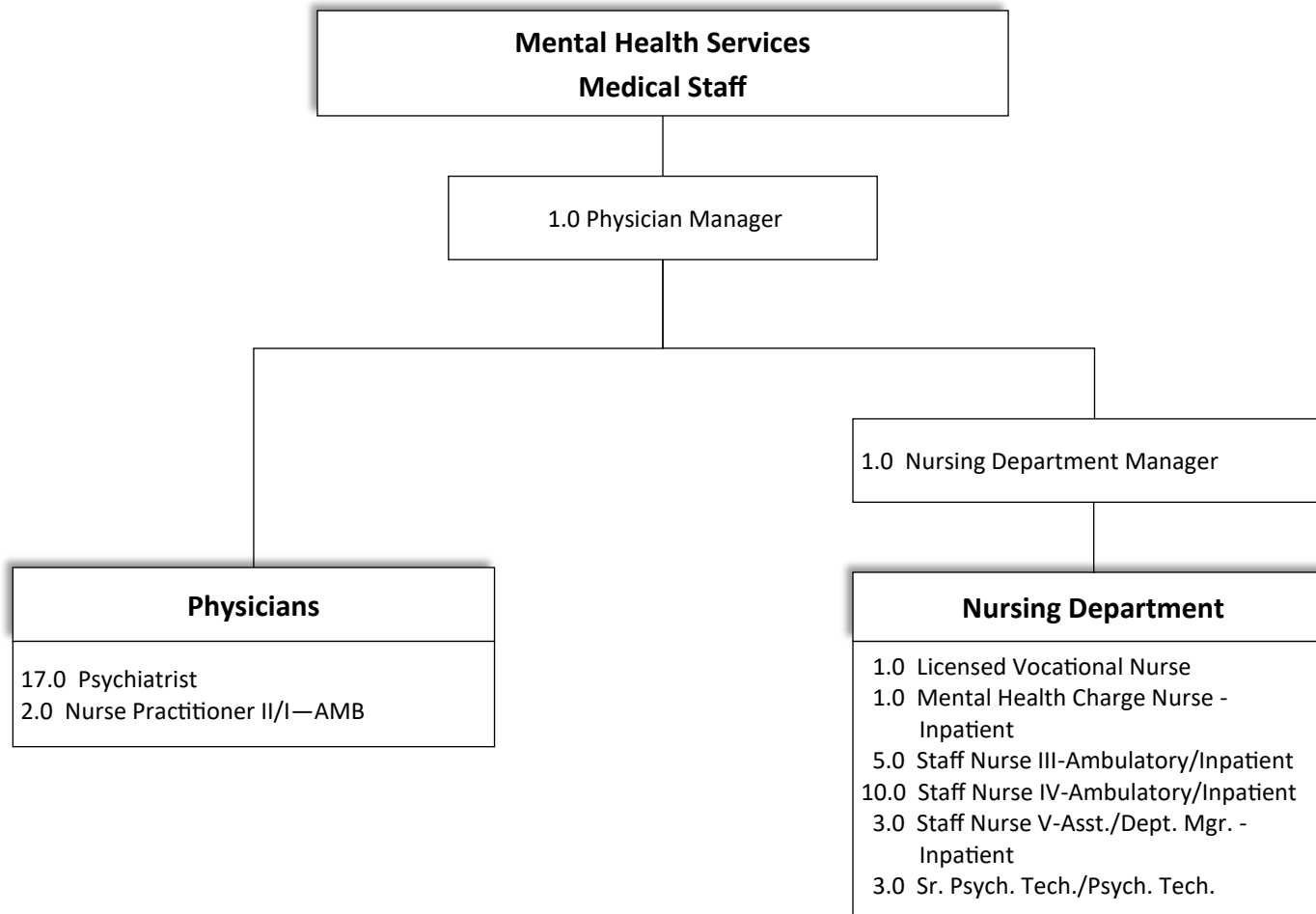
Budget Unit #	Allocated Positions
4040700000	90





Budget Unit #	Allocated Positions
4040500000	547

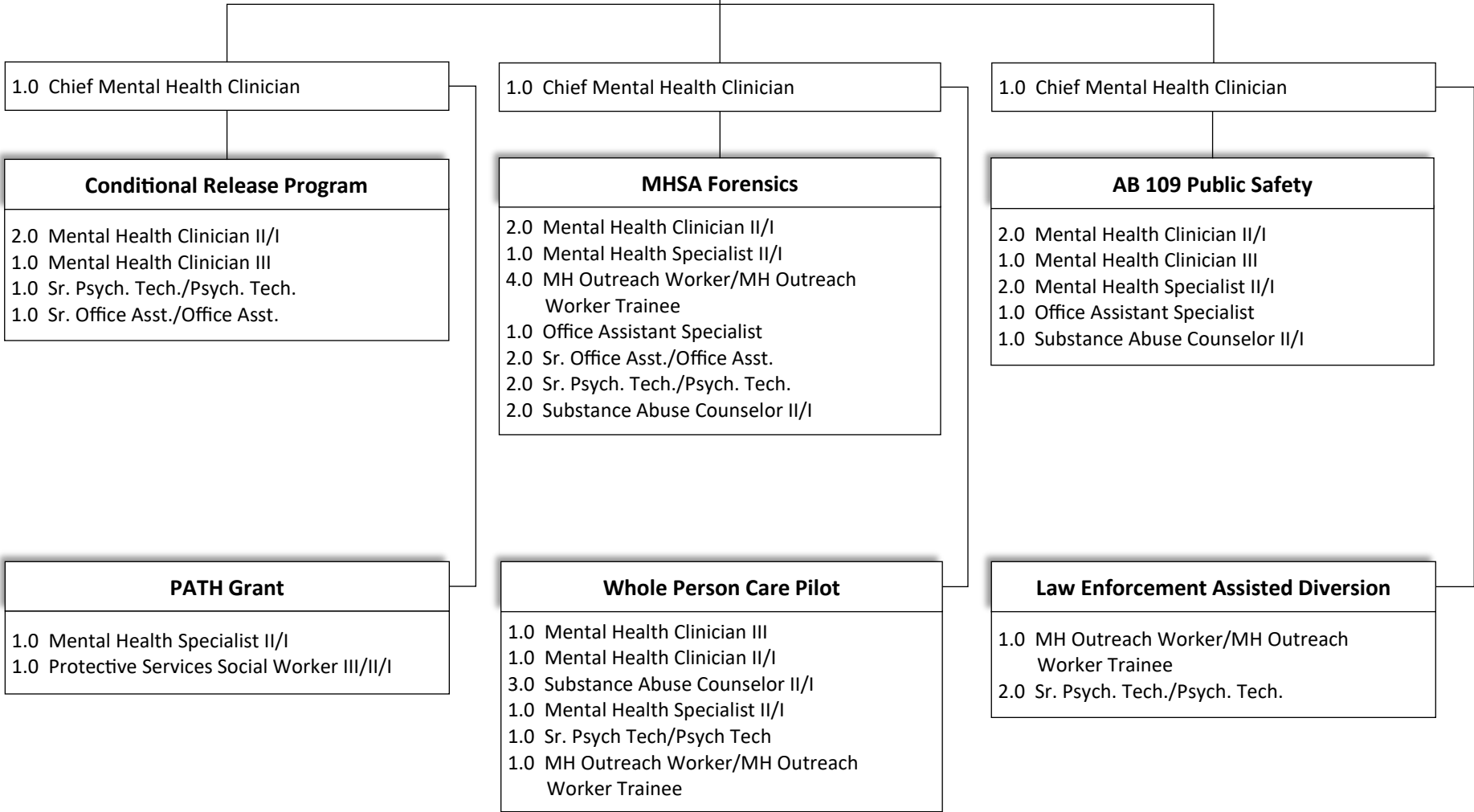


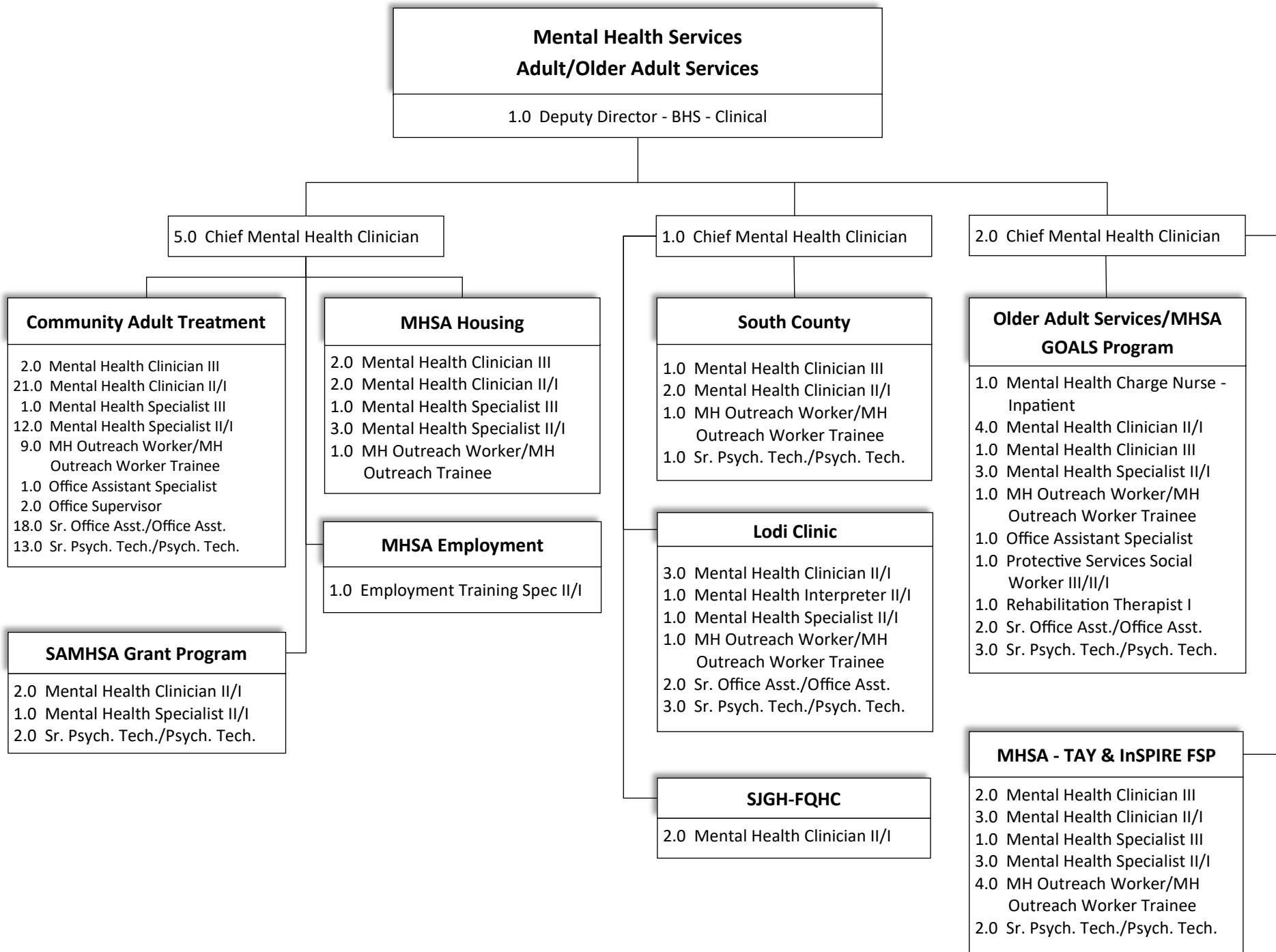


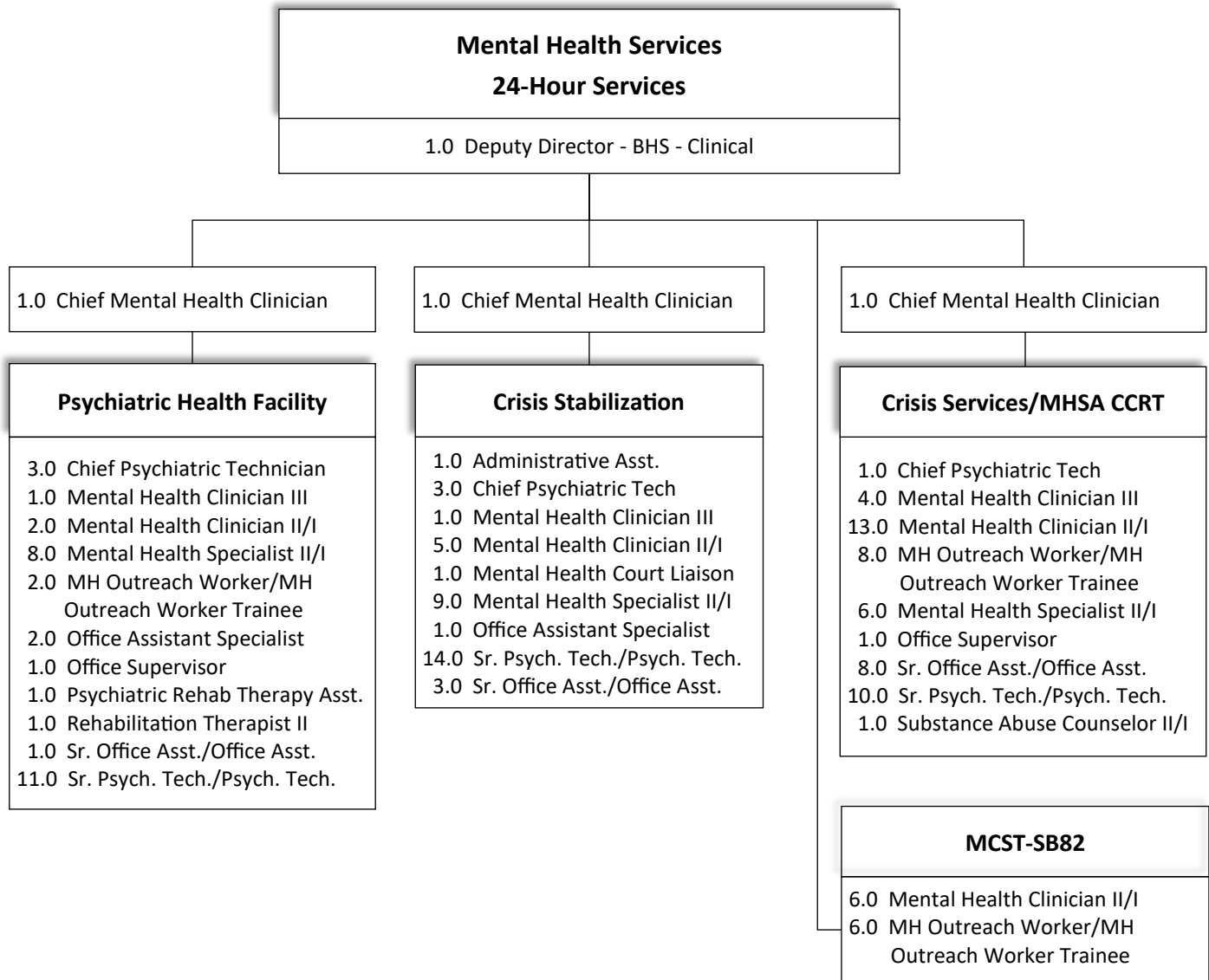
**Mental Health Services**  
**Justice Decriminalization Department**

---

Deputy Director-BHS-Clinical







**Mental Health Services  
Children & Youth Services**

1.0 Deputy Director - BHS - Clinical

**Substance Abuse Services**

2.0 Chief Mental Health Clinician

**Outpatient**

17.0 Mental Health Clinician II/I  
5.0 Mental Health Clinician III  
3.0 Mental Health Specialist II/I  
3.0 MH Outreach Worker/MH Outreach Worker Trainee  
1.0 Office Assistant Specialist  
1.0 Office Secretary  
1.0 Office Supervisor  
8.0 Sr. Office Asst./Office Asst.  
3.0 Sr. Psych. Tech./Psych. Tech.

**CYS Lodi Clinic**

3.0 Mental Health Clinician II/I  
1.0 Mental Health Clinician III  
1.0 Sr. Office Asst./Office Asst.  
1.0 Sr. Psych. Tech./Psych. Tech.

**CYS Tracy Clinic**

1.0 Mental Health Clinician II/I

1.0 Chief Mental Health Clinician

**Pathways/Katie A**

2.0 Mental Health Clinician III  
7.0 Mental Health Clinician II/I  
3.0 Mental Health Specialist II/I  
2.0 MH Outreach Worker/MH Outreach Worker Trainee  
2.0 Office Assistant Specialist  
1.0 Sr. Office Asst./Office Asst.  
1.0 Sr. Psych. Tech./Psych. Tech.

**Family Therapy for Youth**

1.0 Mental Health Clinician III  
2.0 Mental Health Clinician II/I  
3.0 Mental Health Specialist II  
1.0 MH Consumer Outreach Coordinator  
2.0 MH Outreach Worker/MH Outreach Worker Trainee  
1.0 Substance Abuse Counselor II

2.0 Chief Mental Health Clinician

**CARES/PEI MHSA FSP**

1.0 Mental Health Clinician II/I  
1.0 Mental Health Clinician III  
3.0 Mental Health Specialist II/I  
3.0 MH Outreach Worker/MH Outreach Worker Trainee  
2.0 Sr. Office Asst./Office Asst.  
1.0 Sr. Psych Tech./Psych Tech

**MGCS**

1.0 Mental Health Clinician II/I  
1.0 Mental Health Specialist II/I

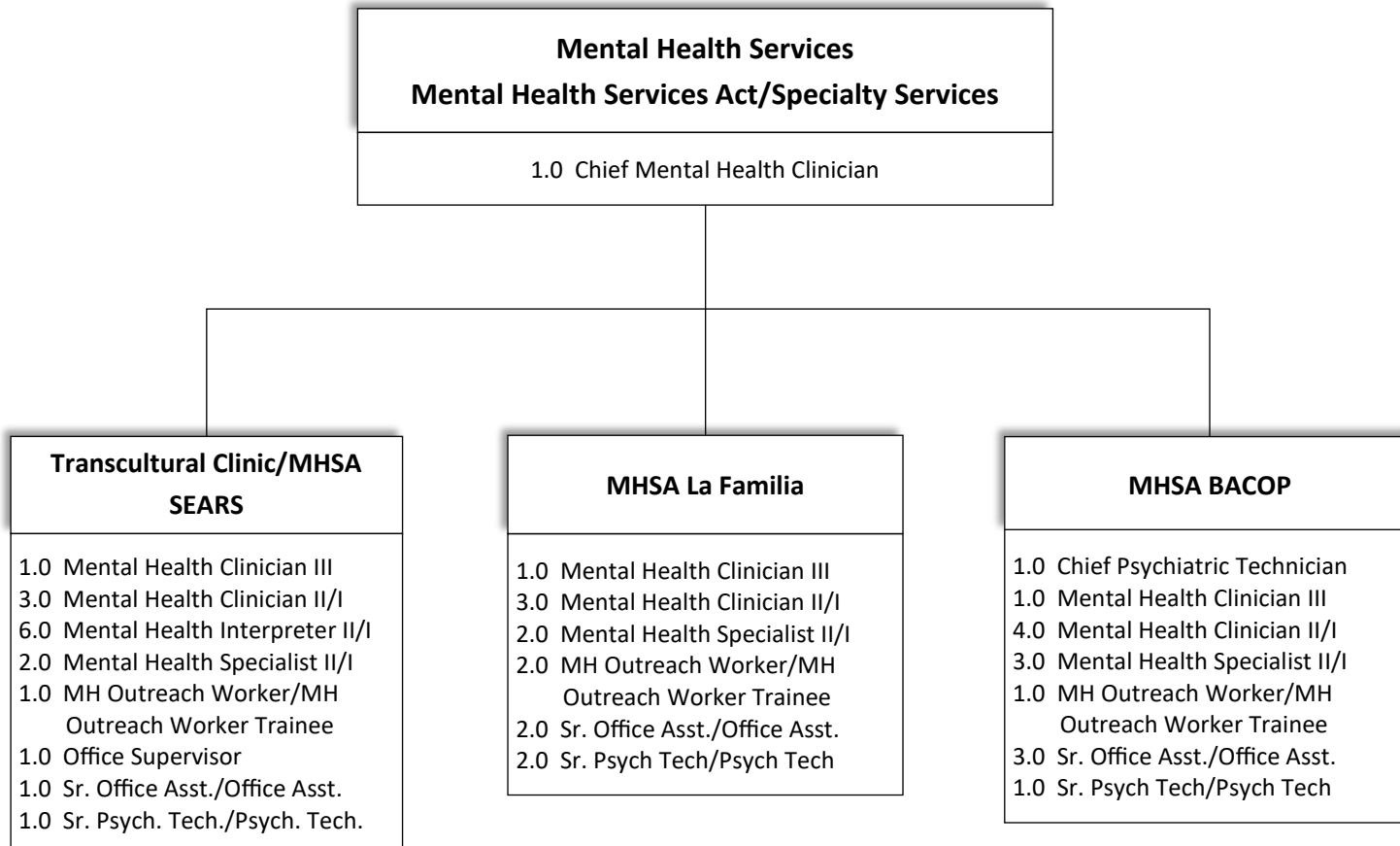
**Children's Crisis**

1.0 Mental Health Clinician III  
1.0 Mental Health Specialist II/I

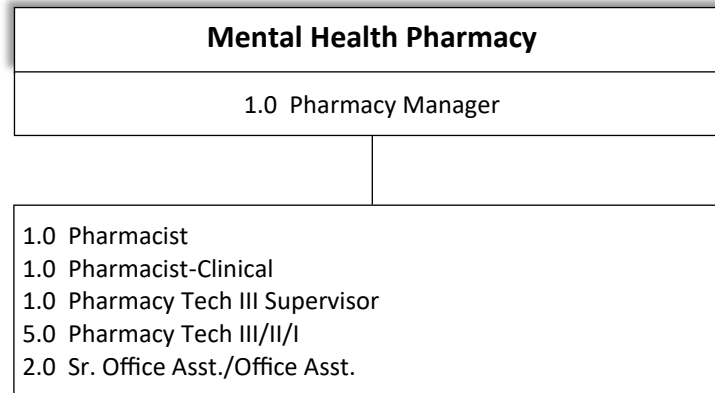
1.0 Chief Mental Health Clinician

**Juvenile Justice**

5.0 Mental Health Clinician II/I  
2.0 Mental Health Specialist II/I  
1.0 MH Outreach Worker/MH Outreach Worker Trainee  
1.0 Sr. Office Asst./Office Asst.  
2.0 Sr. Psych. Tech./Psych. Tech.

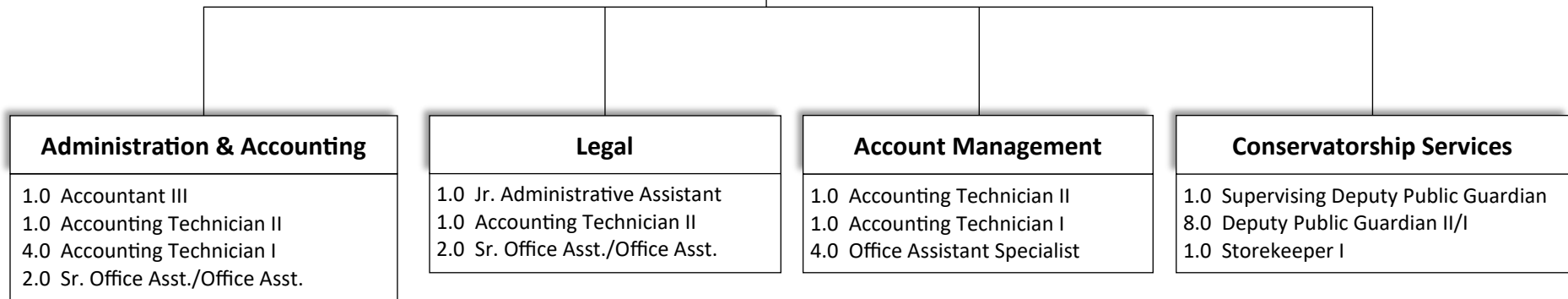
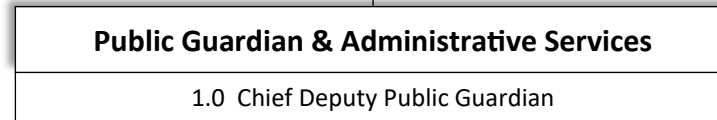
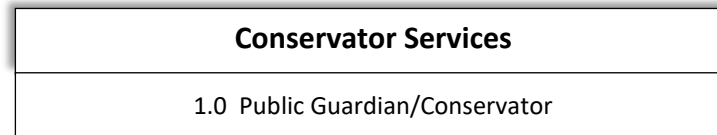


Budget Unit #	Allocated Positions
4040300000	11

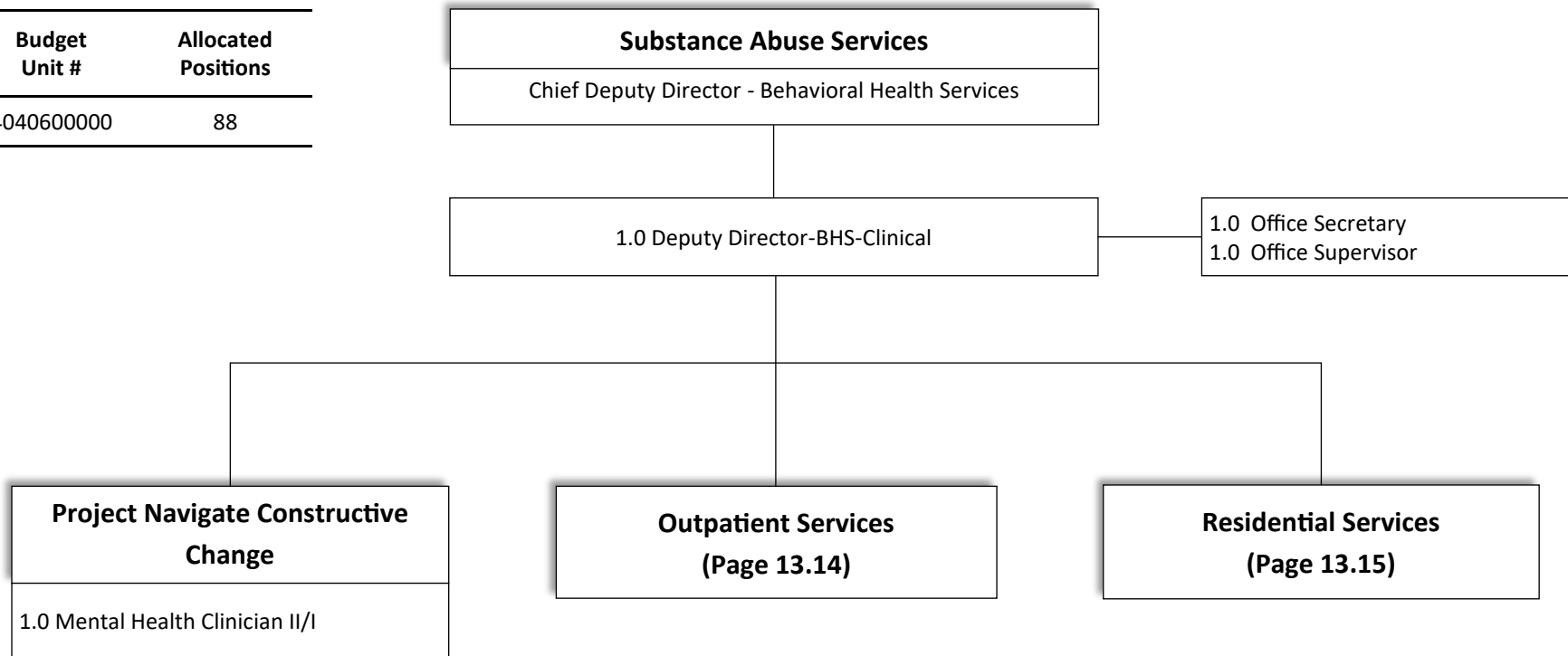


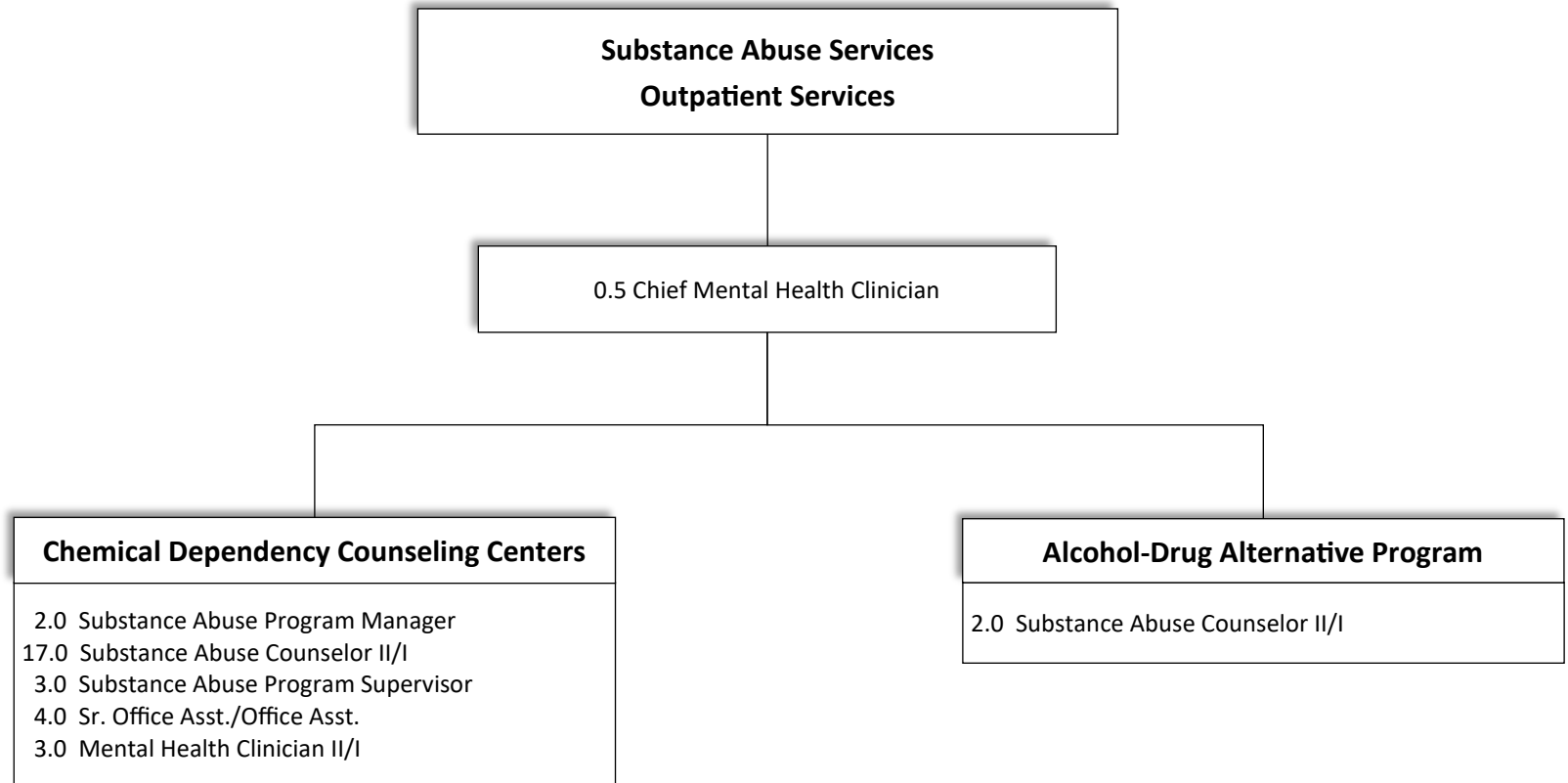


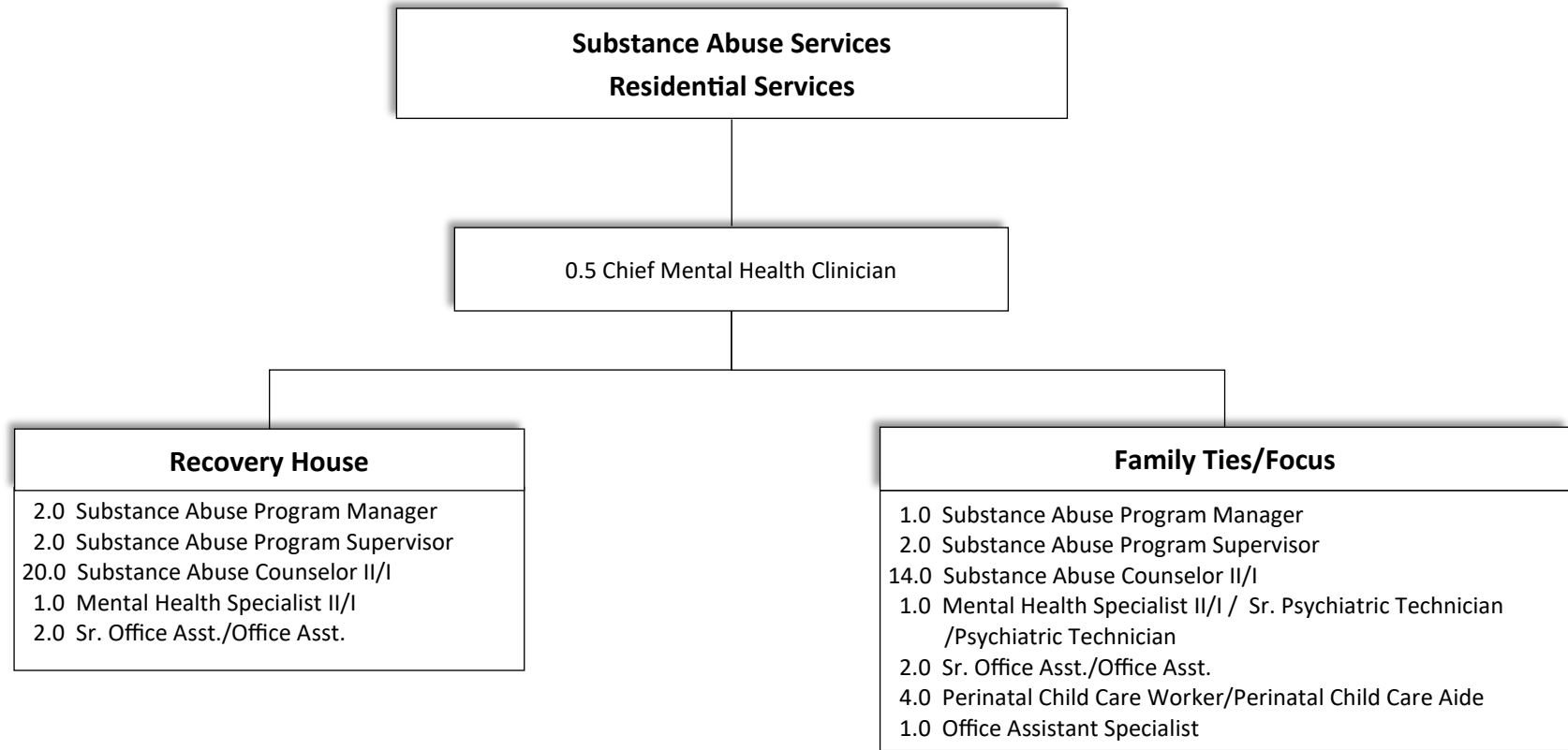
Budget Unit #	Allocated Positions
4041200000	30



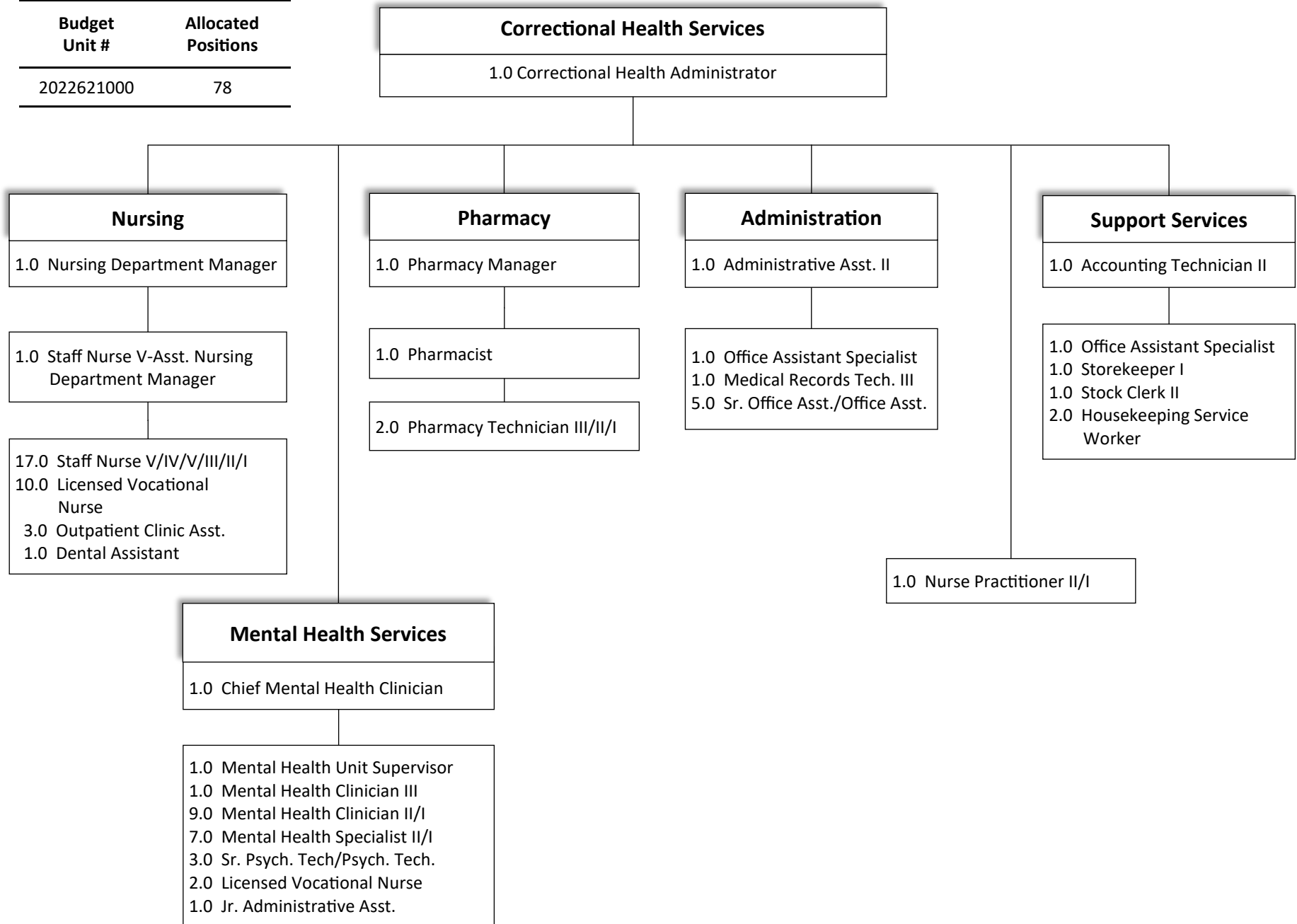
Budget Unit #	Allocated Positions
4040600000	88







Budget Unit #	Allocated Positions
2022621000	78



Budget Unit #	Allocated Positions
4041000000	226
4045415000	46
4049600000	13
Total	285

**Public Health Services**  
1.0 Chief Deputy Director-Public Health Services

1.0 Public Health Officer

1.0 Assistant Health Officer

**Administration & Finance**  
(Page 13.18)

**Children's Medical Services**  
(Page 13.20)

**Population Health & Accreditation**  
1.0 Sr. Dep. Director PH Services  
1.0 Public Information Specialist

**Family Health Programs & Health Promotion**  
(Page 13.21)

**Clinical Programs & Services**  
1.0 Sr. Dep. Director PH Services

**Disease Control & Prevention Programs**  
(Page 13.19)

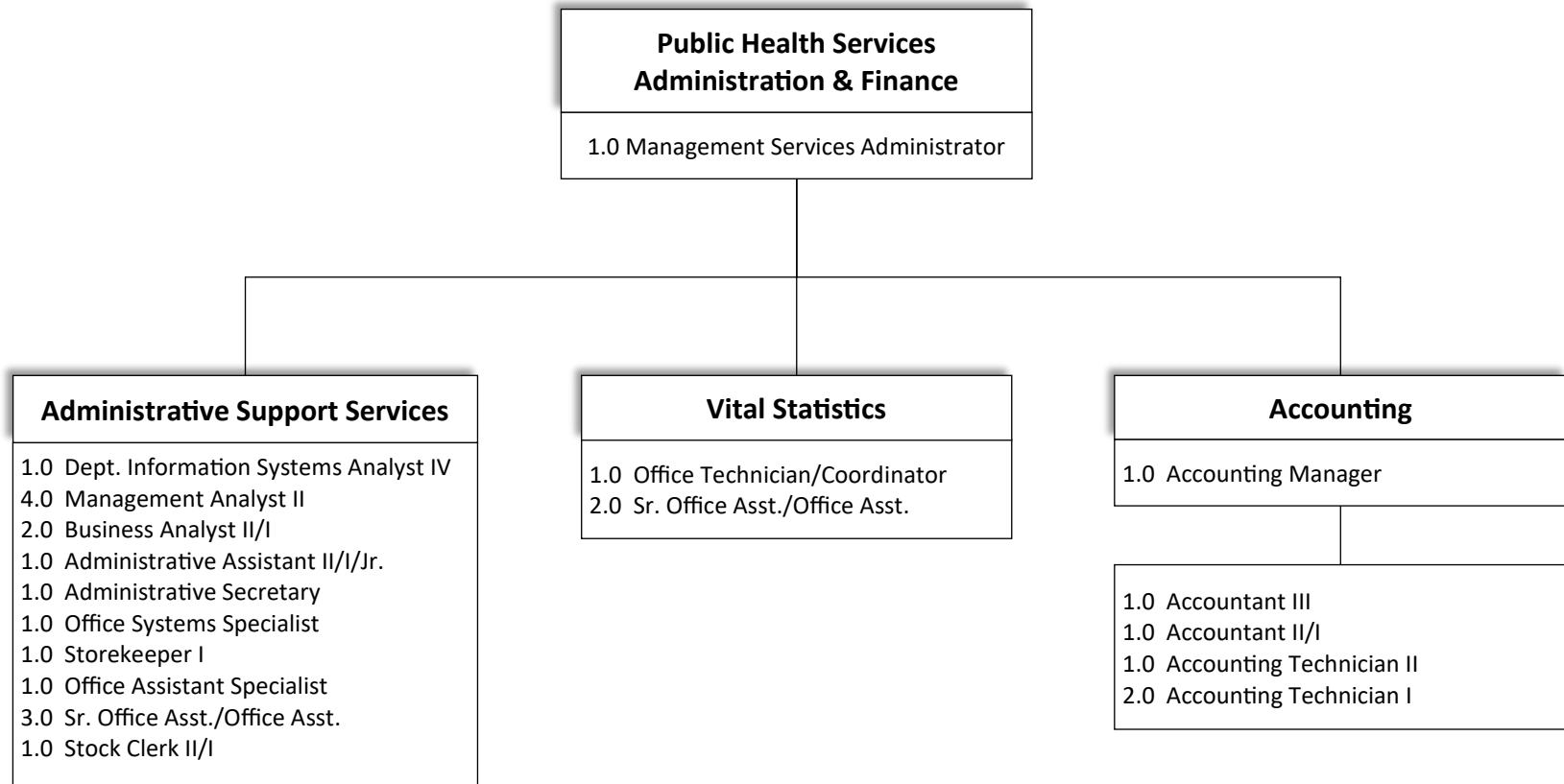
**Organizational Planning & Development**  
1.0 Dep. Director PH Services

**Workforce Development & Health Equity**  
1.0 Management Analyst III

**Performance Management/Quality Improvement**  
1.0 Management Analyst III  
1.0 Business Analyst II  
1.0 Public Health Educator

**Health Informatics**  
1.0 Sup Epidemiologist  
7.0 Epidemiologist  
1.0 Management Analyst III  
1.0 Geographic Info. Systems Spec I/II  
2.0 Office Assistant Specialist

**Public Health Laboratory**  
1.0 Director of PH Lab Services  
1.0 Assistant Director of PH Lab Services  
2.0 Supervising Public Health Microbiologist  
2.0 Senior Public Health Microbiologist  
8.0 Public Health Microbiologist II/I/ Trainee  
3.0 Public Health Lab Technician II/I  
1.0 Accounting Technician I  
1.0 Office Technician Coordinator  
2.0 Sr. Office Asst./Office Asst.



**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
- 2.0 Senior Public Health Nurse
- 15.0 Public Health Nurse II/I
- 1.0 Supervising Public Health Educator
- 2.0 Public Health Educator
- 1.0 Public Health Education Assoc. II/I
- 3.0 Sr. Communicable Disease Investigator
- 28.0 Communicable Disease Investigator
- 5.0 Community Health Outreach Worker
- 2.0 Sr. Social Worker/Social Worker
- 2.0 AIDS Case Worker
- 2.0 Office Supervisor
- 15.0 Sr. Office Asst./Office Asst.

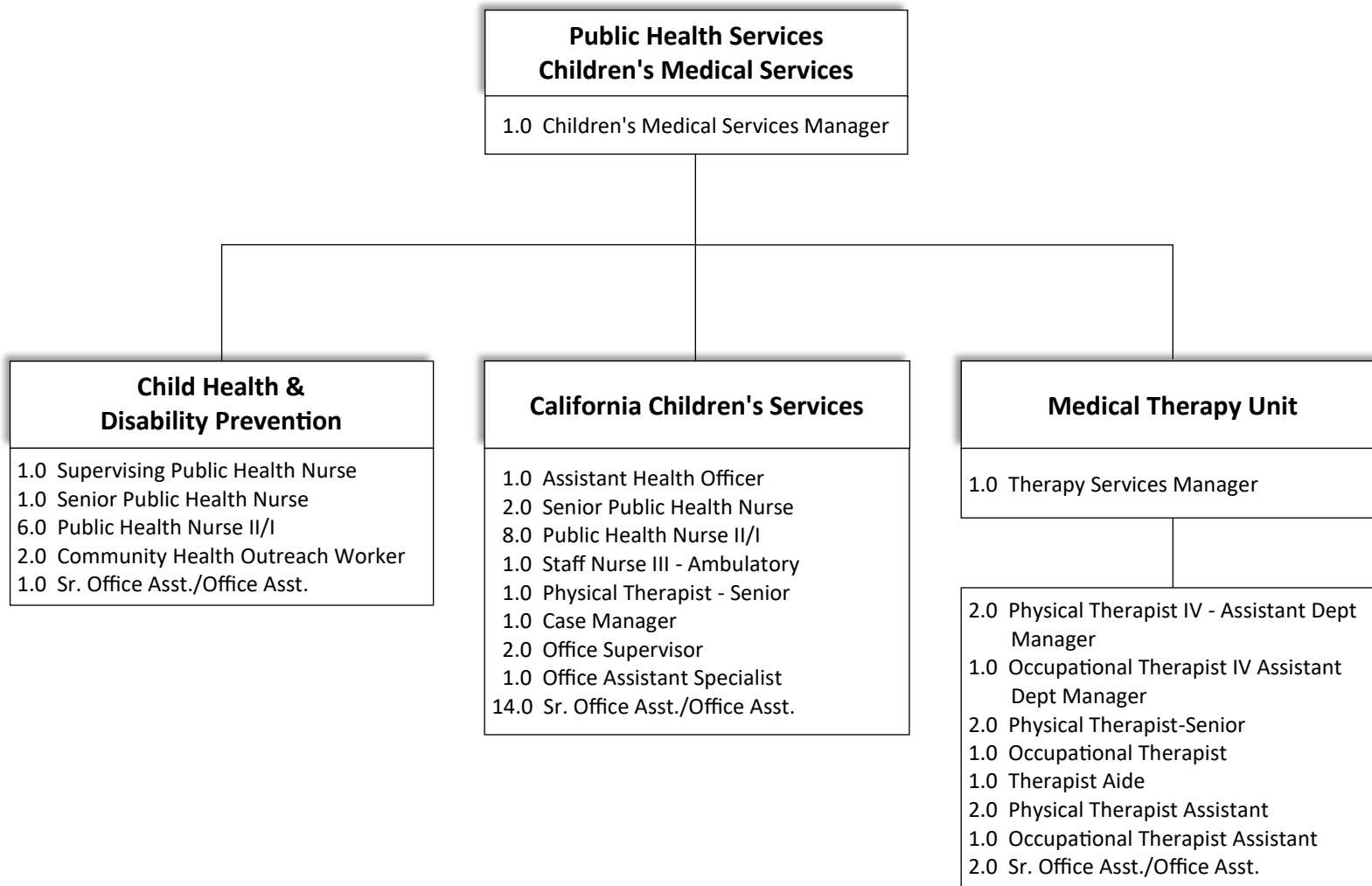
**Whole Person Care**

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

**Emerging Diseases & Emergency  
Preparedness**

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





**Public Health Services  
Family Health Programs & Health Promotion**

**Women, Infant & Children  
Supplemental Food Program**

1.0 Program Coordinator - WIC

1.0 Sr. Public Health Nutritionist  
1.0 Administrative Assistant II/I/Jr.  
1.0 Lactation Specialist  
12.0 WIC Nutrition Assistant II/I  
1.0 Office Supervisor  
2.0 Sr. Office Asst./Office Asst.

**Health Promotion & Chronic  
Disease Prevention**

1.0 Program Coordinator - PH Education

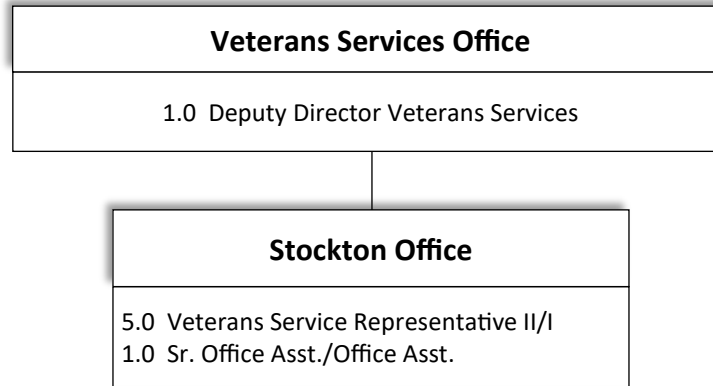
2.0 Supervising Public Health Educator  
6.0 Public Health Educator  
1.0 Public Health Nutritionist  
3.0 Public Health Education Assoc. II/I  
2.0 Community Health Outreach Worker  
1.0 Sr. Office Asst./Office Asst.

**Maternal Child &  
Adolescent Health**

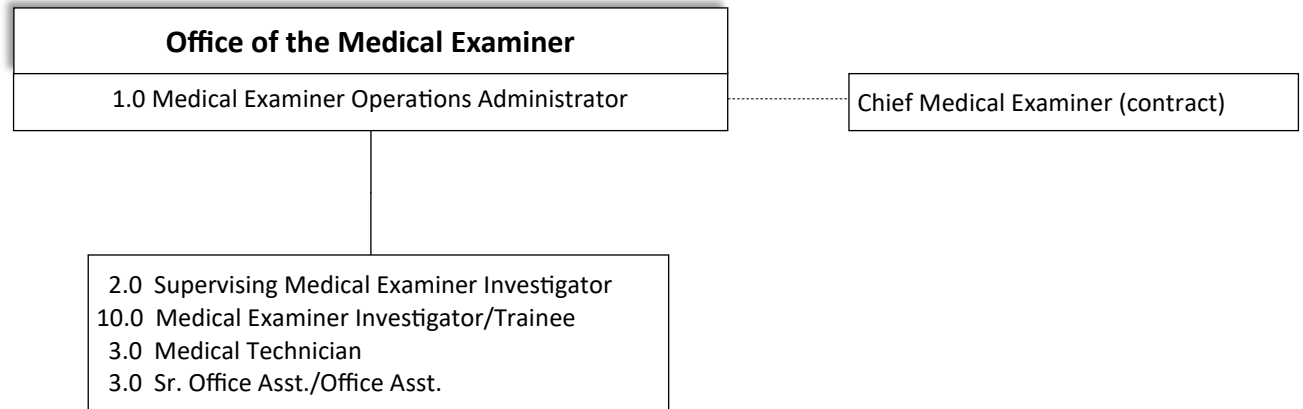
1.0 Program Manager - Public Health  
Nursing

2.0 Senior Public Health Nurse  
7.0 Public Health Nurse II/I  
1.0 Staff Nurse III - Ambulatory  
1.0 Registered Nurse  
1.0 Case Manager Supervisor  
1.0 Case Manager  
2.0 Community Health Outreach Worker  
2.0 Sr. Social Worker/Social Worker  
4.0 Public Health Education Assistant II/I  
3.0 Public Health Education Associate II/I  
2.0 Sr. Office Asst./Office Asst.

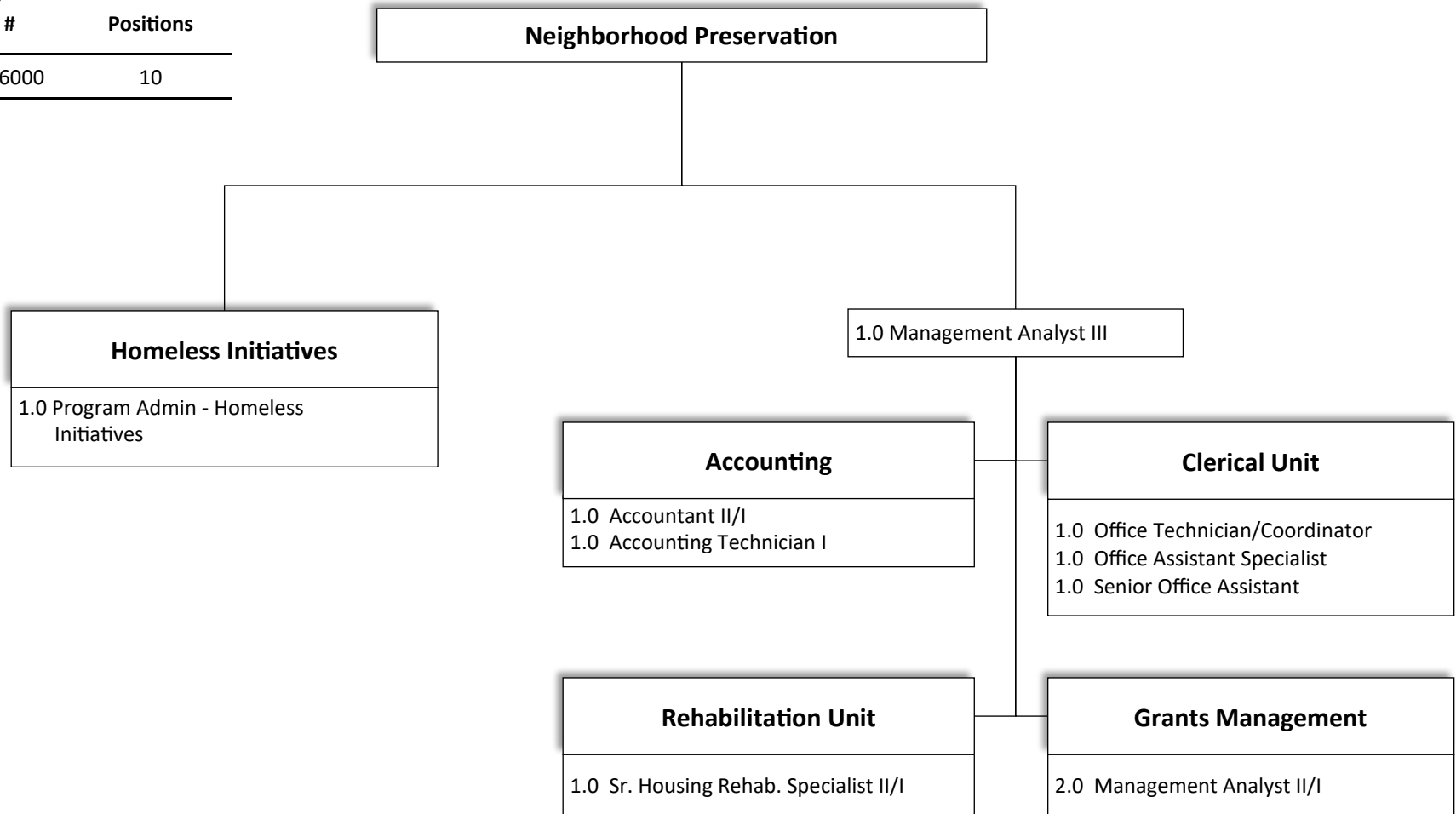
Budget Unit #	Allocated Positions
5055600000	7



Budget Unit #	Allocated Positions
4049700000	19



Budget Unit #	Allocated Positions
5055246000	10

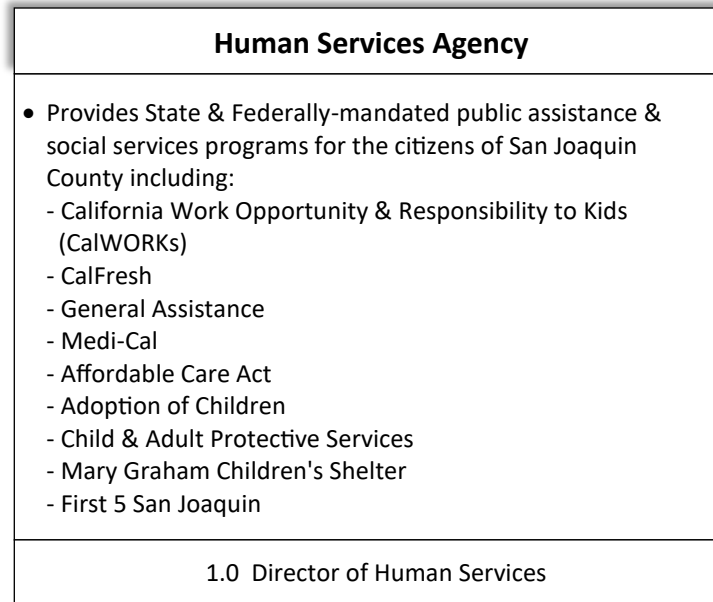




**SAN JOAQUIN**  
— COUNTY —

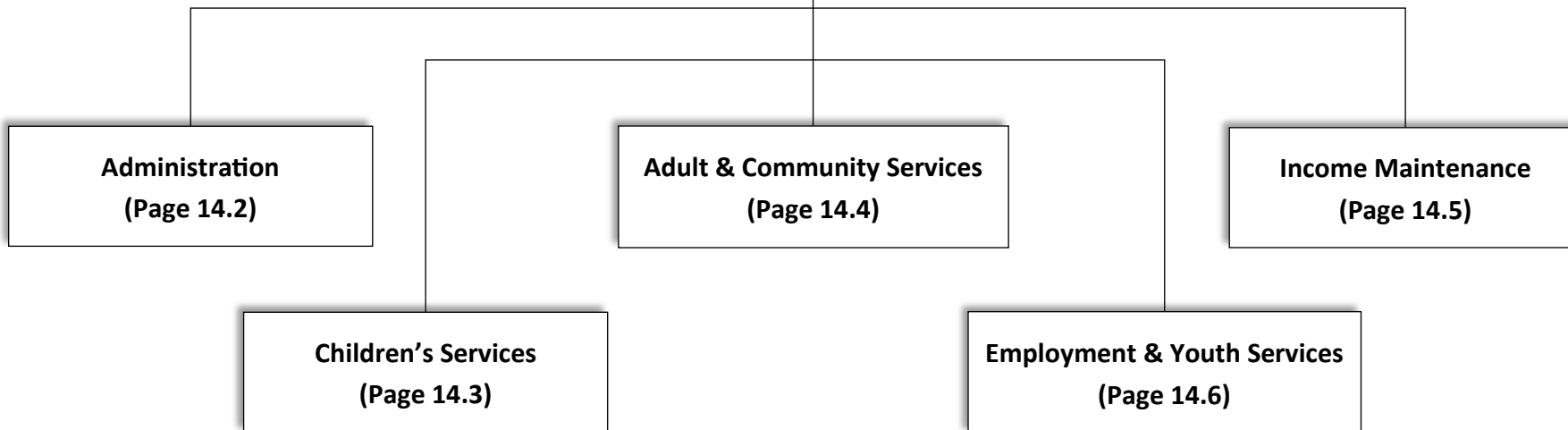
2022-2023 ORGANIZATIONAL CHART  
*Human Services Agency*

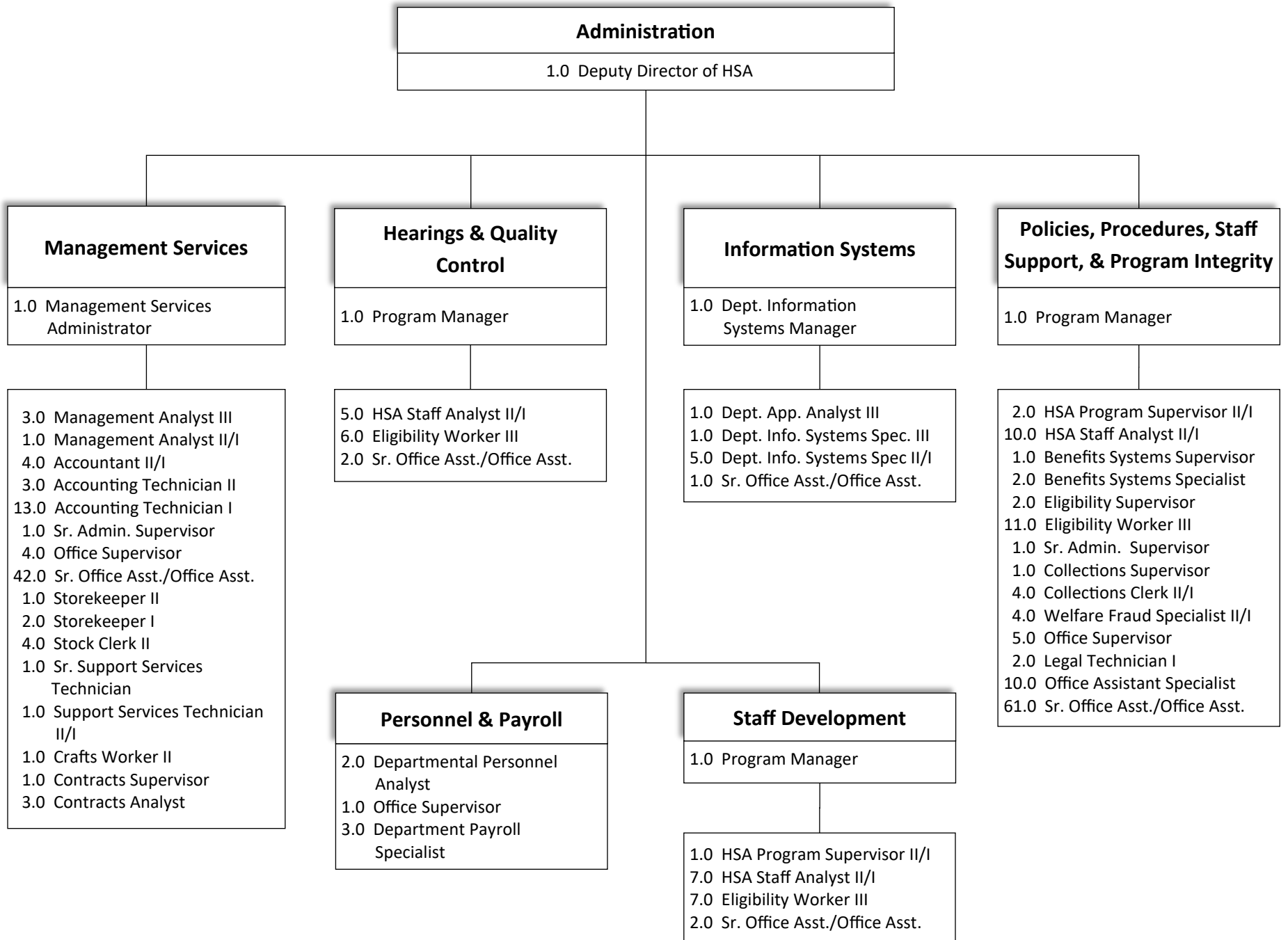
Budget Unit #	Allocated Positions
5050101000	1,190
5053900000	63
5054101000	60
4049100000	13
<b>Total</b>	<b>1,326</b>



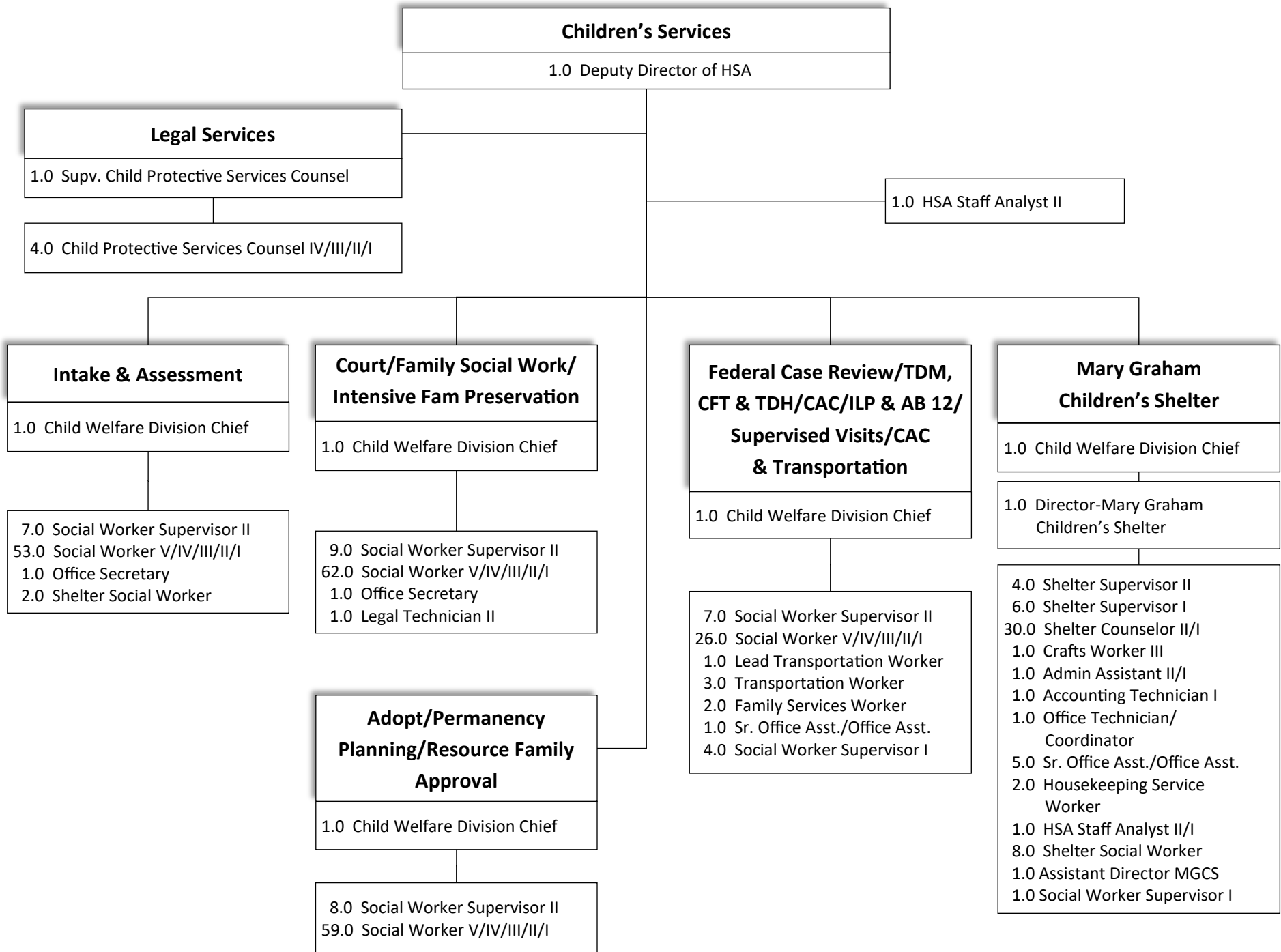
1.0 Executive Secretary  
1.0 Administrative Secretary

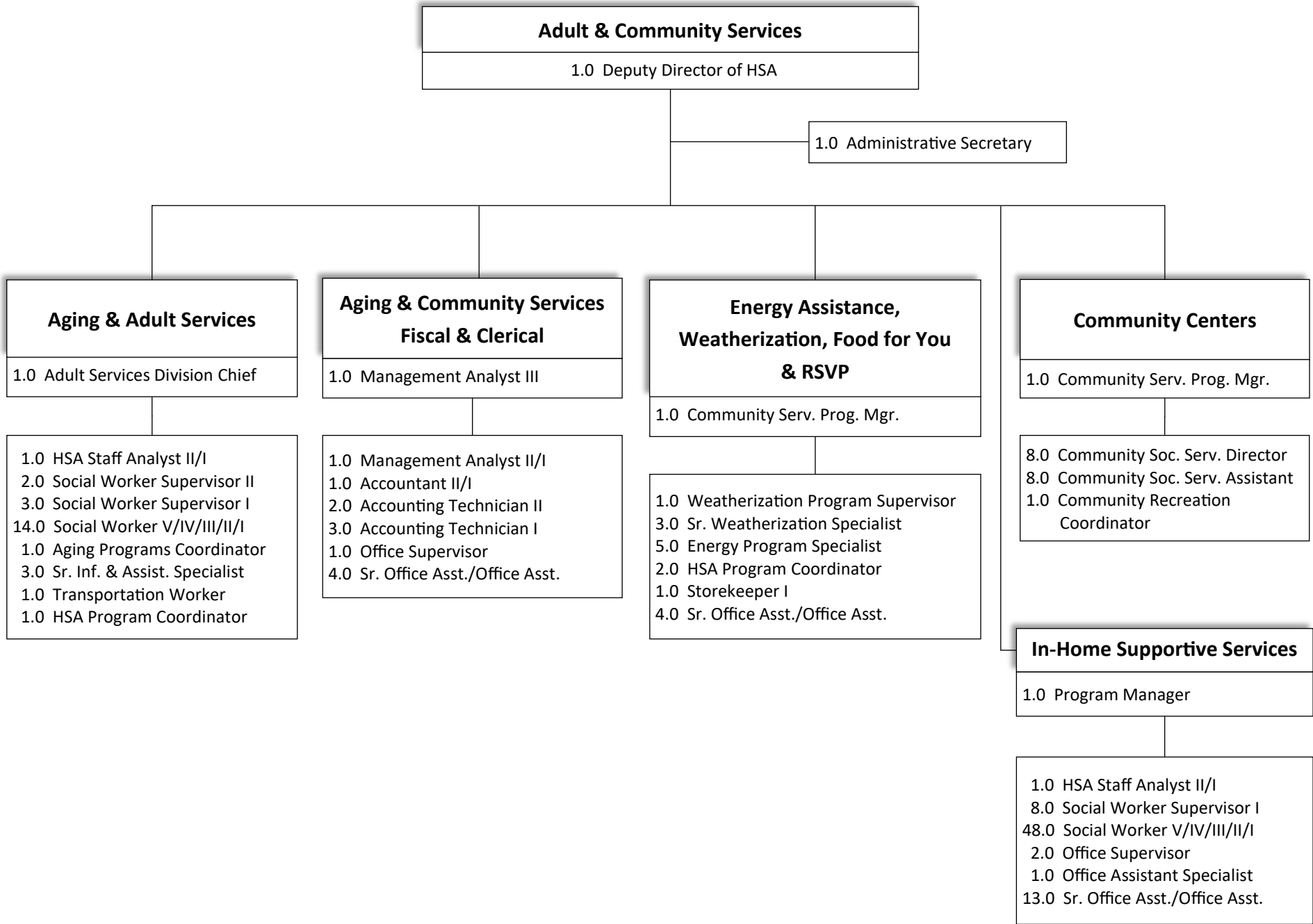
1.0 Assistant Director of Human Services

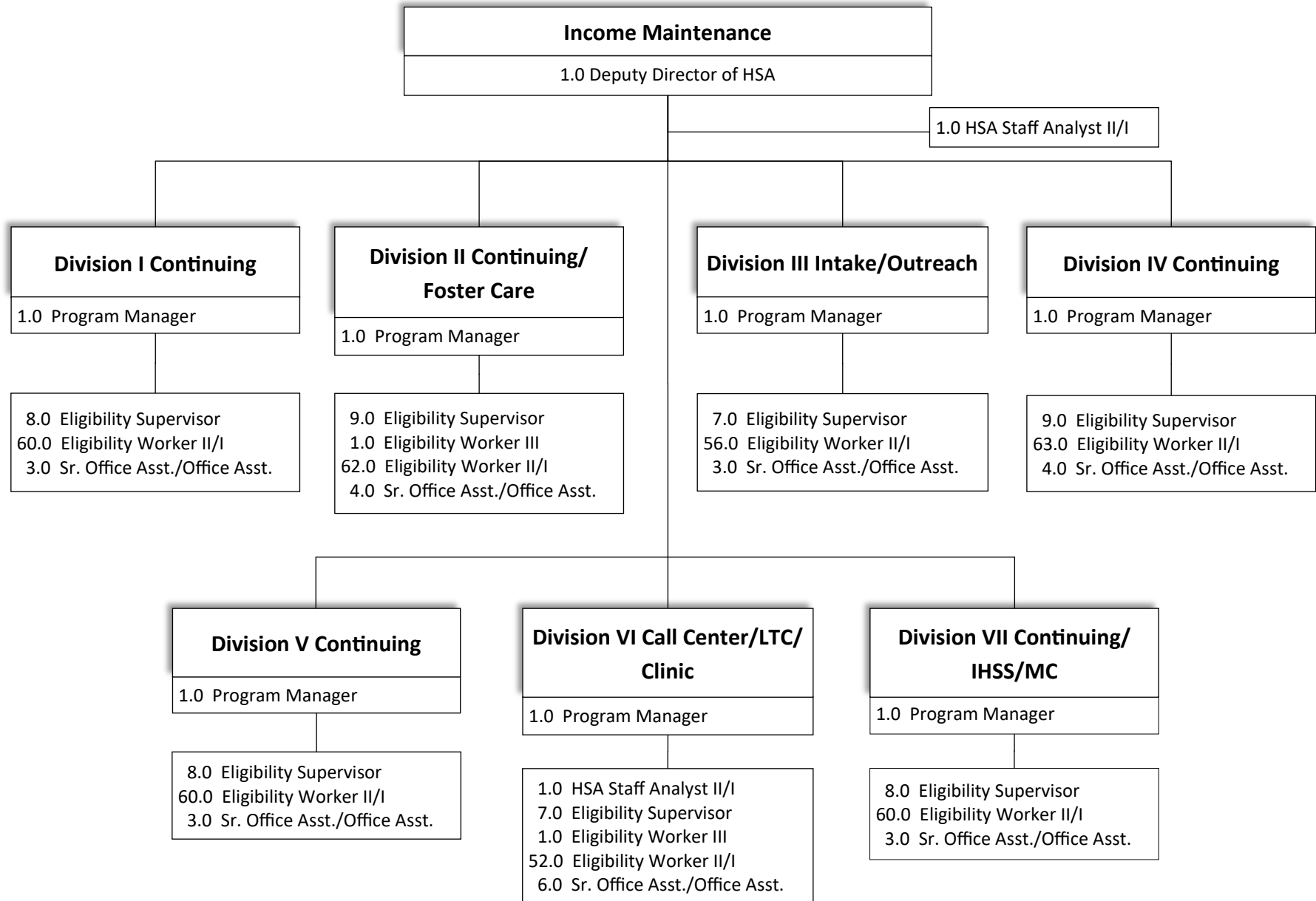


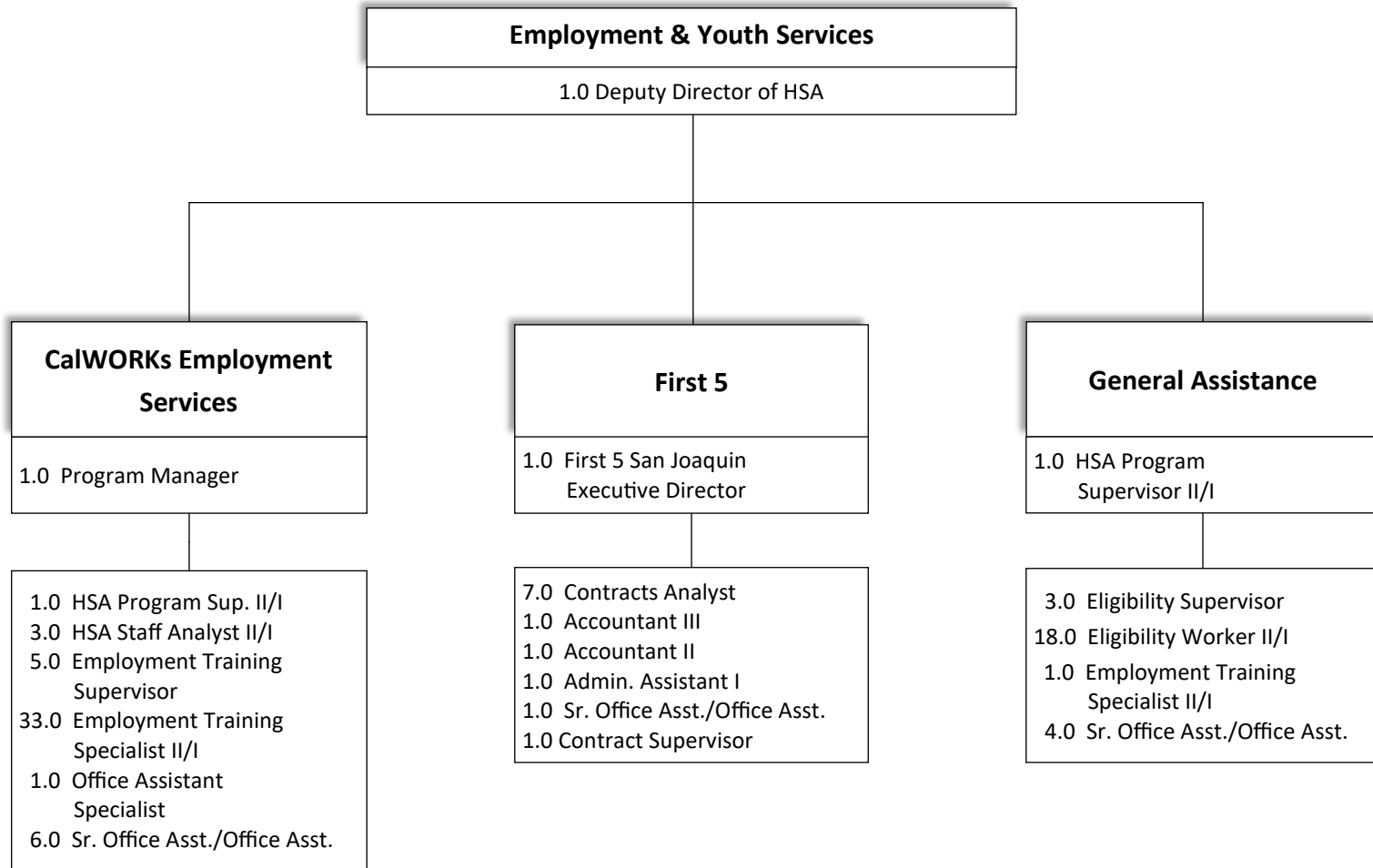














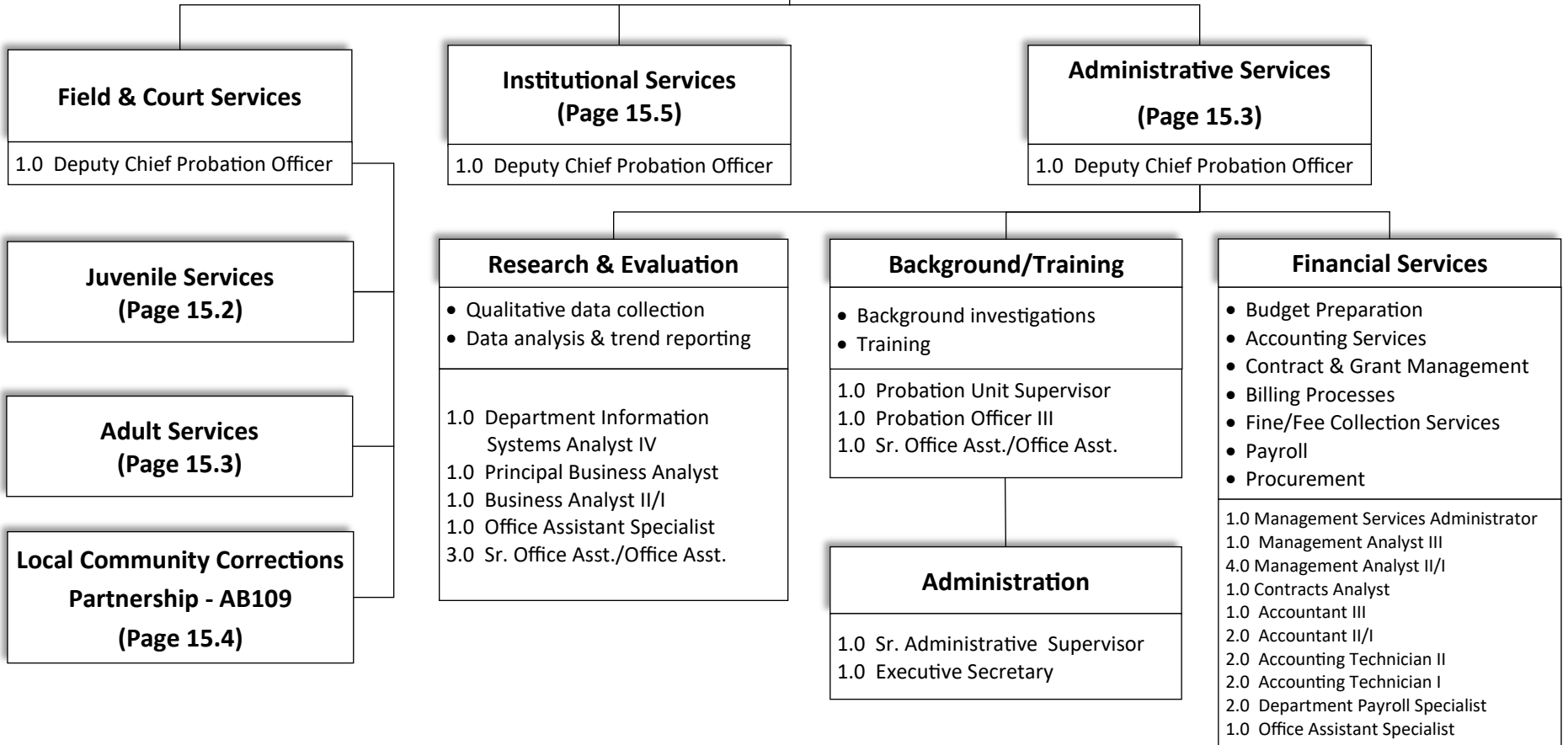
Budget Unit #	Allocated Positions
2021200000	26
2022700000	49
2022702000	64
2022702300	6
2022702510	56
2022745000	22
2022785000	21
2022800000	119
<b>Total</b>	<b>363</b>

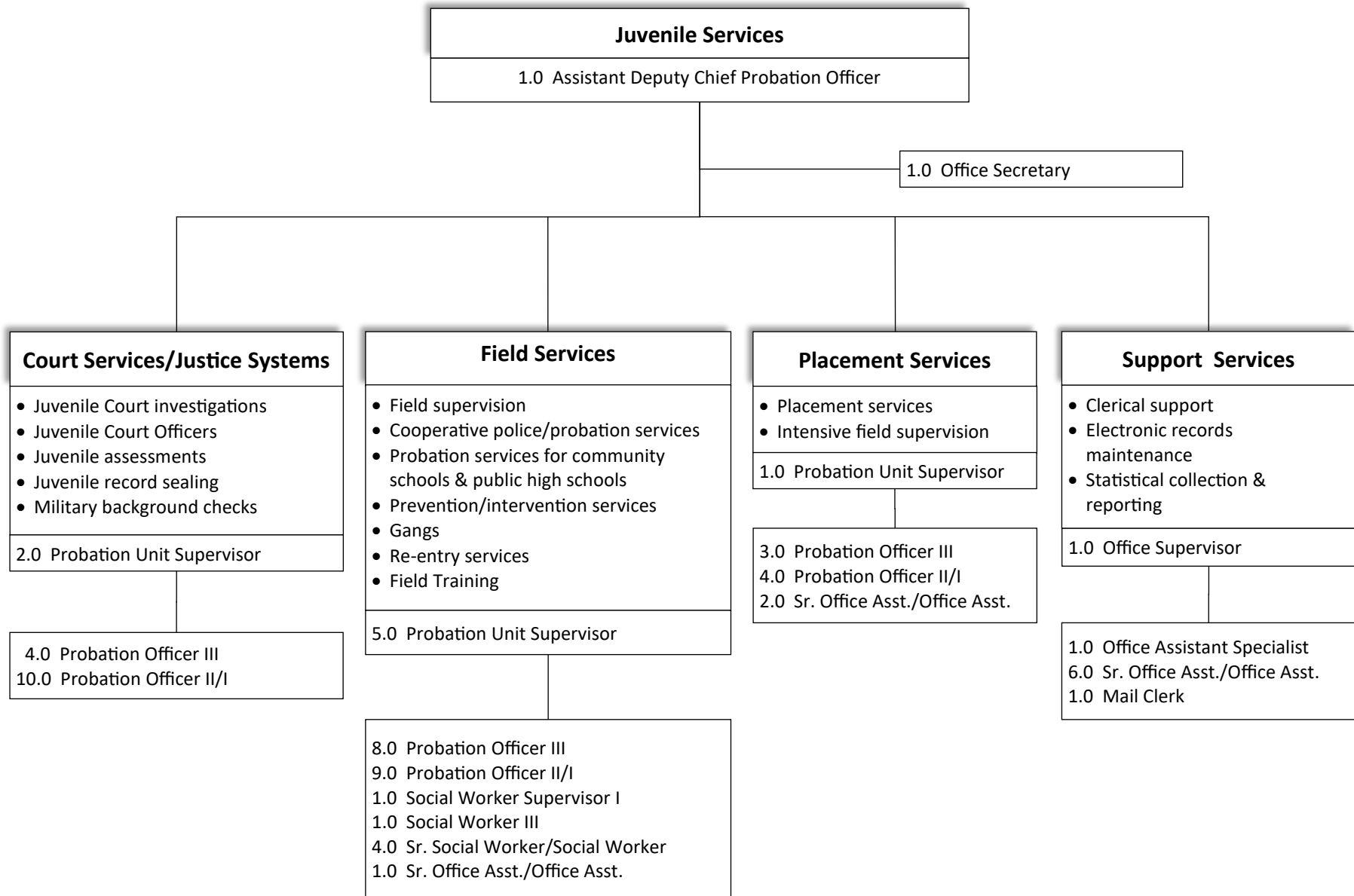
**Probation Department**

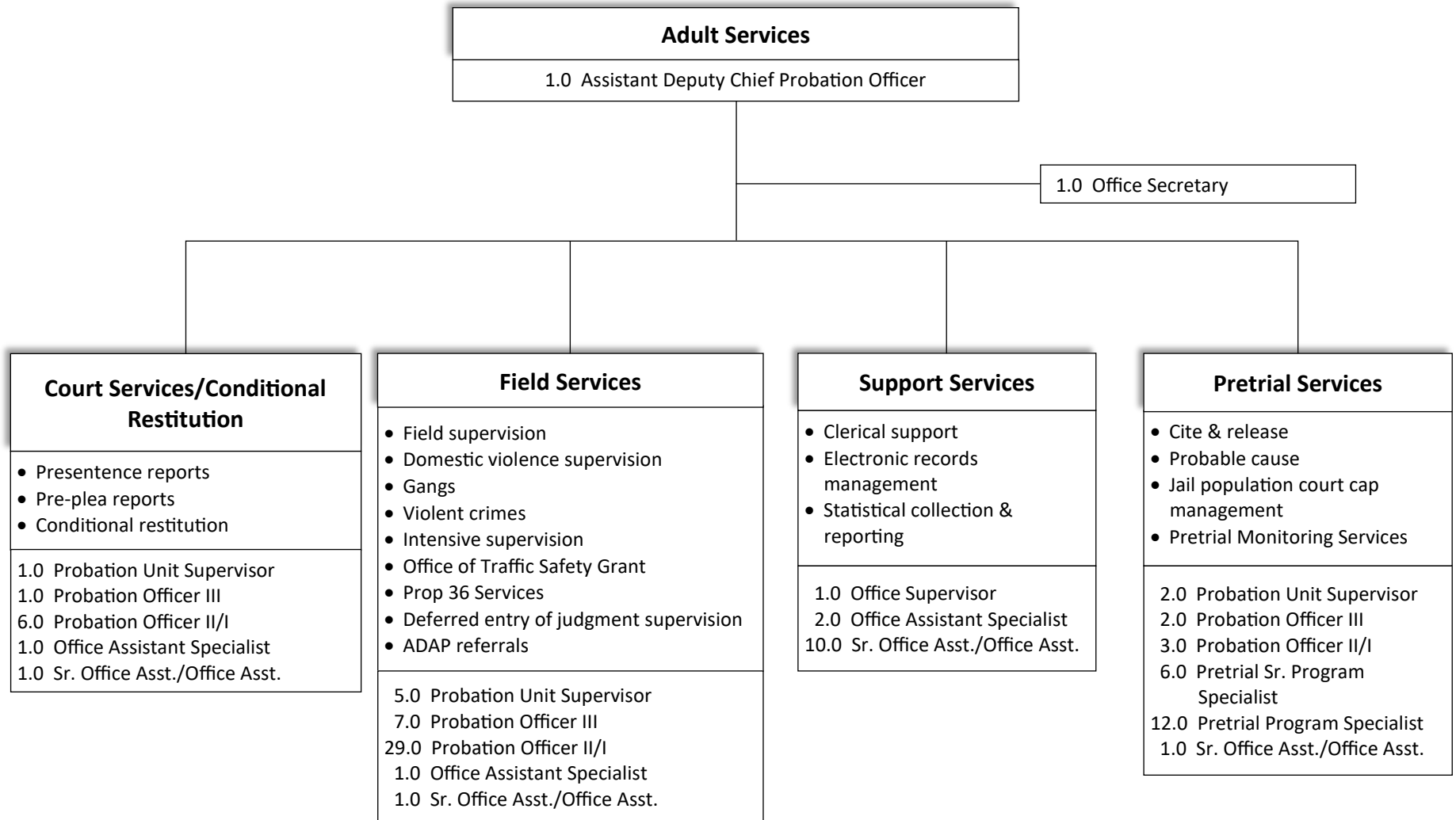
- Provides adult & juvenile probation services
- Provides information to Superior Court of California, County of San Joaquin
- Operates juvenile detention & camp facilities
- Provides alternatives to detention
- Provides adult & juvenile diversion services
- Provides supervision to alternative education programs

1.0 County Probation Officer

1.0 Assistant County Probation Officer





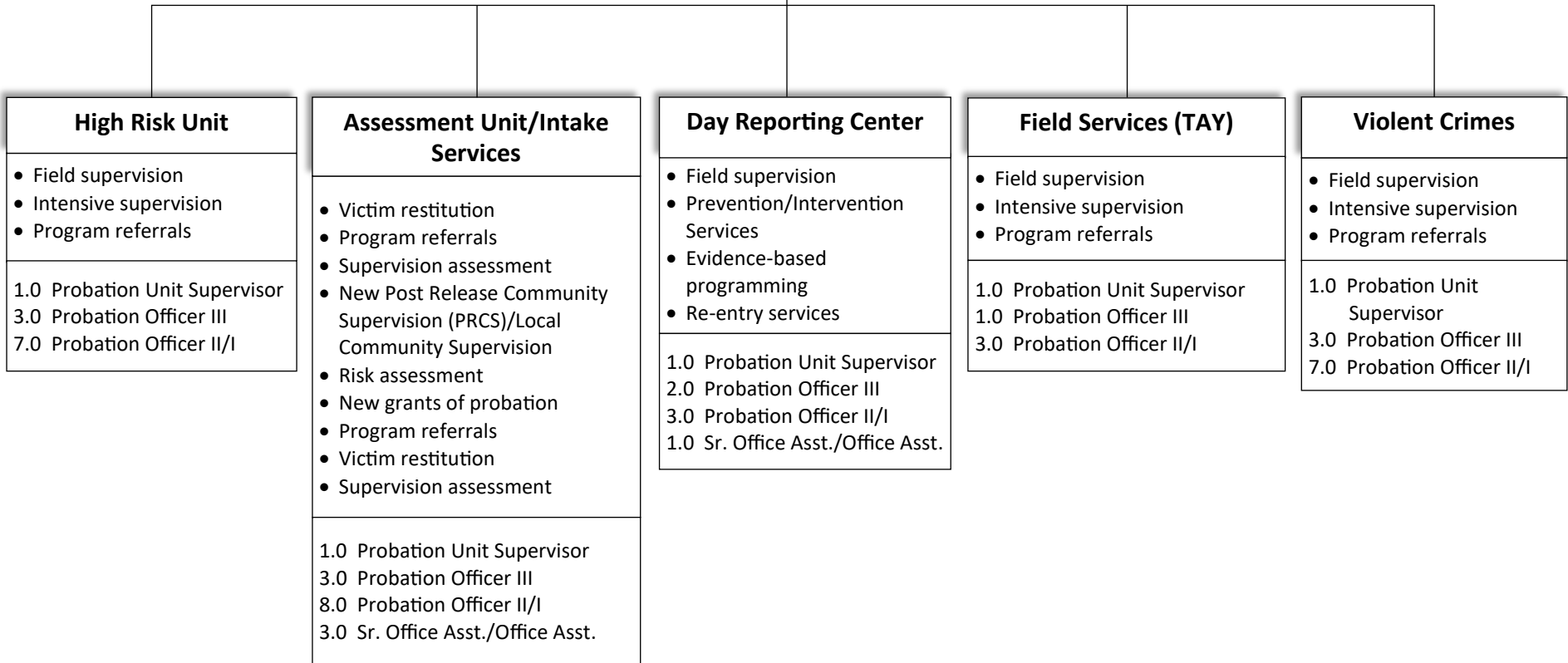


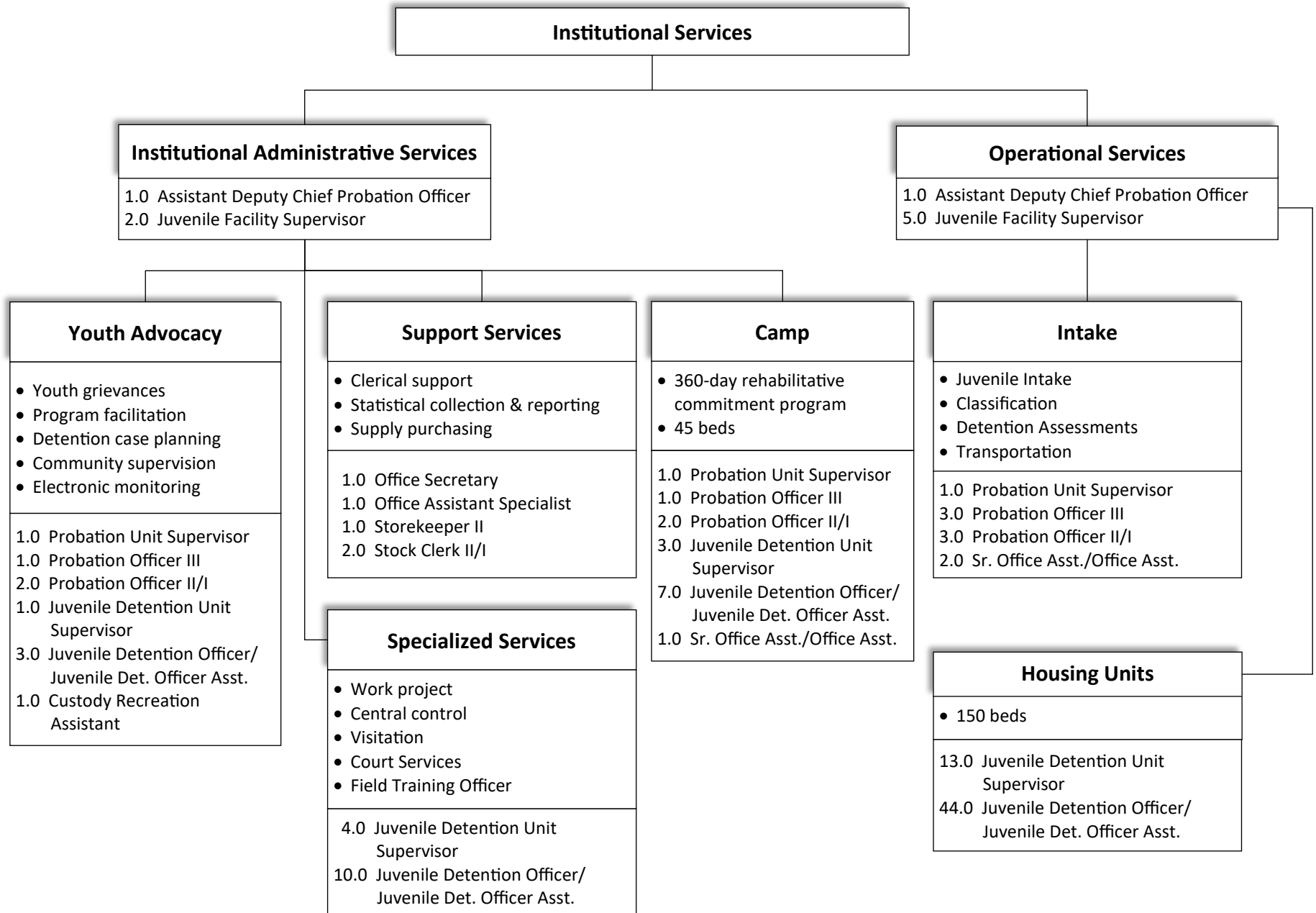


**Local Community Corrections Partnership-AB109**

1.0 Assistant Deputy Chief Probation Officer

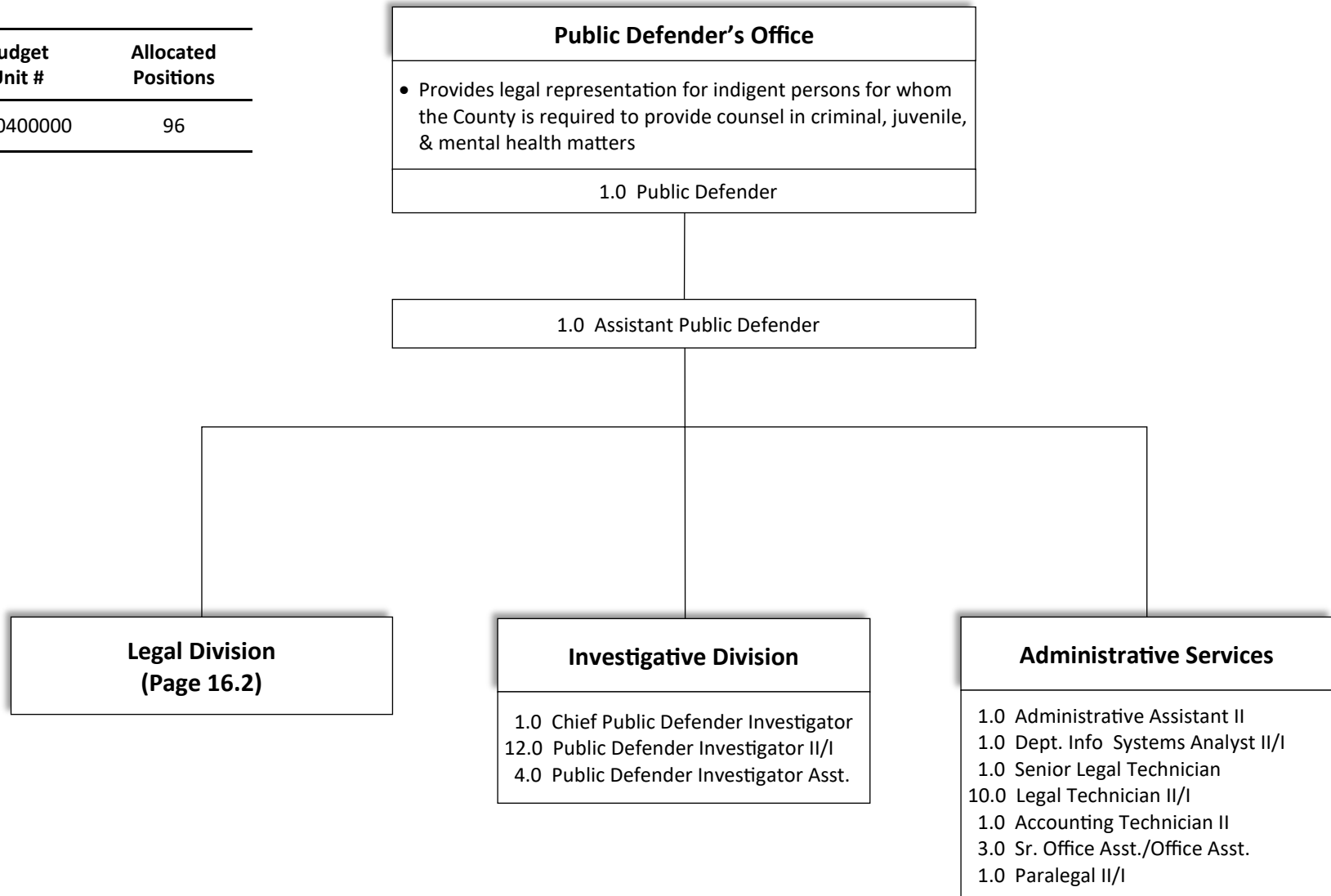
1.0 Office Secretary



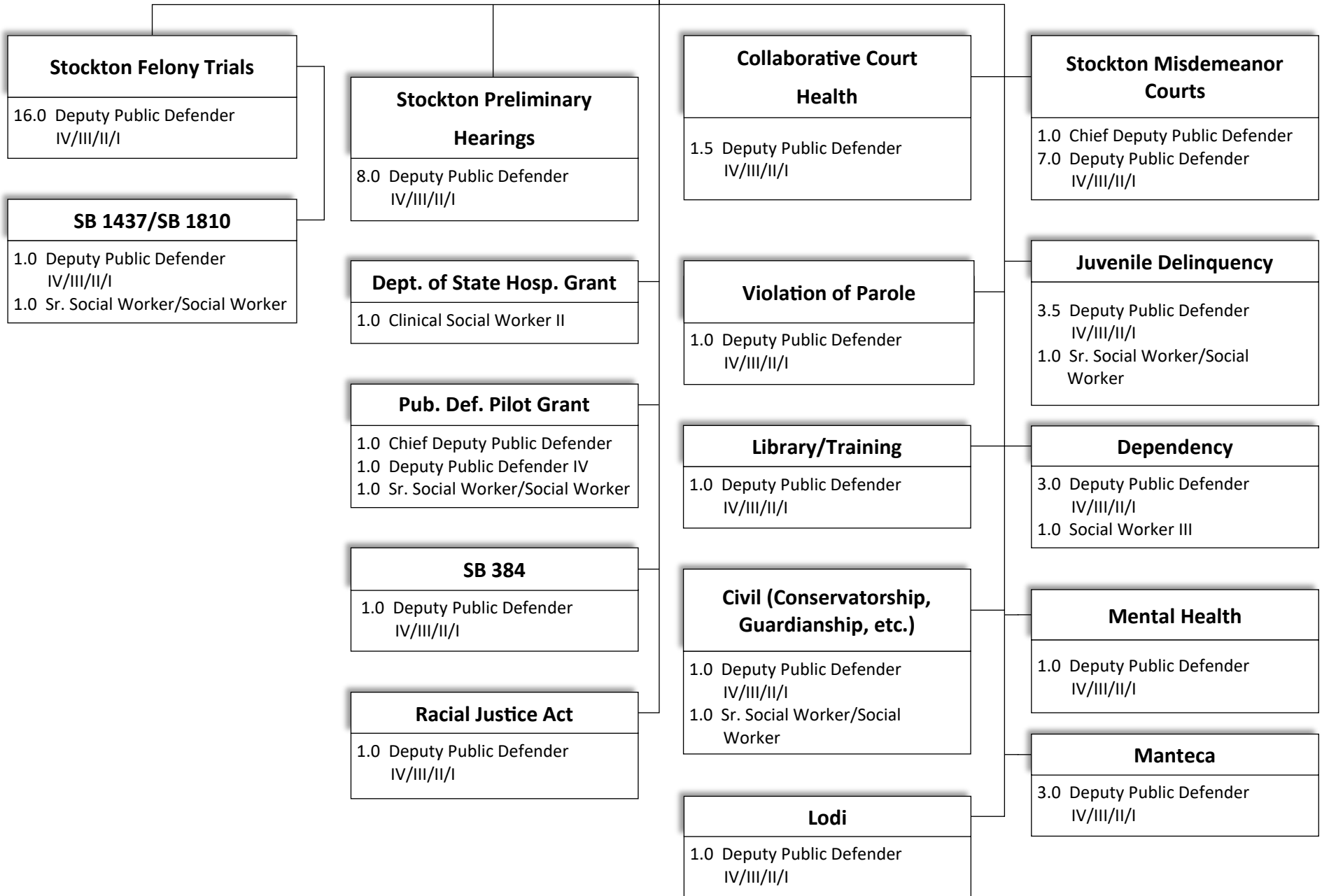




Budget Unit #	Allocated Positions
2020400000	96

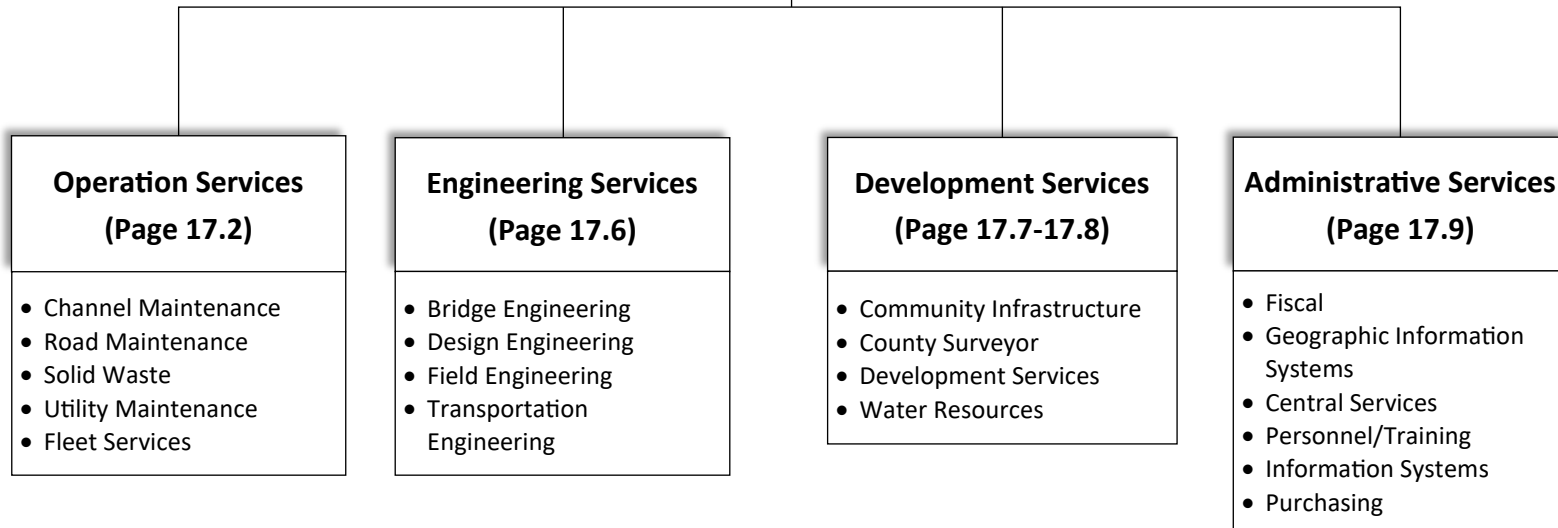
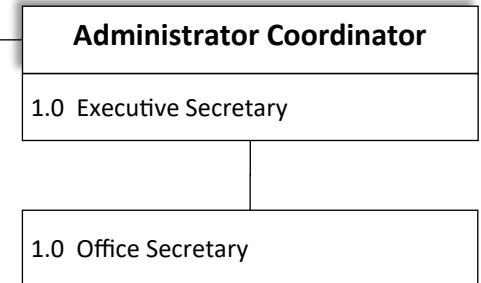
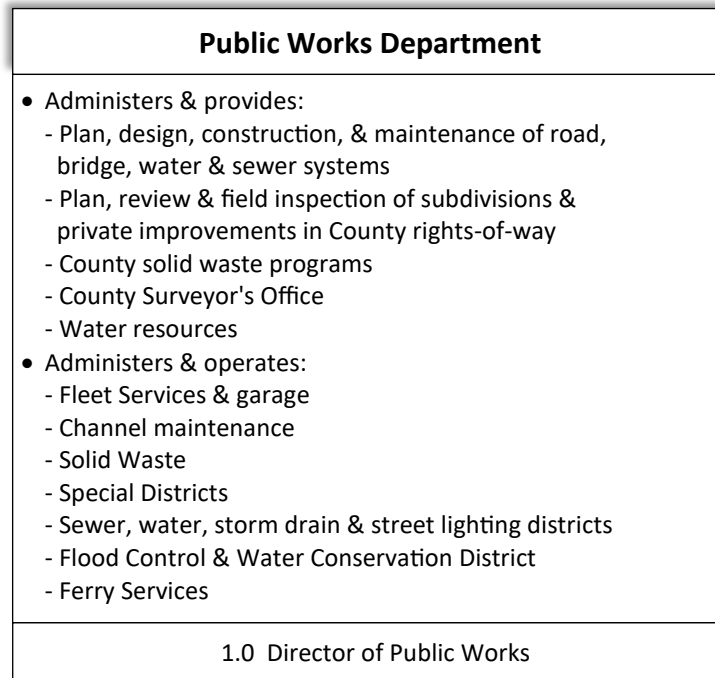


**Legal Division**

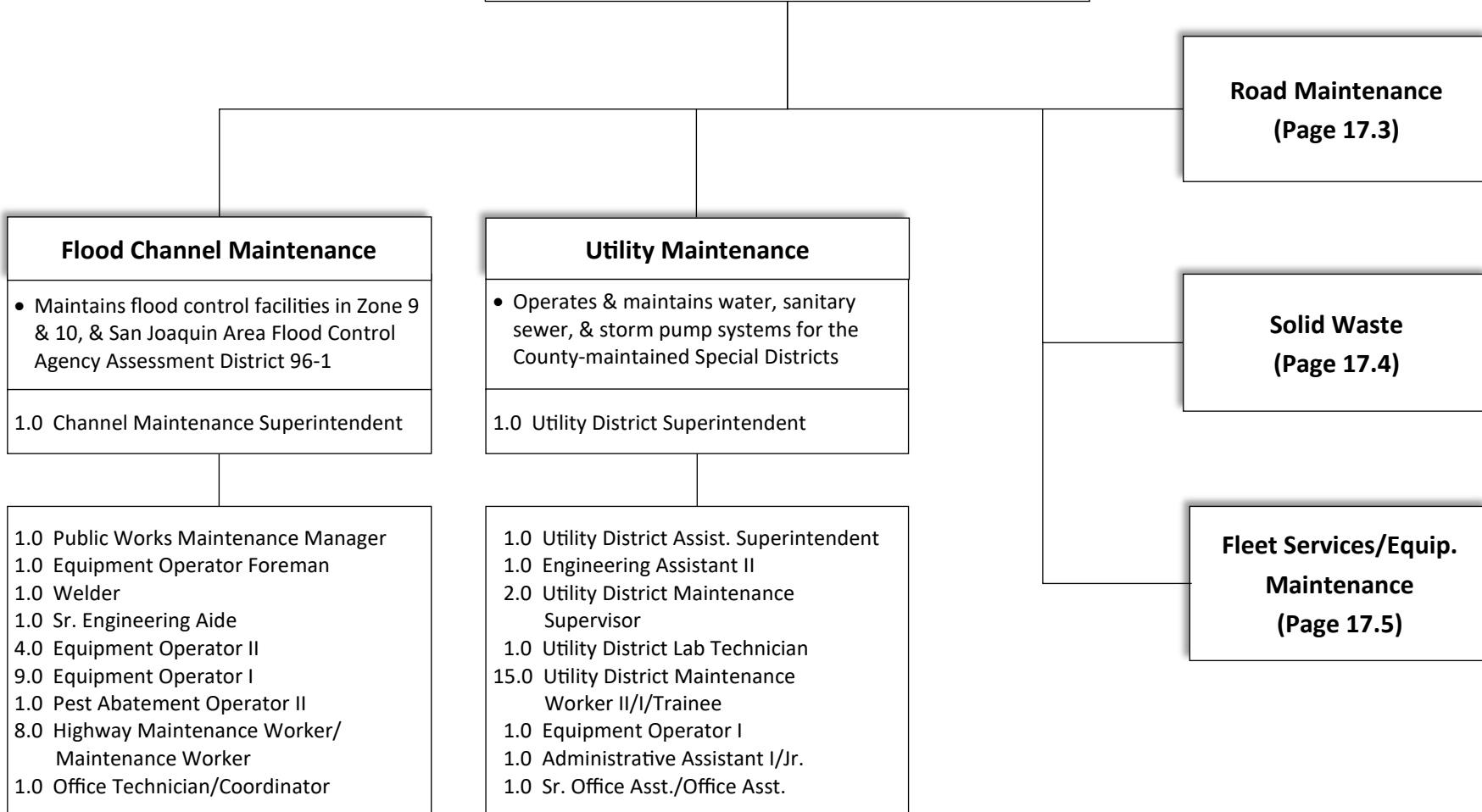
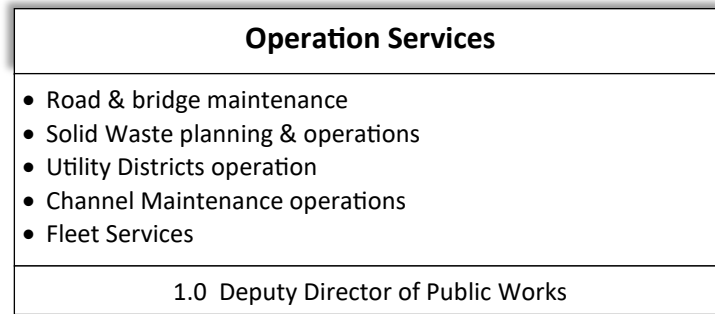




Budget Unit #	Allocated Positions
1016000000	2
2023060000	13
2024100000	28
3030101000	29
3030103000	67
3030105000	99
3030108000	5
3030900000	7
4040800000	24
8190000000	41
9210000540	92
<b>Total</b>	<b>407</b>

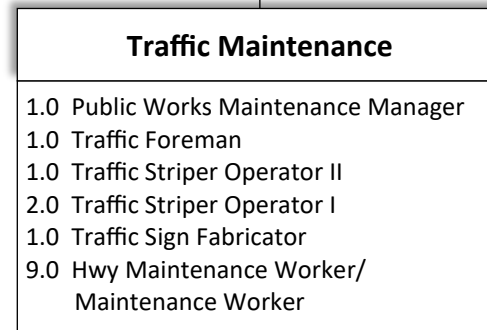
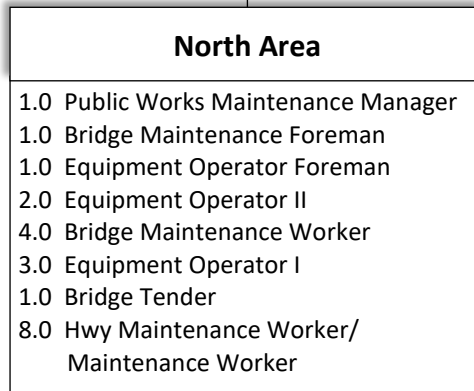
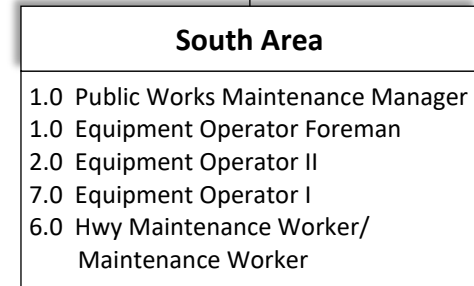
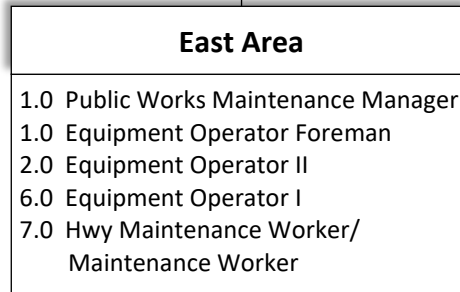
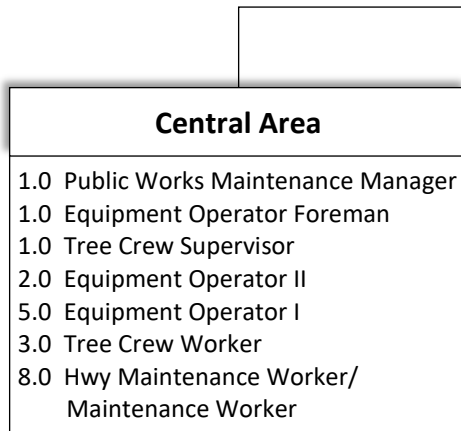
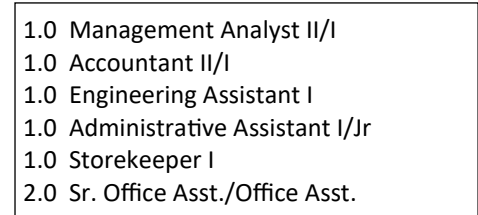
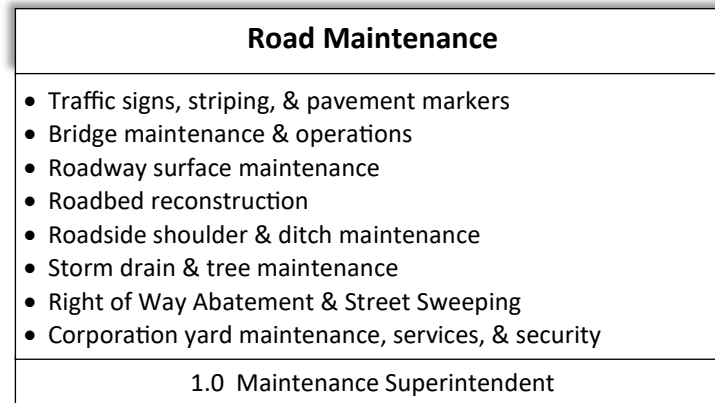


Budget Unit #	Allocated Positions
2024100000	28
4040800000	24
<b>Total</b>	<b>52</b>



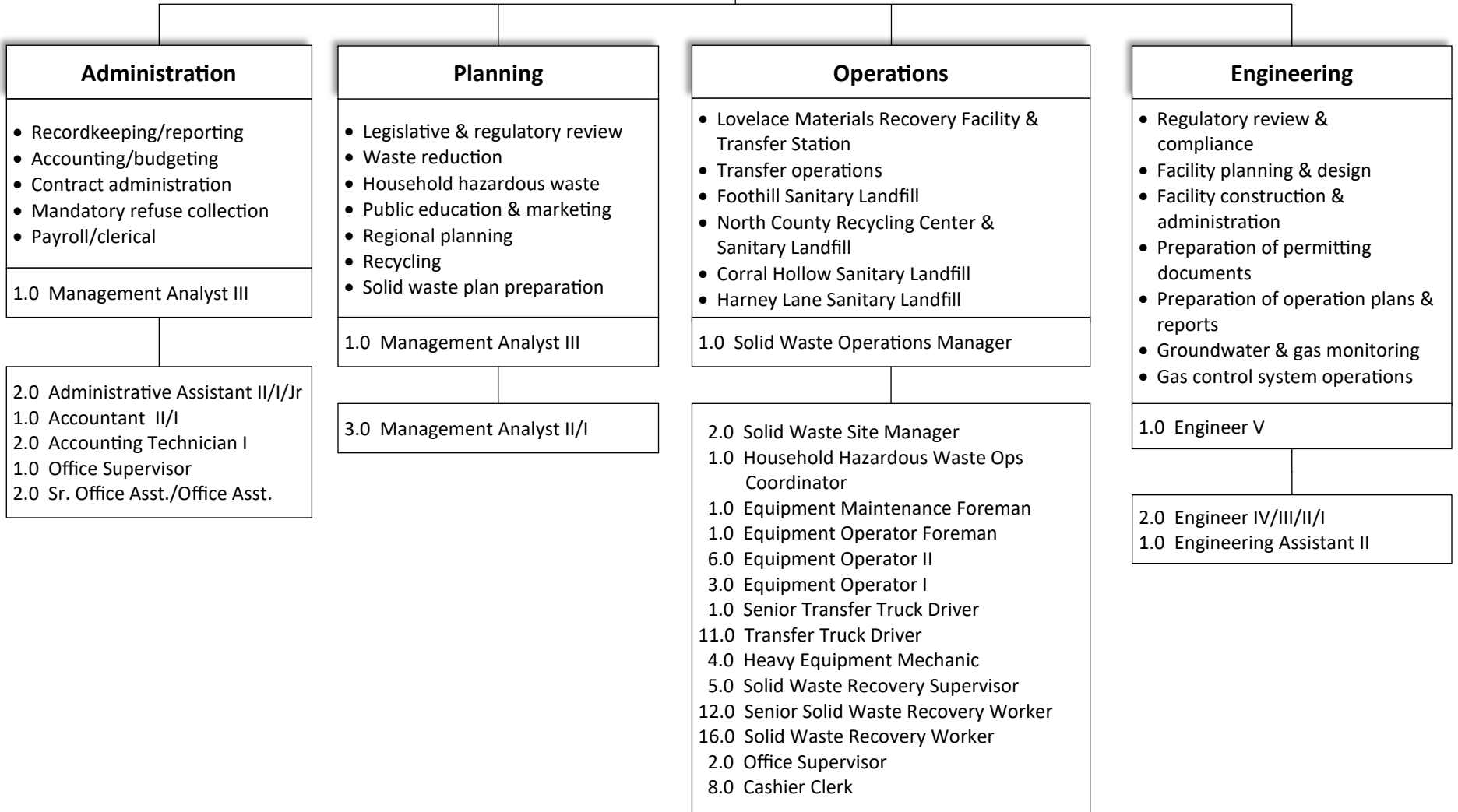


Budget Unit #	Allocated Positions
3030105000	99

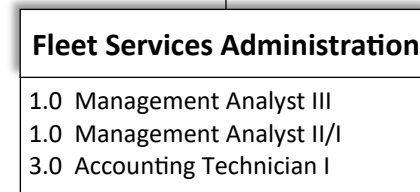
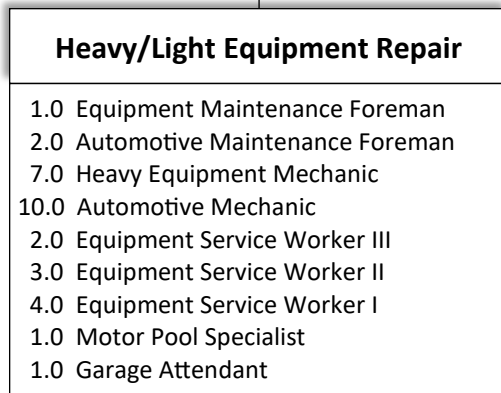
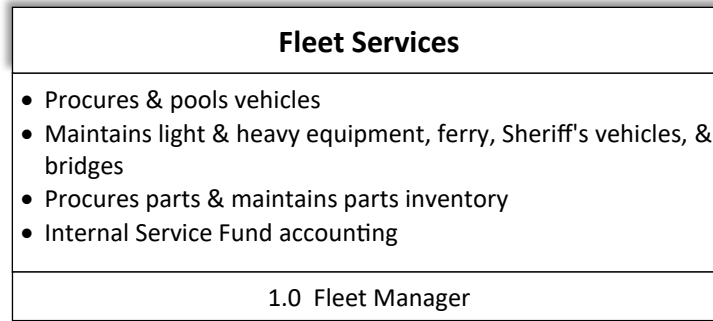


Budget Unit #	Allocated Positions
9210000540	92

**Solid Waste Division**  
1.0 Integrated Waste Manager



Budget Unit #	Allocated Positions
8190000000	41



Budget Unit #	Allocated Positions
3030103000	67

**Engineering Services**

1.0 Deputy Director of Public Works

1.0 Engineering Services Manager

1.0 Engineering Services Manager

**Design Engineering**

- Road & utility studies & design
- Permit & development review
- Utility coordination
- Prepares plans, specifications, & estimates
- Pavement management
- Mileage inventory
- Advertise, award, & administer construction contracts
- Capital improvement programs
- Procures & administers special funding sources
- Special district support
- Project budget reports & schedules
- Highway safety & operational projects
- Budget coordination for engineering services

1.0 Engineer V  
5.0 Engineer IV/III/II/I  
2.0 Engineering Assistant III  
2.0 Engineering Assistant II  
6.0 Engineering Assistant I  
1.0 Management Analyst III  
1.0 Management Analyst II/I  
1.0 Associate Real Property Agent  
1.0 Assistant Real Property Agent  
1.0 Administrative Assistant II/I/Jr  
5.0 Sr. Engineering Aide/Eng. Aide  
1.0 Sr. Office Asst./Office Asst.

**Field Engineering**

- Construction contract administration
- Field inspection of contract construction, subdivisions, & encroachments
- Quality control testing
- Field surveying
- Utilities coordination
- Material testing & reports

5.0 Engineer IV/III/II/I  
1.0 Licensed Land Surveyor  
4.0 Engineering Assistant II  
3.0 Engineering Assistant I  
4.0 Sr. Engineering Aide/Eng. Aide  
1.0 Administrative Assistant II/I/Jr  
1.0 Office Assistant Specialist  
1.0 Sr. Office Asst./Office Asst.

**Bridge Engineering**

- Bridge, minor structures, & ferry projects
- Prepares plans, specifications, & estimates
- Bridge inspection & management system
- Advanced bridge planning
- Bridge minor structure mapping
- Foundation investigations
- Development review
- Bridge load limit posting & permitting
- Bridge scour program
- Consultant procurements

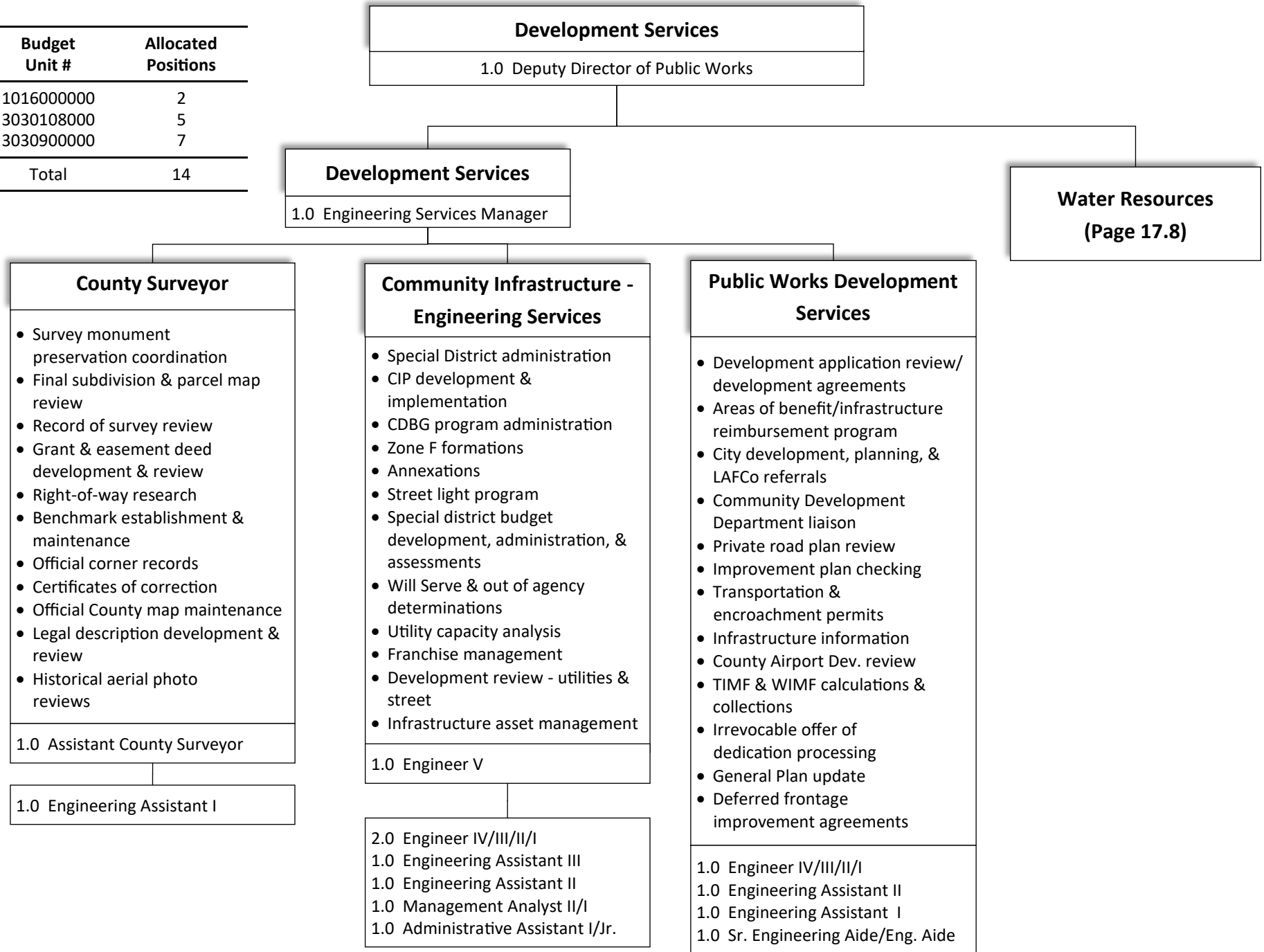
1.0 Engineer V  
4.0 Engineer IV/III/II/I  
1.0 Engineering Assistant II  
1.0 Engineering Assistant I  
1.0 Management Analyst II/I  
1.0 Administrative Assistant II/I/Jr.  
1.0 Sr. Engineering Aide/Eng. Aide

**Transportation Engineering**

- Advanced transportation planning
- Development, legislative, plan review
- Grant programs/transportation finance
- Congestion management program
- Traffic, bicycle planning, & analysis
- Specific road plans & corridor studies
- Traffic impact mitigation fee programs
- CEQA/NEPA project clearances/mitigation
- Traffic studies & data collection
- Accident records & analysis
- Traffic control device & safety lighting inventory
- External project coordination
- Traffic safety & operations
- Railroad crossing inventory/management
- Signal design

1.0 Engineer V  
1.0 Senior Planner  
3.0 Engineer IV/III/II/I  
1.0 Associate/Assistant Planner  
1.0 Administrative Assistant II/I/Jr  
1.0 Sr. Engineering Aide/Eng. Aide

Budget Unit #	Allocated Positions
1016000000	2
3030108000	5
3030900000	7
<b>Total</b>	<b>14</b>



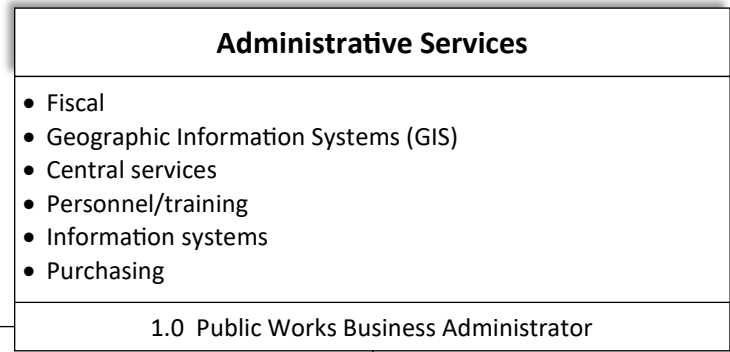
Budget Unit #	Allocated Positions
2023060000	13

Water Resources
<ul style="list-style-type: none"> <li>• Coordinates water policy &amp; implementation plans</li> <li>• Coordinates efforts to secure supplemental water supplies</li> <li>• Provides staff support to: <ul style="list-style-type: none"> <li>- Advisory Water Commission</li> <li>- Delta Counties Coalition Supervisors</li> <li>- Mokelumne River Water &amp; Power Authority</li> </ul> </li> <li>• Coordinates activities &amp; provides staff support to the Eastern SJ County, Groundwater Authority &amp; Tracy Sub Basin GSP Coordination Committee</li> <li>• Monitors water supply &amp; drought condition; performs groundwater monitoring &amp; investigations; maintains Groundwater Data Center</li> <li>• Coordinates Inter-Regional Water Management planning &amp; coordination; secures grants for local &amp; regional efforts; Defends Delta water rights &amp; interests</li> <li>• Countywide District administration, finance, assessment s, public education &amp; awareness</li> <li>• Contract &amp; grant management</li> <li>• Budget development &amp; coordination for Water, Flood, Delta, storm water programs &amp; Eastern SJ County Groundwater Authority &amp; Mokelumne River Water &amp; Power Authority JPAs</li> <li>• Administers NPDES storm water program</li> <li>• Performs NFIP floodplain administration</li> <li>• Conducts flood prevention studies</li> <li>• Issues permits for work within watercourses</li> <li>• Monitors flood warning system</li> </ul>

1.0 Water Resource Coordinator

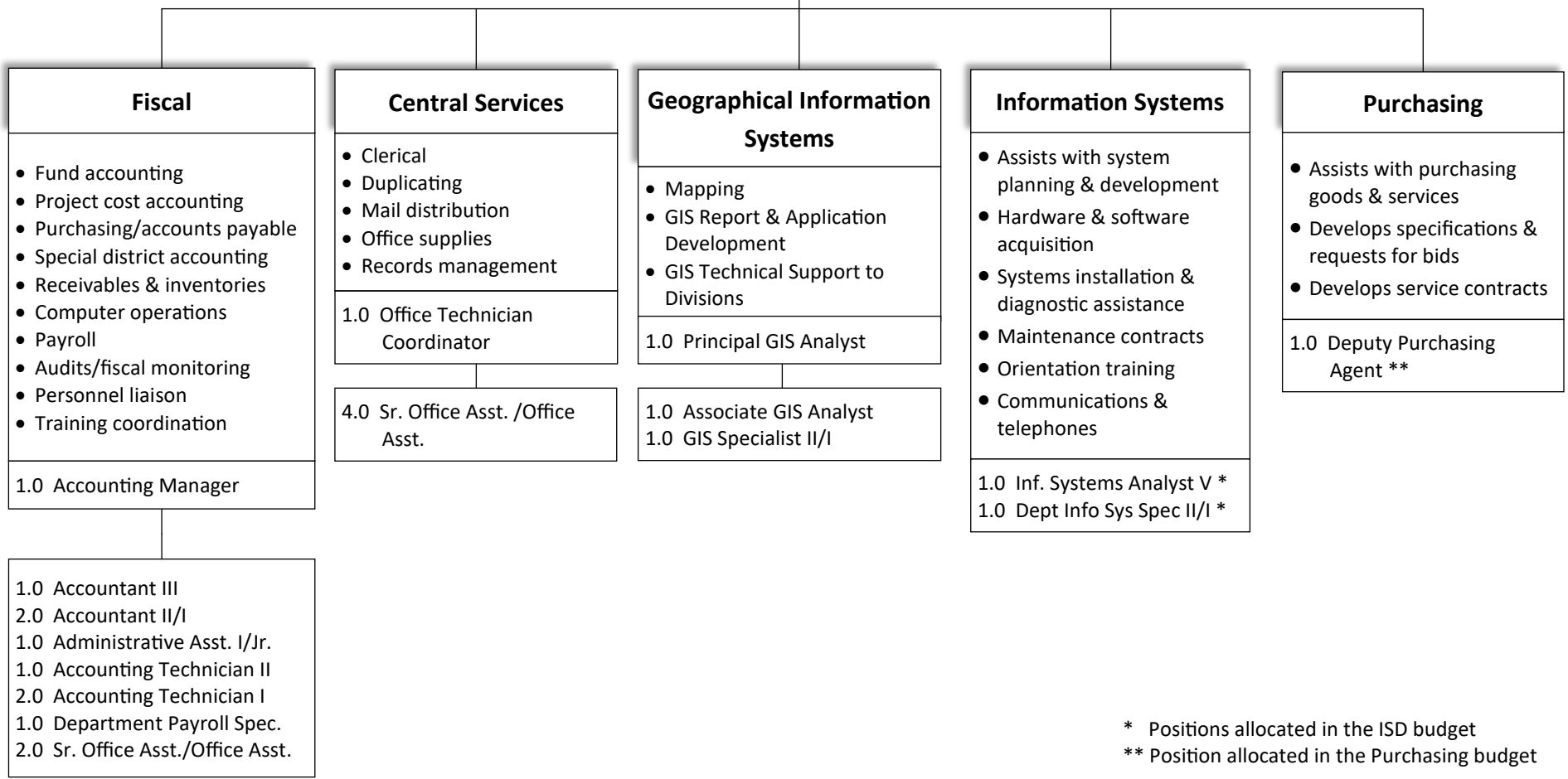
2.0 Engineer V  
2.0 Engineer IV/III/II/I  
1.0 Management Analyst III  
3.0 Management Analyst II/I  
1.0 Engineering Assistant II  
1.0 Engineering Assistant I  
2.0 Administrative Assistant II/I/Jr.

Budget Unit #	Allocated Positions
3030101000	29



1.0 Management Analyst II

1.0 Administrative Assistant II

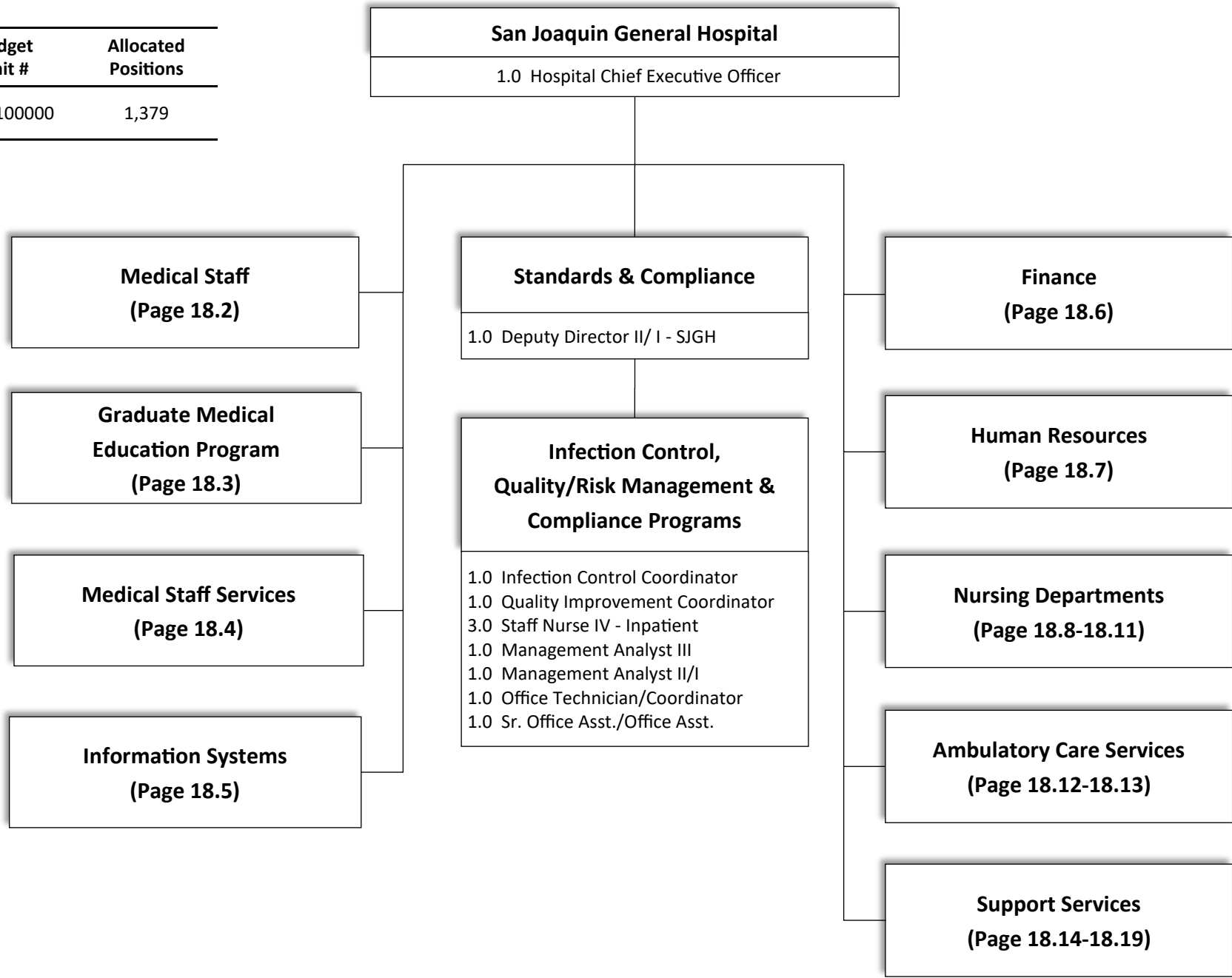


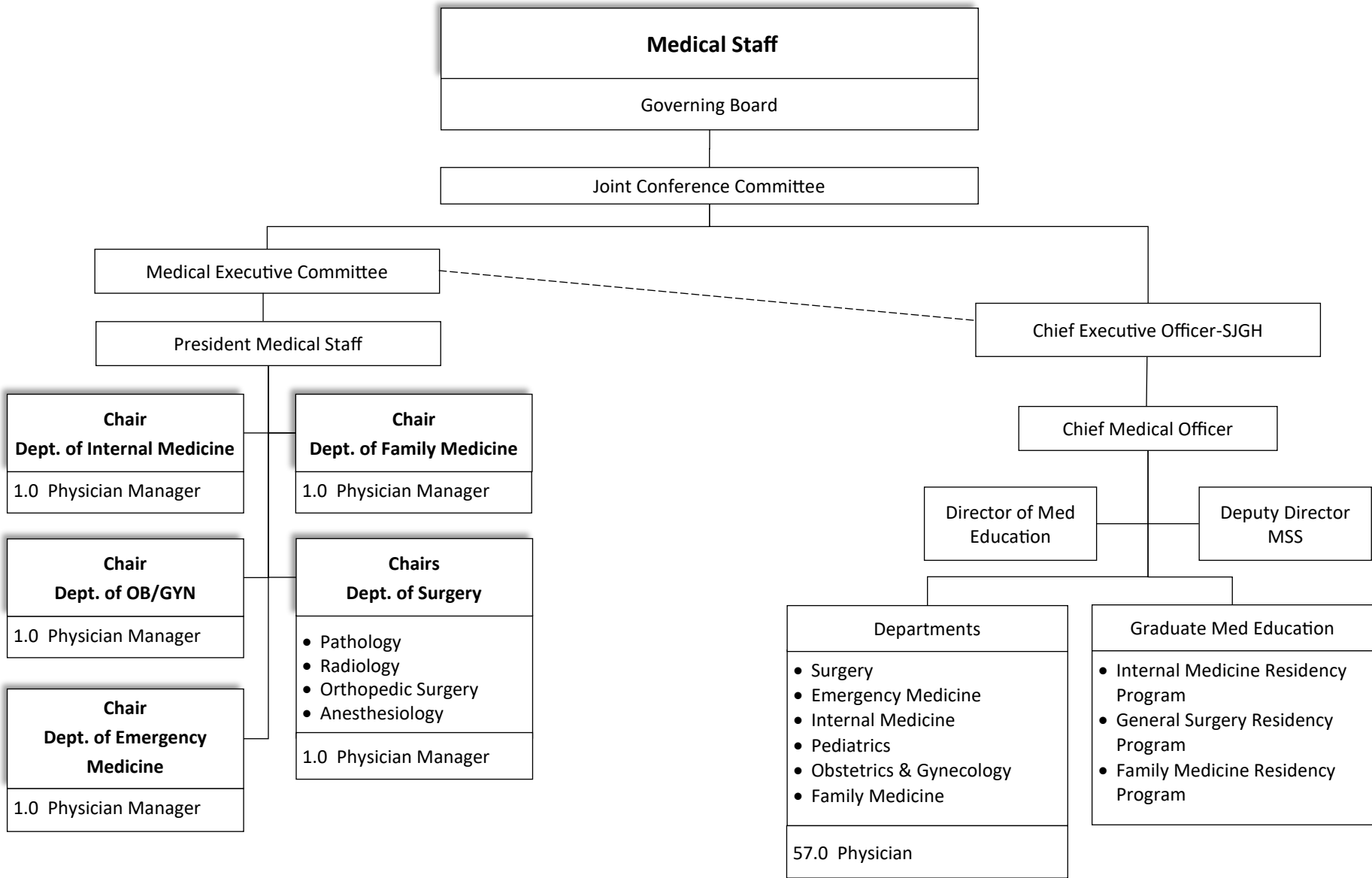
\* Positions allocated in the ISD budget  
 \*\* Position allocated in the Purchasing budget

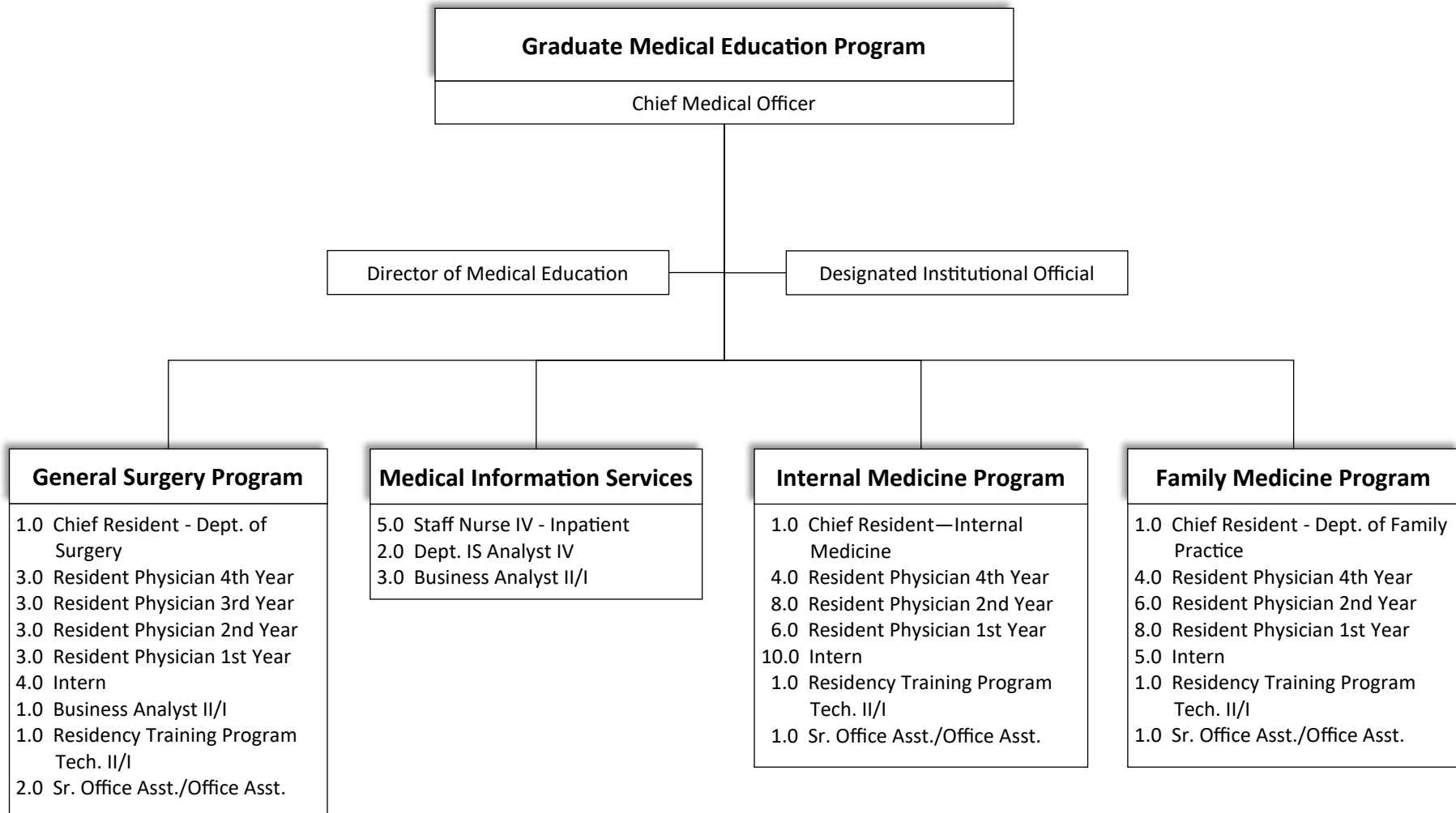


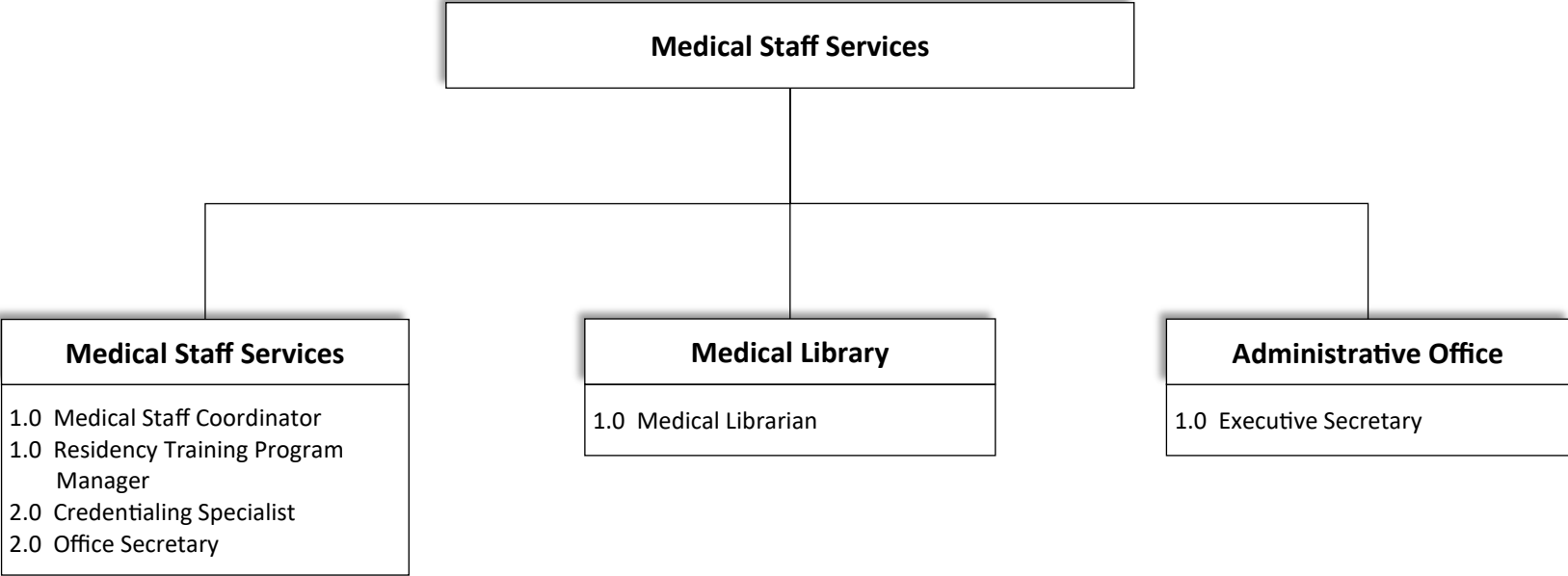


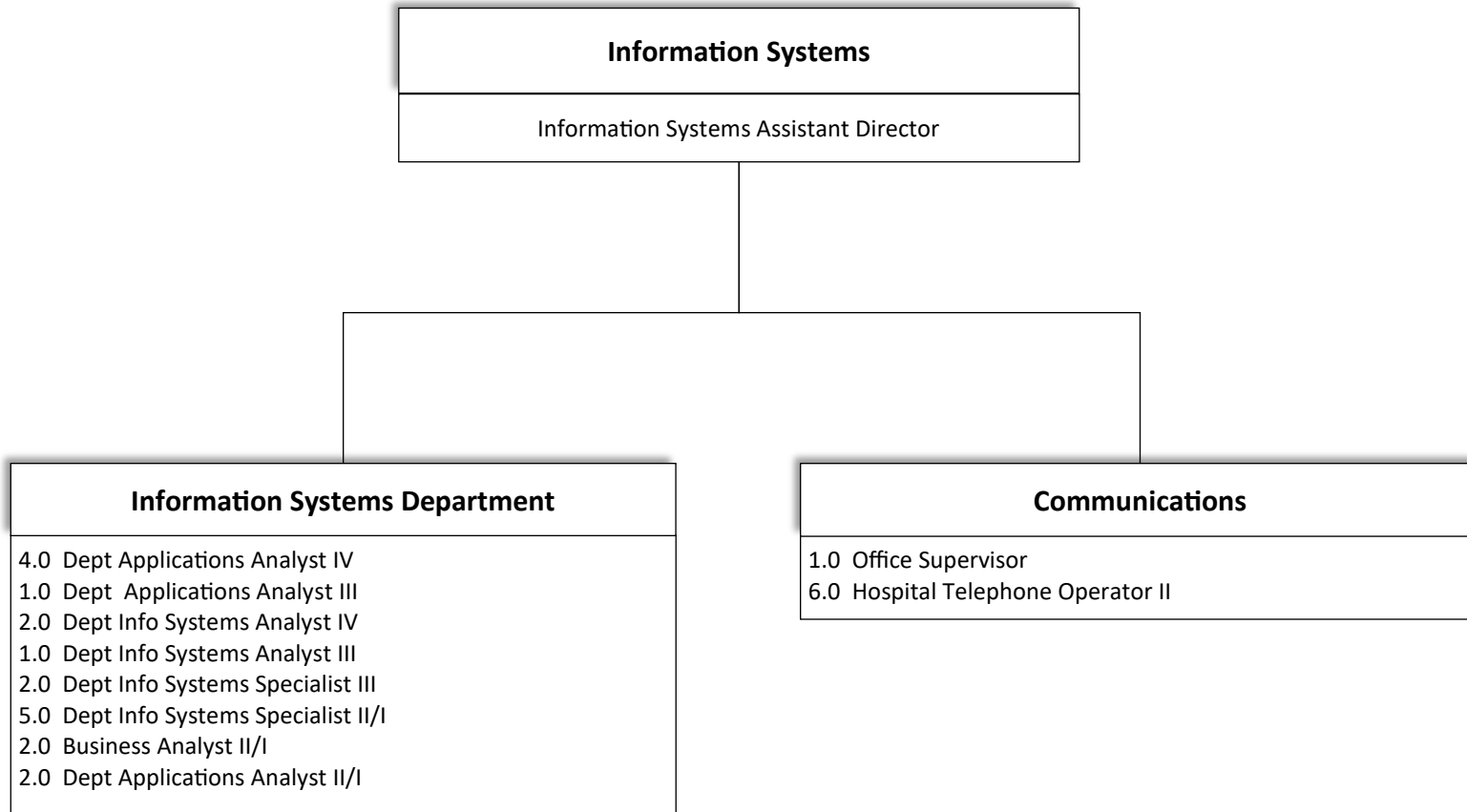
Budget Unit #	Allocated Positions
9221100000	1,379

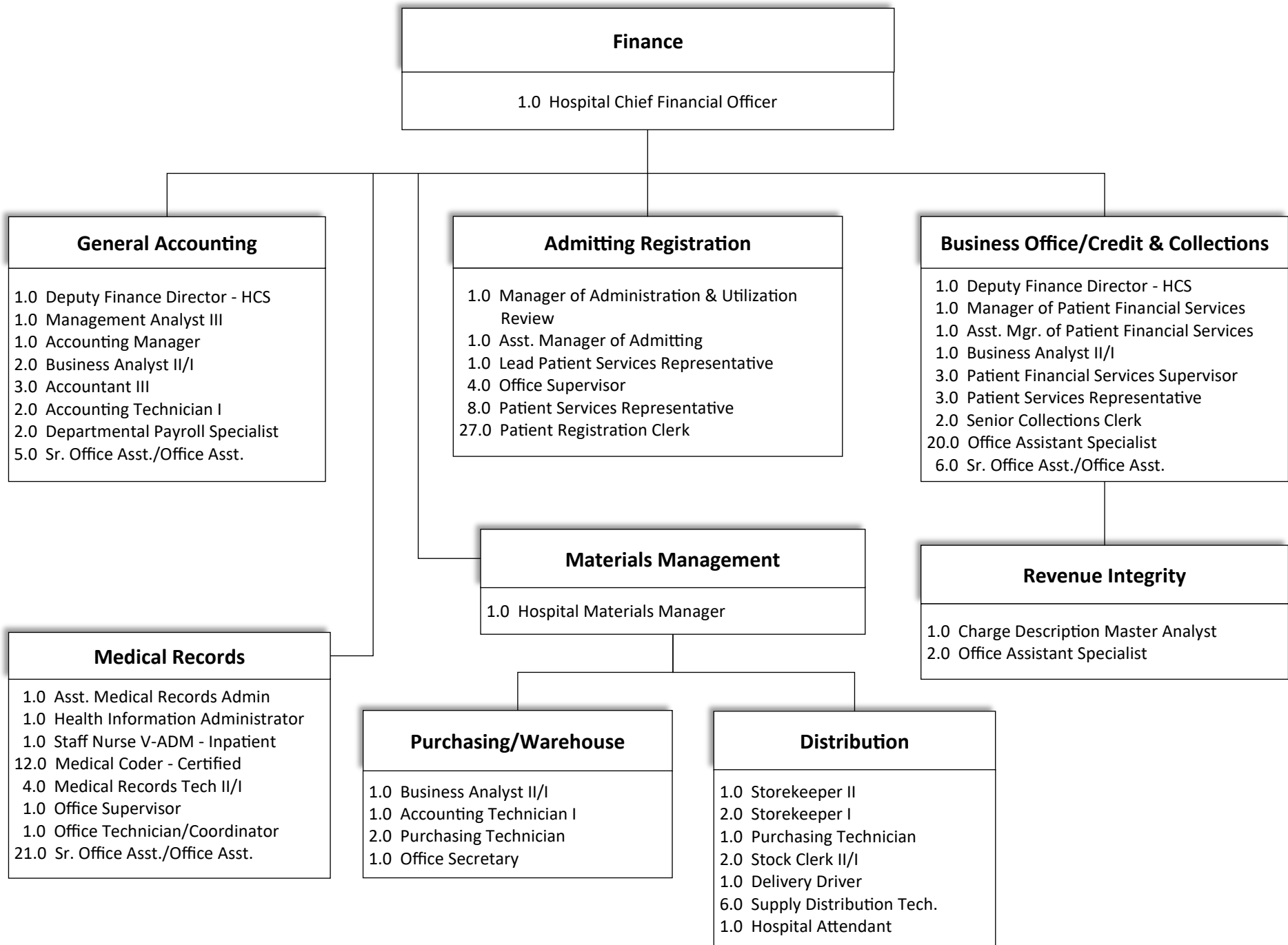


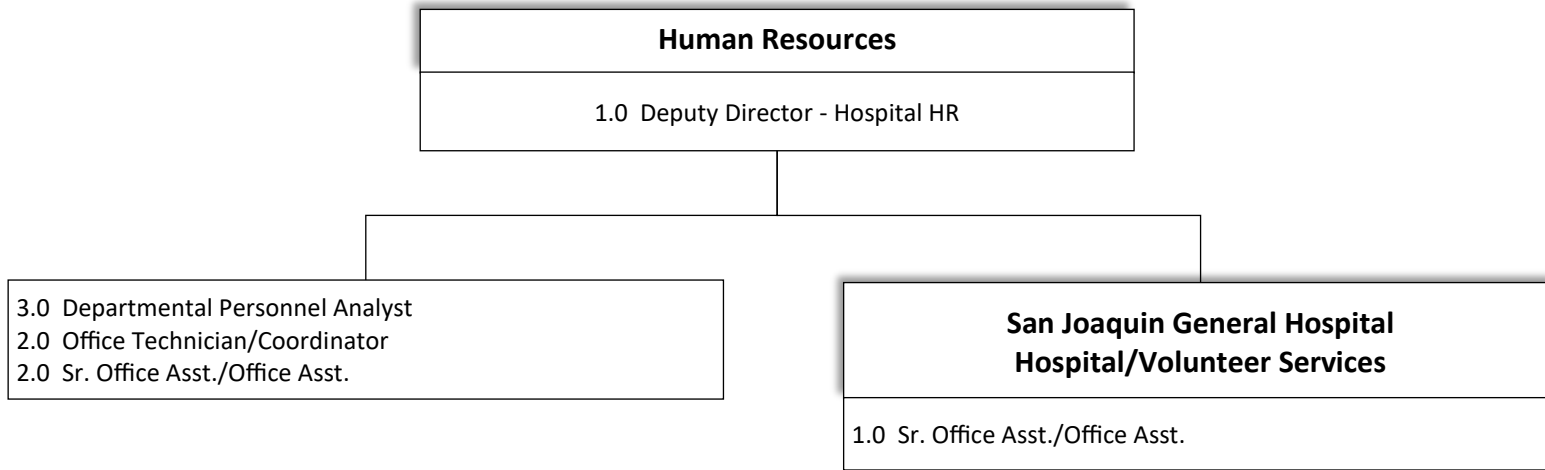


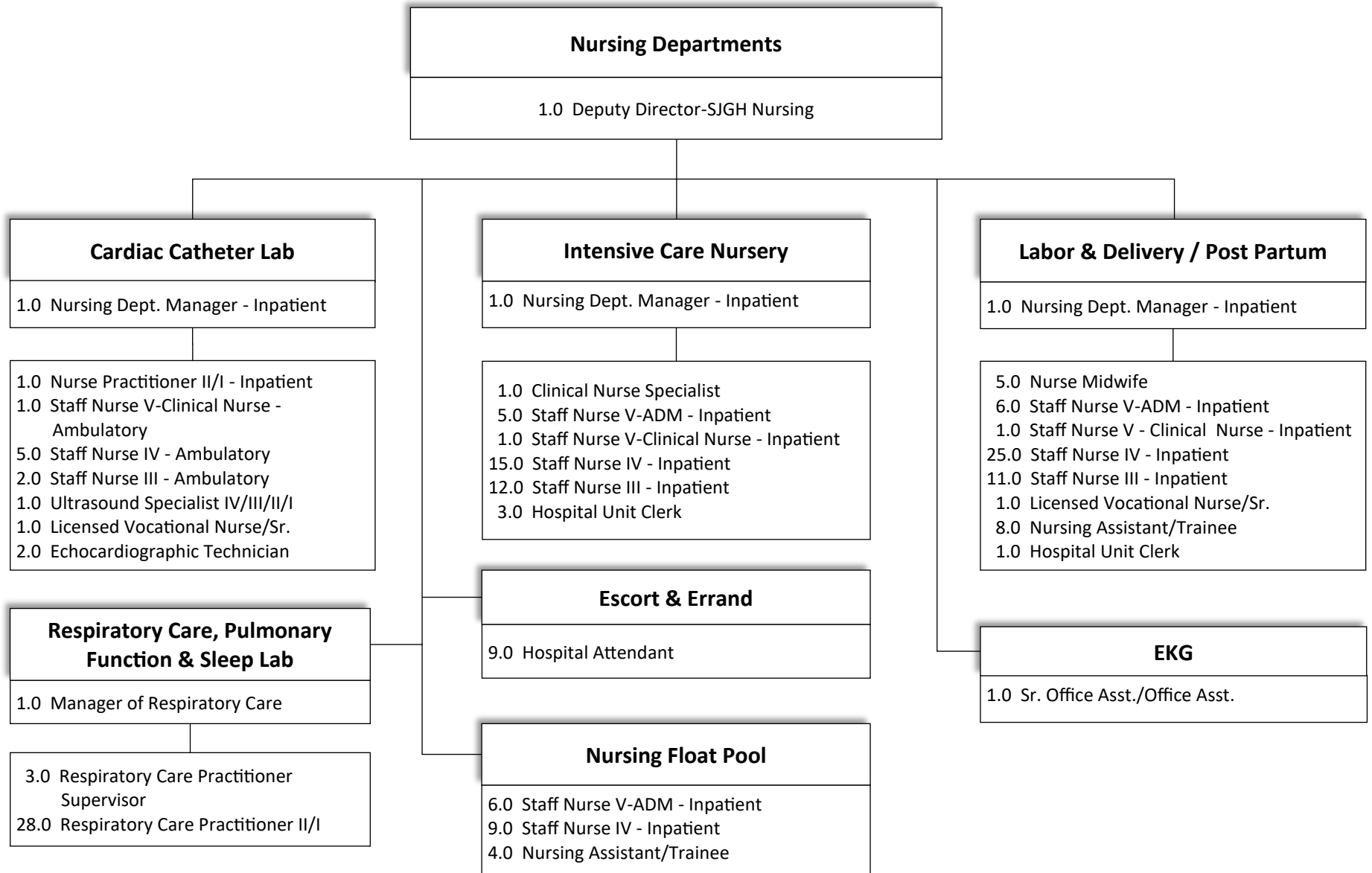




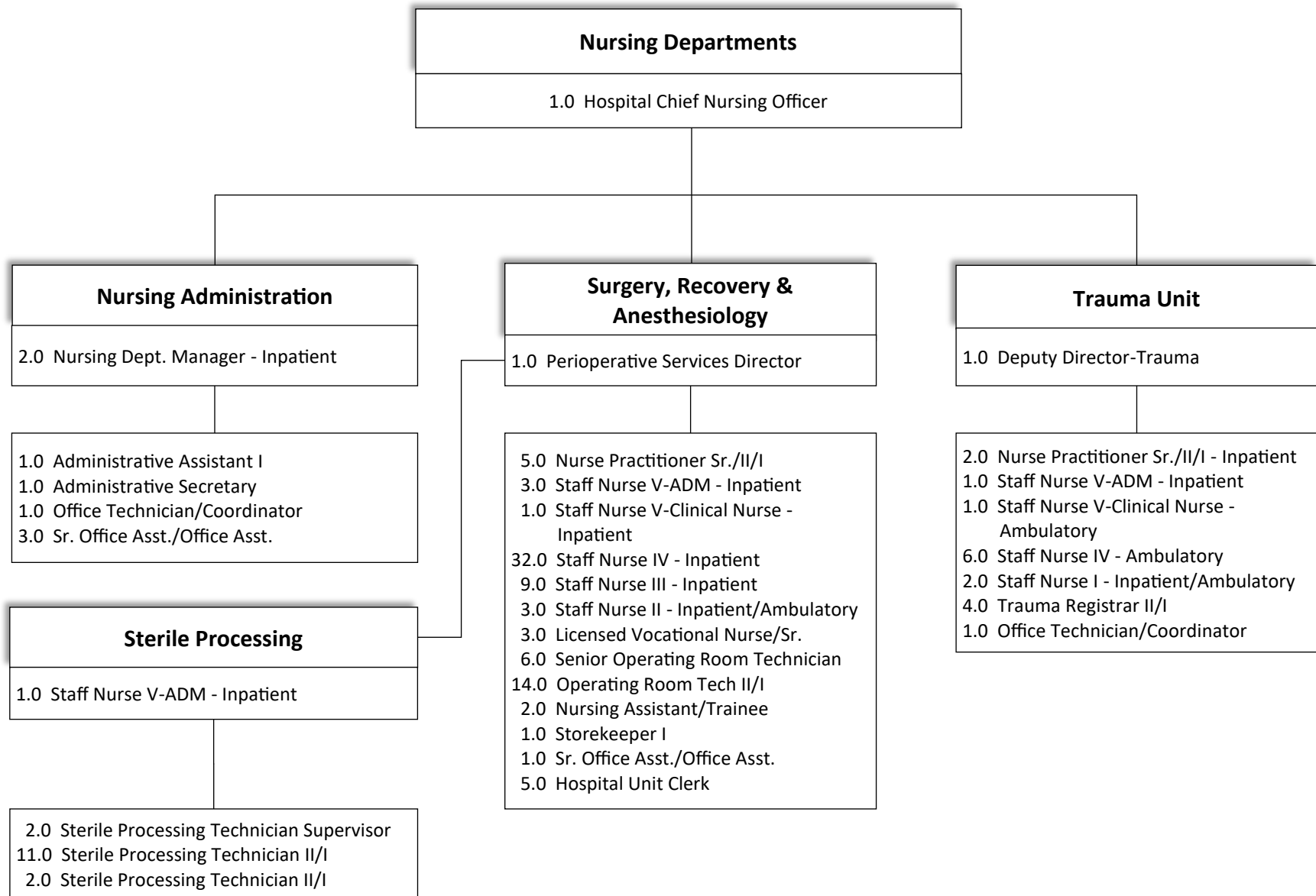


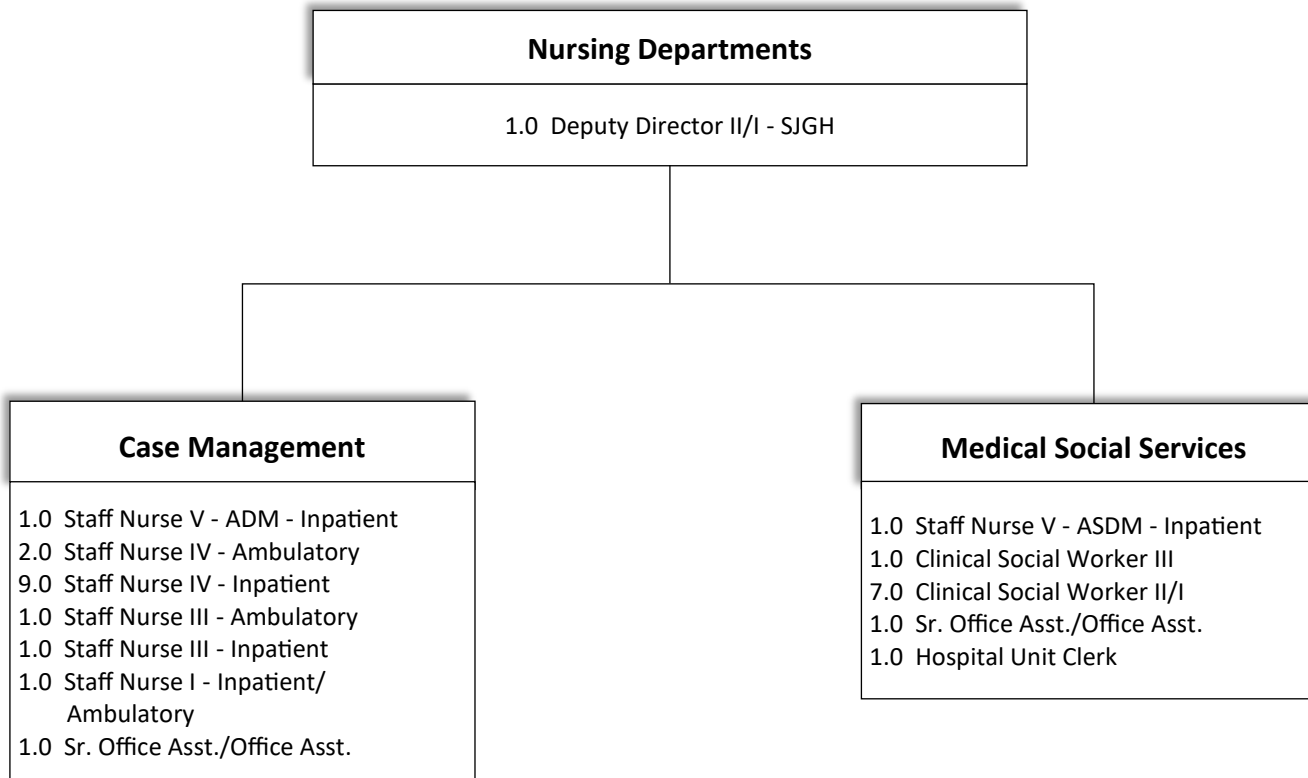






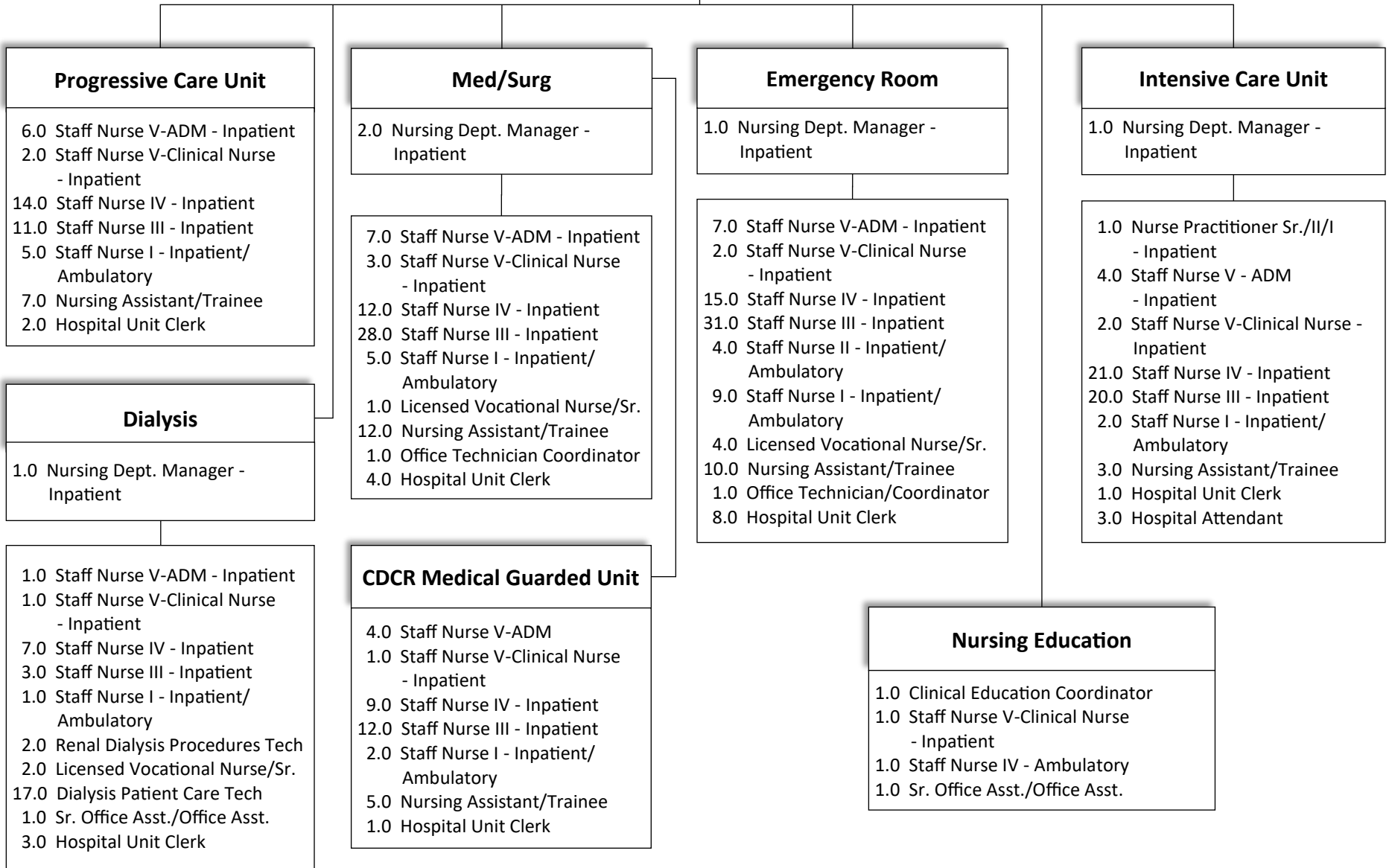


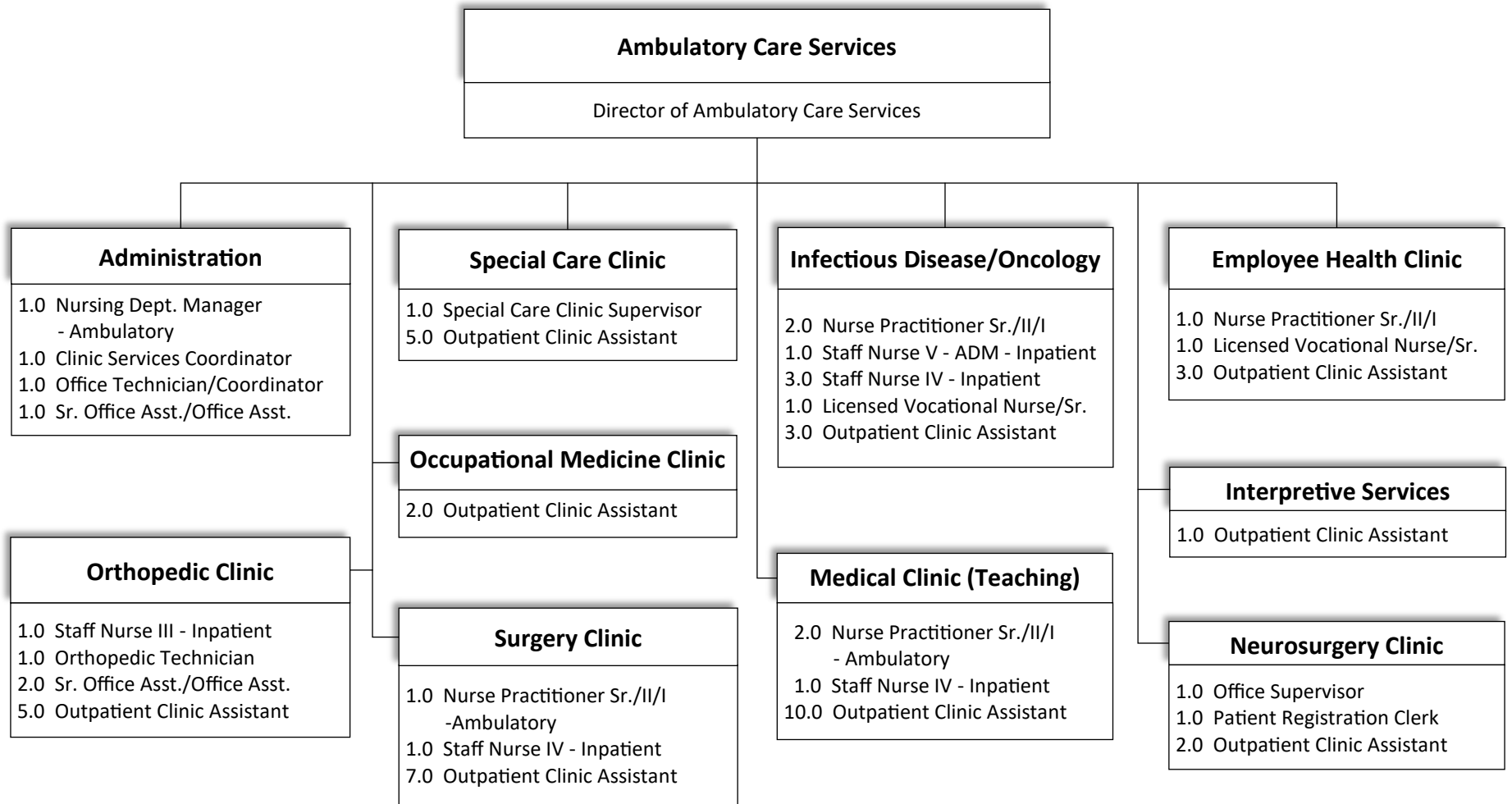


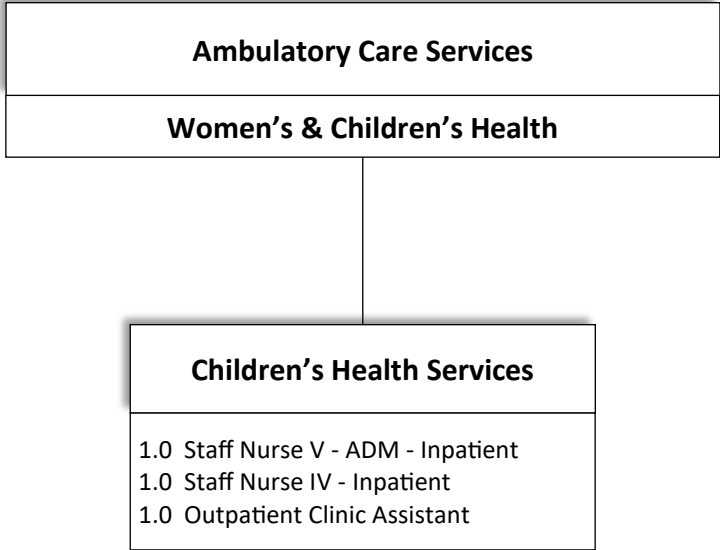


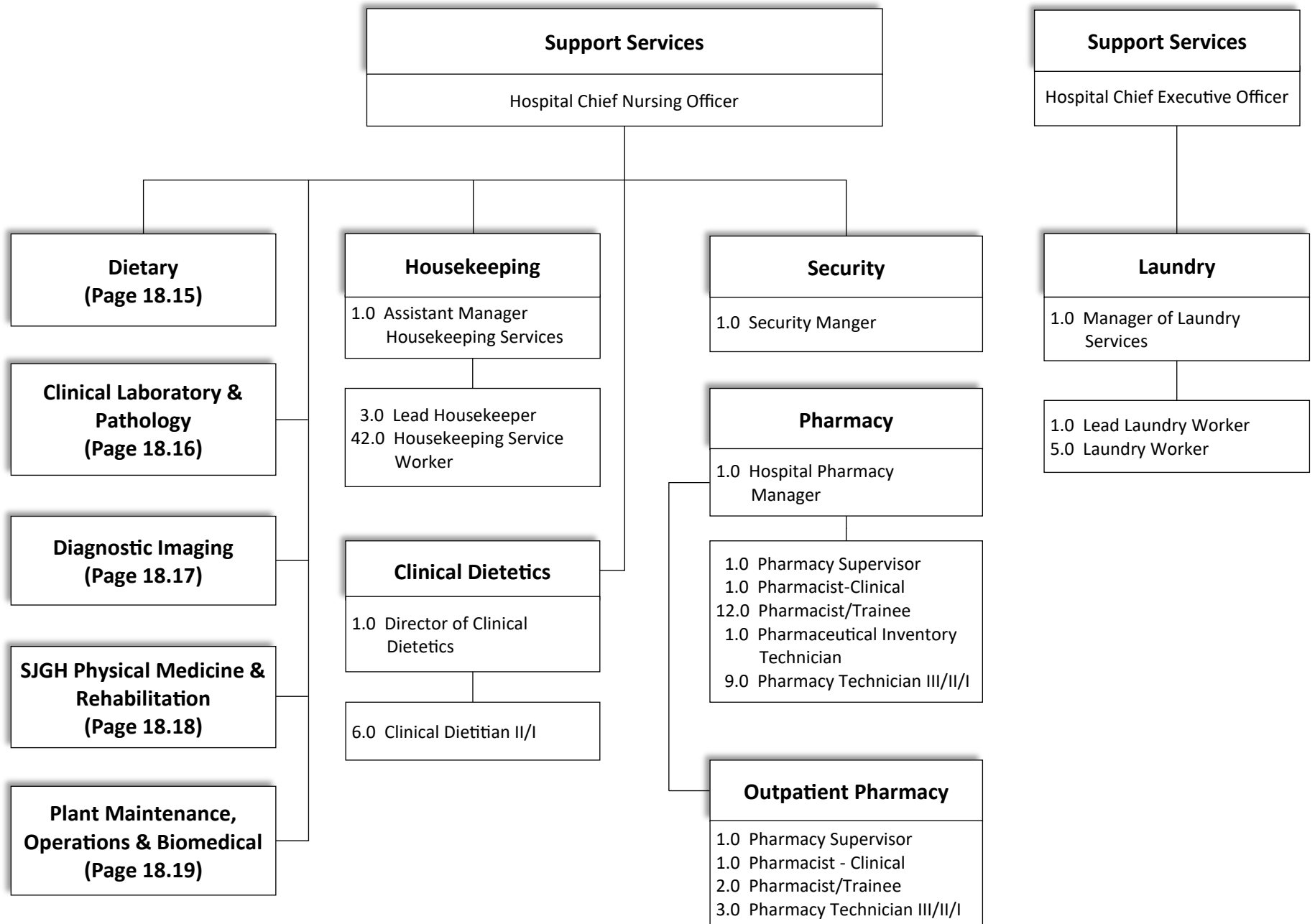
## Nursing Departments

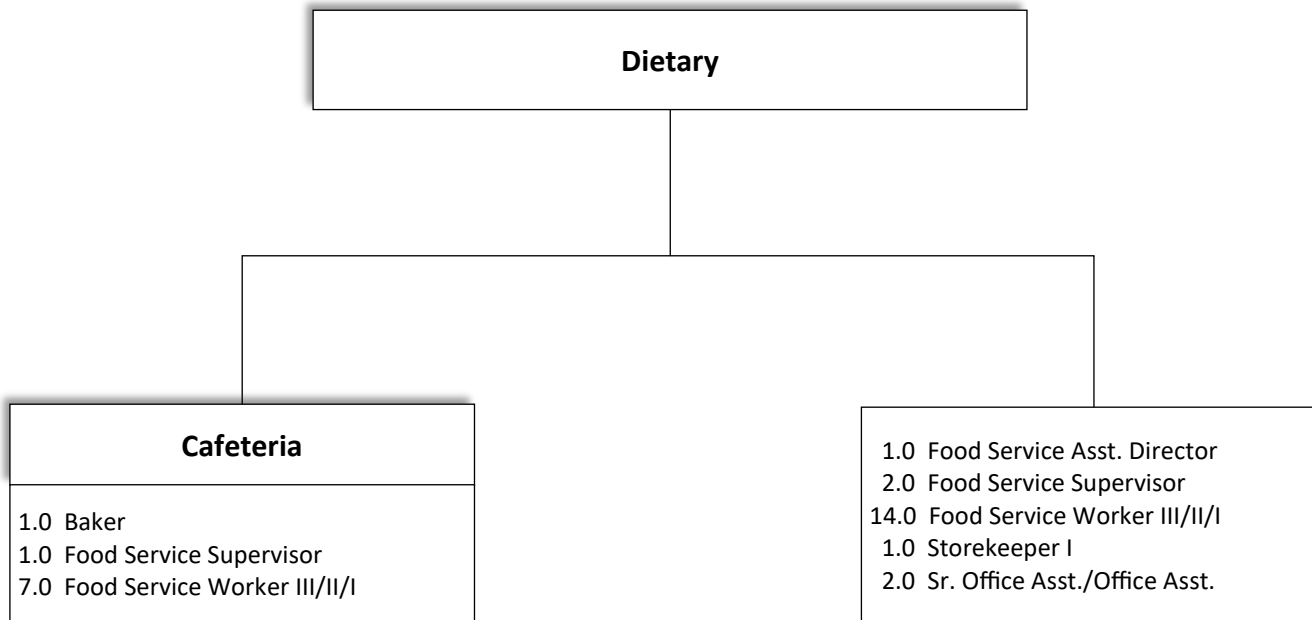
1.0 Deputy Director-SJGH Nursing

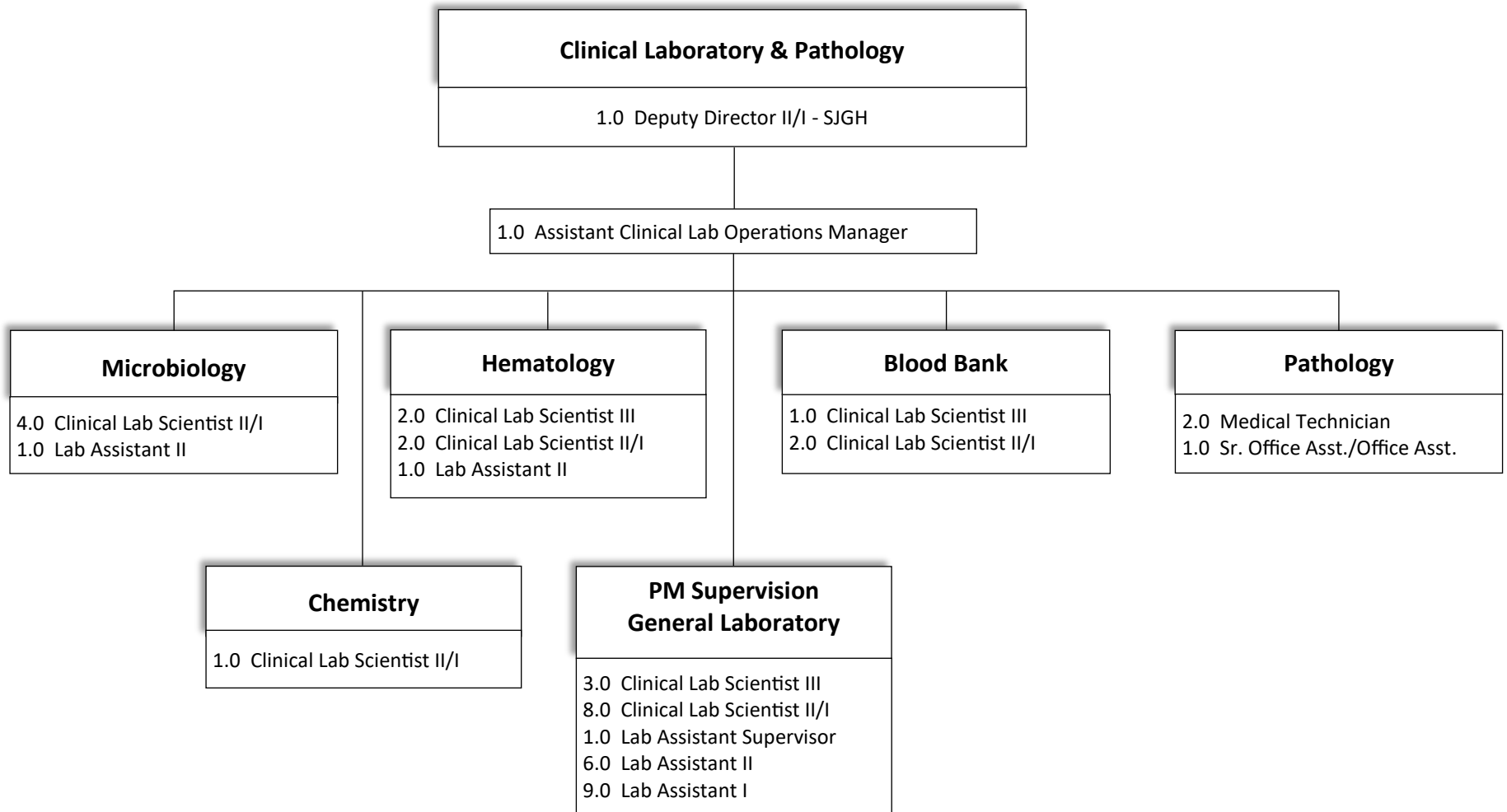




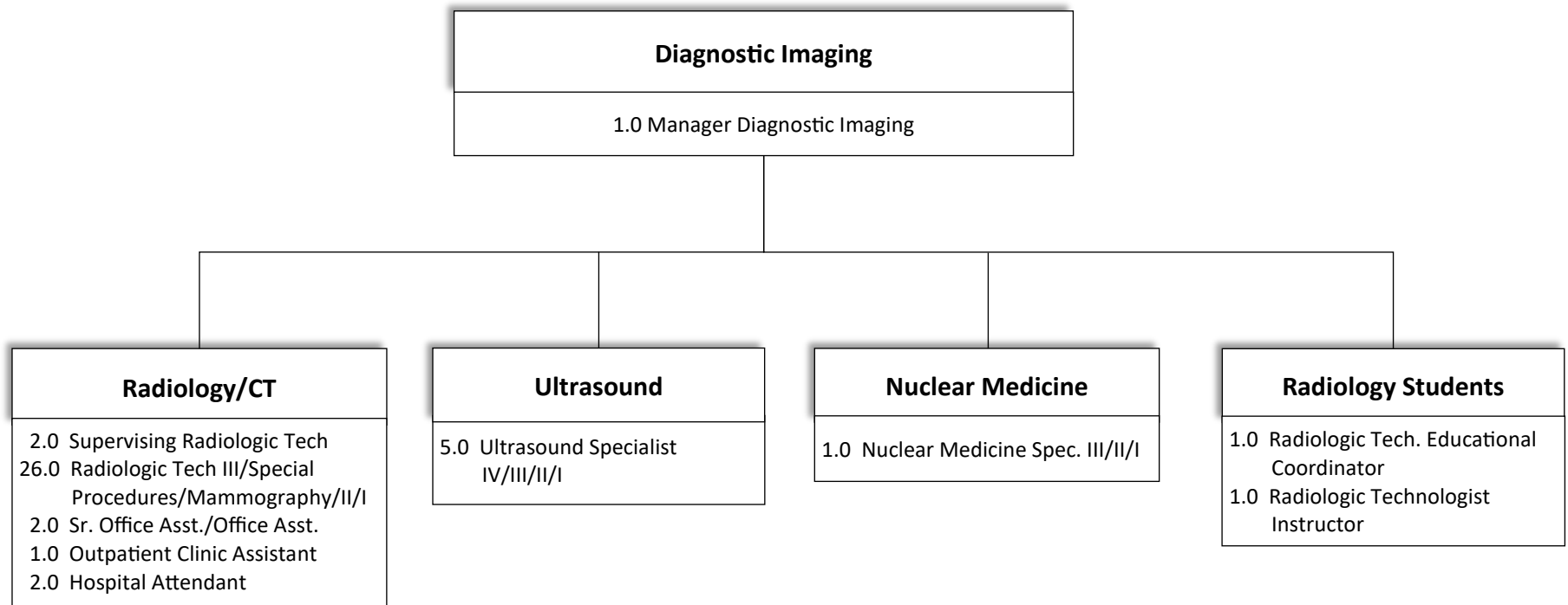


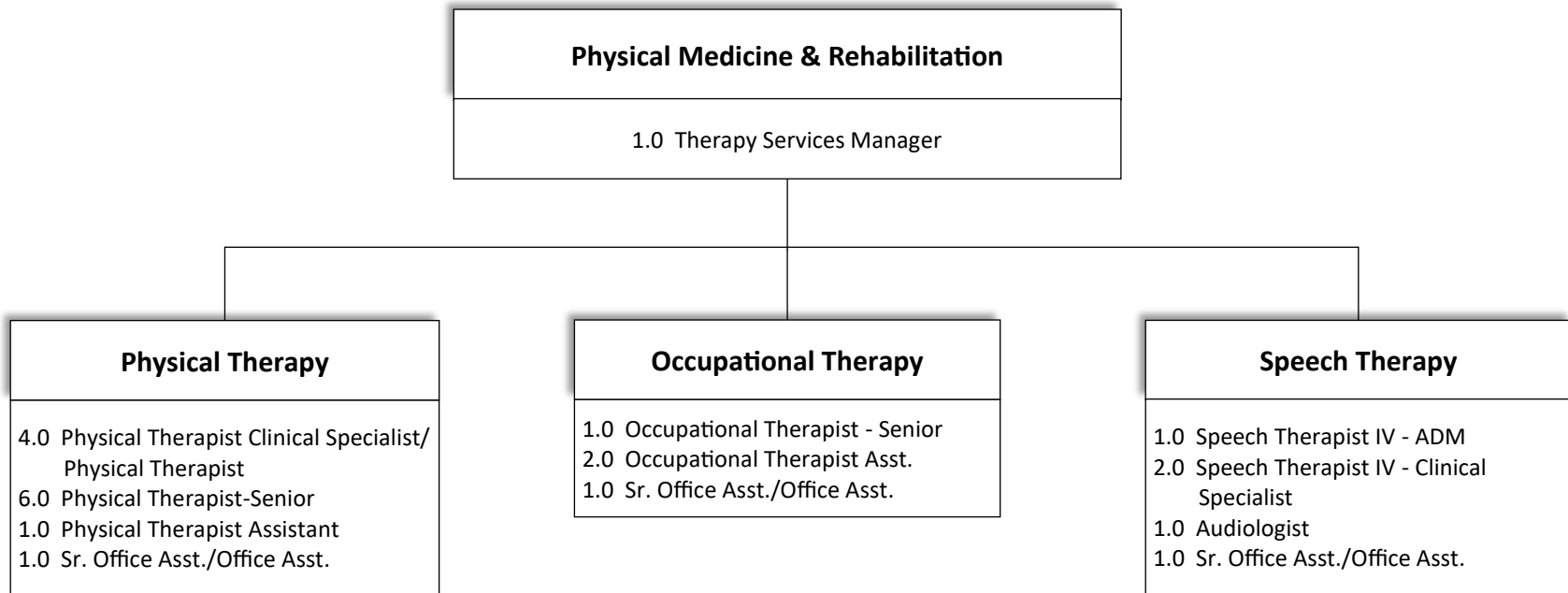


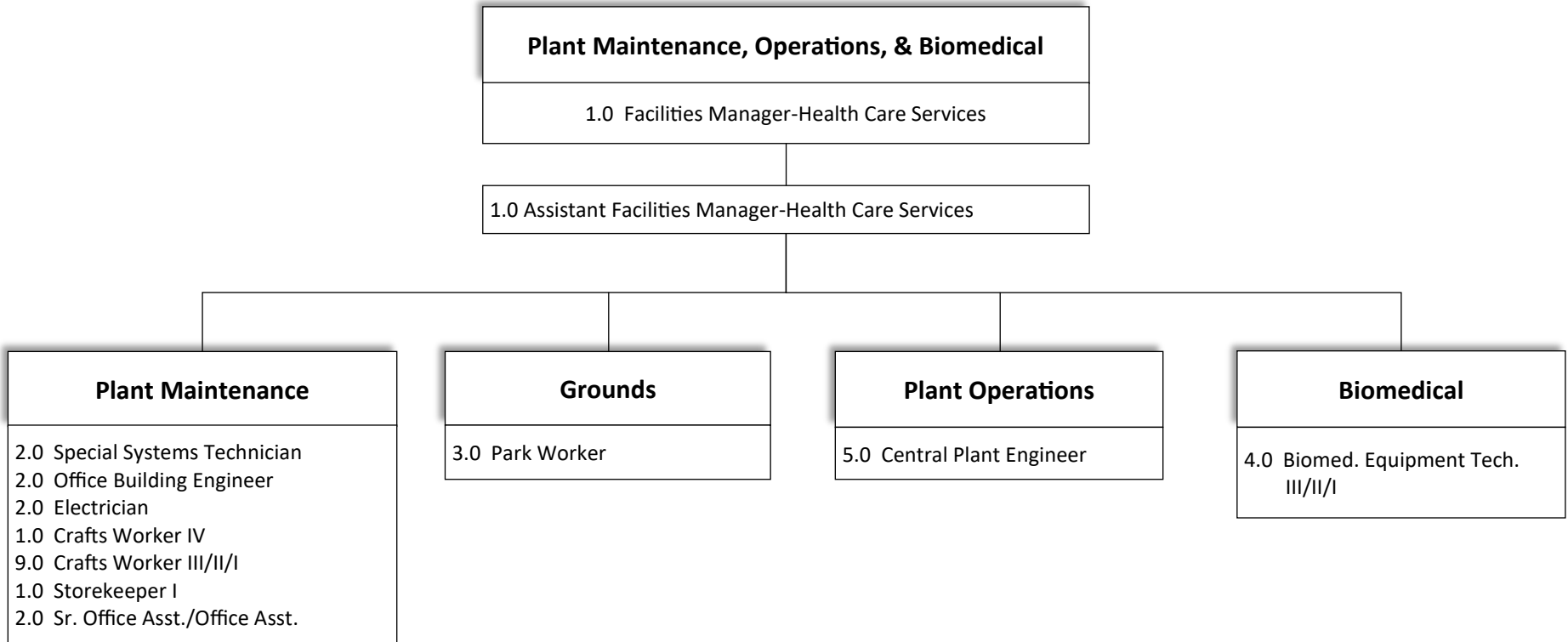














Budget	Allocated
Unit #	Positions
4049800000	157

**County Support to PPH-FQHC  
(San Joaquin Health Centers - "SJ Health")**

SJ Health Chief Executive Officer

- Phone Center**
- 1.0 Office Supervisor
  - 3.0 Outpatient Clinic Assistant
  - 14.0 Sr. Office Asst./Office Asst.
  - 1.0 Patient Registration Clerk
  - 2.0 Office Systems Specialist

- Medical Staff**
- 1.0 Physician Manager
  - 22.0 Physician

- Quality Improvement**
- 1.0 Clinic Services Coordinator
  - 1.0 Outpatient Clinic Assistant
  - 1.0 Staff Nurse III - Ambulatory
  - 1.0 Staff Nurse IV - Ambulatory
  - 1.0 Staff Nurse V - Ambulatory

- FQHC Administration**
- 1.0 Accountant II
  - 1.0 Accounting Technician II
  - 1.0 Administrative Assistant I
  - 2.0 Administrative Assistant II
  - 2.0 Clinic Services Coordinator
  - 1.0 Credentialing Specialist
  - 1.0 Department Payroll Specialist
  - 1.0 Dept. Info Systems Analyst II\*
  - 1.0 Dept. Info Systems Analyst IV
  - 1.0 Dept. Info Systems Specialist II
  - 1.0 Dept. Info Systems Specialist III
  - 1.0 Management Analyst III
  - 1.0 Office Secretary
  - 1.0 Office Supervisor
  - 1.0 Office Systems Specialist
  - 1.0 Office Technician/Coordinator
  - 1.0 Outpatient Clinic Assistant
  - 1.0 Patient Access Services Mgr.

- Primary Medicine Clinic**
- 1.0 Staff Nurse IV
  - 1.0 Staff Nurse III
  - 4.0 Outpatient Clinic Assistant
  - 4.0 Patient Registration Clerk
  - 1.0 Patient Service Representative
  - 2.0 Pharmacist - Clinical

- Family Med Clinic- CA Street**
- 2.0 Outpatient Clinic Assistant
  - 1.0 Patient Registration Clerk
  - 1.0 Sr. Licensed Vocational Nurse

- Manteca Clinic**
- 8.0 Outpatient Clinic Assistant
  - 3.0 Patient Registration Clerk
  - 1.0 Patient Service Representative
  - 2.0 Staff Nurse V - Ambulatory

- Children's Health Services**
- 1.0 Staff Nurse IV
  - 2.0 Patient Registration Clerk
  - 10.0 Outpatient Clinic Assistant
  - 1.0 Sr. Licensed Vocational Nurse

- Family Medicine Clinic**
- 2.0 License Vocational Nurse
  - 10.0 Outpatient Clinic Assistant
  - 3.0 Patient Registration Clerk

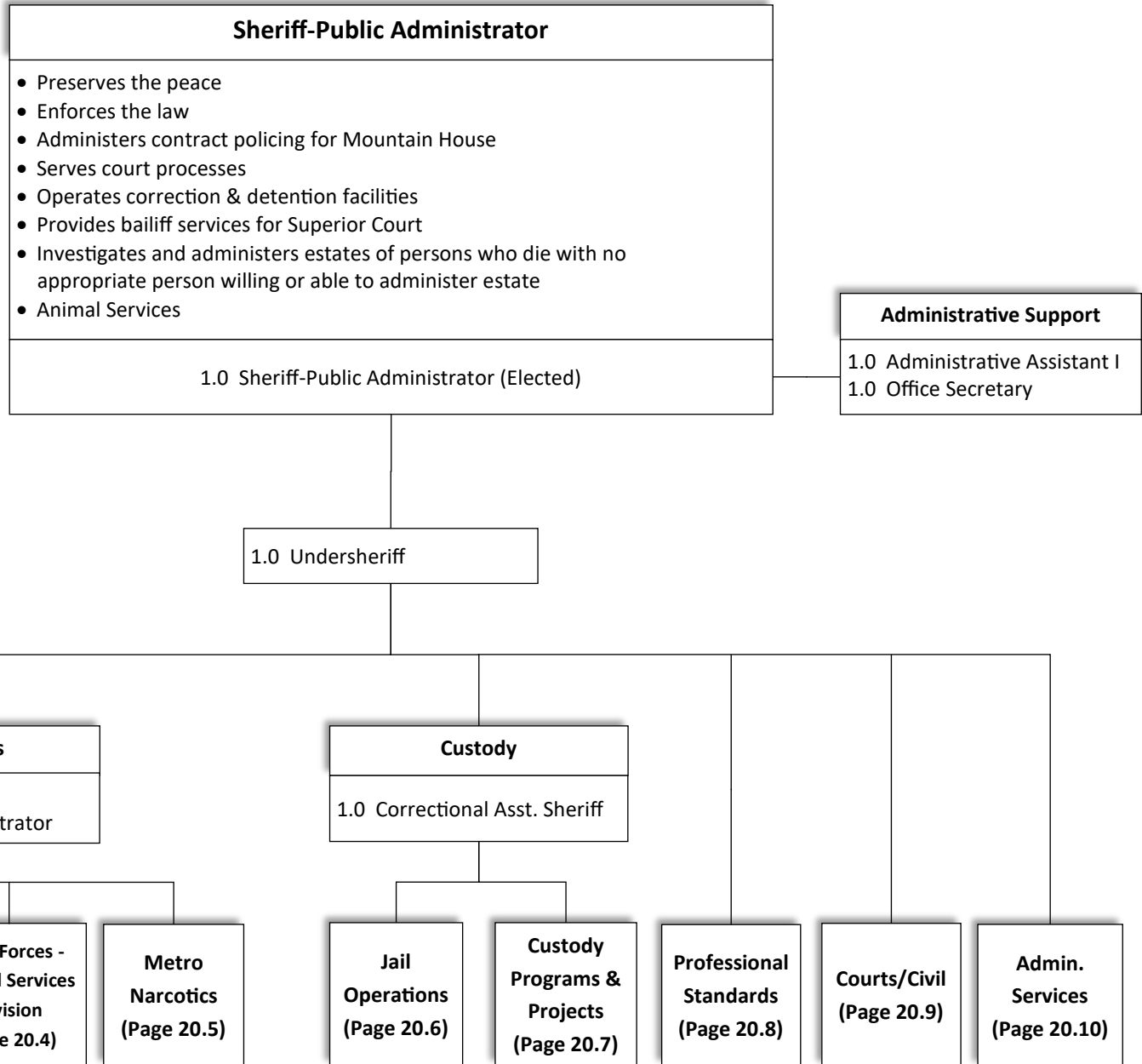
- Outreach**
- 1.0 Clinic Services Coordinator
  - 1.0 Staff Nurse IV - Ambulatory
  - 1.0 Management Analyst III

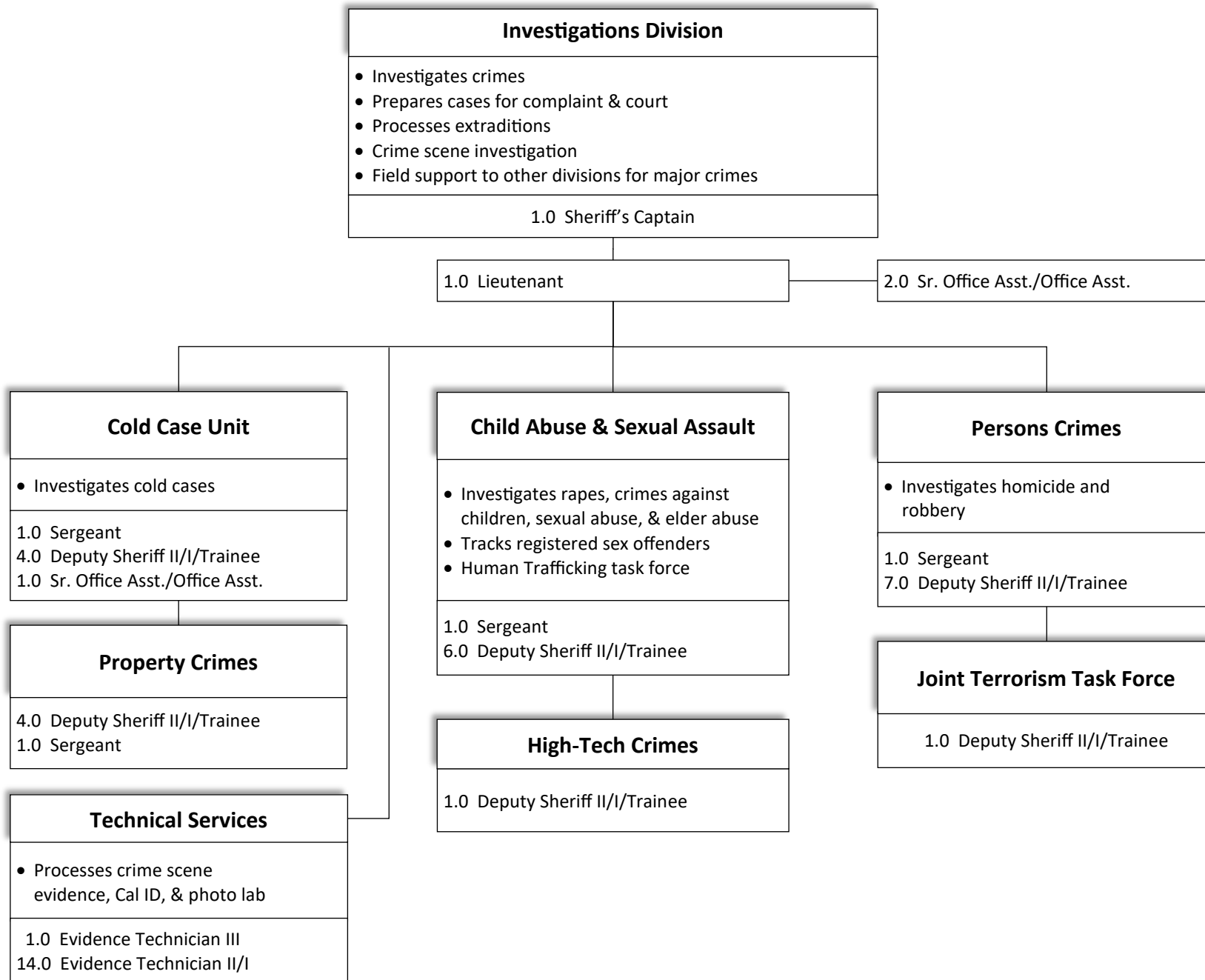
- Healthy Beginnings**
- | HB French Camp  | HB California Street   |
|---|--|
| <ul style="list-style-type: none"> <li>1.0 Nurse Practitioner II</li> <li>1.0 Patient Registration Clerk</li> <li>10.0 Outpatient Clinic Assistant</li> <li>1.0 Clinical Social Worker III**</li> </ul> | <ul style="list-style-type: none"> <li>1.0 Staff Nurse V</li> <li>7.0 Outpatient Clinic Assistant</li> <li>1.0 Sr. Office Asst./Office Asst.</li> <li>1.0 Patient Registration Clerk</li> <li>1.0 Patient Service Representative</li> <li>1.0 Nurse Practitioner Sr./II/I</li> </ul> |

\*allocated as Staff Nurse V  
\*\*allocated as Physician

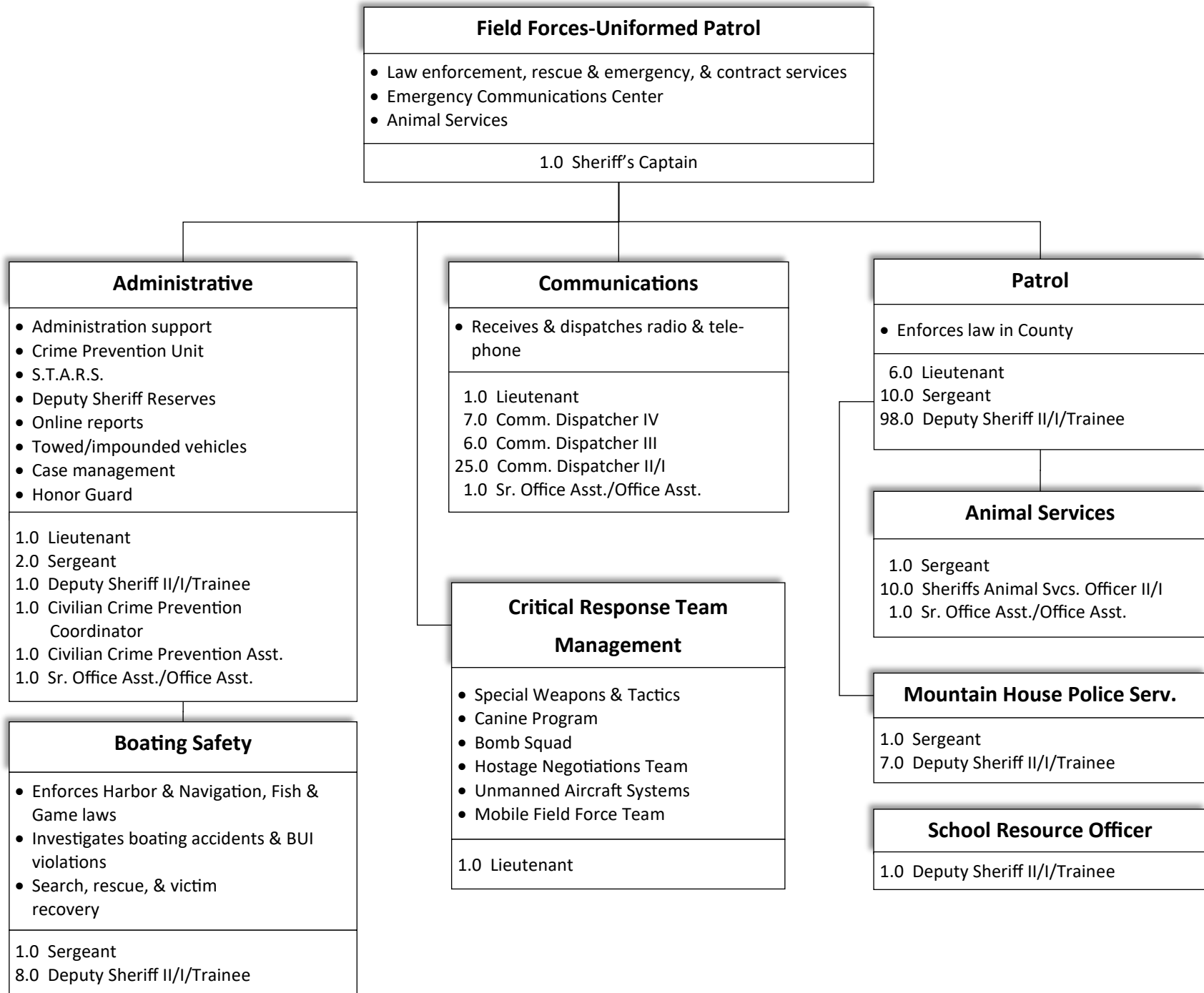


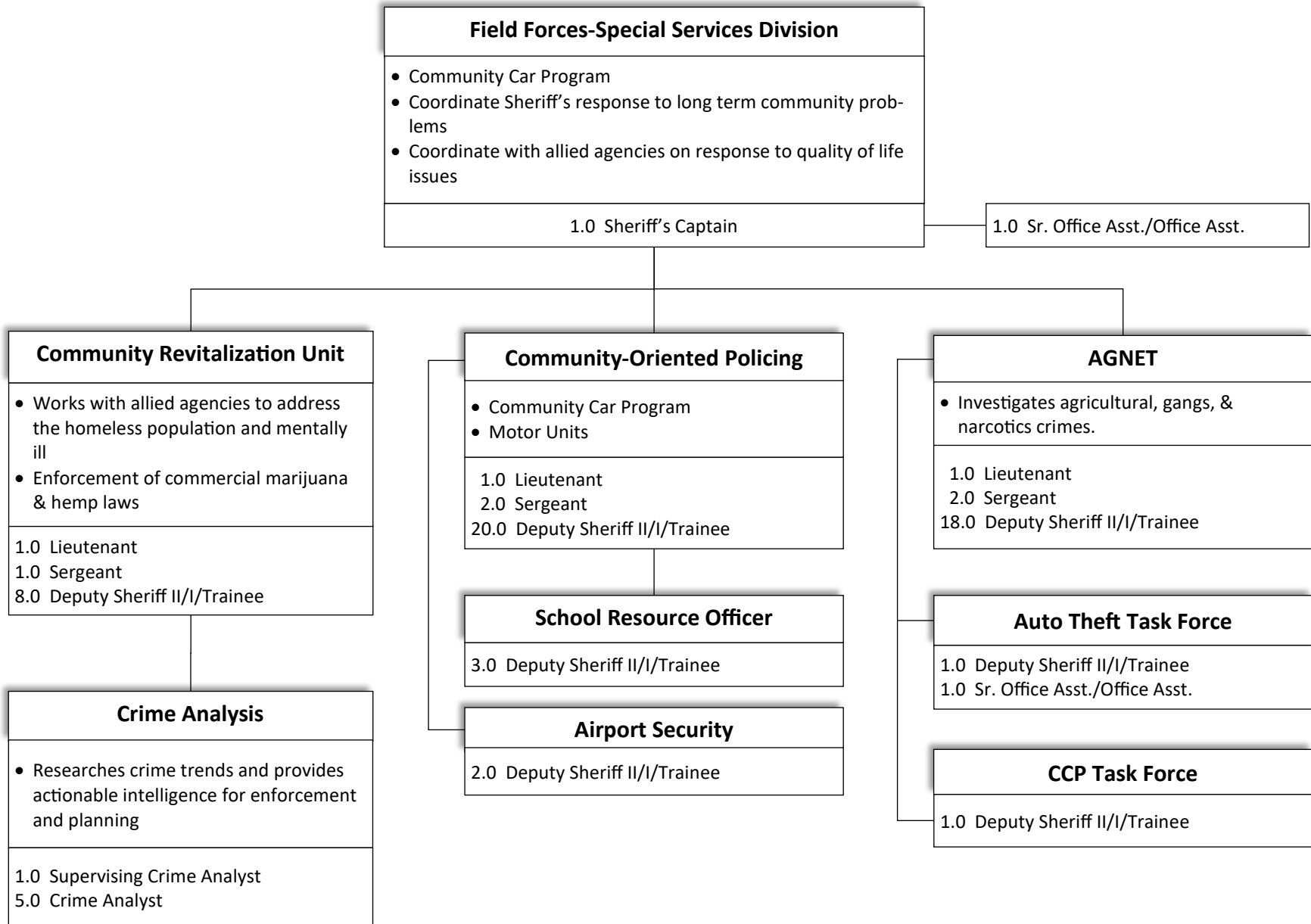
Budget Unit #	Allocated Positions
2021602000	9
2021609000	2
2021614000	70
2021615000	8
2021619000	11
2021620000	124
2021622000	40
2021626000	56
2021627000	1
2021628000	54
2021635000	15
2021645000	44
2021649000	7
2021650000	0
2021655000	1
2021657000	1
2021658000	54
2022600000	322
2022610000	34
2022620000	9
2025700000	5
<b>Total</b>	<b>867</b>

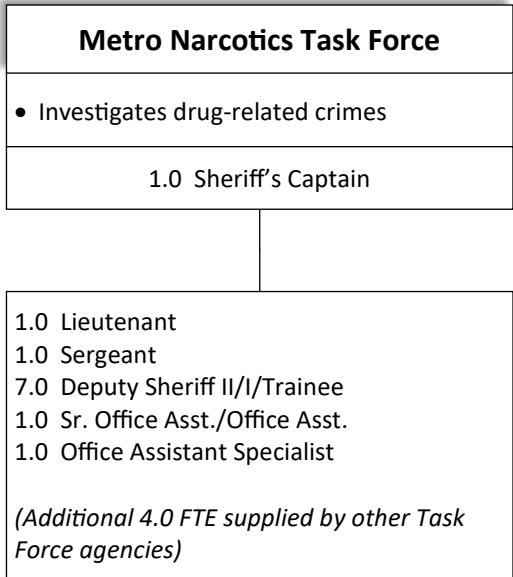


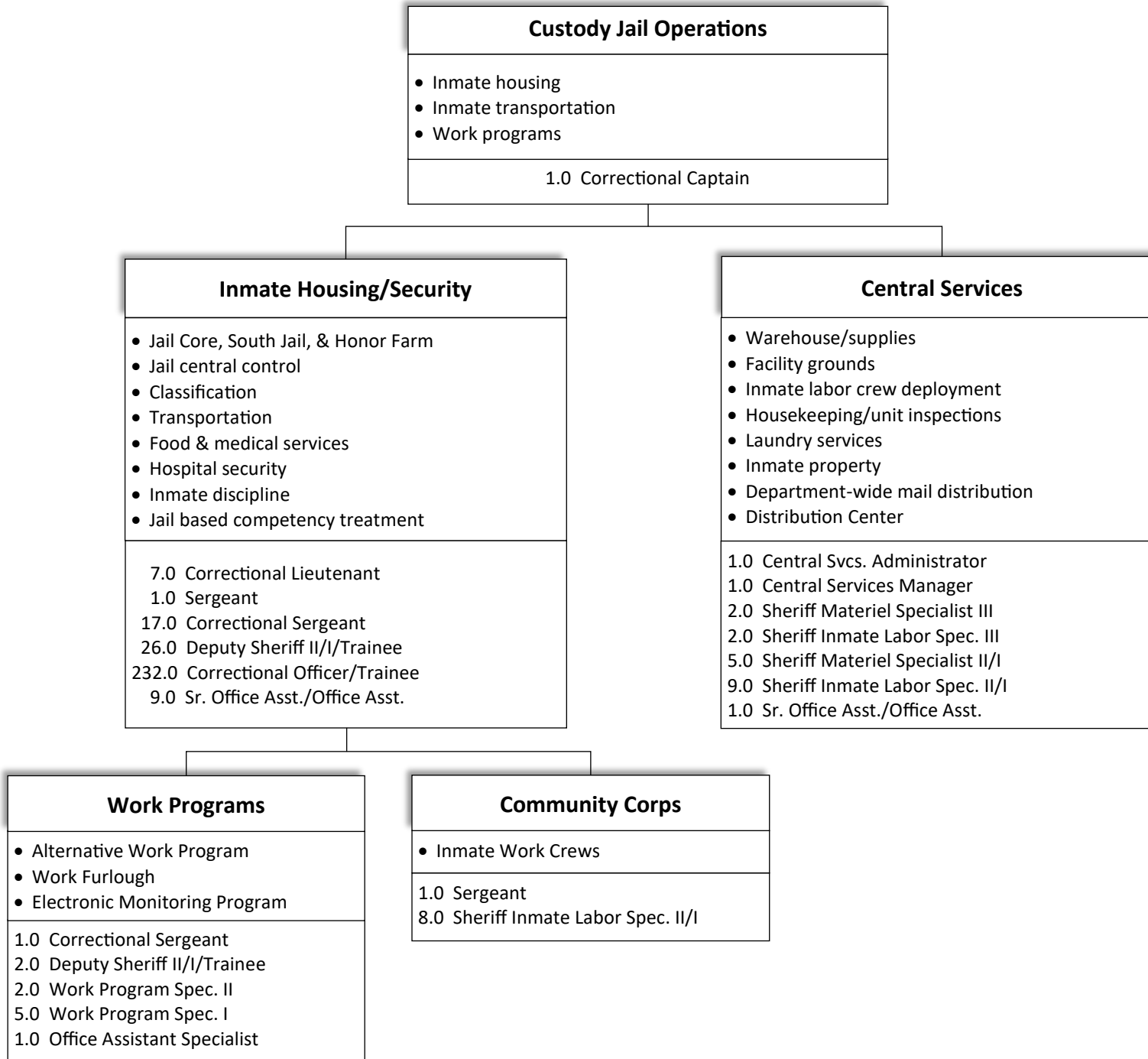


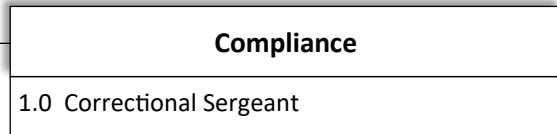
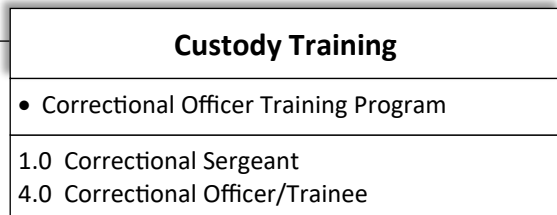
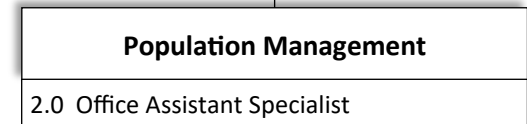
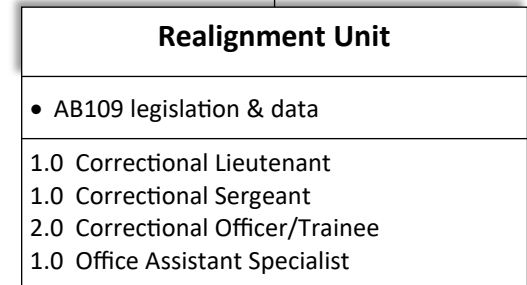
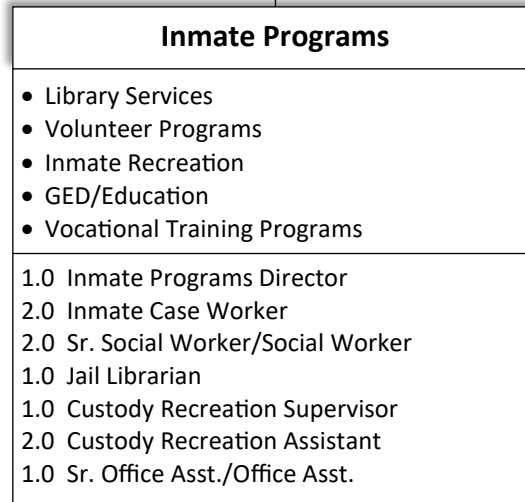
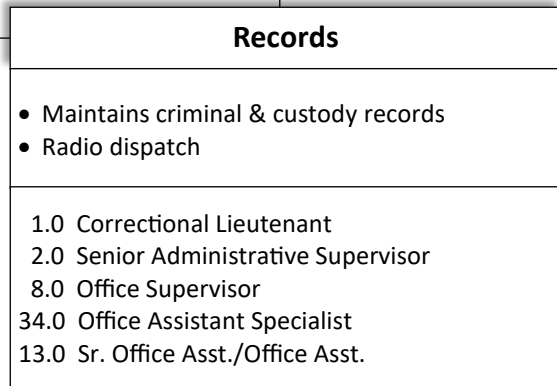
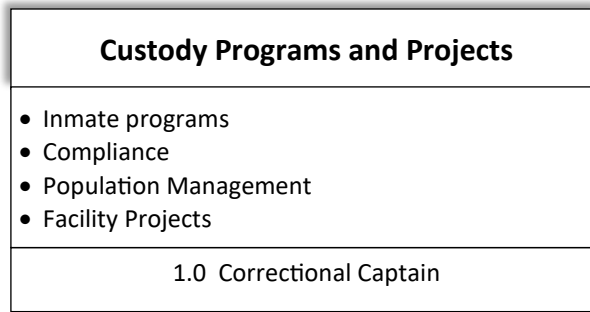


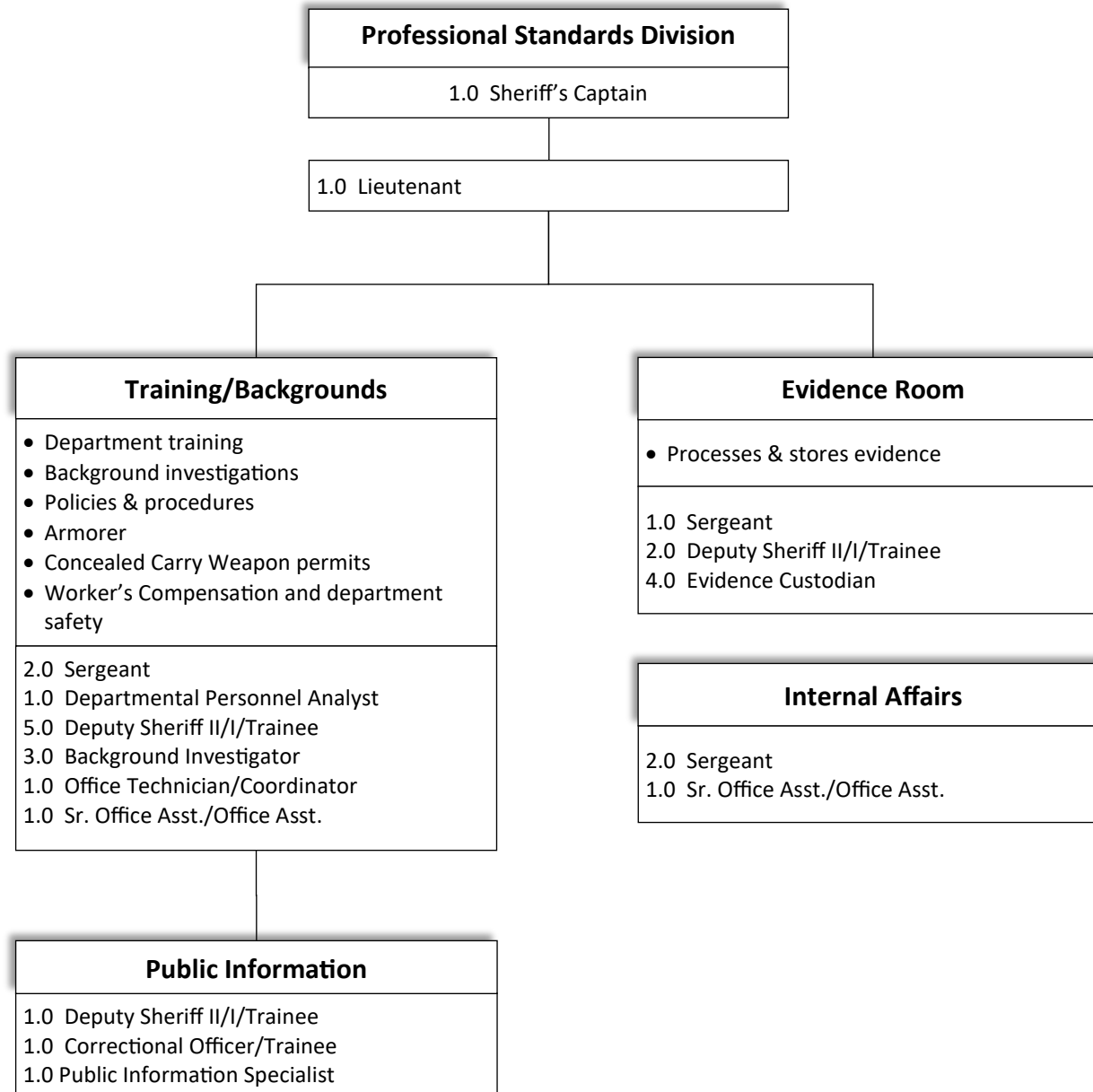


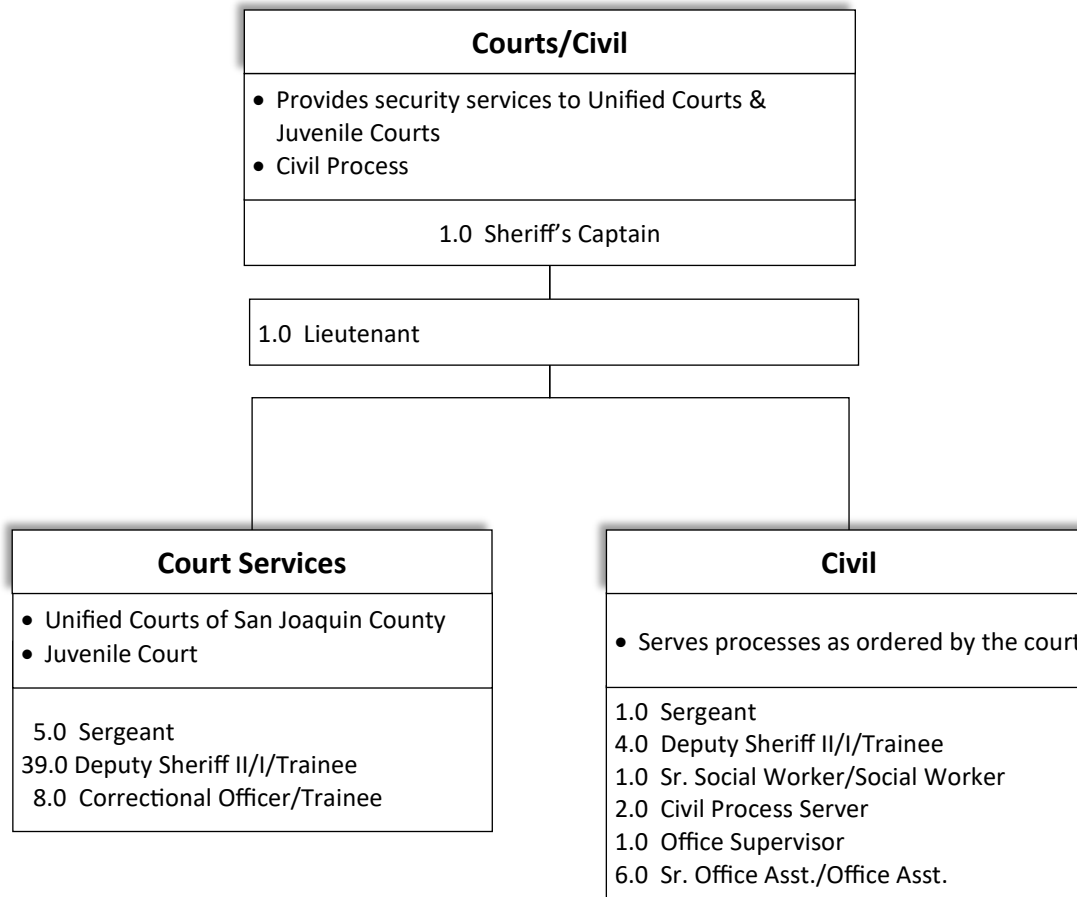


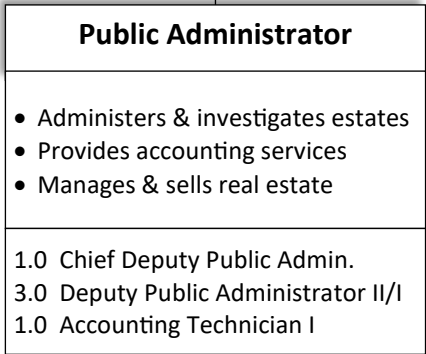
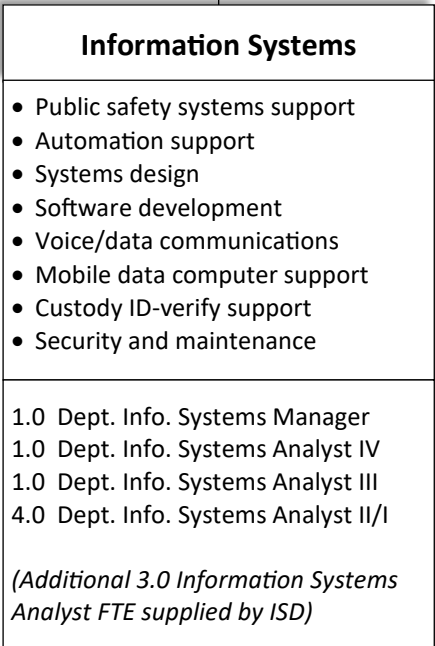
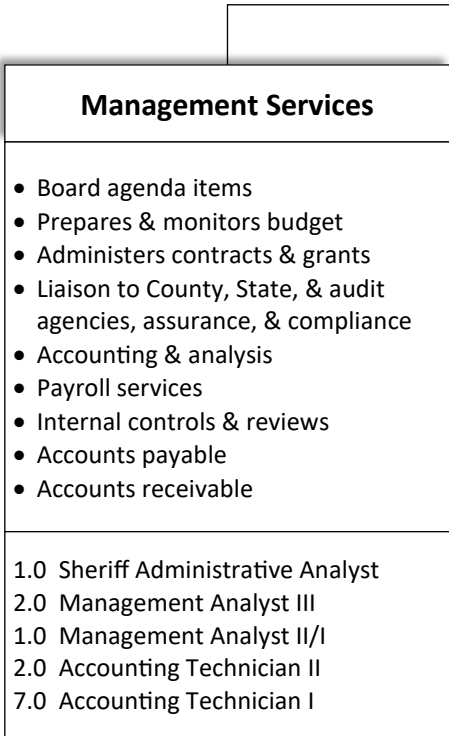
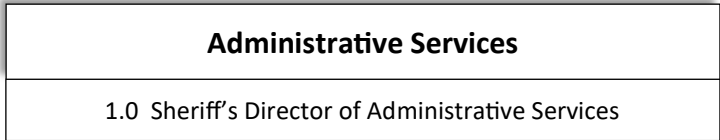








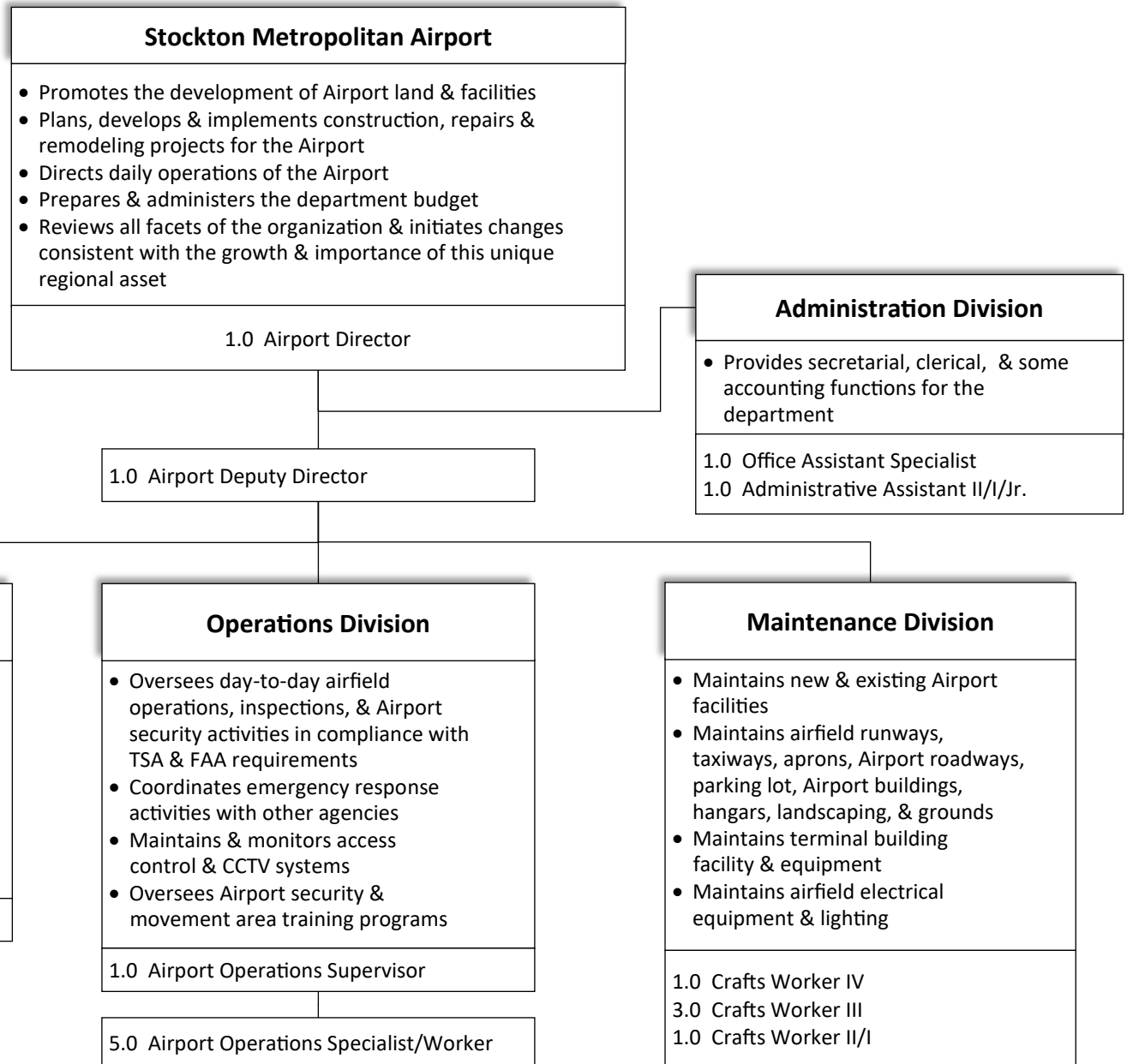








Budget Unit #	Allocated Positions
9230901000	16





Budget Unit #	Allocated Positions
1011000000	26
1011600000	14
<b>Total</b>	<b>40</b>

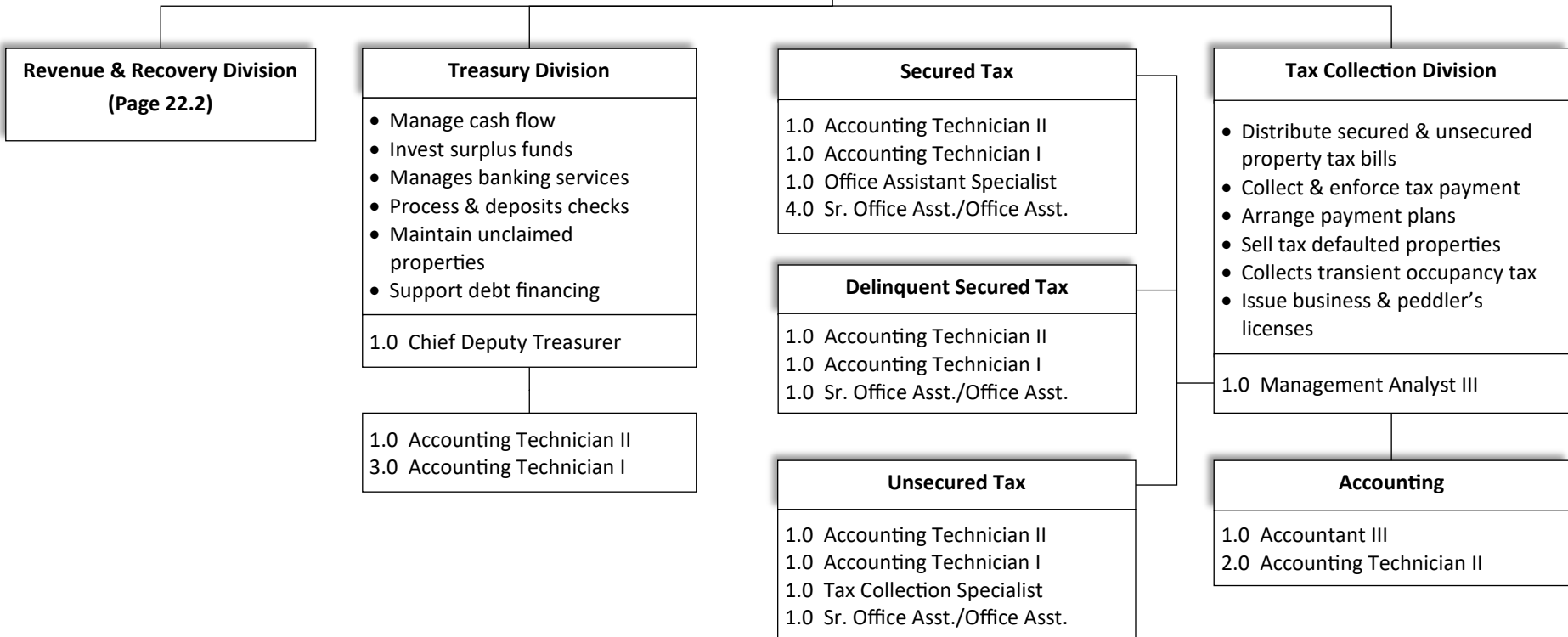
**Treasurer-Tax Collector**

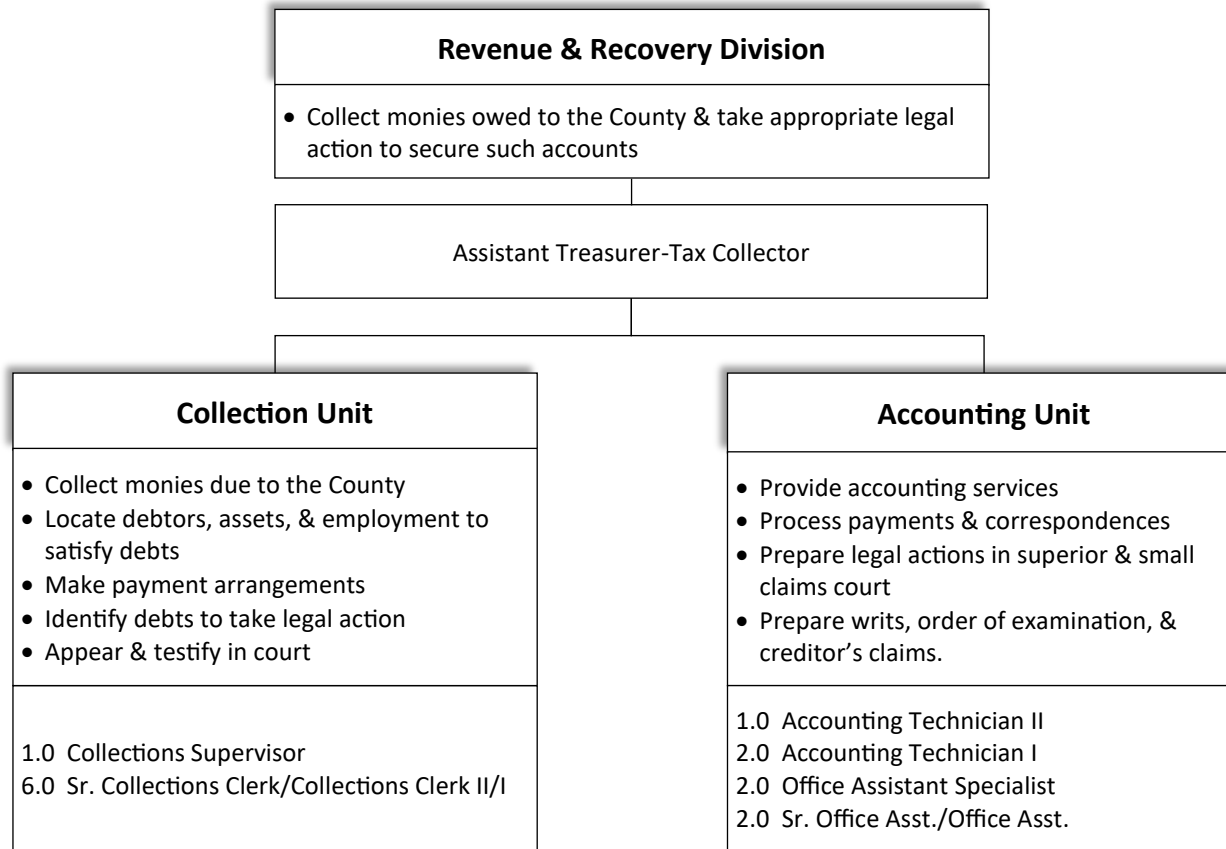
- Safeguard monies & invest surplus funds
- Collect property & transient occupancy taxes
- Collect debts owed to San Joaquin County
- Trustee to the San Joaquin County Retirement Board

1.0 Treasurer-Tax Collector (Elected)

1.0 Executive Secretary

1.0 Assistant Treasurer-Tax Collector





# SAN JOAQUIN — COUNTY —

Office of the County Administrator

[www.sjgov.org/departments/cao](http://www.sjgov.org/departments/cao)



# ***EXHIBIT C***

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## ***Title 2 CFR Cost Allocation Plan***



**Title 2 CFR Cost Allocation Plan for Fiscal Year 2024-25,  
Using FY 2022-23 Actual Expenditures**

*Prepared for the*  
**County of San Joaquin**

*DATE: September 24, 2024*

**OFFICE LOCATIONS:**

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

*Temecula - Corporate Headquarters*  
32605 Temecula Parkway, Suite 100  
Temecula, CA 92592

(P) 800.676.7516



San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

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**SUMMARY OF ALLOCABLE BUDGET UNITS AND ALLOCATION INVENTORY**

Allocable Budget Unit		Allocable Cost Pool	Total Expense <sup>1</sup>	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)	\$ 560,246	DA Sq Ftg Per Occupants
BUILD	Building Depreciation	1.4 Hazelton Complex	\$ 239,928	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	\$ 466,982	Juv Just Cntr Sq Ftg Per Occupants
BUILD	Building Depreciation	1.7 Administrative Bldg	\$ 1,566,105	Adm Bldg Sq Ftg Per Occupants
BUILD	Building Depreciation	1.8 Single Occupancy	\$ 4,027,169	Single Occup Bldg Depr Directly Identified
EQUIP	Equipment Depreciation	2.1 Depreciation for County Equipment	\$ 4,287,222	Annual Equipment Depreciation per Department
DEBT SVS	Debt Service Interest	3.1 Administration Bldg Debt Svs	\$ 1,964,025	Adm Bldg Sq Ftg Per Occupants
1010800000	Auditor-Controller	4.0 General Administration	\$ 1,443,262	Reallocated based on labor and operating costs
1010800000	Auditor-Controller	4.1 Financial Services	\$ 1,870,120	Net Expenses by Department
1010800000	Auditor-Controller	4.2 Accounts Payable	\$ 1,054,140	AP Transaction Count by Department
1010800000	Auditor-Controller	4.3 Payroll	\$ 1,428,140	FTE Count by Department Including Temporary Employees
1010800000	Auditor-Controller	4.4 Internal Auditing	\$ 310,142	Internal Auditing Time Records by Dept
1010800000	Auditor-Controller	4.5 General Government	\$ 1,250,187	Not Allocated
1010200000	County Administration	5.0 General Administration	\$ 2,773,417	Reallocated based on labor and operating costs
1010200000	County Administration	5.1 Budget Preparation, Control and Management	\$ 1,852,865	Net Expenses by Department
1010200000	County Administration	5.2 Conctrct Processing & Financial Advising Direct	\$ 17,817	CAO Directly Identified/Billed by Department
1010200000	County Administration	5.3 Conctrct Processing & Financial Advising	\$ 25,855	Net Expenses by Department
1010200000	County Administration	5.4 Labor Negotiation	\$ 62,682	FTE count by Department - Modified
1010200000	County Administration	5.5 General Government	\$ 451,889	Not Allocated
1010200000	County Administration	5.6 Budget - Unallowable	\$ 29,019	Not Allocated
1011800000	County Counsel	6.1 Legal Services	\$ 4,403,116	Counsel Time Records by Dept
1011800000	County Counsel	6.2 Litigation/Unallowable	\$ 910,702	Not Allocated
1014200000	Facilities Management	7.0 General Administration	\$ 2,549,666	Reallocated based on labor and operating costs
1014200000	Facilities Management	7.1 Agriculture Bldg	\$ 190,258	Ag Bldg Sq Ftg Per Occupants
1014200000	Facilities Management	7.2 Canlis Bldg	\$ 706,024	Canlis Bldg Sq Ftg Per Occupants
1014200000	Facilities Management	7.3 Administrative Bldg	\$ 2,751,038	Adm Bldg Sq Ftg Per Occupants
1014200000	Facilities Management	7.4 District Attorney Bldg (formerly Courthouse)	\$ 917,838	DA Sq Ftg Per Occupants
1014200000	Facilities Management	7.5 Hazelton Complex	\$ 169,942	Hazelton Sq Ftg Per Occupants
1014200000	Facilities Management	7.6 Human Services Bldg	\$ 251,217	HSA Sq Ftg Per Occupants
1014200000	Facilities Management	7.7 Juvenile Justice Center	\$ 37,065	Juv Just Cntr Sq Ftg Per Occupants
1014200000	Facilities Management	7.8 French Camp Campus	\$ 559,557	French Camp Directly Identified
1014200000	Facilities Management	7.9 Facility Maint - Dept Directly Identified (Labor)	\$ 2,156,261	Facility Mtce Dept Directly Identified Labor Cost
1014200000	Facilities Management	7.10 Facility Maint - Dept Directly Identified (Expenses)	\$ 3,377,341	Facility Mtce Dept Directly Identified Expense Cost
1011200000	Purchasing & Support	8.1 Procurement Countywide	\$ 588,249	Requisitions Count by Department
1011200000	Purchasing & Support	8.2 Procurement Direct	\$ 763,748	Procurement Direct Bills by Department
1011200000	Purchasing & Support	8.3 Records Management	\$ 407,488	Cubic Feet by Department
1011200000	Purchasing & Support	8.4 Duplicating	\$ 400,028	Duplicating Direct Bills by Department
1011200000	Purchasing & Support	8.5 Mailroom and Postage	\$ 950,762	Mailroom & Postage Direct Bills by Dept
1012400000	Human Resources	9.1 Personnel Administration	\$ 5,695,994	FTE Count by Department Excluding Work Exp Prog Staff
1012400000	Human Resources	9.2 Self Insurance Program	\$ 4,318,323	HR-Self Insurance Direct Bills
<b>Grand Total</b>			<b>\$ 58,878,348</b>	

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 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	\$ 122,931	\$ 84,760	\$ 212,581	\$ 77,540	\$ 161,380	\$ -
EQUIP	Equipment Depreciation	-	-	2,687	-	494,180	-
DEBT SVS	Debt Service Interest	154,165	106,296	266,594	97,242	202,383	-
1010800000	Auditor-Controller	9,151	178,205	33,177	7,164	28,772	1,882
1010200000	County Administration	8,509	12,393	25,713	4,197	19,973	1,833
1011800000	County Counsel	364,817	58,964	242,937	31,991	223,941	21,398
1014200000	Facilities Management	299,237	205,616	511,512	188,747	393,775	-
1011200000	Purchasing & Support	20,498	97,679	92,037	8,145	34,701	26,551
1012400000	Human Resources	12,014	20,081	56,724	10,455	25,150	2,413
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 991,321</b>	<b>\$ 763,993</b>	<b>\$ 1,443,962</b>	<b>\$ 425,480</b>	<b>\$ 1,584,256</b>	<b>\$ 54,077</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 1,137,111</i>	<i>\$ 979,391</i>	<i>\$ 1,263,001</i>	<i>\$ 391,591</i>	<i>\$ 1,157,426</i>	<i>\$ 2,951</i>
<b>CARRY FORWARD [2]</b>		<b>\$ (145,790)</b>	<b>\$ (215,399)</b>	<b>\$ 180,961</b>	<b>\$ 33,889</b>	<b>\$ 426,830</b>	<b>\$ 51,126</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 845,532</b>	<b>\$ 548,594</b>	<b>\$ 1,624,923</b>	<b>\$ 459,369</b>	<b>\$ 2,011,086</b>	<b>\$ 105,203</b>

Notes

[1] FY 2023 Estimate based on FY 2021 actuals (Final 22-23 SJC Summary Schedule)

[2] Carryforward amount represents difference in FY 2023 estimate and FY 2023 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 22/23 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 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 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	\$ -	\$ -	\$ 6,340	\$ -	\$ 405,014	\$ 6,916
EQUIP	Equipment Depreciation	-	-	1,057	-	22,385	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	3,520	77	1,488	3,405	158,132	607
1010200000	County Administration	3,004	59	1,237	229	110,028	930
1011800000	County Counsel	55	(450)	-	-	34,917	-
1014200000	Facilities Management	-	-	6,174	(29,964)	1,899,894	755
1011200000	Purchasing & Support	1,254	1,090	286	33,698	136,017	-
1012400000	Human Resources	5,601	-	2,413	-	170,568	-
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 13,434</b>	<b>\$ 776</b>	<b>\$ 18,995</b>	<b>\$ 7,368</b>	<b>\$ 2,936,955</b>	<b>\$ 9,208</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 6,107</i>	<i>\$ 2,363</i>	<i>\$ 21,157</i>	<i>\$ 64,388</i>	<i>\$ 2,705,899</i>	<i>\$ 6,081</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 7,327</b>	<b>\$ (1,588)</b>	<b>\$ (2,161)</b>	<b>\$ (57,020)</b>	<b>\$ 231,056</b>	<b>\$ 3,127</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 20,761</b>	<b>\$ (812)</b>	<b>\$ 16,834</b>	<b>\$ (49,651)</b>	<b>\$ 3,168,010</b>	<b>\$ 12,336</b>

Notes

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[3] According to section "F. Special Remarks" in the 22/23 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 2024-25, Title 2 CFR Part 200 Compliant Plan  
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FUND/ DEPT ACCOUNT NUMBER	NAME	2020204000- DA- FAMILY JUSTICE CENTER	2020205000- DA- VICTIM ASSISTANCE	2020206000- DA- CONSUMER FRAUD-PROP 64	2020207000- DA- EPU INVESTIGATION_ PROSECUTI	2020209000- DA- CHILD ABDUCTION	2020210000- DA- NARCOTICS ENFORCEMENT
BUILD	Building Depreciation	\$ 60,020	\$ 12,705	\$ -	\$ -	\$ -	\$ 10,737
EQUIP	Equipment Depreciation	19,110	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	1,572	2,776	5,981	265	1,702	(5,890)
1010200000	County Administration	1,325	1,769	4,884	81	1,621	-
1011800000	County Counsel	-	-	-	-	-	-
1014200000	Facilities Management	135,272	28,634	-	-	-	24,198
1011200000	Purchasing & Support	672	168	-	251	-	-
1012400000	Human Resources	1,608	5,629	10,455	-	2,413	-
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 219,580</b>	<b>\$ 51,681</b>	<b>\$ 21,320</b>	<b>\$ 597</b>	<b>\$ 5,736</b>	<b>\$ 29,044</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 25,057</i>	<i>\$ 24,758</i>	<i>\$ 19,847</i>	<i>\$ 437</i>	<i>\$ 4,140</i>	<i>\$ 108</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 194,522</b>	<b>\$ 26,923</b>	<b>\$ 1,473</b>	<b>\$ 160</b>	<b>\$ 1,596</b>	<b>\$ 28,936</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 414,102</b>	<b>\$ 78,604</b>	<b>\$ 22,793</b>	<b>\$ 757</b>	<b>\$ 7,332</b>	<b>\$ 57,980</b>

Notes

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San Joaquin County, California  
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FUND/ DEPT ACCOUNT NUMBER	NAME	2020212000- DA- AUTO INSURANCE FRAUD	2020216000- DA- WORKERS COMP INS FRAUD	2020217000- DA- PUBLIC ASSISTANCE FRAUD	2020225000- DA- YOUTH GUN VIOLE- JAG	2020273000- DA- VICTIM WITNESS PROG	2020278240- DA- RURAL CRIMES PREVENTION
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 4,406	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	363	708	7,475	123	6,088	302
1010200000	County Administration	616	1,015	7,063	212	3,916	520
1011800000	County Counsel	-	-	-	-	-	-
1014200000	Facilities Management	-	-	-	-	9,931	-
1011200000	Purchasing & Support	-	84	1,730	-	14,497	-
1012400000	Human Resources	-	-	11,259	-	12,063	-
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 979</b>	<b>\$ 1,807</b>	<b>\$ 27,527</b>	<b>\$ 335</b>	<b>\$ 50,902</b>	<b>\$ 822</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 600</i>	<i>\$ 1,294</i>	<i>\$ 21,970</i>	<i>\$ 190</i>	<i>\$ 36,333</i>	<i>\$ 553</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 378</b>	<b>\$ 513</b>	<b>\$ 5,557</b>	<b>\$ 145</b>	<b>\$ 14,568</b>	<b>\$ 269</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 1,357</b>	<b>\$ 2,320</b>	<b>\$ 33,085</b>	<b>\$ 479</b>	<b>\$ 65,470</b>	<b>\$ 1,091</b>

Notes

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 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	2020278250- DA- CRIMINAL RESTITUTION PROG	2020278270- DA- UNDERSERVED VICTIM ADVOCACY	2020281000- DA- SLESF-AB109	2020300000- CHILD SUPPORT	2020400000- PUBLIC DEFENDER	2021000000- GRAND JURY
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 129,928	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	588	254	432	60,032	52,483	171
1010200000	County Administration	351	436	743	44,018	46,381	294
1011800000	County Counsel	-	-	-	(791)	11,145	9,168
1014200000	Facilities Management	-	-	-	5,681	273,767	-
1011200000	Purchasing & Support	-	-	-	88,107	11,665	7,266
1012400000	Human Resources	1,608	-	-	118,571	75,125	-
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 2,547</b>	<b>\$ 690</b>	<b>\$ 1,175</b>	<b>\$ 315,617</b>	<b>\$ 600,493</b>	<b>\$ 16,900</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 1,183</i>	<i>\$ 438</i>	<i>\$ 537</i>	<i>\$ 204,364</i>	<i>\$ 1,012,950</i>	<i>\$ 3,723</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 1,365</b>	<b>\$ 252</b>	<b>\$ 638</b>	<b>\$ 111,253</b>	<b>\$ (412,457)</b>	<b>\$ 13,177</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 3,912</b>	<b>\$ 942</b>	<b>\$ 1,813</b>	<b>\$ 426,871</b>	<b>\$ 188,037</b>	<b>\$ 30,076</b>

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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	2021200000- PRETRIAL SERVICES	2021274000- COUNTY SUPPORT TO COURTS	2021300000- COURT ASSIGNED COUNSEL	2021602000- SHERIFF- BOATING SAFETY	2021606000- SHERIFF- NARCOTICS ENFORCEMENT	2021608000- SHERIFF- ABANDONED WATERCRAFT
BUILD	Building Depreciation	\$ -	\$ 46,931	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	13,946	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	9,486	14,457	11,119	6,555	181	116
1010200000	County Administration	6,818	23,893	11,552	6,265	34	125
1011800000	County Counsel	-	110,516	-	-	-	-
1014200000	Facilities Management	-	5,121	-	-	-	-
1011200000	Purchasing & Support	5,557	-	-	2,599	587	84
1012400000	Human Resources	16,084	-	-	7,238	-	-
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 37,945</b>	<b>\$ 200,919</b>	<b>\$ 22,671</b>	<b>\$ 36,603</b>	<b>\$ 802</b>	<b>\$ 325</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 38,922</i>	<i>\$ 258,870</i>	<i>\$ 15,295</i>	<i>\$ 21,944</i>	<i>\$ 385</i>	<i>\$ -</i>
<b>CARRY FORWARD [2]</b>		<b>\$ (978)</b>	<b>\$ (57,951)</b>	<b>\$ 7,377</b>	<b>\$ 14,659</b>	<b>\$ 418</b>	<b>\$ 325</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 36,967</b>	<b>\$ 142,968</b>	<b>\$ 30,048</b>	<b>\$ 51,263</b>	<b>\$ 1,220</b>	<b>\$ 325</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	2021609000- SHERIFF-CAL MMET	2021610000- SHERIFF- AUTOMATED FINGERPRINT	2021614000- SHERIFF-SPEC SERVICES DIVISION	2021614170- SHERIFF-OFF HIGHWAY ENFORCMT	2021615000- SHERIFF- MOUNTAIN HOUSE	2021619000- SHERIFF-ANIMAL CONTROL
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	1,405	91,832	3,162	1,719	507	2,389
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	3,442	867	38,647	38	4,786	4,323
1010200000	County Administration	2,412	1,254	36,389	40	4,706	2,833
1011800000	County Counsel	-	-	-	-	-	55
1014200000	Facilities Management	-	-	-	-	-	-
1011200000	Purchasing & Support	6,537	922	4,444	84	168	1,174
1012400000	Human Resources	1,608	-	56,294	-	6,434	7,238
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 15,404</b>	<b>\$ 94,875</b>	<b>\$ 138,935</b>	<b>\$ 1,881</b>	<b>\$ 16,601</b>	<b>\$ 18,011</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 13,538</i>	<i>\$ 161,527</i>	<i>\$ 30,579</i>	<i>\$ 586</i>	<i>\$ 14,272</i>	<i>\$ 15,078</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 1,867</b>	<b>\$ (66,652)</b>	<b>\$ 108,356</b>	<b>\$ 1,294</b>	<b>\$ 2,329</b>	<b>\$ 2,933</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 17,271</b>	<b>\$ 28,224</b>	<b>\$ 247,292</b>	<b>\$ 3,175</b>	<b>\$ 18,929</b>	<b>\$ 20,944</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	2021620000- SHERIFF-PATROL	2021622000- SHERIFF- COMMUNICATIONS	2021626000- SHERIFF- DETECTIVES	2021627000- SHERIFF-AUTO THEFT PROG	2021628000- SHERIFF- RECORDS	2021635000- SHERIFF-CIVIL
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	105,607	28,608	28,653	-	36,829	9,463
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	84,884	14,235	32,262	681	17,132	27,831
1010200000	County Administration	83,222	10,650	30,959	381	10,667	5,420
1011800000	County Counsel	28,439	-	-	-	-	-
1014200000	Facilities Management	-	-	18,138	-	-	-
1011200000	Purchasing & Support	22,756	335	6,706	774	251	601
1012400000	Human Resources	99,721	26,505	43,427	1,608	36,189	9,650
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 424,629</b>	<b>\$ 80,334</b>	<b>\$ 160,145</b>	<b>\$ 3,445</b>	<b>\$ 101,068</b>	<b>\$ 52,966</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 309,882</i>	<i>\$ 52,374</i>	<i>\$ 95,732</i>	<i>\$ 4,093</i>	<i>\$ 70,963</i>	<i>\$ 31,830</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 114,747</b>	<b>\$ 27,960</b>	<b>\$ 64,414</b>	<b>\$ (648)</b>	<b>\$ 30,106</b>	<b>\$ 21,135</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 539,375</b>	<b>\$ 108,294</b>	<b>\$ 224,559</b>	<b>\$ 2,798</b>	<b>\$ 131,174</b>	<b>\$ 74,101</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	2021645000- SHERIFF-ADMIN SUPPORT SERVICES	2021649000- SHERIFF- INFORMATION SYSTEMS	2021650000- SHERIFF- LATHROP POLICE CONTRAC	2021654000- SHERIFF-JAG PROGRAM	2021655000- SHERIFF-PATROL- SLESF-AB109	2021657000- SHERIFF- CUSTODY-SLESF- AB109
BUILD	Building Depreciation	\$ 25,256	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	21,212	39,955	3,706	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	125,969	7,282	104	185	217	64
1010200000	County Administration	27,697	7,124	-	318	23	36
1011800000	County Counsel	-	-	-	-	-	-
1014200000	Facilities Management	223,492	-	-	-	-	-
1011200000	Purchasing & Support	8,195	7,172	-	-	1,760	671
1012400000	Human Resources	55,898	4,825	-	-	-	-
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 487,719</b>	<b>\$ 66,358</b>	<b>\$ 3,811</b>	<b>\$ 503</b>	<b>\$ 2,000</b>	<b>\$ 771</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 693,163</i>	<i>\$ 36,527</i>	<i>\$ 42,593</i>	<i>\$ 45</i>	<i>\$ 2,701</i>	<i>\$ 857</i>
<b>CARRY FORWARD [2]</b>		<b>\$ (205,444)</b>	<b>\$ 29,832</b>	<b>\$ (38,783)</b>	<b>\$ 458</b>	<b>\$ (701)</b>	<b>\$ (86)</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 282,275</b>	<b>\$ 96,190</b>	<b>\$ (34,972)</b>	<b>\$ 962</b>	<b>\$ 1,299</b>	<b>\$ 685</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	2021658000- SHERIFF-COURT SERVICES	2022600000- SHERIFF- CUSTODY	2022610000- SHERIFF-AB109- ALTERNATIVES	2022620000- SHERIFF-CUST- AWP	2022621000- CORRECTIONAL HEALTH SERVICES	2022700000- PROBATION-JPCF- JUV PROBATION
BUILD	Building Depreciation	\$ 41,552	\$ 1,106,837	\$ -	\$ -	\$ -	\$ 79,122
EQUIP	Equipment Depreciation	3,426	99,052	-	943	33,295	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	33,213	166,501	15,745	3,500	50,860	20,551
1010200000	County Administration	28,191	161,779	14,650	2,559	38,429	16,428
1011800000	County Counsel	-	273,297	-	-	7,521	29,592
1014200000	Facilities Management	93,649	1,720,990	-	10,778	95,006	89,245
1011200000	Purchasing & Support	84	12,814	335	1,636	45,971	4,381
1012400000	Human Resources	57,902	223,252	24,126	6,434	78,007	32,972
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 258,017</b>	<b>\$ 3,764,523</b>	<b>\$ 54,857</b>	<b>\$ 25,850</b>	<b>\$ 349,089</b>	<b>\$ 272,290</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 455,907</i>	<i>\$ 2,851,696</i>	<i>\$ 41,371</i>	<i>\$ 9,702</i>	<i>\$ 258,668</i>	<i>\$ 253,340</i>
<b>CARRY FORWARD [2]</b>		<b>\$ (197,890)</b>	<b>\$ 912,827</b>	<b>\$ 13,485</b>	<b>\$ 16,147</b>	<b>\$ 90,422</b>	<b>\$ 18,950</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 60,128</b>	<b>\$ 4,677,350</b>	<b>\$ 68,342</b>	<b>\$ 41,997</b>	<b>\$ 439,511</b>	<b>\$ 291,241</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	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
BUILD	Building Depreciation	\$ -	\$ 31,309	\$ 19,104	\$ 73,168	\$ -	\$ -
EQUIP	Equipment Depreciation	-	9,072	4,953	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	-	25,398	3,624	45,808	1,431	26
1010200000	County Administration	-	19,207	2,813	47,947	374	44
1011800000	County Counsel	-	25,474	-	-	-	-
1014200000	Facilities Management	-	185,785	113,360	123,862	-	-
1011200000	Purchasing & Support	-	35,481	1,257	9,137	754	-
1012400000	Human Resources	-	45,839	4,825	50,665	-	-
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ -</b>	<b>\$ 377,565</b>	<b>\$ 149,936</b>	<b>\$ 350,588</b>	<b>\$ 2,559</b>	<b>\$ 70</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ -</i>	<i>\$ 360,729</i>	<i>\$ 144,892</i>	<i>\$ 502,234</i>	<i>\$ 769</i>	<i>\$ 22</i>
<b>CARRY FORWARD [2]</b>		<b>\$ -</b>	<b>\$ 16,836</b>	<b>\$ 5,045</b>	<b>\$ (151,646)</b>	<b>\$ 1,790</b>	<b>\$ 48</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ -</b>	<b>\$ 394,401</b>	<b>\$ 154,981</b>	<b>\$ 198,941</b>	<b>\$ 4,350</b>	<b>\$ 118</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	2022745000- PROBATION- ADMINISTRATION	2022785000- AB118-ELEAS- COPS-JJP	2022800000- PROBATION- JUVENILE DETENTION	2023060000- WATER RESOURCES	2023070000- DELTA ACTIVITIES	2024100000- FLOOD CHANNEL MAINTENANCE
BUILD	Building Depreciation	\$ 38,849	\$ -	\$ 305,209	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	107,616	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	43,010	5,197	42,353	5,699	1,497	7,878
1010200000	County Administration	14,354	6,960	35,235	5,068	42,064	5,756
1011800000	County Counsel	-	-	-	58,030	(92,266)	3,843
1014200000	Facilities Management	235,238	-	327,245	-	-	-
1011200000	Purchasing & Support	6,687	3,102	25,463	932	419	-
1012400000	Human Resources	23,346	-	57,902	8,721	-	14,476
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 361,483</b>	<b>\$ 15,259</b>	<b>\$ 901,023</b>	<b>\$ 78,450</b>	<b>\$ (48,285)</b>	<b>\$ 31,952</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 110,478</i>	<i>\$ 27,063</i>	<i>\$ 1,050,447</i>	<i>\$ 45,484</i>	<i>\$ (28,163)</i>	<i>\$ 25,976</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 251,005</b>	<b>\$ (11,804)</b>	<b>\$ (149,424)</b>	<b>\$ 32,965</b>	<b>\$ (20,123)</b>	<b>\$ 5,977</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 612,488</b>	<b>\$ 3,455</b>	<b>\$ 751,600</b>	<b>\$ 111,415</b>	<b>\$ (68,408)</b>	<b>\$ 37,929</b>

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San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 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	\$ 216,455	\$ 305,725	\$ -	\$ 127,207	\$ 114,557	\$ -
EQUIP	Equipment Depreciation	86,320	12,445	-	1,366	9,400	365,470
DEBT SVS	Debt Service Interest	-	-	-	159,528	-	-
1010800000	Auditor-Controller	25,738	30,091	2,831	11,077	7,563	104
1010200000	County Administration	17,874	24,361	1,535	8,540	4,777	-
1011800000	County Counsel	61,818	248,976	26,243	-	28,274	-
1014200000	Facilities Management	571,933	120,350	-	309,646	57,115	-
1011200000	Purchasing & Support	13,906	45,045	2,267	82,467	8,037	338
1012400000	Human Resources	43,433	42,096	3,217	19,301	(40,441)	-
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 1,037,478</b>	<b>\$ 829,089</b>	<b>\$ 36,093</b>	<b>\$ 719,133</b>	<b>\$ 189,280</b>	<b>\$ 365,912</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 767,900</i>	<i>\$ 579,727</i>	<i>\$ 42,098</i>	<i>\$ 695,605</i>	<i>\$ 303,312</i>	<i>\$ 447,906</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 269,578</b>	<b>\$ 249,361</b>	<b>\$ (6,005)</b>	<b>\$ 23,528</b>	<b>\$ (114,031)</b>	<b>\$ (81,994)</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 1,307,056</b>	<b>\$ 1,078,450</b>	<b>\$ 30,087</b>	<b>\$ 742,661</b>	<b>\$ 75,249</b>	<b>\$ 283,918</b>

Notes

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San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

FUND/ DEPT ACCOUNT NUMBER	NAME	2026000170- OES-2016 DELTA GRANT PHASE 2	2026000200- EMERGENCY SVS- EMERGENCY OPER	2026700000- LAFCO CONTRIBUTION	3030101000- PUBLIC WORKS- ADMIN STAFF	3030103000- PUBLIC WORKS- ENGINEERING	3030105000- PUBLIC WORKS- ROAD MAIN- ADMIN
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ 75,056	\$ -	\$ -
EQUIP	Equipment Depreciation	3,187	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	616	28	-	11,540	16,190	29,094
1010200000	County Administration	759	49	-	14,331	23,082	30,606
1011800000	County Counsel	-	-	-	195,777	-	3,020
1014200000	Facilities Management	-	-	-	73,092	-	-
1011200000	Purchasing & Support	1,006	-	-	67,845	18,249	21,206
1012400000	Human Resources	-	-	-	4,791	(115)	(115)
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 5,568</b>	<b>\$ 77</b>	<b>\$ -</b>	<b>\$ 442,432</b>	<b>\$ 57,407</b>	<b>\$ 83,810</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 710,460</i>	<i>\$ -</i>	<i>\$ -</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 5,568</b>	<b>\$ 77</b>	<b>\$ -</b>	<b>\$ (268,028)</b>	<b>\$ 57,407</b>	<b>\$ 83,810</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 5,568</b>	<b>\$ 77</b>	<b>\$ -</b>	<b>\$ 174,404</b>	<b>\$ 57,407</b>	<b>\$ 83,810</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	3030106000- PUBLIC WORKS- CONSTRUCTION	3030108000- PUBLIC WORKS- DEV SVS-PUB SVS	3030900000- COMMUNITY INFRA- ENGINEERIN SVS	4040500000- MENTAL HEALTH SERVICES	4040600000- SUBSTANCE ABUSE SERVICES	4040700000- BEHAVIORAL HEALTH ADMIN
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ 109,919	\$ 32,743	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	920	2,317	2,475	318,848	48,692	42,308
1010200000	County Administration	-	1,766	2,046	302,181	50,360	31,791
1011800000	County Counsel	-	-	-	9,442	-	-
1014200000	Facilities Management	-	-	-	-	-	(20,509)
1011200000	Purchasing & Support	5,700	812	4,042	62,602	11,737	95,798
1012400000	Human Resources	-	4,021	4,021	387,624	52,273	66,767
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 6,620</b>	<b>\$ 8,916</b>	<b>\$ 12,583</b>	<b>\$ 1,190,616</b>	<b>\$ 195,805</b>	<b>\$ 216,155</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ -</i>	<i>\$ -</i>	<i>\$ 9,246</i>	<i>\$ 948,252</i>	<i>\$ 172,400</i>	<i>\$ 193,076</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 6,620</b>	<b>\$ 8,916</b>	<b>\$ 3,337</b>	<b>\$ 242,365</b>	<b>\$ 23,405</b>	<b>\$ 23,079</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 6,620</b>	<b>\$ 8,916</b>	<b>\$ 15,921</b>	<b>\$ 1,432,981</b>	<b>\$ 219,211</b>	<b>\$ 239,234</b>

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San Joaquin County, California  
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FUND/ DEPT ACCOUNT NUMBER	NAME	4040800000- UTILITY DISTRICTS	4041000000- PUBLIC HEALTH SVS	4041200000- CONSERVATOR SERVICES	4041800000- EMERGENCY MEDICAL SERVICE AGCY	4042000000- ENVIRONMENTAL HEALTH	4045415000- CALIFORNIA CHILDRENS SERVICES
BUILD	Building Depreciation	\$ -	\$ 1,004,984	\$ -	\$ -	\$ 86,468	\$ -
EQUIP	Equipment Depreciation	39,550	537,610	-	892,848	718	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	11,503	105,873	13,011	1,399	27,360	17,248
1010200000	County Administration	7,723	83,186	8,358	5,694	20,453	12,063
1011800000	County Counsel	2,086	25,309	(80,475)	(1,445)	141,205	-
1014200000	Facilities Management	-	139,941	-	-	112,160	-
1011200000	Purchasing & Support	6,665	77,370	18,360	15,502	20,750	27,718
1012400000	Human Resources	19,301	147,754	23,322	8,757	44,689	28,147
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 86,828</b>	<b>\$ 2,122,027</b>	<b>\$ (17,424)</b>	<b>\$ 922,755</b>	<b>\$ 453,804</b>	<b>\$ 85,176</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 53,604</i>	<i>\$ 856,202</i>	<i>\$ 12,045</i>	<i>\$ 178,498</i>	<i>\$ 331,790</i>	<i>\$ 55,165</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 33,224</b>	<b>\$ 1,265,825</b>	<b>\$ (29,469)</b>	<b>\$ 744,257</b>	<b>\$ 122,014</b>	<b>\$ 30,011</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 120,052</b>	<b>\$ 3,387,852</b>	<b>\$ (46,893)</b>	<b>\$ 1,667,011</b>	<b>\$ 575,818</b>	<b>\$ 115,186</b>

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San Joaquin County, California  
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FUND/ DEPT ACCOUNT NUMBER	NAME	4049100000- CHILDREN & FAMILIES PROGRAM	4049500000- HEALTH CARE SERVICES ADMIN	4049700000- OFFICE OF THE MEDICAL EXAMINER	5050101000- HSA ADMINISTRATION	5050106000- HSA-CALWORKS ASSISTANCE	5050107000- HSA-FOSTER CARE
BUILD	Building Depreciation	\$ -	\$ -	\$ 6,393	\$ 401,502	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	9,038	1,016,987	-	-
DEBT SVS	Debt Service Interest	-	-	-	30,867	-	-
1010800000	Auditor-Controller	(16,908)	14,388	21,944	470,844	-	460
1010200000	County Administration	4,393	11,434	11,059	398,937	-	-
1011800000	County Counsel	1,219	15,482	3,404	190,250	-	-
1014200000	Facilities Management	-	-	458	573,221	-	-
1011200000	Purchasing & Support	2,248	761	6,101	169,792	(23,250)	-
1012400000	Human Resources	9,650	24,598	16,026	838,247	-	-
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 602</b>	<b>\$ 66,663</b>	<b>\$ 74,423</b>	<b>\$ 4,090,647</b>	<b>\$ (23,250)</b>	<b>\$ 460</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 14,829</i>	<i>\$ 49,498</i>	<i>\$ 63,292</i>	<i>\$ 2,961,398</i>	<i>\$ -</i>	<i>\$ -</i>
<b>CARRY FORWARD [2]</b>		<b>\$ (14,226)</b>	<b>\$ 17,165</b>	<b>\$ 11,131</b>	<b>\$ 1,129,249</b>	<b>\$ (23,250)</b>	<b>\$ 460</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ (13,624)</b>	<b>\$ 83,827</b>	<b>\$ 85,554</b>	<b>\$ 5,219,896</b>	<b>\$ (23,250)</b>	<b>\$ 460</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	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
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,101
EQUIP	Equipment Depreciation	-	-	-	-	-	7,241
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	1,223	1,266	57	57	-	31,889
1010200000	County Administration	-	323	-	-	-	20,627
1011800000	County Counsel	-	-	-	-	-	(2,788)
1014200000	Facilities Management	-	-	-	-	-	26,220
1011200000	Purchasing & Support	-	-	-	-	-	3,616
1012400000	Human Resources	-	-	-	-	-	57,123
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 1,223</b>	<b>\$ 1,589</b>	<b>\$ 57</b>	<b>\$ 57</b>	<b>\$ -</b>	<b>\$ 337,028</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 222,097</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 1,223</b>	<b>\$ 1,589</b>	<b>\$ 57</b>	<b>\$ 57</b>	<b>\$ -</b>	<b>\$ 114,931</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 1,223</b>	<b>\$ 1,589</b>	<b>\$ 57</b>	<b>\$ 57</b>	<b>\$ -</b>	<b>\$ 451,959</b>

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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	-	13,282	-	-	4,930	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	(5,131)	58,708	66,397	6,967	2,855	273
1010200000	County Administration	4	31,753	38,154	3,507	1,555	355
1011800000	County Counsel	-	(3,168)	(3,578)	(2,348)	1,098	-
1014200000	Facilities Management	-	403,049	2,409	-	13,104	-
1011200000	Purchasing & Support	3,835	17,053	9,254	1,823	2,257	(165)
1012400000	Human Resources	-	61,119	58,271	7,238	5,492	-
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ (1,291)</b>	<b>\$ 602,902</b>	<b>\$ 170,907</b>	<b>\$ 17,187</b>	<b>\$ 31,291</b>	<b>\$ 463</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 15,999</i>	<i>\$ 177,450</i>	<i>\$ 133,552</i>	<i>\$ 168,054</i>	<i>\$ 46,171</i>	<i>\$ -</i>
<b>CARRY FORWARD [2]</b>		<b>\$ (17,290)</b>	<b>\$ 425,452</b>	<b>\$ 37,355</b>	<b>\$ (150,867)</b>	<b>\$ (14,880)</b>	<b>\$ 463</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ (18,581)</b>	<b>\$ 1,028,354</b>	<b>\$ 208,262</b>	<b>\$ (133,680)</b>	<b>\$ 16,412</b>	<b>\$ 463</b>

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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	8250000000- OFFICE AUTOMATION
BUILD	Building Depreciation	\$ 202,351	\$ 348,713	\$ -	\$ 24,842	\$ 202,856	\$ -
EQUIP	Equipment Depreciation	590	51,912	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	241,331	-
1010800000	Auditor-Controller	2,023	27,598	14	51,666	55,951	3,292
1010200000	County Administration	1,963	15,063	-	15,422	60,021	4,611
1011800000	County Counsel	-	19,819	-	-	19,067	-
1014200000	Facilities Management	100,073	1,096,726	-	47,251	530,258	-
1011200000	Purchasing & Support	170	21,797	-	50,545	57,420	6,999
1012400000	Human Resources	3,193	37,752	-	29,727	53,438	-
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 310,364</b>	<b>\$ 1,619,380</b>	<b>\$ 14</b>	<b>\$ 219,453</b>	<b>\$ 1,220,343</b>	<b>\$ 14,901</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 418,692</i>	<i>\$ 886,337</i>	<i>\$ -</i>	<i>\$ 134,340</i>	<i>\$ 1,066,432</i>	<i>\$ 19,107</i>
<b>CARRY FORWARD [2]</b>		<b>\$ (108,328)</b>	<b>\$ 733,042</b>	<b>\$ 14</b>	<b>\$ 85,113</b>	<b>\$ 153,911</b>	<b>\$ (4,205)</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 202,036</b>	<b>\$ 2,352,422</b>	<b>\$ 14</b>	<b>\$ 304,566</b>	<b>\$ 1,374,254</b>	<b>\$ 10,696</b>

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FUND/ DEPT ACCOUNT NUMBER		8260000000- CENTRAL TELEPHONE	8270000000- RADIO COMMUNICATIONS	8400112100- PURCHASING- CREDIT CARD PROG	9210000000- SW ENTERPRISE	9210000540- REFUSE DISPOSAL ADMINISTRATION	9221100000- S J GENERAL HOSPITAL
BUILD	Building Depreciation	\$ 19,264	\$ -	\$ -	\$ -	\$ 1,645	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	13,069	5,393	12,093	58,870	30,995	1,114,736
1010200000	County Administration	11,093	6,065	17,052	65,362	11,016	1,048,069
1011800000	County Counsel	-	-	-	3,445	(4,232)	(52,027)
1014200000	Facilities Management	52,520	(12,077)	-	-	30,548	117,104
1011200000	Purchasing & Support	6,547	6,203	-	41,578	9,462	336,399
1012400000	Human Resources	6,434	-	-	-	81,825	1,059,895
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 108,927</b>	<b>\$ 5,585</b>	<b>\$ 29,145</b>	<b>\$ 169,255</b>	<b>\$ 161,260</b>	<b>\$ 3,624,176</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 91,441</i>	<i>\$ 24,101</i>	<i>\$ 19,383</i>	<i>\$ -</i>	<i>\$ 242,922</i>	<i>\$ 2,584,387</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 17,486</b>	<b>\$ (18,517)</b>	<b>\$ 9,762</b>	<b>\$ 169,255</b>	<b>\$ (81,662)</b>	<b>\$ 1,039,789</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 126,412</b>	<b>\$ (12,932)</b>	<b>\$ 38,907</b>	<b>\$ 169,255</b>	<b>\$ 79,598</b>	<b>\$ 4,663,966</b>

Notes

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FUND/ DEPT ACCOUNT NUMBER	NAME	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
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	9,661	1,083	917	93	2,540	10,846
1010200000	County Administration	10,099	1,862	1,577	159	4,370	18,659
1011800000	County Counsel	(15,170)	-	-	-	-	(499)
1014200000	Facilities Management	3,368	-	-	-	-	-
1011200000	Purchasing & Support	13,101	759	1,090	-	-	84
1012400000	Human Resources	16,908	-	209,047	26,558	35,130	509,893
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 37,966</b>	<b>\$ 3,704</b>	<b>\$ 212,632</b>	<b>\$ 26,810</b>	<b>\$ 42,040</b>	<b>\$ 538,982</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 76,267</i>	<i>\$ 5,281</i>	<i>\$ 86,852</i>	<i>\$ 10,473</i>	<i>\$ 16,507</i>	<i>\$ 159,234</i>
<b>CARRY FORWARD [2]</b>		<b>\$ (38,300)</b>	<b>\$ (1,577)</b>	<b>\$ 125,780</b>	<b>\$ 16,337</b>	<b>\$ 25,532</b>	<b>\$ 379,749</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ (334)</b>	<b>\$ 2,127</b>	<b>\$ 338,411</b>	<b>\$ 43,147</b>	<b>\$ 67,572</b>	<b>\$ 918,731</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	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
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	5,519	1,004	(315)	5,509	19,430	74,535
1010200000	County Administration	9,495	1,727	281	8,362	19,281	65,705
1011800000	County Counsel	-	-	-	(50,703)	-	-
1014200000	Facilities Management	-	-	-	(170)	-	-
1011200000	Purchasing & Support	671	168	-	28,338	172	19,951
1012400000	Human Resources	489,967	19,431	-	1,419	28,147	138,322
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 505,652</b>	<b>\$ 22,329</b>	<b>\$ (34)</b>	<b>\$ (7,244)</b>	<b>\$ 67,030</b>	<b>\$ 298,513</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 149,837</i>	<i>\$ 9,530</i>	<i>\$ -</i>	<i>\$ (15,344)</i>	<i>\$ 458,798</i>	<i>\$ 812,601</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 355,815</b>	<b>\$ 12,799</b>	<b>\$ (34)</b>	<b>\$ 8,099</b>	<b>\$ (391,768)</b>	<b>\$ (514,088)</b>
ADJUSTMENTS [3]:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 861,468</b>	<b>\$ 35,128</b>	<b>\$ (34)</b>	<b>\$ 855</b>	<b>\$ (324,738)</b>	<b>\$ (215,575)</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	OF- OTHER NGF FUNDS	OA- OTHER AGENCIES	AO- ALL OTHER
BUILD	Building Depreciation	\$ -	\$ 60,467	\$ -
EQUIP	Equipment Depreciation	-	-	21,301
DEBT SVS	Debt Service Interest	-	-	-
1010800000	Auditor-Controller	103,933	1,074,999	31,286
1010200000	County Administration	119,452	660,355	117
1011800000	County Counsel	(18)	19,277	8,455
1014200000	Facilities Management	(51,414)	137,297	-
1011200000	Purchasing & Support	19,910	34,228	1,509
1012400000	Human Resources	135,910	303,183	-
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 327,772</b>	<b>\$ 2,289,806</b>	<b>\$ 62,668</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 134,281</i>	<i>\$ 1,958,358</i>	<i>\$ 153,163</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 193,491</b>	<b>\$ 331,448</b>	<b>\$ (90,495)</b>
ADJUSTMENTS [3]:				
		\$ -	\$ -	\$ -
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 521,263</b>	<b>\$ 2,621,253</b>	<b>\$ (27,827)</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	Subtotal	Direct Billed	Unallocated [4]	Total
BUILD	Building Depreciation	\$ 6,617,948	\$ -	\$ -	\$ 6,617,948
EQUIP	Equipment Depreciation	4,260,965	-	-	4,260,965
DEBT SVS	Debt Service Interest	1,258,406	-	-	1,258,406
1010800000	Auditor-Controller	5,537,017	553,353	1,665,583	7,755,953
1010200000	County Administration	4,368,903	-	1,097,120	5,466,023
1011800000	County Counsel	2,249,805	1,876,856	1,249,003	5,375,664
1014200000	Facilities Management	11,628,811	2,004,813	-	13,633,623
1011200000	Purchasing & Support	2,254,071	1,452,349	-	3,706,419
1012400000	Human Resources	6,668,124	4,135,222	-	10,803,346
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 44,844,050</b>	<b>\$ 10,022,592</b>	<b>\$ 4,011,705</b>	<b>\$ 58,878,348</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 36,830,925</i>			
<b>CARRY FORWARD [2]</b>		<b>\$ 8,013,125</b>			
ADJUSTMENTS [3]:					
		\$ -			
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 52,544,618</b>			

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**DEPARTMENTAL EXPENSE DETAIL**

**BUILD- Building Depreciation**

Expense Type	\$	Spread Method	Agriculture Bldg	Canlis Bldg	District Attorney Bldg (formerly Courthouse)	Hazleton Complex	Human Services Bldg	Juvenile Justice Center	Administrative Bldg	Single Occupancy
<b>Straight Line Depreciation Amount</b>										
Building Depreciation	\$ 7,952,949	D	\$ 528,932	\$ 163,586	\$ 560,246	\$ 239,928	\$ 400,001	\$ 466,982	\$ 1,566,105	\$ 4,027,169
<b>Subtotal</b>	<b>\$ 7,952,949</b>		<b>\$ 528,932</b>	<b>\$ 163,586</b>	<b>\$ 560,246</b>	<b>\$ 239,928</b>	<b>\$ 400,001</b>	<b>\$ 466,982</b>	<b>\$ 1,566,105</b>	<b>\$ 4,027,169</b>
<b>Disallowed Expenses</b>										
Subtotal Disallowed Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 7,952,949</b>		<b>\$ 528,932</b>	<b>\$ 163,586</b>	<b>\$ 560,246</b>	<b>\$ 239,928</b>	<b>\$ 400,001</b>	<b>\$ 466,982</b>	<b>\$ 1,566,105</b>	<b>\$ 4,027,169</b>
<b>Reallocation of Incoming Costs</b>										
First Allocation	\$ -		\$ 528,932	\$ 163,586	\$ 560,246	\$ 239,928	\$ 400,001	\$ 466,982	\$ 1,566,105	\$ 4,027,169
Unallocated Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ -		\$ 528,932	\$ 163,586	\$ 560,246	\$ 239,928	\$ 400,001	\$ 466,982	\$ 1,566,105	\$ 4,027,169
Second Allocation	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FUNCTIONAL COSTS</b>	<b>\$ 7,952,949</b>		<b>\$ 528,932</b>	<b>\$ 163,586</b>	<b>\$ 560,246</b>	<b>\$ 239,928</b>	<b>\$ 400,001</b>	<b>\$ 466,982</b>	<b>\$ 1,566,105</b>	<b>\$ 4,027,169</b>

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**COSTS TO BE ALLOCATED**

BUILD- Building Depreciation	First Allocation	Second Allocation	Total
<b>Departmental Expenditures</b>	\$ 7,952,949		\$ 7,952,949
<b>Incoming Costs</b>			
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		-	-
<b>Total Incoming Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$ 7,952,949</u>	<u>\$ -</u>	<u>\$ 7,952,949</u>

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**BUILD- Building Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Agriculture Bldg</b>	<b>1.1</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-	-	-
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_PROSECTI	-	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%	-		-	-	-

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**BUILD- Building Depreciation**

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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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-JP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	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%	-	-	-	-	-



San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**BUILD- Building Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026000000- EMERGENCY SERVICES	13,668	21.658%	114,557		114,557	-	114,557
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-		-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-		-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-		-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-		-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-		-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-		-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-		-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-		-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-		-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-		-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-		-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-		-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-		-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-		-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-		-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-		-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-		-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-		-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-		-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-		-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-		-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-		-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-		-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-		-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-		-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-		-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-		-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-		-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-		-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-		-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-		-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-		-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-		-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-		-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-		-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-		-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-		-	-	-
6061500000- COOPERATIVE EXTENSION	24,143	38.257%	202,351		202,351	-	202,351
7070300000- PARKS AND RECREATION	-	0.000%	-		-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-		-	-	-
8190000000- FLEET SERVICES	-	0.000%	-		-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-		-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-		-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**BUILD- Building Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
826000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
827000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
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	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>63,108</b>	<b>100.000%</b>	<b>\$ 528,932</b>	<b>\$ -</b>	<b>\$ 528,932</b>	<b>\$ -</b>	<b>\$ 528,932</b>

Allocation Basis:

Ag Bldg Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2022-2023.xlsx

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**BUILD- Building Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Canlis Bldg</b>	<b>1.2</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-	-	-
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_PROSECTI	-	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 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**BUILD- Building Depreciation**

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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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-JP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	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 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 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%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	4,314	6.370%	10,420	-	10,420	-	10,420
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**BUILD- Building Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
826000000- CENTRAL TELEPHONE	1,024	1.512%	2,473		2,473	-	2,473
827000000- RADIO COMMUNICATIONS	-	0.000%	-		-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-		-	-	-
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	-	0.000%	-		-	-	-
OA- OTHER AGENCIES	7,790	11.502%	18,816		18,816	-	18,816
AO- ALL OTHER	-	0.000%	-		-	-	-
<b>Total</b>	<b>67,725</b>	<b>100.000%</b>	<b>\$ 163,586</b>	<b>\$ -</b>	<b>\$ 163,586</b>	<b>\$ -</b>	<b>\$ 163,586</b>

**Allocation Basis:** Canlis Bldg Sq Ftg Per Occupants

**Source of Allocation:** B2 - Bldg Square Footage Worksheet for 2022-2023.xlsx

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**BUILD- Building Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>District Attorney Bldg (formerly Courthouse)</b>	<b>1.3</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	9,022		9,022	-	9,022
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-	-	-
2020200000- DISTRICT ATTORNEY	54,321	72.292%	405,014		405,014	-	405,014
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	8,050	10.713%	60,020		60,020	-	60,020
2020205000- DA-VICTIM ASSISTANCE	1,704	2.268%	12,705		12,705	-	12,705
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%	10,737		10,737	-	10,737
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%	4,406		4,406	-	4,406
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 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**BUILD- Building Depreciation**

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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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%	41,552	-	41,552	-	41,552
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-JP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	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%	-	-	-	-	-



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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%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, 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
8260000000- CENTRAL TELEPHONE	2,252	2.997%	16,791		16,791	-	16,791
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%	-		-	-	-
<b>Total</b>	<b>75,141</b>	<b>100.000%</b>	<b>\$ 560,246</b>	<b>\$ -</b>	<b>\$ 560,246</b>	<b>\$ -</b>	<b>\$ 560,246</b>

**Allocation Basis:**

**DA Sq Ftg Per Occupants**

**Source of Allocation:**

**B2 - Bldg Square Footage Worksheet for 2022-2023.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
<b>Hazelton Complex</b>	<b>1.4</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	6,340		6,340	-	6,340
1040148000- PUBLIC IMPROVEMENT	-	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%	-		-	-	-

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**BUILD- Building Depreciation**

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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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-JP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	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%	70,419	-	70,419	-	70,419
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-

San Joaquin County, California  
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**BUILD- Building Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	21,900	31.283%	75,056	-	75,056	-	75,056
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	25,230	36.039%	86,468	-	86,468	-	86,468
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 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**BUILD- Building Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
826000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
827000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
921000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	480	0.686%	1,645.06	-	1,645.06	-	1,645.06
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%	-	-	-	-	-
<b>Total</b>	<b>70,007</b>	<b>100.000%</b>	<b>\$ 239,928</b>	<b>\$ -</b>	<b>\$ 239,928</b>	<b>\$ -</b>	<b>\$ 239,928</b>

**Allocation Basis:** Hazelton Sq Ftg Per Occupants

**Source of Allocation:** B2 - Bldg Square Footage Worksheet for 2022-2023.xlsx

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**BUILD- Building Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Human Services Bldg</b>	<b>1.5</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-	-	-
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%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**BUILD- Building Depreciation**

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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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-JP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	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 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 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%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	263,822	94.222%	376,889	-	376,889	-	376,889
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	14,774	5.276%	21,106	-	21,106	-	21,106
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**BUILD- Building Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
826000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
827000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
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	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>280,000</b>	<b>100.000%</b>	<b>\$ 400,001</b>	<b>\$ -</b>	<b>\$ 400,001</b>	<b>\$ -</b>	<b>\$ 400,001</b>

**Allocation Basis:**

**HSA Sq Ftg Per Occupants**

**Source of Allocation:**

**B2 - Bldg Square Footage Worksheet for 2022-2023.xlsx**

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**BUILD- Building Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Juvenile Justice Center</b>	<b>1.6</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	1,976	1.481%	6,916		6,916	-	6,916
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%	7,872		7,872	-	7,872
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-
2021274000- COUNTY SUPPORT TO COURTS	13,408	10.050%	46,931		46,931	-	46,931

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, 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
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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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%	61,205	-	61,205	-	61,205
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%	38,849	-	38,849	-	38,849
2022785000- AB118-ELEAS-COPS-JP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	87,197	65.358%	305,209	-	305,209	-	305,209
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 2024-25, 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%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, 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
826000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
827000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
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	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>133,415</b>	<b>100.000%</b>	<b>\$ 466,982</b>	<b>\$ -</b>	<b>\$ 466,982</b>	<b>\$ -</b>	<b>\$ 466,982</b>

**Allocation Basis:** Juv Just Cntr Sq Ftg Per Occupants

**Source of Allocation:** B2 - Bldg Square Footage Worksheet for 2022-2023.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
<b>Administrative Bldg</b>	<b>1.7</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	8,581	5.254%	82,277		82,277	-	82,277
1010200000- County Administration	6,341	3.882%	60,799		60,799	-	60,799
1011800000- County Counsel	7,438	4.554%	71,317		71,317	-	71,317
1014200000- Facilities Management	7,033	4.306%	67,434		67,434	-	67,434
1011200000- Purchasing & Support	13,801	8.449%	132,327		132,327	-	132,327
1012400000- Human Resources	15,488	9.482%	148,503		148,503	-	148,503
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	12,821	7.849%	122,931		122,931	-	122,931
1011000000- TREASURER-TAX COLLECTOR	8,840	5.412%	84,760		84,760	-	84,760
1011100000- ASSESSOR	22,171	13.574%	212,581		212,581	-	212,581
1011600000- REVENUE AND RECOVERY	8,087	4.951%	77,540		77,540	-	77,540
1013000000- REGISTRAR OF VOTERS	16,831	10.305%	161,380		161,380	-	161,380
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%	-		-	-	-
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  
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**BUILD- Building Depreciation**

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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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-JP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	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	8.123%	127,207	-	127,207	-	127,207



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%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	2,567	1.572%	24,613	-	24,613	-	24,613
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	12.288%	192,436	-	192,436	-	192,436
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-

San Joaquin County, California  
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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**BUILD- Building Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
826000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
827000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
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	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>163,336</b>	<b>100.000%</b>	<b>\$ 1,566,105</b>	<b>\$ -</b>	<b>\$ 1,566,105</b>	<b>\$ -</b>	<b>\$ 1,566,105</b>

**Allocation Basis:** Adm Bldg Sq Ftg Per Occupants

**Source of Allocation:** B2 - Bldg Square Footage Worksheet for 2022-2023.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
<b>Single Occupancy</b>	<b>1.8</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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	756,975	18.816%	757,752		757,752	-	757,752
1011200000- Purchasing & Support	5,564	0.138%	5,570		5,570	-	5,570
1012400000- Human Resources	-	0.000%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	119,927	2.981%	120,050		120,050	-	120,050
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-

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**BUILD- Building Depreciation**

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	25,230	0.627%	25,256	-	25,256	-	25,256
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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	1,105,702	27.484%	1,106,837	-	1,106,837	-	1,106,837
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	0.239%	9,622	-	9,622	-	9,622
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%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	4,427	0.110%	4,431	-	4,431	-	4,431
2025600000- COMMUNITY DEVELOPMENT SERVICES	235,065	5.843%	235,306	-	235,306	-	235,306
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-

San Joaquin County, California  
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 Source Cost Data from Fiscal Year 2022-23 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%	-	-	-	-	-
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	109,806	2.729%	109,919	-	109,919	-	109,919
4040600000- SUBSTANCE ABUSE SERVICES	32,710	0.813%	32,743	-	32,743	-	32,743
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	1,003,953	24.955%	1,004,984	-	1,004,984	-	1,004,984
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	6,386	0.159%	6,393	-	6,393	-	6,393
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	4.795%	193,101	-	193,101	-	193,101
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	348,355	8.659%	348,713	-	348,713	-	348,713
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	24,816	0.617%	24,842	-	24,842	-	24,842
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-

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**BUILD- Building Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
826000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
827000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
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	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	41,608	1.034%	41,650	-	41,650	-	41,650
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>\$ 4,023,040</b>	<b>100.000%</b>	<b>\$ 4,027,169</b>	<b>\$ -</b>	<b>\$ 4,027,169</b>	<b>\$ -</b>	<b>\$ 4,027,169</b>

**Allocation Basis:** Single Occup Bldg Depr Directly Identified

**Source of Allocation:** B1 - BUILDING INVENTORY fund 37004 06-30-23.xlsx

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**ALLOCATION SUMMARY**

BUILD- Building Depreciation	District									Total
	Agriculture Bldg	Canlis Bldg	Attorney Bldg (formerly Courthouse)	Hazleton Complex	Human Services Bldg	Juvenile Justice Center	Administrative Bldg	Single Occupancy		
<b>ALLOCABLE BUDGET UNITS</b>										
BUILD- Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
DEBT SVS- Debt Service Interest	-	-	-	-	-	-	-	-	-	-
101080000- Auditor-Controller	-	-	-	-	-	-	82,277	-	-	82,277
101020000- County Administration	-	-	-	-	-	-	60,799	-	-	60,799
101180000- County Counsel	-	-	-	-	-	-	71,317	-	-	71,317
101420000- Facilities Management	-	-	9,022	-	-	-	67,434	757,752	-	834,208
101120000- Purchasing & Support	-	-	-	-	-	-	132,327	5,570	-	137,897
101240000- Human Resources	-	-	-	-	-	-	148,503	-	-	148,503
<b>RECEIVING BUDGET UNITS</b>										
101010000- BOARD OF SUPERVISORS	-	-	-	-	-	-	122,931	-	-	122,931
101100000- TREASURER-TAX COLLECTOR	-	-	-	-	-	-	84,760	-	-	84,760
101110000- ASSESSOR	-	-	-	-	-	-	212,581	-	-	212,581
101160000- REVENUE AND RECOVERY	-	-	-	-	-	-	77,540	-	-	77,540
101300000- REGISTRAR OF VOTERS	-	-	-	-	-	-	161,380	-	-	161,380
101400000- GENERAL SERVICES - ADMIN	-	-	-	-	-	-	-	-	-	-
101430000- CAPITAL PROJECT ADMIN	-	-	-	-	-	-	-	-	-	-
101440000- AIRPORT EAST BUSINESS PARK	-	-	-	-	-	-	-	-	-	-
101600000- SURVEYOR	-	-	-	6,340	-	-	-	-	-	6,340
104014800- PUBLIC IMPROVEMENT	-	-	-	-	-	-	-	-	-	-
202020000- DISTRICT ATTORNEY	-	-	405,014	-	-	-	-	-	-	405,014
202020200- DA-REAL ESTATE FRAUD	-	-	-	-	-	6,916	-	-	-	6,916
202020400- DA-FAMILY JUSTICE CENTER	-	-	60,020	-	-	-	-	-	-	60,020
202020500- DA-VICTIM ASSISTANCE	-	-	12,705	-	-	-	-	-	-	12,705
202020600- DA-CONSUMER FRAUD-PROP 64	-	-	-	-	-	-	-	-	-	-
202020700- DA-EPU INVESTIGATION_PROSECUTI	-	-	-	-	-	-	-	-	-	-
202020900- DA-CHILD ABDUCTION	-	-	-	-	-	-	-	-	-	-
202021000- DA-NARCOTICS ENFORCEMENT	-	-	10,737	-	-	-	-	-	-	10,737
202021200- DA-AUTO INSURANCE FRAUD	-	-	-	-	-	-	-	-	-	-
202021600- DA-WORKERS COMP INS FRAUD	-	-	-	-	-	-	-	-	-	-
202021700- DA-PUBLIC ASSISTANCE FRAUD	-	-	-	-	-	-	-	-	-	-
202022500- DA-YOUTH GUN VIOLE-JAG	-	-	-	-	-	-	-	-	-	-
202027300- DA-VICTIM WITNESS PROG	-	-	4,406	-	-	-	-	-	-	4,406
202027824- DA-RURAL CRIMES PREVENTION	-	-	-	-	-	-	-	-	-	-
202027825- DA-CRIMINAL RESTITUTION PROG	-	-	-	-	-	-	-	-	-	-
202027827- DA-UNDERSERVED VICTIM ADVOCACY	-	-	-	-	-	-	-	-	-	-
202028100- DA-SLESF-AB109	-	-	-	-	-	-	-	-	-	-
202030000- CHILD SUPPORT	-	-	-	-	-	-	-	-	-	-
202040000- PUBLIC DEFENDER	-	-	-	-	2,006	7,872	-	120,050	-	129,928
202100000- GRAND JURY	-	-	-	-	-	-	-	-	-	-
202120000- PRETRIAL SERVICES	-	-	-	-	-	-	-	-	-	-
202127400- COUNTY SUPPORT TO COURTS	-	-	-	-	-	46,931	-	-	-	46,931
202130000- COURT ASSIGNED COUNSEL	-	-	-	-	-	-	-	-	-	-
202160200- SHERIFF-BOATING SAFETY	-	-	-	-	-	-	-	-	-	-

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**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	
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 ENFORCMENT	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	25,256	25,256
2021649000- SHERIFF-INFORMATION SYSTEMS	-	-	-	-	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	-	-	-	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	-	-	-	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-	-	-	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-	-	-	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	-	41,552	-	-	-	-	-	41,552
2022600000- SHERIFF-CUSTODY	-	-	-	-	-	-	-	1,106,837	1,106,837
2022610000- SHERIFF-AB109-ALTERNATIVES	-	-	-	-	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	-	-	-	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	-	-	-	-	-	-	-	-	-
2022700000- PROBATION-JPCF-JUV PROBATION	-	8,295	-	-	-	61,205	-	9,622	79,122
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	-	-	-	-	-	38,849	-	-	38,849
2022785000- AB118-ELEAS-COPS-JJP	-	-	-	-	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	-	-	-	-	305,209	-	-	305,209
2023060000- WATER RESOURCES	-	-	-	-	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	-	-	-	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	-	-	-	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	212,024	-	-	-	-	-	-	4,431	216,455
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	-	-	70,419	-	-	-	235,306	305,725
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	-	-	-	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	-	-	-	-	-	127,207	-	127,207
2026000000- EMERGENCY SERVICES	114,557	-	-	-	-	-	-	-	114,557
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-	-	-	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-	-	-	-	-	-	-	-



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**ALLOCATION SUMMARY**

BUILD- Building Depreciation	District								Total
	Agriculture Bldg	Canlis Bldg	Attorney Bldg (formerly Courthouse)	Hazleton Complex	Human Services Bldg	Juvenile Justice Center	Administrative Bldg	Single Occupancy	
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	-	-	75,056	-	-	-	-	75,056
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	-	-	-	-	-	-	-	109,919	109,919
4040600000- SUBSTANCE ABUSE SERVICES	-	-	-	-	-	-	-	32,743	32,743
4040700000- BEHAVIORAL HEALTH ADMIN	-	-	-	-	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	-	-	-	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	-	-	-	-	-	-	1,004,984	1,004,984
4041200000- CONSERVATOR SERVICES	-	-	-	-	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	-	-	-	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	-	-	86,468	-	-	-	-	86,468
4045415000- CALIFORNIA CHILDRENS SERVICES	-	-	-	-	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	-	-	-	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	-	-	-	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	-	-	-	-	-	-	6,393	6,393
5050101000- HSA ADMINISTRATION	-	-	-	-	376,889	-	24,613	-	401,502
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	-	-	-	-	-	-	-	193,101	193,101
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	-	-	-	-	-	-	-	348,713	348,713
7070800000- CULTURAL SERVICES	-	-	-	-	-	-	-	-	-
8190000000- FLEET SERVICES	-	-	-	-	-	-	-	24,842	24,842
8240000000- INFORMATION SYSTEMS DIV - ISF	-	10,420	-	-	-	-	192,436	-	202,856
8250000000- OFFICE AUTOMATION	-	-	-	-	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	2,473	16,791	-	-	-	-	-	19,264
8270000000- RADIO COMMUNICATIONS	-	-	-	-	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-	-	-	-
9210000000- SW ENTERPRISE	-	-	-	-	-	-	-	-	-

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**ALLOCATION SUMMARY**

BUILD- Building Depreciation	District								
	Agriculture Bldg	Canlis Bldg	Attorney Bldg (formerly Courthouse)	Hazelton Complex	Human Services Bldg	Juvenile Justice Center	Administrative Bldg	Single Occupancy	Total
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	-	-	1,645	-	-	-	-	1,645
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	-	18,816	-	-	-	-	-	41,650	60,467
AO- ALL OTHER	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 528,932</b>	<b>\$ 163,586</b>	<b>\$ 560,246</b>	<b>\$ 239,928</b>	<b>\$ 400,001</b>	<b>\$ 466,982</b>	<b>\$ 1,566,105</b>	<b>\$ 4,027,169</b>	<b>\$ 7,952,949</b>

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**DEPARTMENTAL EXPENSE DETAIL**

**EQUIP- Equipment Depreciation**

Expense Type	\$	Distribution Percentage	Spread Method	100.00%	Depreciation for County Equipment
<b>Straight Line Depreciation Amount</b>					
Equipment Use Allowance	\$ 4,287,222		S		\$ 4,287,222
<b>Subtotal Operating Cost</b>	<b>\$ 4,287,222</b>				<b>\$ 4,287,222</b>
<b>Disallowed Expenses</b>					
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>				<b>\$ -</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 4,287,222</b>				<b>\$ 4,287,222</b>
<b>Reallocation of Incoming Costs</b>					
<b>First Allocation</b>	<b>\$ -</b>				<b>\$ 4,287,222</b>
<b>Unallocated Costs</b>	<b>\$ -</b>				<b>\$ -</b>
<b>Subtotal of First Allocation</b>	<b>\$ -</b>				<b>\$ 4,287,222</b>
<b>Second Allocation</b>	<b>\$ -</b>				<b>\$ -</b>
<b>Unallocated Costs</b>	<b>\$ -</b>				<b>\$ -</b>
<b>Subtotal of Second Allocation</b>	<b>\$ -</b>				<b>\$ -</b>
<b>TOTAL FUNCTIONAL COSTS</b>	<b>\$ 4,287,222</b>				<b>\$ 4,287,222</b>

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**COSTS TO BE ALLOCATED**

EQUIP- Equipment Depreciation	First Allocation	Second Allocation	Total
<b>Departmental Expenditures</b>	\$ 4,287,222		\$ 4,287,222
<b>Incoming Costs</b>			
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		-	-
<b>Total Incoming Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$ 4,287,222</u>	<u>\$ -</u>	<u>\$ 4,287,222</u>

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**EQUIP- Equipment Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Depreciation for County Equipment</b>	<b>2.1</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	3,384	0.079%	3,384		3,384	-	3,384
1010200000- County Administration	-	0.000%	-		-	-	-
1011800000- County Counsel	-	0.000%	-		-	-	-
1014200000- Facilities Management	2,029	0.047%	2,029		2,029	-	2,029
1011200000- Purchasing & Support	17,007	0.397%	17,007		17,007	-	17,007
1012400000- Human Resources	3,837	0.089%	3,837		3,837	-	3,837
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	2,687	0.063%	2,687		2,687	-	2,687
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	494,180	11.527%	494,180		494,180	-	494,180
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	1,057	0.025%	1,057		1,057	-	1,057
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	22,385	0.522%	22,385		22,385	-	22,385
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	19,110	0.446%	19,110		19,110	-	19,110
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-
2021602000- SHERIFF-BOATING SAFETY	13,946	0.325%	13,946		13,946	-	13,946
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-

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**EQUIP- Equipment Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	1,405	0.033%	1,405	-	1,405	-	1,405
2021610000- SHERIFF-AUTOMATED FINGERPRINT	91,832	2.142%	91,832	-	91,832	-	91,832
2021614000- SHERIFF-SPEC SERVICES DIVISION	3,162	0.074%	3,162	-	3,162	-	3,162
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	1,719	0.040%	1,719	-	1,719	-	1,719
2021615000- SHERIFF-MOUNTAIN HOUSE	507	0.012%	507	-	507	-	507
2021619000- SHERIFF-ANIMAL CONTROL	2,389	0.056%	2,389	-	2,389	-	2,389
2021620000- SHERIFF-PATROL	105,607	2.463%	105,607	-	105,607	-	105,607
2021622000- SHERIFF-COMMUNICATIONS	28,608	0.667%	28,608	-	28,608	-	28,608
2021626000- SHERIFF-DETECTIVES	28,653	0.668%	28,653	-	28,653	-	28,653
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	36,829	0.859%	36,829	-	36,829	-	36,829
2021635000- SHERIFF-CIVIL	9,463	0.221%	9,463	-	9,463	-	9,463
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	21,212	0.495%	21,212	-	21,212	-	21,212
2021649000- SHERIFF-INFORMATION SYSTEMS	39,955	0.932%	39,955	-	39,955	-	39,955
2021650000- SHERIFF-LATHROP POLICE CONTRAC	3,706	0.086%	3,706	-	3,706	-	3,706
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	0.080%	3,426	-	3,426	-	3,426
2022600000- SHERIFF-CUSTODY	99,052	2.310%	99,052	-	99,052	-	99,052
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	943	0.022%	943	-	943	-	943
2022621000- CORRECTIONAL HEALTH SERVICES	33,295	0.777%	33,295	-	33,295	-	33,295
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	9,072	0.212%	9,072	-	9,072	-	9,072
2022702300- PROB-ADJULT-SB678-TAY	4,953	0.116%	4,953	-	4,953	-	4,953
2022702510- PROBATION-LOC COMM CORR-AB109	-	0.000%	-	-	-	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	0.000%	-	-	-	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	107,616	2.510%	107,616	-	107,616	-	107,616
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	86,320	2.013%	86,320	-	86,320	-	86,320
2025600000- COMMUNITY DEVELOPMENT SERVICES	12,445	0.290%	12,445	-	12,445	-	12,445
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	1,366	0.032%	1,366	-	1,366	-	1,366
2026000000- EMERGENCY SERVICES	9,400	0.219%	9,400	-	9,400	-	9,400
2026000150- ISD-HOMELAND SECURITY GRANTS	365,470	8.525%	365,470	-	365,470	-	365,470
2026000170- OES-2016 DELTA GRANT PHASE 2	3,187	0.074%	3,187	-	3,187	-	3,187
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-

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**EQUIP- Equipment Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	39,550	0.923%	39,550	-	39,550	-	39,550
4041000000- PUBLIC HEALTH SVS	537,610	12.540%	537,610	-	537,610	-	537,610
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	892,848	20.826%	892,848	-	892,848	-	892,848
4042000000- ENVIRONMENTAL HEALTH	718	0.017%	718	-	718	-	718
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	9,038	0.211%	9,038	-	9,038	-	9,038
5050101000- HSA ADMINISTRATION	1,016,987	23.721%	1,016,987	-	1,016,987	-	1,016,987
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	7,241	0.169%	7,241	-	7,241	-	7,241
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	13,282	0.310%	13,282	-	13,282	-	13,282
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	4,930	0.115%	4,930	-	4,930	-	4,930
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	590	0.014%	590	-	590	-	590
7070300000- PARKS AND RECREATION	51,912	1.211%	51,912	-	51,912	-	51,912
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%	-	-	-	-	-

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**EQUIP- Equipment Depreciation**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	0.497%	21,301	-	21,301	-	21,301
<b>Total</b>	<b>\$ 4,287,222</b>	<b>100.000%</b>	<b>\$ 4,287,222</b>	<b>\$ -</b>	<b>\$ 4,287,222</b>	<b>\$ -</b>	<b>\$ 4,287,222</b>

**Allocation Basis:** Annual Equipment Depreciation per Department

**Source of Allocation:** C1 - Copy of NBV assets by fund-dept 6-30-23-original.xlsx



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**ALLOCATION SUMMARY**

EQUIP- Equipment Depreciation	Depreciation for County Equipment	Total
<b>ALLOCABLE BUDGET UNITS</b>		
BUILD- Building Depreciation	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-
DEBT SVS- Debt Service Interest	-	-
1010800000- Auditor-Controller	3,384	3,384
1010200000- County Administration	-	-
1011800000- County Counsel	-	-
1014200000- Facilities Management	2,029	2,029
1011200000- Purchasing & Support	17,007	17,007
1012400000- Human Resources	3,837	3,837
<b>RECEIVING BUDGET UNITS</b>		
1010100000- BOARD OF SUPERVISORS	-	-
1011000000- TREASURER-TAX COLLECTOR	-	-
1011100000- ASSESSOR	2,687	2,687
1011600000- REVENUE AND RECOVERY	-	-
1013000000- REGISTRAR OF VOTERS	494,180	494,180
1014000000- GENERAL SERVICES - ADMIN	-	-
1014300000- CAPITAL PROJECT ADMIN	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	-
1016000000- SURVEYOR	1,057	1,057
1040148000- PUBLIC IMPROVEMENT	-	-
2020200000- DISTRICT ATTORNEY	22,385	22,385
2020202000- DA-REAL ESTATE FRAUD	-	-
2020204000- DA-FAMILY JUSTICE CENTER	19,110	19,110
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	-	-
2021602000- SHERIFF-BOATING SAFETY	13,946	13,946

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**ALLOCATION SUMMARY**

EQUIP- Equipment Depreciation	Depreciation for County Equipment	Total
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	-
2021609000- SHERIFF-CAL MMET	1,405	1,405
2021610000- SHERIFF-AUTOMATED FINGERPRINT	91,832	91,832
2021614000- SHERIFF-SPEC SERVICES DIVISION	3,162	3,162
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	1,719	1,719
2021615000- SHERIFF-MOUNTAIN HOUSE	507	507
2021619000- SHERIFF-ANIMAL CONTROL	2,389	2,389
2021620000- SHERIFF-PATROL	105,607	105,607
2021622000- SHERIFF-COMMUNICATIONS	28,608	28,608
2021626000- SHERIFF-DETECTIVES	28,653	28,653
2021627000- SHERIFF-AUTO THEFT PROG	-	-
2021628000- SHERIFF-RECORDS	36,829	36,829
2021635000- SHERIFF-CIVIL	9,463	9,463
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	21,212	21,212
2021649000- SHERIFF-INFORMATION SYSTEMS	39,955	39,955
2021650000- SHERIFF-LATHROP POLICE CONTRAC	3,706	3,706
2021654000- SHERIFF-JAG PROGRAM	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-
2021658000- SHERIFF-COURT SERVICES	3,426	3,426
2022600000- SHERIFF-CUSTODY	99,052	99,052
2022610000- SHERIFF-AB109-ALTERNATIVES	-	-
2022620000- SHERIFF-CUST-AWP	943	943
2022621000- CORRECTIONAL HEALTH SERVICES	33,295	33,295
2022700000- PROBATION-JPCF-JUV PROBATION	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	-
2022702000- PROBATION-ADULT	9,072	9,072
2022702300- PROB-ADJULT-SB678-TAY	4,953	4,953
2022702510- PROBATION-LOC COMM CORR-AB109	-	-
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	-
2022710000- PROBATION-JAG PROGRAM	-	-
2022745000- PROBATION-ADMINISTRATION	-	-
2022785000- AB118-ELEAS-COPS-JJP	-	-
2022800000- PROBATION-JUVENILE DETENTION	107,616	107,616
2023060000- WATER RESOURCES	-	-
2023070000- DELTA ACTIVITIES	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	-
2024700000- AGRICULTURAL COMMISSIONER	86,320	86,320
2025600000- COMMUNITY DEVELOPMENT SERVICES	12,445	12,445
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	-
2025900000- RECORDER-COUNTY CLERK	1,366	1,366
2026000000- EMERGENCY SERVICES	9,400	9,400
2026000150- ISD-HOMELAND SECURITY GRANTS	365,470	365,470
2026000170- OES-2016 DELTA GRANT PHASE 2	3,187	3,187

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**ALLOCATION SUMMARY**

EQUIP- Equipment Depreciation	Depreciation for County Equipment	Total
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-
2026700000- LAFCO CONTRIBUTION	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	-
4040500000- MENTAL HEALTH SERVICES	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	-
4040800000- UTILITY DISTRICTS	39,550	39,550
4041000000- PUBLIC HEALTH SVS	537,610	537,610
4041200000- CONSERVATOR SERVICES	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	892,848	892,848
4042000000- ENVIRONMENTAL HEALTH	718	718
4045415000- CALIFORNIA CHILDRENS SERVICES	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	9,038	9,038
5050101000- HSA ADMINISTRATION	1,016,987	1,016,987
5050106000- HSA-CALWORKS ASSISTANCE	-	-
5050107000- HSA-FOSTER CARE	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	7,241	7,241
5054000000- COMMUNITY SERVICES	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	13,282	13,282
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	-
5055600000- VETERANS SERVICE OFFICE	4,930	4,930
6060900000- COUNTY LIBRARY	-	-
6061500000- COOPERATIVE EXTENSION	590	590
7070300000- PARKS AND RECREATION	51,912	51,912
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	-	-
9210000000- SW ENTERPRISE	-	-

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**ALLOCATION SUMMARY**

EQUIP- Equipment Depreciation	Depreciation for County Equipment	Total
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	21,301	21,301
<b>Total</b>	<b>\$ 4,287,222</b>	<b>\$ 4,287,222</b>

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**DEPARTMENTAL EXPENSE DETAIL**

**DEBT SVS- Debt Service Interest**

Expense Type	Distribution Percentage		100.00%
	\$	Spread Method	Administration Bldg Debt Svs
<b>Personnel</b>			
Debt Service Interest	\$ 1,964,025	S	\$ 1,964,025
<b>Subtotal Personnel Cost</b>	<b>\$ 1,964,025</b>		<b>\$ 1,964,025</b>
<b>Operating Services &amp; Supplies</b>			
<b>Subtotal Operating Cost</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Disallowed Expenses</b>			
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>		<b>\$ -</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 1,964,025</b>		<b>\$ 1,964,025</b>
<b>Reallocation of Incoming Costs</b>			
First Allocation	\$ -		\$ 1,964,024.63
Unallocated Costs	\$ -		\$ -
<b>Subtotal of First Allocation</b>	<b>\$ -</b>		<b>\$ 1,964,025</b>
Second Allocation	\$ -		\$ -
Unallocated Costs	\$ -		\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ -</b>		<b>\$ -</b>
<b>TOTAL FUNCTIONAL COSTS</b>	<b>\$ 1,964,025</b>		<b>\$ 1,964,025</b>

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**COSTS TO BE ALLOCATED**

DEBT SVS- Debt Service Interest	First Allocation	Second Allocation	Total
<b>Departmental Expenditures</b>	\$ 1,964,025	\$ -	\$ 1,964,025
<b>Incoming Costs</b>			
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	-	-	-
<b>Total Incoming Costs</b>	\$ -	\$ -	\$ -
<b>Total Costs to be Allocated</b>	\$ 1,964,025	\$ -	\$ 1,964,025

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**DEBT SVS- Debt Service Interest**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Administration Bldg Debt Svcs</b>	<b>3.1</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-		-
1010800000- Auditor-Controller	8,581	5.254%	103,182		103,182	-	103,182
1010200000- County Administration	6,341	3.882%	76,247		76,247	-	76,247
1011800000- County Counsel	7,438	4.554%	89,438		89,438	-	89,438
1014200000- Facilities Management	7,033	4.306%	84,568		84,568	-	84,568
1011200000- Purchasing & Support	13,801	8.449%	165,949		165,949	-	165,949
1012400000- Human Resources	15,488	9.482%	186,235		186,235	-	186,235
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	12,821	7.849%	154,165		154,165	-	154,165
1011000000- TREASURER-TAX COLLECTOR	8,840	5.412%	106,296		106,296	-	106,296
1011100000- ASSESSOR	22,171	13.574%	266,594		266,594	-	266,594
1011600000- REVENUE AND RECOVERY	8,087	4.951%	97,242		97,242	-	97,242
1013000000- REGISTRAR OF VOTERS	16,831	10.305%	202,383		202,383	-	202,383
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%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-		-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-

San Joaquin County, California  
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**DEBT SVS- Debt Service Interest**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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%	-	-	-	-	-
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	8.123%	159,528	-	159,528	-	159,528
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-



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**DEBT SVS- Debt Service Interest**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	2,567	1.572%	30,867	-	30,867	-	30,867
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	12.288%	241,331	-	241,331	-	241,331
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%	-	-	-	-	-

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**DEBT SVS- Debt Service Interest**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
<b>Total</b>	<b>\$ 163,336</b>	<b>100.000%</b>	<b>\$ 1,964,025</b>	<b>\$ -</b>	<b>\$ 1,964,025</b>	<b>\$ -</b>	<b>\$ 1,964,025</b>

**Allocation Basis:**

**Adm Bldg Sq Ftg Per Occupants**

**Source of Allocation:**

**B2 - Bldg Square Footage Worksheet for 2022-2023.xlsx**

San Joaquin County, California  
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**ALLOCATION SUMMARY**

DEBT SVS- Debt Service Interest	Administration Bldg Debt Svs	Total
<b>ALLOCABLE BUDGET UNITS</b>		
BUILD- Building Depreciation	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-
DEBT SVS- Debt Service Interest	-	-
1010800000- Auditor-Controller	103,182	103,182
1010200000- County Administration	76,247	76,247
1011800000- County Counsel	89,438	89,438
1014200000- Facilities Management	84,568	84,568
1011200000- Purchasing & Support	165,949	165,949
1012400000- Human Resources	186,235	186,235
<b>RECEIVING BUDGET UNITS</b>		
1010100000- BOARD OF SUPERVISORS	154,165	154,165
1011000000- TREASURER-TAX COLLECTOR	106,296	106,296
1011100000- ASSESSOR	266,594	266,594
1011600000- REVENUE AND RECOVERY	97,242	97,242
1013000000- REGISTRAR OF VOTERS	202,383	202,383
1014000000- GENERAL SERVICES - ADMIN	-	-
1014300000- CAPITAL PROJECT ADMIN	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	-
1016000000- SURVEYOR	-	-
1040148000- PUBLIC IMPROVEMENT	-	-
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	-	-
2021602000- SHERIFF-BOATING SAFETY	-	-

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**ALLOCATION SUMMARY**

DEBT SVS- Debt Service Interest	Administration Bldg Debt Svs	Total
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	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	-
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	-	-
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	159,528	159,528
2026000000- EMERGENCY SERVICES	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-

San Joaquin County, California  
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**ALLOCATION SUMMARY**

DEBT SVS- Debt Service Interest	Administration Bldg Debt Svs	Total
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-
2026700000- LAFCO CONTRIBUTION	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	-
4040500000- MENTAL HEALTH SERVICES	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	-
4040800000- UTILITY DISTRICTS	-	-
4041000000- PUBLIC HEALTH SVS	-	-
4041200000- CONSERVATOR SERVICES	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	-
4042000000- ENVIRONMENTAL HEALTH	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	-
5050101000- HSA ADMINISTRATION	30,867	30,867
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	241,331	241,331
8250000000- OFFICE AUTOMATION	-	-
8260000000- CENTRAL TELEPHONE	-	-
8270000000- RADIO COMMUNICATIONS	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	-
9210000000- SW ENTERPRISE	-	-

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**ALLOCATION SUMMARY**

DEBT SVS- Debt Service Interest	Administration Bldg Debt Svs	Total
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	-	-
<b>Total</b>	<b>\$ 1,964,025</b>	<b>\$ 1,964,025</b>

San Joaquin County, California  
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**DEPARTMENTAL EXPENSE DETAIL**

**1010800000- Auditor-Controller**

Expense Type	Distribution Percentage <sup>1</sup>	Spread Method	13.70%	26.31%	10.56%	26.32%	7.05%	16.07%
			General Admin	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government
<b>Personnel</b>								
6001000000 - SALARIES & WAGES-REGULAR	\$ 2,407,832	S	\$ 329,782	\$ 633,385	\$ 254,377	\$ 633,652	\$ 169,706	\$ 386,930
6001100000 - SALARIES-CAFETERIA	111,135	S	15,221	29,234	11,741	29,247	7,833	17,859
6001200000 - SALARIES-CAR ALLOWANCE	6,210	S	851	1,634	656	1,634	438	998
6001210000 - ADMINISTRATION BENEFITS	3,966	S	543	1,043	419	1,044	280	637
6001450000 - SALARIES-LEAVE TIME PAYOFF	27,528	S	3,770	7,241	2,908	7,244	1,940	4,424
6001600000 - CAREER INCENTIVE PAY	16,949	S	2,321	4,458	1,791	4,460	1,195	2,724
6003000000 - SALARIES-OVERTIME	14,858	S	2,035	3,909	1,570	3,910	1,047	2,388
6003200000 - SALARIES-HOLIDAY PAY	2,241	S	307	589	237	590	158	360
6010100000 - UNEMPLOYMENT COMP INSURANCE	1,105	S	151	291	117	291	78	178
6010900000 - PARKING BENEFIT	13,909	S	1,905	3,659	1,469	3,660	980	2,235
6020000000 - RETIREMENT-EMPLOYER SHARE	1,095,818	S	150,085	288,257	115,768	288,379	77,234	176,094
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	125,234	S	17,152	32,943	13,230	32,957	8,827	20,125
6020000415 - RETIREMENT - REPL BENEFITS	10,459	S	1,432	2,751	1,105	2,752	737	1,681
6020600000 - HLTH INSUR FOR RETIREES-SLB	10,716	S	1,468	2,819	1,132	2,820	755	1,722
6030000000 - SOCIAL SECURITY-OASDI	145,645	S	19,948	38,312	15,387	38,328	10,265	23,405
6030100000 - SOCIAL SECURITY-MEDICARE	35,596	S	4,875	9,364	3,761	9,368	2,509	5,720
6040000000 - LIFE INSURANCE	1,996	S	273	525	211	525	141	321
6050000000 - HEALTH INSURANCE	356,852	S	48,875	93,871	37,700	93,910	25,151	57,345
6070000000 - DENTAL INSURANCE	10,618	S	1,454	2,793	1,122	2,794	748	1,706
6080000000 - VISION CARE	1,703	S	233	448	180	448	120	274
<b>Subtotal Personnel Cost</b>	<b>\$ 4,400,372</b>		<b>\$ 602,684</b>	<b>\$ 1,157,526</b>	<b>\$ 464,880</b>	<b>\$ 1,158,015</b>	<b>\$ 310,142</b>	<b>\$ 707,124</b>
<b>Operating Services &amp; Supplies</b>								
6201000000 - OFFICE EXPENSE-GENERAL	\$ 9,400	D	\$ 9,400					
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	15,576	D	15,576					
6201005600 - GENERAL OFFICE SUPPLIES	6,296	D	6,296					
6201100500 - OFFICE EXPENSE-SUPPLIES	717	D	717					
6202000000 - OFFICE EXPENSE-POSTAGE	48,699	D	48,699					
6203000000 - OFFICE EXP-SUBS & PERIODICALS	1,705	D	1,705					
6206000000 - COMMUNICATIONS	18,855	D	18,855					
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE	2,465	D	2,465					
6214000100 - RENTS & LEASES-COPYING MACHINE	6,346	D	6,346					
6217000000 - TRANS AND TRAVEL-GENERAL	1,388	D	1,388					
6217000500 - TRANS/TRAVEL-TRAINING	11,758	D	11,758					
6220000000 - PROFESSIONAL SVS-GEN	-	D	-					
6221000000 - PROFESSIONALSVS	430,019	D	-	430,019				
6221004000 - PROFESSIONAL SVS-COUNTY	587	D	587					
6221005200 - AUDITOR	-	D	-					
6221160002 - BACKGROUND CHECKS-PROVIDER	290	D	290					
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	846	D	846					
6226016000 - SOFTWARE & RELATED LICENSES	28,552	D	28,552					
6269000000 - SMALL TOOLS & INSTRUMENTS	591	D	591					

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**DEPARTMENTAL EXPENSE DETAIL**

1010800000- Auditor-Controller

Expense Type	Distribution Percentage <sup>1</sup>		13.70%	26.31%	10.56%	26.32%	7.05%	16.07%
	\$	Spread Method	General Admin	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	18,250	D	18,250					
6295220700 - DATA PROCESSING CHARGES	2,438,181	D	731,985	282,575	589,260	270,125	-	564,236
6295232000 - INSURANCE-WORKER'S COMP	7,489	D	7,489					
6295236000 - INSURANCE-CASUALTY	61,219	D	61,219					
6501101200 - INTERFUND CHG-SINGLE AUDIT	(220,963)	D		(220,963)				
6501101300 - DIRECT CHG AUDIT/ACCTG	(20,618)	D		(20,618)				
6501101400 - DIR CHG-COP ACCTG FEE	(7,218)	D		(7,218)				
6501401000 - DIR CHG-FR BOS DIST-TAX ADM	(21,173)	D						(21,173)
6501401100 - DIR CHG-ACCTG TRAN FEE-FR BOS	(68,809)	D		(68,809)			-	
6501402000 - DIR CHG-FR RETIREMENT	(4,193)	D		(4,193)				
6502000000 - COST PLAN INDIRECT COST REIMB	(4,008,587)	D	(4,008,587)					
REVENUE - REIMBURSEMENTS	(231,552)			(231,552)				
REVENUE - OFF THE TOP CREDITS	(132,435)		(132,435)					
<b>Subtotal Operating Cost</b>	<b>\$ (1,606,320)</b>		<b>\$ (3,168,009)</b>	<b>\$ 159,241</b>	<b>\$ 589,260</b>	<b>\$ 270,125</b>	<b>\$ -</b>	<b>\$ 543,063</b>
<b>Disallowed Expenses <sup>2</sup></b>								
6501101200 - INTERFUND CHG-SINGLE AUDIT	\$ 220,963	D	\$ -	\$ 220,963	\$ -	\$ -	\$ -	\$ -
6501101300 - DIRECT CHG AUDIT/ACCTG	20,618	D	-	20,618	-	-	-	-
6501101400 - DIR CHG-COP ACCTG FEE	7,218	D	-	7,218	-	-	-	-
6501401100 - DIR CHG-ACCTG TRAN FEE-FR BOS	68,809	D	-	68,809	-	-	-	-
6501402000 - DIR CHG-FR RETIREMENT	4,193	D	-	4,193	-	-	-	-
6502000000 - COST PLAN INDIRECT COST REIMB	4,008,587	D	4,008,587	-	-	-	-	-
REVENUE - REIMBURSEMENTS	231,552		-	231,552	-	-	-	-
<b>Subtotal Disallowed Costs</b>	<b>\$ 4,561,940</b>		<b>\$ 4,008,587</b>	<b>\$ 553,353</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 7,355,991</b>		<b>\$ 1,443,262</b>	<b>\$ 1,870,120</b>	<b>\$ 1,054,140</b>	<b>\$ 1,428,140</b>	<b>\$ 310,142</b>	<b>\$ 1,250,187</b>
<b>Reallocation of General Admin</b>								
<b>G/A Reallocation</b>	Distribution Percentage			32%	18%	24%	5%	21%
<b>Subtotal G/A Reallocation</b>			<b>\$ (1,443,262)</b>	<b>\$ 456,485</b>	<b>\$ 257,309</b>	<b>\$ 348,600</b>	<b>\$ 75,704</b>	<b>\$ 305,163</b>
<b>Reallocation of Incoming Costs</b>								
<b>First Allocation</b>	<b>\$ 188,842</b>			<b>\$ 2,386,333</b>	<b>\$ 1,345,117</b>	<b>\$ 1,822,353</b>	<b>\$ 395,751</b>	<b>\$ 1,595,280</b>
<b>Unallocated Costs</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Subtotal of First Allocation</b>	<b>\$ 188,842</b>			<b>\$ 2,386,333</b>	<b>\$ 1,345,117</b>	<b>\$ 1,822,353</b>	<b>\$ 395,751</b>	<b>\$ 1,595,280</b>
<b>Second Allocation</b>	<b>\$ 332,496</b>			<b>\$ 105,164</b>	<b>\$ 59,278</b>	<b>\$ 80,310</b>	<b>\$ 17,440</b>	<b>\$ 70,303</b>
<b>Unallocated Costs</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Subtotal of Second Allocation</b>	<b>\$ 332,496</b>			<b>\$ 105,164</b>	<b>\$ 59,278</b>	<b>\$ 80,310</b>	<b>\$ 17,440</b>	<b>\$ 70,303</b>
<b>TOTAL FUNCTIONAL COSTS</b>	<b>\$ 7,877,330</b>			<b>\$ 2,491,497</b>	<b>\$ 1,404,395</b>	<b>\$ 1,902,663</b>	<b>\$ 413,192</b>	<b>\$ 1,665,583</b>

Notes

<sup>1</sup> From ACO SA Worksheet FY 23 based on ACO Labor Report FY 2022-23

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



San Joaquin County, California  
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**COSTS TO BE ALLOCATED**

101080000- Auditor-Controller	First Allocation	Second Allocation	Total
<b>Departmental Expenditures</b>	\$ 7,355,991		\$ 7,355,991
<b>Incoming Costs</b>			
BUILD- Building Depreciation	\$ 82,277	\$ -	\$ 82,277
EQUIP- Equipment Depreciation	3,384	-	3,384
DEBT SVS- Debt Service Interest	103,182	-	103,182
101080000- Auditor-Controller		16,299	16,299
101020000- County Administration		15,367	15,367
101180000- County Counsel		2,865	2,865
101420000- Facilities Management		191,574	191,574
101120000- Purchasing & Support		81,078	81,078
101240000- Human Resources		25,314	25,314
<b>Total Incoming Costs</b>	<u>\$ 188,842</u>	<u>\$ 332,496</u>	<u>\$ 521,338</u>
<b>Total Costs to be Allocated</b>	<u>\$ 7,544,834</u>	<u>\$ 332,496</u>	<u>\$ 7,877,330</u>

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
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**1010800000- Auditor-Controller**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Financial Services</b>	<b>4.1</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-	-	-
1010800000- Auditor-Controller	7,509,600	0.358%	8,538	-	8,538	-	8,538
1010200000- County Administration	5,443,011	0.259%	6,188	180	6,008	274	6,282
1011800000- County Counsel	5,351,177	0.255%	6,084	-	6,084	269	6,353
1014200000- Facilities Management	14,938,936	0.712%	16,984	-	16,984	751	17,735
1011200000- Purchasing & Support	3,835,294	0.183%	4,360	-	4,360	193	4,553
1012400000- Human Resources	11,008,550	0.524%	12,516	-	12,516	554	13,069
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	4,022,698	0.192%	4,573	-	4,573	202	4,776
1011000000- TREASURER-TAX COLLECTOR	5,828,769	0.278%	6,627	23,800	(17,173)	293	(16,880)
1011100000- ASSESSOR	11,911,136	0.567%	13,542	-	13,542	599	14,141
1011600000- REVENUE AND RECOVERY	1,930,529	0.092%	2,195	-	2,195	97	2,292
1013000000- REGISTRAR OF VOTERS	9,473,293	0.451%	10,770	-	10,770	476	11,247
1014000000- GENERAL SERVICES - ADMIN	868,934	0.041%	988	-	988	44	1,032
1014300000- CAPITAL PROJECT ADMIN	1,403,752	0.067%	1,596	-	1,596	71	1,667
1014400000- AIRPORT EAST BUSINESS PARK	28,840	0.001%	33	-	33	1	34
1016000000- SURVEYOR	577,221	0.028%	656	-	656	29	685
1040148000- PUBLIC IMPROVEMENT	112,150	0.005%	128	-	128	6	133
2020200000- DISTRICT ATTORNEY	51,836,855	2.470%	58,934	-	58,934	2,606	61,540
2020202000- DA-REAL ESTATE FRAUD	455,442	0.022%	518	-	518	23	541
2020204000- DA-FAMILY JUSTICE CENTER	629,874	0.030%	716	-	716	32	748
2020205000- DA-VICTIM ASSISTANCE	799,373	0.038%	909	-	909	40	949
2020206000- DA-CONSUMER FRAUD-PROP 64	2,267,336	0.108%	2,578	-	2,578	114	2,692
2020207000- DA-EPU INVESTIGATION_PROSECUTI	39,560	0.002%	45	-	45	2	47
2020209000- DA-CHILD ABDUCTION	765,242	0.036%	870	-	870	38	908
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-	5,938	(5,938)	-	(5,938)
2020212000- DA-AUTO INSURANCE FRAUD	301,547	0.014%	343	-	343	15	358
2020216000- DA-WORKERS COMP INS FRAUD	496,778	0.024%	565	-	565	25	590
2020217000- DA-PUBLIC ASSISTANCE FRAUD	3,324,275	0.158%	3,779	-	3,779	167	3,947
2020225000- DA-YOUTH GUN VIOLE-JAG	103,622	0.005%	118	-	118	5	123
2020273000- DA-VICTIM WITNESS PROG	1,774,174	0.085%	2,017	-	2,017	89	2,106
2020278240- DA-RURAL CRIMES PREVENTION	254,458	0.012%	289	-	289	13	302
2020278250- DA-CRIMINAL RESTITUTION PROG	152,783	0.007%	174	-	174	8	181
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	213,614	0.010%	243	-	243	11	254
2020281000- DA-SLESF-AB109	363,738	0.017%	414	-	414	18	432
2020300000- CHILD SUPPORT	20,052,039	0.955%	22,797	5,375	17,422	1,008	18,431
2020400000- PUBLIC DEFENDER	21,810,759	1.039%	24,797	-	24,797	1,097	25,893
2021000000- GRAND JURY	144,022	0.007%	164	-	164	7	171
2021200000- PRETRIAL SERVICES	3,338,041	0.159%	3,795	-	3,795	168	3,963
2021274000- COUNTY SUPPORT TO COURTS	11,698,541	0.557%	13,300	-	13,300	588	13,888
2021300000- COURT ASSIGNED COUNSEL	5,655,905	0.269%	6,430	-	6,430	284	6,715
2021602000- SHERIFF-BOATING SAFETY	2,981,705	0.142%	3,390	-	3,390	150	3,540
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	16,862	0.001%	19	-	19	1	20.02

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**1010800000- Auditor-Controller**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021608000- SHERIFF-ABANDONED WATERCRAFT	61,374	0.003%	70	-	70	3	73
2021609000- SHERIFF-CAL MMET	1,161,981	0.055%	1,321	-	1,321	58	1,379
2021610000- SHERIFF-AUTOMATED FINGERPRINT	614,096	0.029%	698	-	698	31	729
2021614000- SHERIFF-SPEC SERVICES DIVISION	17,147,855	0.817%	19,495	-	19,495	862	20,358
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	19,606	0.001%	22	-	22	1	23
2021615000- SHERIFF-MOUNTAIN HOUSE	2,227,862	0.106%	2,533	-	2,533	112	2,645
2021619000- SHERIFF-ANIMAL CONTROL	1,300,994	0.062%	1,479	-	1,479	65	1,545
2021620000- SHERIFF-PATROL	39,562,110	1.885%	44,978	-	44,978	1,989	46,968
2021622000- SHERIFF-COMMUNICATIONS	4,899,247	0.233%	5,570	-	5,570	246	5,816
2021626000- SHERIFF-DETECTIVES	14,642,097	0.698%	16,647	-	16,647	736	17,383
2021627000- SHERIFF-AUTO THEFT PROG	167,640	0.008%	191	-	191	8	199
2021628000- SHERIFF-RECORDS	4,792,808	0.228%	5,449	-	5,449	241	5,690
2021635000- SHERIFF-CIVIL	2,539,227	0.121%	2,887	-	2,887	128	3,015
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	12,882,424	0.614%	14,646	-	14,646	648	15,294
2021649000- SHERIFF-INFORMATION SYSTEMS	3,430,638	0.163%	3,900	-	3,900	173	4,073
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	0.000%	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	155,832	0.007%	177	-	177	8	185
2021655000- SHERIFF-PATROL-SLESF-AB109	11,075	0.001%	13	-	13	1	13
2021657000- SHERIFF-CUSTODY-SLESF-AB109	17,799	0.001%	20	-	20	1	21
2021658000- SHERIFF-COURT SERVICES	13,115,189	0.625%	14,911	-	14,911	659	15,570
2022600000- SHERIFF-CUSTODY	76,496,707	3.644%	86,969	-	86,969	3,846	90,816
2022610000- SHERIFF-AB109-ALTERNATIVES	6,886,293	0.328%	7,829	-	7,829	346	8,175
2022620000- SHERIFF-CUST-AWP	1,176,557	0.056%	1,338	-	1,338	59	1,397
2022621000- CORRECTIONAL HEALTH SERVICES	17,888,918	0.852%	20,338	-	20,338	900	21,237
2022700000- PROBATION-JPCF-JUV PROBATION	7,651,804	0.365%	8,699	-	8,699	385	9,084
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	8,859,647	0.422%	10,073	-	10,073	445	10,518
2022702300- PROB-ADJULT-SB678-TAY	1,319,963	0.063%	1,501	-	1,501	66	1,567
2022702510- PROBATION-LOC COMM CORR-AB109	22,873,924	1.090%	26,005	-	26,005	1,150	27,156
2022708000- PROB-TRAINING PROGRAM-BSCC MH	183,034	0.009%	208	-	208	9	217
2022710000- PROBATION-JAG PROGRAM	21,661	0.001%	25	-	25	1	26
2022745000- PROBATION-ADMINISTRATION	6,750,788	0.322%	7,675	-	7,675	339	8,014
2022785000- AB118-ELEAS-COPS-JJP	3,407,496	0.162%	3,874	-	3,874	171	4,045
2022800000- PROBATION-JUVENILE DETENTION	16,563,974	0.789%	18,832	-	18,832	833	19,665
2023060000- WATER RESOURCES	2,376,395	0.113%	2,702	-	2,702	119	2,821
2023070000- DELTA ACTIVITIES	693,862	0.033%	789	-	789	35	824
2024100000- FLOOD CHANNEL MAINTENANCE	2,646,047	0.126%	3,008	-	3,008	133	3,141
2024700000- AGRICULTURAL COMMISSIONER	8,226,014	0.392%	9,352	-	9,352	414	9,766
2025600000- COMMUNITY DEVELOPMENT SERVICES	11,392,470	0.543%	12,952	-	12,952	573	13,525
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	713,386	0.034%	811	-	811	36	847
2025900000- RECORDER-COUNTY CLERK	3,952,034	0.188%	4,493	-	4,493	199	4,692
2026000000- EMERGENCY SERVICES	2,262,266	0.108%	2,572	-	2,572	114	2,686
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	371,451	0.018%	422	-	422	19	441
2026000200- EMERGENCY SVS-EMERGENCY OPER	23,950	0.001%	27	-	27	1	28
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	6,749,223	0.322%	7,673	5,375	2,298	339	2,638

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1010800000- Auditor-Controller

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	11,301,290	0.538%	12,848	-	12,848	568	13,417
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	14,985,185	0.714%	17,037	-	17,037	753	17,790
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	816,727	0.039%	929	-	929	41	970
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	953,801	0.045%	1,084	-	1,084	48	1,132
4040500000- MENTAL HEALTH SERVICES	143,347,941	6.829%	162,973	-	162,973	7,208	170,181
4040600000- SUBSTANCE ABUSE SERVICES	24,036,177	1.145%	27,327	-	27,327	1,209	28,535
4040700000- BEHAVIORAL HEALTH ADMIN	14,753,329	0.703%	16,773	-	16,773	742	17,515
4040800000- UTILITY DISTRICTS	3,552,248	0.169%	4,039	-	4,039	179	4,217
4041000000- PUBLIC HEALTH SVS	38,933,404	1.855%	44,264	-	44,264	1,958	46,221
4041200000- CONSERVATOR SERVICES	3,815,154	0.182%	4,337	-	4,337	192	4,529
4041800000- EMERGENCY MEDICAL SERVICE AGCY	2,682,799	0.128%	3,050	5,375	(2,325)	135	(2,190)
4042000000- ENVIRONMENTAL HEALTH	9,479,284	0.452%	10,777	-	10,777	477	11,254
4045415000- CALIFORNIA CHILDRENS SERVICES	5,571,870	0.265%	6,335	-	6,335	280	6,615
4049100000- CHILDREN & FAMILIES PROGRAM	2,036,435	0.097%	2,315	22,713	(20,398)	102	(20,295)
4049500000- HEALTH CARE SERVICES ADMIN	5,292,558	0.252%	6,017	-	6,017	266	6,283
4049700000- OFFICE OF THE MEDICAL EXAMINER	5,223,438	0.249%	5,939	7,500	(1,561)	263	(1,299)
5050101000- HSA ADMINISTRATION	185,295,703	8.828%	210,664	5,375	205,289	9,317	214,606
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	158,065	0.008%	180	5,375	(5,195)	8	(5,187)
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	9,411,398	0.448%	10,700	-	10,700	473	11,173
5054000000- COMMUNITY SERVICES	2,167	0.000%	2	5,375	(5,373)	0	(5,372)
5054101000- DEPT OF AGING-COMMUNITY SVS	14,820,611	0.706%	16,850	-	16,850	745	17,595
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	17,964,262	0.856%	20,424	-	20,424	903	21,327
5055246000- NEIGHBORHOOD PRESERVATION	1,631,008	0.078%	1,854	-	1,854	82	1,936
5055600000- VETERANS SERVICE OFFICE	694,527	0.033%	790	-	790	35	825
6060900000- COUNTY LIBRARY	174,045	0.008%	198	-	198	9	207
6061500000- COOPERATIVE EXTENSION	922,955	0.044%	1,049	-	1,049	46	1,096
7070300000- PARKS AND RECREATION	6,868,599	0.327%	7,809	-	7,809	345	8,154
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	7,197,490	0.343%	8,183	-	8,183	362	8,545
8240000000- INFORMATION SYSTEMS DIV - ISF	28,642,303	1.365%	32,564	-	32,564	1,440	34,004
8250000000- OFFICE AUTOMATION	2,257,387	0.108%	2,566	-	2,566	114	2,680
8260000000- CENTRAL TELEPHONE	5,355,075	0.255%	6,088	-	6,088	269	6,357
8270000000- RADIO COMMUNICATIONS	2,969,376	0.141%	3,376	-	3,376	149	3,525
8400112100- PURCHASING-CREDIT CARD PROG	8,348,931	0.398%	9,492	-	9,492	420	9,912
9210000000- SW ENTERPRISE	32,002,209	1.525%	36,383.45	3,328	33,055.78	1,609.15	34,664.94
9210000540- REFUSE DISPOSAL ADMINISTRATION	4,419,470	0.211%	5,024.52	-	5,024.52	222.22	5,246.74
9221100000- S J GENERAL HOSPITAL	493,931,083	23.532%	561,552.43	155,250	406,302.43	24,836.11	431,138.54
9230901000- AIRPORT ENTERPRISE	4,734,228	0.226%	5,382.36	5,375	7.36	238.05	245.41
35401- CSA 54-NPDES ZONE P	911,878	0.043%	1,036.72	-	1,036.72	45.85	1,082.57
38925- COUNTY SELF-INSURANCE-HEALTH	772,347	0.037%	878.09	-	878.09	38.84	916.92

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1010800000- Auditor-Controller**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
38926- COUNTY SELF-INSURANCE-DENTAL	78,007	0.004%	88.69	-	88.69	3.92	92.61
38948- COUNTY SELF-INSURANCE-MED MAL	2,139,561	0.102%	2,432.48	-	2,432.48	107.58	2,540.06
38949- COUNTY SELF-INSURANCE-CASUALTY	9,135,650	0.435%	10,386.36	-	10,386.36	459.36	10,845.72
38950- CO SELF-INSURANCE-WORKERS COMP	4,648,943	0.221%	5,285.40	-	5,285.40	233.76	5,519.16
38951- CO SELF-INSURANCE-UNEMPLOYMENT	845,417	0.040%	961.16	-	961.16	42.51	1,003.67
39312- CSA 31 SEWER ENTERPRISE	137,478	0.007%	156	478	(322)	7	(315)
40598- RETIREMENT OFFICE	3,893,486	0.185%	4,427	4,317	109	196	305
47801- MOUNTAIN HOUSE-GENERAL FUND	9,106,120	0.434%	10,353	-	10,353	458	10,811
OD- OTHER GF DEPARTMENTS	30,527,356	1.454%	34,707	3,890	30,816	1,535	32,351
OF- OTHER NGF FUNDS	56,918,854	2.712%	64,711	53,658	11,053	2,862	13,915
OA- OTHER AGENCIES	323,318,635	15.404%	367,582	234,676	132,906	16,257	149,164
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>\$ 2,098,974,417</b>	<b>100.000%</b>	<b>\$ 2,386,333</b>	<b>\$ 553,353</b>	<b>\$ 1,832,980</b>	<b>\$ 105,164</b>	<b>\$ 1,938,145</b>

Allocation Basis:

Net Expenses by Department

Source of Allocation:

A1 - Copy of 2022-23 all REV and EXP-for cost plan - Excel.xlsx

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1010800000- Auditor-Controller**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Accounts Payable</b>	<b>4.2</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	-	0.000%	\$ -		\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	63	0.021%	286		286	-	286
1010200000- County Administration	198	0.067%	899		899	40	939
1011800000- County Counsel	241	0.081%	1,094		1,094	48	1,143
1014200000- Facilities Management	3,076	1.038%	13,969		13,969	616	14,585
1011200000- Purchasing & Support	368	0.124%	1,671		1,671	74	1,745
1012400000- Human Resources	354	0.120%	1,608		1,608	71	1,678
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	134	0.045%	609		609	27	635
1011000000- TREASURER-TAX COLLECTOR	222	0.075%	1,008		1,008	44	1,053
1011100000- ASSESSOR	345	0.116%	1,567		1,567	69	1,636
1011600000- REVENUE AND RECOVERY	376	0.127%	1,708		1,708	75	1,783
1013000000- REGISTRAR OF VOTERS	2,050	0.692%	9,310		9,310	410	9,720
1014000000- GENERAL SERVICES - ADMIN	25	0.008%	114		114	5	119
1014300000- CAPITAL PROJECT ADMIN	48	0.016%	218		218	10	228
1014400000- AIRPORT EAST BUSINESS PARK	9	0.003%	41		41	2	43
1016000000- SURVEYOR	15	0.005%	68		68	3	71
1040148000- PUBLIC IMPROVEMENT	690	0.233%	3,133		3,133	138	3,272
2020200000- DISTRICT ATTORNEY	1,533	0.518%	6,962		6,962	307	7,269
2020202000- DA-REAL ESTATE FRAUD	14	0.005%	64		64	3	66
2020204000- DA-FAMILY JUSTICE CENTER	88	0.030%	400		400	18	417
2020205000- DA-VICTIM ASSISTANCE	8	0.003%	36		36	2	38
2020206000- DA-CONSUMER FRAUD-PROP 64	42	0.014%	191		191	8	199
2020207000- DA-EPU INVESTIGATION_PROSECTI	46	0.016%	209		209	9	218
2020209000- DA-CHILD ABDUCTION	13	0.004%	59		59	3	62
2020210000- DA-NARCOTICS ENFORCEMENT	10	0.003%	45		45	2	47
2020212000- DA-AUTO INSURANCE FRAUD	1	0.000%	5		5	0	5
2020216000- DA-WORKERS COMP INS FRAUD	25	0.008%	114		114	5	119
2020217000- DA-PUBLIC ASSISTANCE FRAUD	24	0.008%	109		109	5	114
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	68	0.023%	309		309	14	322
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	714	0.241%	3,242		3,242	143	3,385
2020400000- PUBLIC DEFENDER	789	0.266%	3,583		3,583	158	3,741
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	136	0.046%	618		618	27	645
2021274000- COUNTY SUPPORT TO COURTS	120	0.041%	545		545	24	569
2021300000- COURT ASSIGNED COUNSEL	929	0.314%	4,219		4,219	186	4,405
2021602000- SHERIFF-BOATING SAFETY	173	0.058%	786		786	35	820
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	34	0.011%	154		154	7	161

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
2021608000- SHERIFF-ABANDONED WATERCRAFT	9	0.003%	41		41	2	43
2021609000- SHERIFF-CAL MMET	332	0.112%	1,508		1,508	66	1,574
2021610000- SHERIFF-AUTOMATED FINGERPRINT	29	0.010%	132		132	6	138
2021614000- SHERIFF-SPEC SERVICES DIVISION	256	0.086%	1,163		1,163	51	1,214
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	3	0.001%	14		14	1	14
2021615000- SHERIFF-MOUNTAIN HOUSE	40	0.014%	182		182	8	190
2021619000- SHERIFF-ANIMAL CONTROL	123	0.042%	559		559	25	583
2021620000- SHERIFF-PATROL	1,125	0.380%	5,109		5,109	225	5,334
2021622000- SHERIFF-COMMUNICATIONS	95	0.032%	431		431	19	450
2021626000- SHERIFF-DETECTIVES	360	0.122%	1,635		1,635	72	1,707
2021627000- SHERIFF-AUTO THEFT PROG	16	0.005%	73		73	3	76
2021628000- SHERIFF-RECORDS	98	0.033%	445		445	20	465
2021635000- SHERIFF-CIVIL	189	0.064%	858		858	38	896
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	778	0.263%	3,533		3,533	156	3,689
2021649000- SHERIFF-INFORMATION SYSTEMS	351	0.119%	1,594		1,594	70	1,664
2021650000- SHERIFF-LATHROP POLICE CONTRAC	22	0.007%	100		100	4	104
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-		-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	43	0.015%	195		195	9	204
2021657000- SHERIFF-CUSTODY-SLESF-AB109	9	0.003%	41		41	2	43
2021658000- SHERIFF-COURT SERVICES	34	0.011%	154		154	7	161
2022600000- SHERIFF-CUSTODY	1,238	0.418%	5,622		5,622	248	5,870
2022610000- SHERIFF-AB109-ALTERNATIVES	36	0.012%	163		163	7	171
2022620000- SHERIFF-CUST-AWP	32	0.011%	145		145	6	152
2022621000- CORRECTIONAL HEALTH SERVICES	1,240	0.419%	5,631		5,631	248	5,879
2022700000- PROBATION-JPCF-JUV PROBATION	292	0.099%	1,326		1,326	58	1,384
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	223	0.075%	1,013		1,013	45	1,057
2022702300- PROB-ADJULT-SB678-TAY	108	0.036%	490		490	22	512
2022702510- PROBATION-LOC COMM CORR-AB109	710	0.240%	3,224		3,224	142	3,366
2022708000- PROB-TRAINING PROGRAM-BSCC MH	256	0.086%	1,163		1,163	51	1,214
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-		-	-	-
2022745000- PROBATION-ADMINISTRATION	521	0.176%	2,366		2,366	104	2,470
2022785000- AB118-ELEAS-COPS-JJP	243	0.082%	1,104		1,104	49	1,152
2022800000- PROBATION-JUVENILE DETENTION	1,081	0.365%	4,909		4,909	216	5,125
2023060000- WATER RESOURCES	41	0.014%	186		186	8	194
2023070000- DELTA ACTIVITIES	142	0.048%	645		645	28	673
2024100000- FLOOD CHANNEL MAINTENANCE	73	0.025%	332		332	15	346
2024700000- AGRICULTURAL COMMISSIONER	522	0.176%	2,371		2,371	104	2,475
2025600000- COMMUNITY DEVELOPMENT SERVICES	630	0.213%	2,861		2,861	126	2,987
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	10	0.003%	45		45	2	47
2025900000- RECORDER-COUNTY CLERK	112	0.038%	509		509	22	531
2026000000- EMERGENCY SERVICES	247	0.083%	1,122		1,122	49	1,171
2026000150- ISD-HOMELAND SECURITY GRANTS	22	0.007%	100		100	4	104
2026000170- OES-2016 DELTA GRANT PHASE 2	37	0.012%	168		168	7	175
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-		-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-		-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	437	0.148%	1,985		1,985	87	2,072

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
3030103000- PUBLIC WORKS-ENGINEERING	585	0.198%	2,657		2,657	117	2,774
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	2,384	0.805%	10,826		10,826	477	11,304
3030106000- PUBLIC WORKS-CONSTRUCTION	194	0.065%	881		881	39	920
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	27	0.009%	123		123	5	128
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	26	0.009%	118		118	5	123
4040500000- MENTAL HEALTH SERVICES	6,253	2.111%	28,396		28,396	1,252	29,648
4040600000- SUBSTANCE ABUSE SERVICES	890	0.300%	4,042		4,042	178	4,220
4040700000- BEHAVIORAL HEALTH ADMIN	856	0.289%	3,887		3,887	171	4,059
4040800000- UTILITY DISTRICTS	319	0.108%	1,449		1,449	64	1,513
4041000000- PUBLIC HEALTH SVS	2,909	0.982%	13,210		13,210	582	13,793
4041200000- CONSERVATOR SERVICES	314	0.106%	1,426		1,426	63	1,489
4041800000- EMERGENCY MEDICAL SERVICE AGCY	191	0.064%	867		867	38	906
4042000000- ENVIRONMENTAL HEALTH	533	0.180%	2,420		2,420	107	2,527
4045415000- CALIFORNIA CHILDRENS SERVICES	442	0.149%	2,007		2,007	88	2,096
4049100000- CHILDREN & FAMILIES PROGRAM	80	0.027%	363		363	16	379
4049500000- HEALTH CARE SERVICES ADMIN	46	0.016%	209		209	9	218
4049700000- OFFICE OF THE MEDICAL EXAMINER	1,119	0.378%	5,082		5,082	224	5,306
5050101000- HSA ADMINISTRATION	6	0.002%	27		27	1	28
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-		-	-	-
5050107000- HSA-FOSTER CARE	97	0.033%	441		441	19	460
5050108000- HSA-ADOPTION ASSISTANCE	258	0.087%	1,172		1,172	52	1,223
5050110000- HSA-GENERAL ASSISTANCE	1,361	0.459%	6,181		6,181	272	6,453
5050118000- HSA-IN-HOME SUPPORTIVE SVS	12	0.004%	54		54	2	57
5050132000- HSA-TEMPORARY HOMELESS SHELTER	12	0.004%	54		54	2	57
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-		-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	665	0.225%	3,020		3,020	133	3,153
5054000000- COMMUNITY SERVICES	51	0.017%	232		232	10	242
5054101000- DEPT OF AGING-COMMUNITY SVS	4,744	1.602%	21,544		21,544	950	22,493
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	1,600	0.540%	7,266		7,266	320	7,586
5055246000- NEIGHBORHOOD PRESERVATION	598	0.202%	2,716		2,716	120	2,835
5055600000- VETERANS SERVICE OFFICE	51	0.017%	232		232	10	242
6060900000- COUNTY LIBRARY	14	0.005%	64		64	3	66
6061500000- COOPERATIVE EXTENSION	7	0.002%	32		32	1	33
7070300000- PARKS AND RECREATION	1,357	0.458%	6,162		6,162	272	6,434
7070800000- CULTURAL SERVICES	3	0.001%	14		14	1	14
8190000000- FLEET SERVICES	7,174	2.422%	32,579		32,579	1,436	34,015
8240000000- INFORMATION SYSTEMS DIV - ISF	616	0.208%	2,797		2,797	123	2,921
8250000000- OFFICE AUTOMATION	129	0.044%	586		586	26	612
8260000000- CENTRAL TELEPHONE	1,004	0.339%	4,559		4,559	201	4,760
8270000000- RADIO COMMUNICATIONS	394	0.133%	1,789		1,789	79	1,868
8400112100- PURCHASING-CREDIT CARD PROG	460	0.155%	2,089		2,089	92	2,181
9210000000- SW ENTERPRISE	5,105	1.723%	23,183		23,183	1,022	24,205
9210000540- REFUSE DISPOSAL ADMINISTRATION	183	0.062%	831		831	37	868
9221100000- S J GENERAL HOSPITAL	40,567	13.696%	184,225		184,225	8,120	192,345
9230901000- AIRPORT ENTERPRISE	854	0.288%	3,878		3,878	171	4,049
35401- CSA 54-NPDES ZONE P	-	0.000%	-		-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-		-	-	-



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**1010800000- Auditor-Controller**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	65	0.022%	295	-	295	13	308
OF- OTHER NGF FUNDS	10,308	3.480%	46,811	-	46,811	2,063	48,875
OA- OTHER AGENCIES	175,870	59.375%	798,669	-	798,669	35,204	833,873
AO- ALL OTHER	321	0.108%	1,458	-	1,458	64	1,522
<b>Total</b>	<b>296,200</b>	<b>100.000%</b>	<b>\$ 1,345,117</b>	<b>\$ -</b>	<b>\$ 1,345,117</b>	<b>\$ 59,278</b>	<b>\$ 1,404,395</b>

Allocation Basis:

AP Transaction Count by Department

Source of Allocation:

E2 ACO FY 2022-23 General Transactions.xlsx

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1010800000- Auditor-Controller**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Payroll</b>	<b>4.3</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	32	0.410%	7,475		7,475	-	7,475
1010200000- County Administration	13	0.162%	2,959		2,959	131	3,090
1011800000- County Counsel	19	0.248%	4,516		4,516	200	4,716
1014200000- Facilities Management	43	0.551%	10,045		10,045	444	10,489
1011200000- Purchasing & Support	29	0.376%	6,852		6,852	303	7,155
1012400000- Human Resources	47	0.607%	11,057		11,057	489	11,546
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	15	0.197%	3,582		3,582	158	3,740
1011000000- TREASURER-TAX COLLECTOR	25	0.316%	5,762		5,762	255	6,017
1011100000- ASSESSOR	71	0.914%	16,663		16,663	737	17,400
1011600000- REVENUE AND RECOVERY	13	0.162%	2,959		2,959	131	3,090
1013000000- REGISTRAR OF VOTERS	32	0.410%	7,475		7,475	331	7,806
1014000000- GENERAL SERVICES - ADMIN	3	0.038%	701		701	31	732
1014300000- CAPITAL PROJECT ADMIN	7	0.085%	1,557		1,557	69	1,626
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	3	0.038%	701		701	31	732
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	213	2.726%	49,678		49,678	2,198	51,876
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	2	0.021%	389		389	17	407
2020205000- DA-VICTIM ASSISTANCE	7	0.094%	1,713		1,713	76	1,789
2020206000- DA-CONSUMER FRAUD-PROP 64	13	0.162%	2,959		2,959	131	3,090
2020207000- DA-EPU INVESTIGATION_PROSECTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	3	0.038%	701		701	31	732
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	14	0.179%	3,270		3,270	145	3,415
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	15	0.192%	3,504		3,504	155	3,659
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	2	0.021%	389		389	17	407
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	157	2.008%	36,597		36,597	1,619	38,216
2020400000- PUBLIC DEFENDER	94	1.201%	21,880		21,880	968	22,848
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	20	0.256%	4,672		4,672	207	4,879
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-
2021602000- SHERIFF-BOATING SAFETY	9	0.115%	2,102		2,102	93	2,195
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-

San Joaquin County, California  
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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1010800000- Auditor-Controller**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	2	0.026%	467	-	467	21	488
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	70	0.897%	16,352	-	16,352	724	17,075
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	8	0.103%	1,869	-	1,869	83	1,951
2021619000- SHERIFF-ANIMAL CONTROL	9	0.115%	2,102	-	2,102	93	2,195
2021620000- SHERIFF-PATROL	124	1.594%	29,044	-	29,044	1,285	30,329
2021622000- SHERIFF-COMMUNICATIONS	33	0.419%	7,631	-	7,631	338	7,968
2021626000- SHERIFF-DETECTIVES	54	0.692%	12,614	-	12,614	558	13,172
2021627000- SHERIFF-AUTO THEFT PROG	2	0.021%	389	-	389	17	407
2021628000- SHERIFF-RECORDS	45	0.577%	10,512	-	10,512	465	10,977
2021635000- SHERIFF-CIVIL	12	0.154%	2,803	-	2,803	124	2,927
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	71	0.906%	16,507	-	16,507	730	17,238
2021649000- SHERIFF-INFORMATION SYSTEMS	6	0.081%	1,479	-	1,479	65	1,545
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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	72	0.919%	16,741	-	16,741	741	17,482
2022600000- SHERIFF-CUSTODY	279	3.576%	65,173	-	65,173	2,884	68,057
2022610000- SHERIFF-AB109-ALTERNATIVES	30	0.389%	7,086	-	7,086	314	7,399
2022620000- SHERIFF-CUST-AWP	8	0.103%	1,869	-	1,869	83	1,951
2022621000- CORRECTIONAL HEALTH SERVICES	97	1.248%	22,737	-	22,737	1,006	23,743
2022700000- PROBATION-JPCF-JUV PROBATION	41	0.530%	9,655	-	9,655	427	10,083
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	57	0.726%	13,237	-	13,237	586	13,823
2022702300- PROB-ADJULT-SB678-TAY	6	0.081%	1,479	-	1,479	65	1,545
2022702510- PROBATION-LOC COMM CORR-AB109	63	0.803%	14,639	-	14,639	648	15,286
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	29	0.367%	6,696	-	6,696	296	6,993
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	72	0.923%	16,819	-	16,819	744	17,563
2023060000- WATER RESOURCES	11	0.141%	2,570	-	2,570	114	2,683
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	18	0.231%	4,205	-	4,205	186	4,391
2024700000- AGRICULTURAL COMMISSIONER	55	0.709%	12,926	-	12,926	572	13,498
2025600000- COMMUNITY DEVELOPMENT SERVICES	56	0.714%	13,003	-	13,003	575	13,579
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	4	0.056%	1,012	-	1,012	45	1,057
2025900000- RECORDER-COUNTY CLERK	24	0.308%	5,606	-	5,606	248	5,854
2026000000- EMERGENCY SERVICES	8	0.098%	1,791	-	1,791	79	1,870
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	28	0.359%	6,541	-	6,541	289	6,830

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**1010800000- Auditor-Controller**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	5	0.064%	1,168	-	1,168	52	1,220
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	5	0.064%	1,168	-	1,168	52	1,220
4040500000- MENTAL HEALTH SERVICES	482	6.183%	112,671	-	112,671	4,986	117,656
4040600000- SUBSTANCE ABUSE SERVICES	65	0.837%	15,262	-	15,262	675	15,937
4040700000- BEHAVIORAL HEALTH ADMIN	85	1.090%	19,856	-	19,856	879	20,734
4040800000- UTILITY DISTRICTS	24	0.303%	5,528	-	5,528	245	5,773
4041000000- PUBLIC HEALTH SVS	188	2.410%	43,916	-	43,916	1,943	45,859
4041200000- CONSERVATOR SERVICES	29	0.367%	6,696	-	6,696	296	6,993
4041800000- EMERGENCY MEDICAL SERVICE AGCY	11	0.141%	2,570	-	2,570	114	2,683
4042000000- ENVIRONMENTAL HEALTH	56	0.714%	13,003	-	13,003	575	13,579
4045415000- CALIFORNIA CHILDRENS SERVICES	35	0.449%	8,176	-	8,176	362	8,538
4049100000- CHILDREN & FAMILIES PROGRAM	12	0.158%	2,881	-	2,881	127	3,008
4049500000- HEALTH CARE SERVICES ADMIN	32	0.414%	7,553	-	7,553	334	7,887
4049700000- OFFICE OF THE MEDICAL EXAMINER	20	0.252%	4,594	-	4,594	203	4,797
5050101000- HSA ADMINISTRATION	1,050	13.464%	245,353	-	245,353	10,857	256,210
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	72	0.923%	16,819	-	16,819	744	17,563
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	76	0.978%	17,831	-	17,831	789	18,620
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	154	1.970%	35,896	-	35,896	1,588	37,484
5055246000- NEIGHBORHOOD PRESERVATION	9	0.115%	2,102	-	2,102	93	2,195
5055600000- VETERANS SERVICE OFFICE	7	0.094%	1,713	-	1,713	76	1,789
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	4	0.047%	857	-	857	38	894
7070300000- PARKS AND RECREATION	53	0.684%	12,458	-	12,458	551	13,010
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	37	0.479%	8,721	-	8,721	386	9,107
8240000000- INFORMATION SYSTEMS DIV - ISF	78	1.000%	18,220	-	18,220	806	19,027
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	8	0.103%	1,869	-	1,869	83	1,951
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	102	1.307%	23,827	-	23,827	1,054	24,881
9221100000- S J GENERAL HOSPITAL	2,012	25.790%	469,993	-	469,993	20,798	490,791
9230901000- AIRPORT ENTERPRISE	22	0.282%	5,139	-	5,139	227	5,367
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-

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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1010800000- Auditor-Controller**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	21	0.273%	4,983	-	4,983	221	5,204
47801- MOUNTAIN HOUSE-GENERAL FUND	35	0.453%	8,254	-	8,254	365	8,619
OD- OTHER GF DEPARTMENTS	172	2.200%	40,100	-	40,100	1,774	41,875
OF- OTHER NGF FUNDS	169	2.162%	39,400	-	39,400	1,743	41,143
OA- OTHER AGENCIES	377	4.833%	88,065	-	88,065	3,897	91,962
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>\$ 7,801</b>	<b>100.000%</b>	<b>\$ 1,822,353</b>	<b>\$ -</b>	<b>\$ 1,822,353</b>	<b>\$ 80,310</b>	<b>\$ 1,902,663</b>

**Allocation Basis:** FTE Count by Department Including Temporary Employees

**Source of Allocation:** A3.1 FY 22-23 Employee Counts.xlsx

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1010800000- Auditor-Controller**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Internal Auditing</b>	<b>4.4</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	1,711	45.503%	180,079		180,079	7,936	188,015
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%	-		-	-	-
2020200000- DISTRICT ATTORNEY	341	9.063%	35,866		35,866	1,581	37,447
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_PROSECTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-		-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	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
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	21	0.545%	2,158	-	2,158	95	2,253
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	191	5.081%	20,107	-	20,107	886	20,993
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	817	21.721%	85,960	-	85,960	3,788	89,749
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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	16	0.426%	1,684	-	1,684	74	1,759
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	232	6.179%	24,455	-	24,455	1,078	25,533
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	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	8	0.213%	842	-	842	37	879
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	17	0.444%	1,758	-	1,758	77	1,836
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1010800000- Auditor-Controller**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	12	0.330%	1,305	-	1,305	58	1,363
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	120	3.180%	12,585	-	12,585	555	13,140
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	4	0.112%	442	-	442	19	462
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-



San Joaquin County, California  
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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1010800000- Auditor-Controller**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	271	7.203%	28,508	-	28,508	1,256	29,764
<b>Total</b>	<b>\$ 3,759</b>	<b>100.000%</b>	<b>\$ 395,751</b>	<b>\$ -</b>	<b>\$ 395,751</b>	<b>\$ 17,440</b>	<b>\$ 413,192</b>

**Allocation Basis:** Internal Auditing Time Records by Dept

**Source of Allocation:** ACO Labor Report FY 2022-23.xlsx

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**ALLOCATION SUMMARY**

1010800000- Auditor-Controller	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government	Total
<b>ALLOCABLE BUDGET UNITS</b>						
BUILD- Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-	-	-	-
DEBT SVS- Debt Service Interest	-	-	-	-	-	-
1010800000- Auditor-Controller	8,538	286	7,475	-	-	16,299
1010200000- County Administration	6,282	939	3,090	-	-	10,310
1011800000- County Counsel	6,353	1,143	4,716	-	-	12,212
1014200000- Facilities Management	17,735	14,585	10,489	-	-	42,809
1011200000- Purchasing & Support	4,553	1,745	7,155	-	-	13,453
1012400000- Human Resources	13,069	1,678	11,546	-	-	26,294
<b>RECEIVING BUDGET UNITS</b>						
1010100000- BOARD OF SUPERVISORS	4,776	635	3,740	-	-	9,151
1011000000- TREASURER-TAX COLLECTOR	(16,880)	1,053	6,017	188,015	-	178,205
1011100000- ASSESSOR	14,141	1,636	17,400	-	-	33,177
1011600000- REVENUE AND RECOVERY	2,292	1,783	3,090	-	-	7,164
1013000000- REGISTRAR OF VOTERS	11,247	9,720	7,806	-	-	28,772
1014000000- GENERAL SERVICES - ADMIN	1,032	119	732	-	-	1,882
1014300000- CAPITAL PROJECT ADMIN	1,667	228	1,626	-	-	3,520
1014400000- AIRPORT EAST BUSINESS PARK	34	43	-	-	-	77
1016000000- SURVEYOR	685	71	732	-	-	1,488
1040148000- PUBLIC IMPROVEMENT	133	3,272	-	-	-	3,405
2020200000- DISTRICT ATTORNEY	61,540	7,269	51,876	37,447	-	158,132
2020202000- DA-REAL ESTATE FRAUD	541	66	-	-	-	607
2020204000- DA-FAMILY JUSTICE CENTER	748	417	407	-	-	1,572
2020205000- DA-VICTIM ASSISTANCE	949	38	1,789	-	-	2,776
2020206000- DA-CONSUMER FRAUD-PROP 64	2,692	199	3,090	-	-	5,981
2020207000- DA-EPU INVESTIGATION_PROSECUTI	47	218	-	-	-	265
2020209000- DA-CHILD ABDUCTION	908	62	732	-	-	1,702
2020210000- DA-NARCOTICS ENFORCEMENT	(5,938)	47	-	-	-	(5,890)
2020212000- DA-AUTO INSURANCE FRAUD	358	5	-	-	-	363
2020216000- DA-WORKERS COMP INS FRAUD	590	119	-	-	-	708
2020217000- DA-PUBLIC ASSISTANCE FRAUD	3,947	114	3,415	-	-	7,475
2020225000- DA-YOUTH GUN VIOLE-JAG	123	-	-	-	-	123
2020273000- DA-VICTIM WITNESS PROG	2,106	322	3,659	-	-	6,088
2020278240- DA-RURAL CRIMES PREVENTION	302	-	-	-	-	302
2020278250- DA-CRIMINAL RESTITUTION PROG	181	-	407	-	-	588
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	254	-	-	-	-	254
2020281000- DA-SLESF-AB109	432	-	-	-	-	432
2020300000- CHILD SUPPORT	18,431	3,385	38,216	-	-	60,032
2020400000- PUBLIC DEFENDER	25,893	3,741	22,848	-	-	52,483
2021000000- GRAND JURY	171	-	-	-	-	171
2021200000- PRETRIAL SERVICES	3,963	645	4,879	-	-	9,486

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**ALLOCATION SUMMARY**

101080000- Auditor-Controller						
	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government	Total
2021274000- COUNTY SUPPORT TO COURTS	13,888	569	-	-	-	14,457
2021300000- COURT ASSIGNED COUNSEL	6,715	4,405	-	-	-	11,119
2021602000- SHERIFF-BOATING SAFETY	3,540	820	2,195	-	-	6,555
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	20	161	-	-	-	181
2021608000- SHERIFF-ABANDONED WATERCRAFT	73	43	-	-	-	116
2021609000- SHERIFF-CAL MMET	1,379	1,574	488	-	-	3,442
2021610000- SHERIFF-AUTOMATED FINGERPRINT	729	138	-	-	-	867
2021614000- SHERIFF-SPEC SERVICES DIVISION	20,358	1,214	17,075	-	-	38,647
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	23	14	-	-	-	38
2021615000- SHERIFF-MOUNTAIN HOUSE	2,645	190	1,951	-	-	4,786
2021619000- SHERIFF-ANIMAL CONTROL	1,545	583	2,195	-	-	4,323
2021620000- SHERIFF-PATROL	46,968	5,334	30,329	2,253	-	84,884
2021622000- SHERIFF-COMMUNICATIONS	5,816	450	7,968	-	-	14,235
2021626000- SHERIFF-DETECTIVES	17,383	1,707	13,172	-	-	32,262
2021627000- SHERIFF-AUTO THEFT PROG	199	76	407	-	-	681
2021628000- SHERIFF-RECORDS	5,690	465	10,977	-	-	17,132
2021635000- SHERIFF-CIVIL	3,015	896	2,927	20,993	-	27,831
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	15,294	3,689	17,238	89,749	-	125,969
2021649000- SHERIFF-INFORMATION SYSTEMS	4,073	1,664	1,545	-	-	7,282
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	104	-	-	-	104
2021654000- SHERIFF-JAG PROGRAM	185	-	-	-	-	185
2021655000- SHERIFF-PATROL-SLESF-AB109	13	204	-	-	-	217
2021657000- SHERIFF-CUSTODY-SLESF-AB109	21	43	-	-	-	64
2021658000- SHERIFF-COURT SERVICES	15,570	161	17,482	-	-	33,213
2022600000- SHERIFF-CUSTODY	90,816	5,870	68,057	1,759	-	166,501
2022610000- SHERIFF-AB109-ALTERNATIVES	8,175	171	7,399	-	-	15,745
2022620000- SHERIFF-CUST-AWP	1,397	152	1,951	-	-	3,500
2022621000- CORRECTIONAL HEALTH SERVICES	21,237	5,879	23,743	-	-	50,860
2022700000- PROBATION-JPCF-JUV PROBATION	9,084	1,384	10,083	-	-	20,551
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-
2022702000- PROBATION-ADULT	10,518	1,057	13,823	-	-	25,398
2022702300- PROB-ADJULT-SB678-TAY	1,567	512	1,545	-	-	3,624
2022702510- PROBATION-LOC COMM CORR-AB109	27,156	3,366	15,286	-	-	45,808
2022708000- PROB-TRAINING PROGRAM-BSCC MH	217	1,214	-	-	-	1,431
2022710000- PROBATION-JAG PROGRAM	26	-	-	-	-	26
2022745000- PROBATION-ADMINISTRATION	8,014	2,470	6,993	25,533	-	43,010
2022785000- AB118-ELEAS-COPS-JJP	4,045	1,152	-	-	-	5,197
2022800000- PROBATION-JUVENILE DETENTION	19,665	5,125	17,563	-	-	42,353
2023060000- WATER RESOURCES	2,821	194	2,683	-	-	5,699
2023070000- DELTA ACTIVITIES	824	673	-	-	-	1,497
2024100000- FLOOD CHANNEL MAINTENANCE	3,141	346	4,391	-	-	7,878
2024700000- AGRICULTURAL COMMISSIONER	9,766	2,475	13,498	-	-	25,738

San Joaquin County, California  
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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**ALLOCATION SUMMARY**

1010800000- Auditor-Controller						
	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government	Total
2025600000- COMMUNITY DEVELOPMENT SERVICES	13,525	2,987	13,579	-	-	30,091
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	847	47	1,057	879	-	2,831
2025900000- RECORDER-COUNTY CLERK	4,692	531	5,854	-	-	11,077
2026000000- EMERGENCY SERVICES	2,686	1,171	1,870	1,836	-	7,563
2026000150- ISD-HOMELAND SECURITY GRANTS	-	104	-	-	-	104
2026000170- OES-2016 DELTA GRANT PHASE 2	441	175	-	-	-	616
2026000200- EMERGENCY SVS-EMERGENCY OPER	28	-	-	-	-	28
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	2,638	2,072	6,830	-	-	11,540
3030103000- PUBLIC WORKS-ENGINEERING	13,417	2,774	-	-	-	16,190
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	17,790	11,304	-	-	-	29,094
3030106000- PUBLIC WORKS-CONSTRUCTION	-	920	-	-	-	920
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	970	128	1,220	-	-	2,317
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	1,132	123	1,220	-	-	2,475
4040500000- MENTAL HEALTH SERVICES	170,181	29,648	117,656	1,363	-	318,848
4040600000- SUBSTANCE ABUSE SERVICES	28,535	4,220	15,937	-	-	48,692
4040700000- BEHAVIORAL HEALTH ADMIN	17,515	4,059	20,734	-	-	42,308
4040800000- UTILITY DISTRICTS	4,217	1,513	5,773	-	-	11,503
4041000000- PUBLIC HEALTH SVS	46,221	13,793	45,859	-	-	105,873
4041200000- CONSERVATOR SERVICES	4,529	1,489	6,993	-	-	13,011
4041800000- EMERGENCY MEDICAL SERVICE AGCY	(2,190)	906	2,683	-	-	1,399
4042000000- ENVIRONMENTAL HEALTH	11,254	2,527	13,579	-	-	27,360
4045415000- CALIFORNIA CHILDRENS SERVICES	6,615	2,096	8,538	-	-	17,248
4049100000- CHILDREN & FAMILIES PROGRAM	(20,295)	379	3,008	-	-	(16,908)
4049500000- HEALTH CARE SERVICES ADMIN	6,283	218	7,887	-	-	14,388
4049700000- OFFICE OF THE MEDICAL EXAMINER	(1,299)	5,306	4,797	13,140	-	21,944
5050101000- HSA ADMINISTRATION	214,606	28	256,210	-	-	470,844
5050106000- HSA-CALWORKS ASSISTANCE	-	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	460	-	-	-	460
5050108000- HSA-ADOPTION ASSISTANCE	-	1,223	-	-	-	1,223
5050110000- HSA-GENERAL ASSISTANCE	(5,187)	6,453	-	-	-	1,266
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	57	-	-	-	57
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	57	-	-	-	57
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	11,173	3,153	17,563	-	-	31,889
5054000000- COMMUNITY SERVICES	(5,372)	242	-	-	-	(5,131)
5054101000- DEPT OF AGING-COMMUNITY SVS	17,595	22,493	18,620	-	-	58,708
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	21,327	7,586	37,484	-	-	66,397
5055246000- NEIGHBORHOOD PRESERVATION	1,936	2,835	2,195	-	-	6,967
5055600000- VETERANS SERVICE OFFICE	825	242	1,789	-	-	2,855
6060900000- COUNTY LIBRARY	207	66	-	-	-	273
6061500000- COOPERATIVE EXTENSION	1,096	33	894	-	-	2,023

San Joaquin County, California  
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**ALLOCATION SUMMARY**

1010800000- Auditor-Controller							
	Financial Services	Accounts Payable	Payroll	Internal Auditing	General Government	Total	
7070300000- PARKS AND RECREATION	8,154	6,434	13,010	-	-	27,598	
7070800000- CULTURAL SERVICES	-	14	-	-	-	14	
8190000000- FLEET SERVICES	8,545	34,015	9,107	-	-	51,666	
8240000000- INFORMATION SYSTEMS DIV - ISF	34,004	2,921	19,027	-	-	55,951	
8250000000- OFFICE AUTOMATION	2,680	612	-	-	-	3,292	
8260000000- CENTRAL TELEPHONE	6,357	4,760	1,951	-	-	13,069	
8270000000- RADIO COMMUNICATIONS	3,525	1,868	-	-	-	5,393	
8400112100- PURCHASING-CREDIT CARD PROG	9,912	2,181	-	-	-	12,093	
9210000000- SW ENTERPRISE	34,665	24,205	-	-	-	58,870	
9210000540- REFUSE DISPOSAL ADMINISTRATION	5,247	868	24,881	-	-	30,995	
9221100000- S J GENERAL HOSPITAL	431,139	192,345	490,791	462	-	1,114,736	
9230901000- AIRPORT ENTERPRISE	245	4,049	5,367	-	-	9,661	
35401- CSA 54-NPDES ZONE P	1,083	-	-	-	-	1,083	
38925- COUNTY SELF-INSURANCE-HEALTH	917	-	-	-	-	917	
38926- COUNTY SELF-INSURANCE-DENTAL	93	-	-	-	-	93	
38948- COUNTY SELF-INSURANCE-MED MAL	2,540	-	-	-	-	2,540	
38949- COUNTY SELF-INSURANCE-CASUALTY	10,846	-	-	-	-	10,846	
38950- CO SELF-INSURANCE-WORKERS COMP	5,519	-	-	-	-	5,519	
38951- CO SELF-INSURANCE-UNEMPLOYMENT	1,004	-	-	-	-	1,004	
39312- CSA 31 SEWER ENTERPRISE	(315)	-	-	-	-	(315)	
40598- RETIREMENT OFFICE	305	-	5,204	-	-	5,509	
47801- MOUNTAIN HOUSE-GENERAL FUND	10,811	-	8,619	-	-	19,430	
OD- OTHER GF DEPARTMENTS	32,351	308	41,875	-	-	74,535	
OF- OTHER NGF FUNDS	13,915	48,875	41,143	-	-	103,933	
OA- OTHER AGENCIES	149,164	833,873	91,962	-	-	1,074,999	
AO- ALL OTHER	-	1,522	-	29,764	-	31,286	
<b>Total</b>	<b>\$ 1,938,145</b>	<b>\$ 1,404,395</b>	<b>\$ 1,902,663</b>	<b>\$ 413,192</b>	<b>\$ -</b>	<b>\$ 5,658,394</b>	

San Joaquin County, California  
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**DEPARTMENTAL EXPENSE DETAIL**

**1010200000- County Administration**

Expense Type	Distribution Percentage <sup>1</sup>	63.89%	26.27%	0.49%	0.71%	1.72%	6.12%	0.80%	
									\$
<b>Personnel</b>									
6001000000 - SALARIES & WAGES-REGULAR	\$ 1,942,734	S	\$ 1,241,177	\$ 510,391	\$ 9,522	\$ 13,818	\$ 33,500	\$ 118,816	\$ 15,509
6001100000 - SALARIES-CAFETERIA	230,749	S	147,421	60,622	1,131	1,641	3,979	14,112	1,842
6001200000 - SALARIES-CAR ALLOWANCE	16,740	S	10,695	4,398	82	119	289	1,024	134
6001210000 - ADMINISTRATION BENEFITS	16,315	S	10,424	4,286	80	116	281	998	130
6001600000 - CAREER INCENTIVE PAY	10,832	S	6,921	2,846	53	77	187	662	86
6003000000 - SALARIES-OVERTIME	18,803	S	12,013	4,940	92	134	324	1,150	150
6010100000 - UNEMPLOYMENT COMP INSURANCE	1,051	S	672	276	5	7	18	64	8
6010900000 - PARKING BENEFIT	4,395	S	2,808	1,155	22	31	76	269	35
6020000000 - RETIREMENT-EMPLOYER SHARE	928,563	S	593,242	243,950	4,551	6,605	16,012	56,790	7,413
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	103,547	S	66,155	27,204	508	736	1,786	6,333	827
6020000415 - RETIREMENT - REPL BENEFITS	87,287	S	55,766	22,932	428	621	1,505	5,338	697
6020600000 - HLTH INSUR FOR RETIREES-SLB	11,357	S	7,256	2,984	56	81	196	695	91
6030000000 - SOCIAL SECURITY-OASDI	102,500	S	65,485	26,929	502	729	1,767	6,269	818
6030100000 - SOCIAL SECURITY-MEDICARE	30,510	S	19,492	8,015	150	217	526	1,866	244
6040000000 - LIFE INSURANCE	2,406	S	1,537	632	12	17	41	147	19
6050000000 - HEALTH INSURANCE	124,624	S	79,620	32,741	611	886	2,149	7,622	995
6070000000 - DENTAL INSURANCE	2,258	S	1,443	593	11	16	39	138	18
6080000000 - VISION CARE	383	S	245	101	2	3	7	23	3
<b>Subtotal Personnel Cost</b>	<b>\$ 3,635,054</b>		<b>\$ 2,322,369</b>	<b>\$ 954,995</b>	<b>\$ 17,817</b>	<b>\$ 25,855</b>	<b>\$ 62,682</b>	<b>\$ 222,317</b>	<b>\$ 29,019</b>
<b>Operating Services &amp; Supplies</b>									
6201000000 - OFFICE EXPENSE-GENERAL	\$ 1,541	D	\$ 1,541						
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	4,799	D	4,799						
6201005600 - GENERAL OFFICE SUPPLIES	10,773	D	10,773						
6202000000 - OFFICE EXPENSE-POSTAGE	665	D	665						
6203000000 - OFFICE EXP-SUBS & PERIODICALS	8,000	D	8,000						
6206000000 - COMMUNICATIONS	7,576	D	7,576						
6206000300 - COMM SVS-CELL PHONE	389	D	389						
6209000000 - MEMBERSHIPS	290	D	290						
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE	52,568	D	52,568						
6211000000 - MAINTENANCE-EQUIPMENT	-	D	-						
6211004000 - MAINTENANCE-SOFTWARE	1,456	D	1,456						
6214000100 - RENTS & LEASES-COPYING MACHINE	10,695	D	10,695						
6217000000 - TRANS AND TRAVEL-GENERAL	11,286	D	11,286						
6217000500 - TRANS/TRAVEL-TRAINING	3,659	D	3,659						
6218000000 - TRANS/TRAVEL-MOTORPOOL	236	D	236						

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**DEPARTMENTAL EXPENSE DETAIL**

**1010200000- County Administration**

Expense Type	Distribution Percentage <sup>1</sup>		63.89%	26.27%	0.49%	0.71%	1.72%	6.12%	0.80%
	\$	Spread Method	General Admin	Budget Preparation, Control and Management	Contract Processing & Financial Advising Direct	Contract Processing & Financial Advising	Labor Negotiation	General Government	Budget - Unallowable
6221000000 - PROFESSIONALSVS	359,640	D	222,890	85,719				51,031	
6221004000 - PROFESSIONAL SVS-COUNTY	60	D	60						
6221005900 - CONSULTING FEES	572,145	D		572,145					
6221011800 - PROFESSIONAL SV-LEGIS ADVOCACY	178,541	D						178,541	
6221160002 - BACKGROUND CHECKS-PROVIDER	262	D	262						
6221164301 - FINGERPRINTING-PROVIDER	147	D	147						
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	14,928	D	14,928						
6226165602 - ADVERTISING-RECRUITMT-PROVIDER	1,454	D	1,454						
6243000000 - FOOD	819	D	819						
6264000000 - RENTS-STRUCTURES & GROUNDS	100	D	100						
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	8,972	D	8,972						
6295220700 - DATA PROCESSING CHARGES	335,205	D	95,198	240,007					
6295232000 - INSURANCE-WORKER'S COMP	8,825	D	8,825						
6295236000 - INSURANCE-CASUALTY	212,927	D	212,927						
6502000000 - COST PLAN INDIRECT COST REIMB	(1,304,075)	D	(1,304,075)						
REVENUE - OFF THE TOP CREDITS	(229,466)		(229,466)						
<b>Subtotal Operating Cost</b>	<b>\$ 274,416</b>		<b>\$ (853,027)</b>	<b>\$ 897,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 229,572</b>	<b>\$ -</b>
<b>Disallowed Expenses <sup>2</sup></b>									
6502000000 - COST PLAN INDIRECT COST REIMB	\$ 1,304,075	D	\$ 1,304,075						
<b>Subtotal Disallowed Costs</b>	<b>\$ 1,304,075</b>		<b>\$ 1,304,075</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 5,213,544</b>		<b>\$ 2,773,417</b>	<b>\$ 1,852,865</b>	<b>\$ 17,817</b>	<b>\$ 25,855</b>	<b>\$ 62,682</b>	<b>\$ 451,889</b>	<b>\$ 29,019</b>
<b>Reallocation of General Admin</b>									
G/A Reallocation	Distribution Percentage			76%	1%	1%	3%	19%	1%
<b>Subtotal G/A Reallocation</b>			<b>\$ (2,773,417)</b>	<b>\$ 2,105,942</b>	<b>\$ 20,251</b>	<b>\$ 29,386</b>	<b>\$ 71,244</b>	<b>\$ 513,611</b>	<b>\$ 32,983</b>
<b>Reallocation of Incoming Costs</b>									
<b>First Allocation</b>	<b>\$ 146,912</b>			<b>\$ 4,070,362</b>	<b>\$ 39,141</b>	<b>\$ 56,798</b>	<b>\$ 137,700</b>	<b>\$ 992,707</b>	<b>\$ 63,749</b>
<b>Unallocated Costs</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Subtotal of First Allocation</b>	<b>\$ 146,912</b>			<b>\$ 4,070,362</b>	<b>\$ 39,141</b>	<b>\$ 56,798</b>	<b>\$ 137,700</b>	<b>\$ 992,707</b>	<b>\$ 63,749</b>
<b>Second Allocation</b>	<b>\$ 206,331</b>			<b>\$ 156,673</b>	<b>\$ 1,507</b>	<b>\$ 2,186</b>	<b>\$ 5,300</b>	<b>\$ 38,211</b>	<b>\$ 2,454</b>
<b>Unallocated Costs</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Subtotal of Second Allocation</b>	<b>\$ 206,331</b>			<b>\$ 156,673</b>	<b>\$ 1,507</b>	<b>\$ 2,186</b>	<b>\$ 5,300</b>	<b>\$ 38,211</b>	<b>\$ 2,454</b>
<b>TOTAL FUNCTIONAL COSTS</b>	<b>\$ 5,566,787</b>			<b>\$ 4,227,036</b>	<b>\$ 40,647</b>	<b>\$ 58,984</b>	<b>\$ 143,001</b>	<b>\$ 1,030,917</b>	<b>\$ 66,203</b>

Notes

<sup>1</sup> From CAO Time Records FY 2022-23

<sup>2</sup> 6501 cost Reimb account charges are shown as direct bills on allocations worksheet. Cost Plan Indirect Cost Reimb charges are excluded for purposes of analysis.

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**COSTS TO BE ALLOCATED**

1010200000- County Administration	First Allocation	Second Allocation	Total
<b>Departmental Expenditures</b>	\$ 5,213,544		\$ 5,213,544
<b>Incoming Costs</b>			
BUILD- Building Depreciation	\$ 60,799	\$ -	\$ 60,799
EQUIP- Equipment Depreciation	-	-	-
DEBT SVS- Debt Service Interest	76,247	-	76,247
1010800000- Auditor-Controller	9,866	444	10,310
1010200000- County Administration		10,947	10,947
1011800000- County Counsel		17,082	17,082
1014200000- Facilities Management		142,193	142,193
1011200000- Purchasing & Support		29,098	29,098
1012400000- Human Resources		6,566	6,566
<b>Total Incoming Costs</b>	<u>\$ 146,912</u>	<u>\$ 206,331</u>	<u>\$ 353,243</u>
<b>Total Costs to be Allocated</b>	<u>\$ 5,360,457</u>	<u>\$ 206,331</u>	<u>\$ 5,566,787</u>



San Joaquin County, California  
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**1010200000- County Administration**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Budget Preparation, Control and Management</b>	<b>5.1</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	7,509,600	0.358%	14,563		14,563	-	14,563
1010200000- County Administration	5,443,011	0.259%	10,555		10,555	-	10,555
1011800000- County Counsel	5,351,177	0.255%	10,377		10,377	402	10,779
1014200000- Facilities Management	14,938,936	0.712%	28,970		28,970	1,122	30,092
1011200000- Purchasing & Support	3,835,294	0.183%	7,437		7,437	288	7,726
1012400000- Human Resources	11,008,550	0.524%	21,348		21,348	827	22,175
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	4,022,698	0.192%	7,801		7,801	302	8,103
1011000000- TREASURER-TAX COLLECTOR	5,828,769	0.278%	11,303		11,303	438	11,741
1011100000- ASSESSOR	11,911,136	0.567%	23,098		23,098	895	23,993
1011600000- REVENUE AND RECOVERY	1,930,529	0.092%	3,744		3,744	145	3,889
1013000000- REGISTRAR OF VOTERS	9,473,293	0.451%	18,371		18,371	712	19,082
1014000000- GENERAL SERVICES - ADMIN	868,934	0.041%	1,685		1,685	65	1,750
1014300000- CAPITAL PROJECT ADMIN	1,403,752	0.067%	2,722		2,722	105	2,828
1014400000- AIRPORT EAST BUSINESS PARK	28,840	0.001%	56		56	2	58
1016000000- SURVEYOR	577,221	0.028%	1,119		1,119	43	1,163
1040148000- PUBLIC IMPROVEMENT	112,150	0.005%	217		217	8	226
2020200000- DISTRICT ATTORNEY	51,836,855	2.470%	100,523		100,523	3,893	104,416
2020202000- DA-REAL ESTATE FRAUD	455,442	0.022%	883		883	34	917
2020204000- DA-FAMILY JUSTICE CENTER	629,874	0.030%	1,221		1,221	47	1,269
2020205000- DA-VICTIM ASSISTANCE	799,373	0.038%	1,550		1,550	60	1,610
2020206000- DA-CONSUMER FRAUD-PROP 64	2,267,336	0.108%	4,397		4,397	170	4,567
2020207000- DA-EPU INVESTIGATION_PROSECUTI	39,560	0.002%	77		77	3	80
2020209000- DA-CHILD ABDUCTION	765,242	0.036%	1,484		1,484	57	1,541
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	301,547	0.014%	585		585	23	607
2020216000- DA-WORKERS COMP INS FRAUD	496,778	0.024%	963		963	37	1,001
2020217000- DA-PUBLIC ASSISTANCE FRAUD	3,324,275	0.158%	6,446		6,446	250	6,696
2020225000- DA-YOUTH GUN VIOLE-JAG	103,622	0.005%	201		201	8	209
2020273000- DA-VICTIM WITNESS PROG	1,774,174	0.085%	3,441		3,441	133	3,574
2020278240- DA-RURAL CRIMES PREVENTION	254,458	0.012%	493		493	19	513
2020278250- DA-CRIMINAL RESTITUTION PROG	152,783	0.007%	296		296	11	308
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	213,614	0.010%	414		414	16	430
2020281000- DA-SLESF-AB109	363,738	0.017%	705		705	27	733
2020300000- CHILD SUPPORT	20,052,039	0.955%	38,885		38,885	1,506	40,391
2020400000- PUBLIC DEFENDER	21,810,759	1.039%	42,296		42,296	1,638	43,934
2021000000- GRAND JURY	144,022	0.007%	279		279	11	290
2021200000- PRETRIAL SERVICES	3,338,041	0.159%	6,473		6,473	251	6,724
2021274000- COUNTY SUPPORT TO COURTS	11,698,541	0.557%	22,686		22,686	879	23,565
2021300000- COURT ASSIGNED COUNSEL	5,655,905	0.269%	10,968		10,968	425	11,393
2021602000- SHERIFF-BOATING SAFETY	2,981,705	0.142%	5,782		5,782	224	6,006
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	16,862	0.001%	33		33	1	34

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**1010200000- County Administration**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021608000- SHERIFF-ABANDONED WATERCRAFT	61,374	0.003%	119		119	5	124
2021609000- SHERIFF-CAL MMET	1,161,981	0.055%	2,253		2,253	87	2,341
2021610000- SHERIFF-AUTOMATED FINGERPRINT	614,096	0.029%	1,191		1,191	46	1,237
2021614000- SHERIFF-SPEC SERVICES DIVISION	17,147,855	0.817%	33,253		33,253	1,288	34,541
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	19,606	0.001%	38		38	1	39
2021615000- SHERIFF-MOUNTAIN HOUSE	2,227,862	0.106%	4,320		4,320	167	4,488
2021619000- SHERIFF-ANIMAL CONTROL	1,300,994	0.062%	2,523		2,523	98	2,621
2021620000- SHERIFF-PATROL	39,562,110	1.885%	76,719		76,719	2,971	79,691
2021622000- SHERIFF-COMMUNICATIONS	4,899,247	0.233%	9,501		9,501	368	9,869
2021626000- SHERIFF-DETECTIVES	14,642,097	0.698%	28,394		28,394	1,100	29,494
2021627000- SHERIFF-AUTO THEFT PROG	167,640	0.008%	325		325	13	338
2021628000- SHERIFF-RECORDS	4,792,808	0.228%	9,294		9,294	360	9,654
2021635000- SHERIFF-CIVIL	2,539,227	0.121%	4,924		4,924	191	5,115
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	12,882,424	0.614%	24,982		24,982	968	25,949
2021649000- SHERIFF-INFORMATION SYSTEMS	3,430,638	0.163%	6,653		6,653	258	6,910
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	0.000%	-		-	-	-
2021654000- SHERIFF-JAG PROGRAM	155,832	0.007%	302		302	12	314
2021655000- SHERIFF-PATROL-SLESF-AB109	11,075	0.001%	21		21	1	22
2021657000- SHERIFF-CUSTODY-SLESF-AB109	17,799	0.001%	35		35	1	36
2021658000- SHERIFF-COURT SERVICES	13,115,189	0.625%	25,433		25,433	985	26,418
2022600000- SHERIFF-CUSTODY	76,496,707	3.644%	148,344		148,344	5,745	154,089
2022610000- SHERIFF-AB109-ALTERNATIVES	6,886,293	0.328%	13,354		13,354	517	13,871
2022620000- SHERIFF-CUST-AWP	1,176,557	0.056%	2,282		2,282	88	2,370
2022621000- CORRECTIONAL HEALTH SERVICES	17,888,918	0.852%	34,690		34,690	1,344	36,034
2022700000- PROBATION-JPCF-JUV PROBATION	7,651,804	0.365%	14,838		14,838	575	15,413
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	8,859,647	0.422%	17,181		17,181	665	17,846
2022702300- PROB-ADJULT-SB678-TAY	1,319,963	0.063%	2,560		2,560	99	2,659
2022702510- PROBATION-LOC COMM CORR-AB109	22,873,924	1.090%	44,357		44,357	1,718	46,075
2022708000- PROB-TRAINING PROGRAM-BSCC MH	183,034	0.009%	355		355	14	369
2022710000- PROBATION-JAG PROGRAM	21,661	0.001%	42		42	2	44
2022745000- PROBATION-ADMINISTRATION	6,750,788	0.322%	13,091		13,091	507	13,598
2022785000- AB118-ELEAS-COPS-JJP	3,407,496	0.162%	6,608		6,608	256	6,864
2022800000- PROBATION-JUVENILE DETENTION	16,563,974	0.789%	32,121		32,121	1,244	33,365
2023060000- WATER RESOURCES	2,376,395	0.113%	4,608		4,608	178	4,787
2023070000- DELTA ACTIVITIES	693,862	0.033%	1,346		1,346	52	1,398
2024100000- FLOOD CHANNEL MAINTENANCE	2,646,047	0.126%	5,131		5,131	199	5,330
2024700000- AGRICULTURAL COMMISSIONER	8,226,014	0.392%	15,952		15,952	618	16,570
2025600000- COMMUNITY DEVELOPMENT SERVICES	11,392,470	0.543%	22,092		22,092	856	22,948
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	713,386	0.034%	1,383		1,383	54	1,437
2025900000- RECORDER-COUNTY CLERK	3,952,034	0.188%	7,664		7,664	297	7,961
2026000000- EMERGENCY SERVICES	2,262,266	0.108%	4,387		4,387	170	4,557
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-		-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	371,451	0.018%	720		720	28	748
2026000200- EMERGENCY SVS-EMERGENCY OPER	23,950	0.001%	46		46	2	48
2026700000- LAFCO CONTRIBUTION	-	0.000%	-		-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	6,749,223	0.322%	13,088		13,088	507	13,595

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**1010200000- County Administration**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	11,301,290	0.538%	21,916		21,916	849	22,764
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	14,985,185	0.714%	29,059		29,059	1,125	30,185
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-		-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	816,727	0.039%	1,584		1,584	61	1,645
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	953,801	0.045%	1,850		1,850	72	1,921
4040500000- MENTAL HEALTH SERVICES	143,347,941	6.829%	277,982		277,982	10,766	288,749
4040600000- SUBSTANCE ABUSE SERVICES	24,036,177	1.145%	46,611		46,611	1,805	48,417
4040700000- BEHAVIORAL HEALTH ADMIN	14,753,329	0.703%	28,610		28,610	1,108	29,718
4040800000- UTILITY DISTRICTS	3,552,248	0.169%	6,889		6,889	267	7,155
4041000000- PUBLIC HEALTH SVS	38,933,404	1.855%	75,500		75,500	2,924	78,424
4041200000- CONSERVATOR SERVICES	3,815,154	0.182%	7,398		7,398	287	7,685
4041800000- EMERGENCY MEDICAL SERVICE AGCY	2,682,799	0.128%	5,203		5,203	201	5,404
4042000000- ENVIRONMENTAL HEALTH	9,479,284	0.452%	18,382		18,382	712	19,094
4045415000- CALIFORNIA CHILDRENS SERVICES	5,571,870	0.265%	10,805		10,805	418	11,224
4049100000- CHILDREN & FAMILIES PROGRAM	2,036,435	0.097%	3,949		3,949	153	4,102
4049500000- HEALTH CARE SERVICES ADMIN	5,292,558	0.252%	10,263		10,263	398	10,661
4049700000- OFFICE OF THE MEDICAL EXAMINER	5,223,438	0.249%	10,129		10,129	392	10,522
5050101000- HSA ADMINISTRATION	185,295,703	8.828%	359,328		359,328	13,917	373,245
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-		-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-		-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-		-	-	-
5050110000- HSA-GENERAL ASSISTANCE	158,065	0.008%	307		307	12	318
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	9,411,398	0.448%	18,251		18,251	707	18,958
5054000000- COMMUNITY SERVICES	2,167	0.000%	4		4	0	4
5054101000- DEPT OF AGING-COMMUNITY SVS	14,820,611	0.706%	28,740		28,740	1,113	29,853
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	17,964,262	0.856%	34,837		34,837	1,349	36,186
5055246000- NEIGHBORHOOD PRESERVATION	1,631,008	0.078%	3,163		3,163	122	3,285
5055600000- VETERANS SERVICE OFFICE	694,527	0.033%	1,347		1,347	52	1,399
6060900000- COUNTY LIBRARY	174,045	0.008%	338		338	13	351
6061500000- COOPERATIVE EXTENSION	922,955	0.044%	1,790		1,790	69	1,859
7070300000- PARKS AND RECREATION	6,868,599	0.327%	13,320		13,320	516	13,836
7070800000- CULTURAL SERVICES	-	0.000%	-		-	-	-
8190000000- FLEET SERVICES	7,197,490	0.343%	13,957		13,957	541	14,498
8240000000- INFORMATION SYSTEMS DIV - ISF	28,642,303	1.365%	55,544		55,544	2,151	57,695
8250000000- OFFICE AUTOMATION	2,257,387	0.108%	4,378		4,378	170	4,547
8260000000- CENTRAL TELEPHONE	5,355,075	0.255%	10,385		10,385	402	10,787
8270000000- RADIO COMMUNICATIONS	2,969,376	0.141%	5,758		5,758	223	5,981
8400112100- PURCHASING-CREDIT CARD PROG	8,348,931	0.398%	16,190		16,190	627	16,817
9210000000- SW ENTERPRISE	32,002,209	1.525%	62,059.16		62,059.16	2,403.57	64,462.73
9210000540- REFUSE DISPOSAL ADMINISTRATION	4,419,470	0.211%	8,570.30		8,570.30	331.93	8,902.23
9221100000- S J GENERAL HOSPITAL	493,931,083	23.532%	957,838.50		957,838.50	37,097.35	994,935.84
9230901000- AIRPORT ENTERPRISE	4,734,228	0.226%	9,180.69		9,180.69	355.57	9,536.26
35401- CSA 54-NPDES ZONE P	911,878	0.043%	1,768.33		1,768.33	68.49	1,836.82
38925- COUNTY SELF-INSURANCE-HEALTH	772,347	0.037%	1,497.75		1,497.75	58.01	1,555.76

San Joaquin County, California  
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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1010200000- County Administration**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
38926- COUNTY SELF-INSURANCE-DENTAL	78,007	0.004%	151.27		151.27	5.86	157.13
38948- COUNTY SELF-INSURANCE-MED MAL	2,139,561	0.102%	4,149.07		4,149.07	160.69	4,309.76
38949- COUNTY SELF-INSURANCE-CASUALTY	9,135,650	0.435%	17,715.99		17,715.99	686.15	18,402.13
38950- CO SELF-INSURANCE-WORKERS COMP	4,648,943	0.221%	9,015.30		9,015.30	349.16	9,364.46
38951- CO SELF-INSURANCE-UNEMPLOYMENT	845,417	0.040%	1,639.44		1,639.44	63.50	1,702.94
39312- CSA 31 SEWER ENTERPRISE	137,478	0.007%	266.60		266.60	10.33	276.93
40598- RETIREMENT OFFICE	3,893,486	0.185%	7,550		7,550	292	7,843
47801- MOUNTAIN HOUSE-GENERAL FUND	9,106,120	0.434%	17,659		17,659	684	18,343
OD- OTHER GF DEPARTMENTS	30,527,356	1.454%	59,199		59,199	2,293	61,492
OF- OTHER NGF FUNDS	56,918,854	2.712%	110,378		110,378	4,275	114,653
OA- OTHER AGENCIES	323,318,635	15.404%	626,984		626,984	24,283	651,268
AO- ALL OTHER	-	0.000%	-		-	-	-
<b>Total</b>	<b>\$ 2,098,974,417</b>	<b>100.000%</b>	<b>\$ 4,070,362</b>	<b>\$ -</b>	<b>\$ 4,070,362</b>	<b>\$ 156,673</b>	<b>\$ 4,227,036</b>

**Allocation Basis:**

**Net Expenses by Department**

**Source of Allocation:**

**A1 - Copy of 2022-23 all REV and EXP-for cost plan - Excel.xlsx**

San Joaquin County, California  
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**1010200000- County Administration**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Contract Processing &amp; Financial Advising Direct</b>	<b>5.2</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	-	0.000%	-		-	-	-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-	-	-
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-		-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-		-	-	-

San Joaquin County, California  
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**1010200000- County Administration**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	42,000	100.000%	39,141	-	39,141	1,507	40,647
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-

San Joaquin County, California  
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**1010200000- County Administration**

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

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**1010200000- County Administration**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
<b>Total</b>	<b>\$ 42,000</b>	<b>100.000%</b>	<b>\$ 39,141</b>	<b>\$ -</b>	<b>\$ 39,141</b>	<b>\$ 1,507</b>	<b>\$ 40,647</b>

**Allocation Basis:** CAO Directly Identified/Billed by Department

**Source of Allocation:** CAO DIRECT BILLING DETAIL FOR ACCT 6221011800.xls



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**1010200000- County Administration**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Contrct Processing &amp; Financial Advising</b>	<b>5.3</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	7,509,600	0.358%	203		203	-	203
1010200000- County Administration	5,443,011	0.259%	147		147	-	147
1011800000- County Counsel	5,351,177	0.255%	145		145	6	150
1014200000- Facilities Management	14,938,936	0.712%	404		404	16	420
1011200000- Purchasing & Support	3,835,294	0.183%	104		104	4	108
1012400000- Human Resources	11,008,550	0.524%	298		298	12	309
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	4,022,698	0.192%	109		109	4	113
1011000000- TREASURER-TAX COLLECTOR	5,828,769	0.278%	158		158	6	164
1011100000- ASSESSOR	11,911,136	0.567%	322		322	12	335
1011600000- REVENUE AND RECOVERY	1,930,529	0.092%	52		52	2	54
1013000000- REGISTRAR OF VOTERS	9,473,293	0.451%	256		256	10	266
1014000000- GENERAL SERVICES - ADMIN	868,934	0.041%	24		24	1	24
1014300000- CAPITAL PROJECT ADMIN	1,403,752	0.067%	38		38	1	39
1014400000- AIRPORT EAST BUSINESS PARK	28,840	0.001%	1		1	0	1
1016000000- SURVEYOR	577,221	0.028%	16		16	1	16
1040148000- PUBLIC IMPROVEMENT	112,150	0.005%	3		3	0	3
2020200000- DISTRICT ATTORNEY	51,836,855	2.470%	1,403		1,403	54	1,457
2020202000- DA-REAL ESTATE FRAUD	455,442	0.022%	12		12	0	13
2020204000- DA-FAMILY JUSTICE CENTER	629,874	0.030%	17		17	1	18
2020205000- DA-VICTIM ASSISTANCE	799,373	0.038%	22		22	1	22
2020206000- DA-CONSUMER FRAUD-PROP 64	2,267,336	0.108%	61		61	2	64
2020207000- DA-EPU INVESTIGATION_PROSECUTI	39,560	0.002%	1		1	0	1
2020209000- DA-CHILD ABDUCTION	765,242	0.036%	21		21	1	22
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	301,547	0.014%	8		8	0	8
2020216000- DA-WORKERS COMP INS FRAUD	496,778	0.024%	13		13	1	14
2020217000- DA-PUBLIC ASSISTANCE FRAUD	3,324,275	0.158%	90		90	3	93
2020225000- DA-YOUTH GUN VIOLE-JAG	103,622	0.005%	3		3	0	3
2020273000- DA-VICTIM WITNESS PROG	1,774,174	0.085%	48		48	2	50
2020278240- DA-RURAL CRIMES PREVENTION	254,458	0.012%	7		7	0	7
2020278250- DA-CRIMINAL RESTITUTION PROG	152,783	0.007%	4		4	0	4
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	213,614	0.010%	6		6	0	6
2020281000- DA-SLESF-AB109	363,738	0.017%	10		10	0	10
2020300000- CHILD SUPPORT	20,052,039	0.955%	543		543	21	564
2020400000- PUBLIC DEFENDER	21,810,759	1.039%	590		590	23	613
2021000000- GRAND JURY	144,022	0.007%	4		4	0	4
2021200000- PRETRIAL SERVICES	3,338,041	0.159%	90		90	3	94
2021274000- COUNTY SUPPORT TO COURTS	11,698,541	0.557%	317		317	12	329
2021300000- COURT ASSIGNED COUNSEL	5,655,905	0.269%	153		153	6	159
2021602000- SHERIFF-BOATING SAFETY	2,981,705	0.142%	81		81	3	84
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	16,862	0.001%	0		0	0	0

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**1010200000- County Administration**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021608000- SHERIFF-ABANDONED WATERCRAFT	61,374	0.003%	2		2	0	2
2021609000- SHERIFF-CAL MMET	1,161,981	0.055%	31		31	1	33
2021610000- SHERIFF-AUTOMATED FINGERPRINT	614,096	0.029%	17		17	1	17
2021614000- SHERIFF-SPEC SERVICES DIVISION	17,147,855	0.817%	464		464	18	482
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	19,606	0.001%	1		1	0	1
2021615000- SHERIFF-MOUNTAIN HOUSE	2,227,862	0.106%	60		60	2	63
2021619000- SHERIFF-ANIMAL CONTROL	1,300,994	0.062%	35		35	1	37
2021620000- SHERIFF-PATROL	39,562,110	1.885%	1,071		1,071	41	1,112
2021622000- SHERIFF-COMMUNICATIONS	4,899,247	0.233%	133		133	5	138
2021626000- SHERIFF-DETECTIVES	14,642,097	0.698%	396		396	15	412
2021627000- SHERIFF-AUTO THEFT PROG	167,640	0.008%	5		5	0	5
2021628000- SHERIFF-RECORDS	4,792,808	0.228%	130		130	5	135
2021635000- SHERIFF-CIVIL	2,539,227	0.121%	69		69	3	71
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	12,882,424	0.614%	349		349	14	362
2021649000- SHERIFF-INFORMATION SYSTEMS	3,430,638	0.163%	93		93	4	96
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	0.000%	-		-	-	-
2021654000- SHERIFF-JAG PROGRAM	155,832	0.007%	4		4	0	4
2021655000- SHERIFF-PATROL-SLESF-AB109	11,075	0.001%	0		0	0	0
2021657000- SHERIFF-CUSTODY-SLESF-AB109	17,799	0.001%	0		0	0	1
2021658000- SHERIFF-COURT SERVICES	13,115,189	0.625%	355		355	14	369
2022600000- SHERIFF-CUSTODY	76,496,707	3.644%	2,070		2,070	80	2,150
2022610000- SHERIFF-AB109-ALTERNATIVES	6,886,293	0.328%	186		186	7	194
2022620000- SHERIFF-CUST-AWP	1,176,557	0.056%	32		32	1	33
2022621000- CORRECTIONAL HEALTH SERVICES	17,888,918	0.852%	484		484	19	503
2022700000- PROBATION-JPCF-JUV PROBATION	7,651,804	0.365%	207		207	8	215
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	8,859,647	0.422%	240		240	9	249
2022702300- PROB-ADJULT-SB678-TAY	1,319,963	0.063%	36		36	1	37
2022702510- PROBATION-LOC COMM CORR-AB109	22,873,924	1.090%	619		619	24	643
2022708000- PROB-TRAINING PROGRAM-BSCC MH	183,034	0.009%	5		5	0	5
2022710000- PROBATION-JAG PROGRAM	21,661	0.001%	1		1	0	1
2022745000- PROBATION-ADMINISTRATION	6,750,788	0.322%	183		183	7	190
2022785000- AB118-ELEAS-COPS-JJP	3,407,496	0.162%	92		92	4	96
2022800000- PROBATION-JUVENILE DETENTION	16,563,974	0.789%	448		448	17	466
2023060000- WATER RESOURCES	2,376,395	0.113%	64		64	2	67
2023070000- DELTA ACTIVITIES	693,862	0.033%	19		19	1	20
2024100000- FLOOD CHANNEL MAINTENANCE	2,646,047	0.126%	72		72	3	74
2024700000- AGRICULTURAL COMMISSIONER	8,226,014	0.392%	223		223	9	231
2025600000- COMMUNITY DEVELOPMENT SERVICES	11,392,470	0.543%	308		308	12	320
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	713,386	0.034%	19		19	1	20
2025900000- RECORDER-COUNTY CLERK	3,952,034	0.188%	107		107	4	111
2026000000- EMERGENCY SERVICES	2,262,266	0.108%	61		61	2	64
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-		-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	371,451	0.018%	10		10	0	10
2026000200- EMERGENCY SVS-EMERGENCY OPER	23,950	0.001%	1		1	0	1
2026700000- LAFCO CONTRIBUTION	-	0.000%	-		-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	6,749,223	0.322%	183		183	7	190

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3030103000- PUBLIC WORKS-ENGINEERING	11,301,290	0.538%	306		306	12	318
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	14,985,185	0.714%	405		405	16	421
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-		-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	816,727	0.039%	22		22	1	23
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	953,801	0.045%	26		26	1	27
4040500000- MENTAL HEALTH SERVICES	143,347,941	6.829%	3,879		3,879	150	4,029
4040600000- SUBSTANCE ABUSE SERVICES	24,036,177	1.145%	650		650	25	676
4040700000- BEHAVIORAL HEALTH ADMIN	14,753,329	0.703%	399		399	15	415
4040800000- UTILITY DISTRICTS	3,552,248	0.169%	96		96	4	100
4041000000- PUBLIC HEALTH SVS	38,933,404	1.855%	1,054		1,054	41	1,094
4041200000- CONSERVATOR SERVICES	3,815,154	0.182%	103		103	4	107
4041800000- EMERGENCY MEDICAL SERVICE AGCY	2,682,799	0.128%	73		73	3	75
4042000000- ENVIRONMENTAL HEALTH	9,479,284	0.452%	257		257	10	266
4045415000- CALIFORNIA CHILDRENS SERVICES	5,571,870	0.265%	151		151	6	157
4049100000- CHILDREN & FAMILIES PROGRAM	2,036,435	0.097%	55		55	2	57
4049500000- HEALTH CARE SERVICES ADMIN	5,292,558	0.252%	143		143	6	149
4049700000- OFFICE OF THE MEDICAL EXAMINER	5,223,438	0.249%	141		141	5	147
5050101000- HSA ADMINISTRATION	185,295,703	8.828%	5,014		5,014	194	5,208
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-		-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-		-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-		-	-	-
5050110000- HSA-GENERAL ASSISTANCE	158,065	0.008%	4		4	0	4
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	9,411,398	0.448%	255		255	10	265
5054000000- COMMUNITY SERVICES	2,167	0.000%	0		0	0	0
5054101000- DEPT OF AGING-COMMUNITY SVS	14,820,611	0.706%	401		401	16	417
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	17,964,262	0.856%	486		486	19	505
5055246000- NEIGHBORHOOD PRESERVATION	1,631,008	0.078%	44		44	2	46
5055600000- VETERANS SERVICE OFFICE	694,527	0.033%	19		19	1	20
6060900000- COUNTY LIBRARY	174,045	0.008%	5		5	0	5
6061500000- COOPERATIVE EXTENSION	922,955	0.044%	25		25	1	26
7070300000- PARKS AND RECREATION	6,868,599	0.327%	186		186	7	193
7070800000- CULTURAL SERVICES	-	0.000%	-		-	-	-
8190000000- FLEET SERVICES	7,197,490	0.343%	195		195	8	202
8240000000- INFORMATION SYSTEMS DIV - ISF	28,642,303	1.365%	775		775	30	805
8250000000- OFFICE AUTOMATION	2,257,387	0.108%	61		61	2	63
8260000000- CENTRAL TELEPHONE	5,355,075	0.255%	145		145	6	151
8270000000- RADIO COMMUNICATIONS	2,969,376	0.141%	80		80	3	83
8400112100- PURCHASING-CREDIT CARD PROG	8,348,931	0.398%	226		226	9	235
9210000000- SW ENTERPRISE	32,002,209	1.525%	866		866	34	900
9210000540- REFUSE DISPOSAL ADMINISTRATION	4,419,470	0.211%	120		120	5	124
9221100000- S J GENERAL HOSPITAL	493,931,083	23.532%	13,366		13,366	518	13,883
9230901000- AIRPORT ENTERPRISE	4,734,228	0.226%	128		128	5	133
35401- CSA 54-NPDES ZONE P	911,878	0.043%	25		25	1	26
38925- COUNTY SELF-INSURANCE-HEALTH	772,347	0.037%	21		21	1	22

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ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
38926- COUNTY SELF-INSURANCE-DENTAL	78,007	0.004%	2		2	0	2
38948- COUNTY SELF-INSURANCE-MED MAL	2,139,561	0.102%	58		58	2	60
38949- COUNTY SELF-INSURANCE-CASUALTY	9,135,650	0.435%	247		247	10	257
38950- CO SELF-INSURANCE-WORKERS COMP	4,648,943	0.221%	126		126	5	131
38951- CO SELF-INSURANCE-UNEMPLOYMENT	845,417	0.040%	23		23	1	24
39312- CSA 31 SEWER ENTERPRISE	137,478	0.007%	4		4	0	4
40598- RETIREMENT OFFICE	3,893,486	0.185%	105		105	4	109
47801- MOUNTAIN HOUSE-GENERAL FUND	9,106,120	0.434%	246		246	10	256
OD- OTHER GF DEPARTMENTS	30,527,356	1.454%	826		826	32	858
OF- OTHER NGF FUNDS	56,918,854	2.712%	1,540		1,540	60	1,600
OA- OTHER AGENCIES	323,318,635	15.404%	8,749		8,749	339	9,088
AO- ALL OTHER	-	0.000%	-		-	-	-
<b>Total</b>	<b>\$ 2,098,974,417</b>	<b>100.000%</b>	<b>\$ 56,798</b>	<b>\$ -</b>	<b>\$ 56,798</b>	<b>\$ 2,186</b>	<b>\$ 58,984</b>

**Allocation Basis:**

**Net Expenses by Department**

**Source of Allocation:**

**A1 - Copy of 2022-23 all REV and EXP-for cost plan - Excel.xlsx**

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ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Labor Negotiation</b>	<b>5.4</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-	-	-
DEBT SVS- Debt Service Interest	-	0.000%	-		-	-	-
1010800000- Auditor-Controller	32.0	0.436%	601		601	-	601
1010200000- County Administration	13.0	0.177%	244		244	-	244
1011800000- County Counsel	19.0	0.259%	357		357	14	371
1014200000- Facilities Management	43.0	0.586%	808		808	31	839
1011200000- Purchasing & Support	29.0	0.396%	545		545	21	566
1012400000- Human Resources	47.0	0.641%	883		883	34	917
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	15.0	0.205%	282		282	11	293
1011000000- TREASURER-TAX COLLECTOR	25.0	0.341%	470		470	18	488
1011100000- ASSESSOR	71.0	0.968%	1,333		1,333	52	1,385
1011600000- REVENUE AND RECOVERY	13.0	0.177%	244		244	9	254
1013000000- REGISTRAR OF VOTERS	32.0	0.436%	601		601	23	624
1014000000- GENERAL SERVICES - ADMIN	3.0	0.041%	56		56	2	59
1014300000- CAPITAL PROJECT ADMIN	7.0	0.095%	131		131	5	137
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	3.0	0.041%	56		56	2	59
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-		-	-	-
2020200000- DISTRICT ATTORNEY	213.0	2.905%	4,000		4,000	155	4,155
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	2.0	0.027%	38		38	1	39
2020205000- DA-VICTIM ASSISTANCE	7.0	0.095%	131		131	5	137
2020206000- DA-CONSUMER FRAUD-PROP 64	13.0	0.177%	244		244	9	254
2020207000- DA-EPU INVESTIGATION_PROSECU	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	3.0	0.041%	56		56	2	59
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	14.0	0.191%	263		263	10	273
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	15.0	0.205%	282		282	11	293
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	2.0	0.027%	38		38	1	39
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	157.0	2.141%	2,949		2,949	114	3,063
2020400000- PUBLIC DEFENDER	94.0	1.282%	1,765		1,765	68	1,834
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	9.0	0.123%	169		169	7	176
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-

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ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	2.0	0.027%	38	-	38	1	39
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	70.0	0.955%	1,315	-	1,315	51	1,366
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	8.0	0.109%	150	-	150	6	156
2021619000- SHERIFF-ANIMAL CONTROL	9.0	0.123%	169	-	169	7	176
2021620000- SHERIFF-PATROL	124.0	1.691%	2,329	-	2,329	90	2,419
2021622000- SHERIFF-COMMUNICATIONS	33.0	0.450%	620	-	620	24	644
2021626000- SHERIFF-DETECTIVES	54.0	0.736%	1,014	-	1,014	39	1,053
2021627000- SHERIFF-AUTO THEFT PROG	2.0	0.027%	38	-	38	1	39
2021628000- SHERIFF-RECORDS	45.0	0.614%	845	-	845	33	878
2021635000- SHERIFF-CIVIL	12.0	0.164%	225	-	225	9	234
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	71.0	0.968%	1,333	-	1,333	52	1,385
2021649000- SHERIFF-INFORMATION SYSTEMS	6.0	0.082%	113	-	113	4	117
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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	72.0	0.982%	1,352	-	1,352	52	1,405
2022600000- SHERIFF-CUSTODY	284.0	3.873%	5,334	-	5,334	207	5,540
2022610000- SHERIFF-AB109-ALTERNATIVES	30.0	0.409%	563	-	563	22	585
2022620000- SHERIFF-CUST-AWP	8.0	0.109%	150	-	150	6	156
2022621000- CORRECTIONAL HEALTH SERVICES	97.0	1.323%	1,822	-	1,822	71	1,892
2022700000- PROBATION-JPCF-JUV PROBATION	41.0	0.559%	770	-	770	30	800
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	57.0	0.777%	1,071	-	1,071	41	1,112
2022702300- PROB-ADJULT-SB678-TAY	6.0	0.082%	113	-	113	4	117
2022702510- PROBATION-LOC COMM CORR-AB109	63.0	0.859%	1,183	-	1,183	46	1,229
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	29.0	0.396%	545	-	545	21	566
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	72.0	0.982%	1,352	-	1,352	52	1,405
2023060000- WATER RESOURCES	11.0	0.150%	207	-	207	8	215
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	18.0	0.245%	338	-	338	13	351
2024700000- AGRICULTURAL COMMISSIONER	55.0	0.750%	1,033	-	1,033	40	1,073
2025600000- COMMUNITY DEVELOPMENT SERVICES	56.0	0.764%	1,052	-	1,052	41	1,092
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	4.0	0.055%	75	-	75	3	78
2025900000- RECORDER-COUNTY CLERK	24.0	0.327%	451	-	451	17	468
2026000000- EMERGENCY SERVICES	8.0	0.109%	150	-	150	6	156
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	28.0	0.382%	526	-	526	20	546

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**1010200000- County Administration**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	5.0	0.068%	94	94	94	4	98
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	5.0	0.068%	94	94	94	4	98
4040500000- MENTAL HEALTH SERVICES	482.0	6.574%	9,052	9,052	9,052	351	9,403
4040600000- SUBSTANCE ABUSE SERVICES	65.0	0.887%	1,221	1,221	1,221	47	1,268
4040700000- BEHAVIORAL HEALTH ADMIN	85.0	1.159%	1,596	1,596	1,596	62	1,658
4040800000- UTILITY DISTRICTS	24.0	0.327%	451	451	451	17	468
4041000000- PUBLIC HEALTH SVS	188.0	2.564%	3,531	3,531	3,531	137	3,668
4041200000- CONSERVATOR SERVICES	29.0	0.396%	545	545	545	21	566
4041800000- EMERGENCY MEDICAL SERVICE AGCY	11.0	0.150%	207	207	207	8	215
4042000000- ENVIRONMENTAL HEALTH	56.0	0.764%	1,052	1,052	1,052	41	1,092
4045415000- CALIFORNIA CHILDRENS SERVICES	35.0	0.477%	657	657	657	25	683
4049100000- CHILDREN & FAMILIES PROGRAM	12.0	0.164%	225	225	225	9	234
4049500000- HEALTH CARE SERVICES ADMIN	32.0	0.436%	601	601	601	23	624
4049700000- OFFICE OF THE MEDICAL EXAMINER	20.0	0.273%	376	376	376	15	390
5050101000- HSA ADMINISTRATION	1,050.0	14.321%	19,720	19,720	19,720	764	20,483
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	72.0	0.982%	1,352	1,352	1,352	52	1,405
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	76.0	1.037%	1,427	1,427	1,427	55	1,483
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	75.0	1.023%	1,409	1,409	1,409	55	1,463
5055246000- NEIGHBORHOOD PRESERVATION	9.0	0.123%	169	169	169	7	176
5055600000- VETERANS SERVICE OFFICE	7.0	0.095%	131	131	131	5	137
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	4.0	0.055%	75	75	75	3	78
7070300000- PARKS AND RECREATION	53.0	0.723%	995	995	995	39	1,034
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	37.0	0.505%	695	695	695	27	722
8240000000- INFORMATION SYSTEMS DIV - ISF	78.0	1.064%	1,465	1,465	1,465	57	1,522
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	8.0	0.109%	150	150	150	6	156
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	102.0	1.391%	1,916	1,916	1,916	74	1,990
9221100000- S J GENERAL HOSPITAL	2,012.0	27.441%	37,787	37,787	37,787	1,463	39,250
9230901000- AIRPORT ENTERPRISE	22.0	0.300%	413	413	413	16	429
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-

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**1010200000- County Administration**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	21.0	0.286%	394	-	394	15	410
47801- MOUNTAIN HOUSE-GENERAL FUND	35.0	0.477%	657	-	657	25	683
OD- OTHER GF DEPARTMENTS	172.0	2.346%	3,230	-	3,230	125	3,355
OF- OTHER NGF FUNDS	164.0	2.237%	3,080	-	3,080	119	3,199
OA- OTHER AGENCIES	-	0.000%	-	-	-	-	-
AO- ALL OTHER	6.0	0.082%	113	-	113	4	117
<b>Total</b>	<b>\$ 7,332</b>	<b>100.000%</b>	<b>\$ 137,700</b>	<b>\$ -</b>	<b>\$ 137,700</b>	<b>\$ 5,300</b>	<b>\$ 143,001</b>

**Allocation Basis:** FTE count by Department - Modified

**Source of Allocation:** FY 21-22 Employee Count



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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
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-	-	-	-	-
DEBT SVS- Debt Service Interest	-	-	-	-	-	-	-
1010800000- Auditor-Controller	14,563	-	203	601	-	-	15,367
1010200000- County Administration	10,555	-	147	244	-	-	10,947
1011800000- County Counsel	10,779	-	150	371	-	-	11,300
1014200000- Facilities Management	30,092	-	420	839	-	-	31,351
1011200000- Purchasing & Support	7,726	-	108	566	-	-	8,399
1012400000- Human Resources	22,175	-	309	917	-	-	23,401
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	8,103	-	113	293	-	-	8,509
1011000000- TREASURER-TAX COLLECTOR	11,741	-	164	488	-	-	12,393
1011100000- ASSESSOR	23,993	-	335	1,385	-	-	25,713
1011600000- REVENUE AND RECOVERY	3,889	-	54	254	-	-	4,197
1013000000- REGISTRAR OF VOTERS	19,082	-	266	624	-	-	19,973
1014000000- GENERAL SERVICES - ADMIN	1,750	-	24	59	-	-	1,833
1014300000- CAPITAL PROJECT ADMIN	2,828	-	39	137	-	-	3,004
1014400000- AIRPORT EAST BUSINESS PARK	58	-	1	-	-	-	59
1016000000- SURVEYOR	1,163	-	16	59	-	-	1,237
1040148000- PUBLIC IMPROVEMENT	226	-	3	-	-	-	229
2020200000- DISTRICT ATTORNEY	104,416	-	1,457	4,155	-	-	110,028
2020202000- DA-REAL ESTATE FRAUD	917	-	13	-	-	-	930
2020204000- DA-FAMILY JUSTICE CENTER	1,269	-	18	39	-	-	1,325
2020205000- DA-VICTIM ASSISTANCE	1,610	-	22	137	-	-	1,769
2020206000- DA-CONSUMER FRAUD-PROP 64	4,567	-	64	254	-	-	4,884
2020207000- DA-EPU INVESTIGATION_PROSECUTI	80	-	1	-	-	-	81
2020209000- DA-CHILD ABDUCTION	1,541	-	22	59	-	-	1,621
2020210000- DA-NARCOTICS ENFORCEMENT	-	-	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	607	-	8	-	-	-	616
2020216000- DA-WORKERS COMP INS FRAUD	1,001	-	14	-	-	-	1,015
2020217000- DA-PUBLIC ASSISTANCE FRAUD	6,696	-	93	273	-	-	7,063
2020225000- DA-YOUTH GUN VIOLE-JAG	209	-	3	-	-	-	212
2020273000- DA-VICTIM WITNESS PROG	3,574	-	50	293	-	-	3,916
2020278240- DA-RURAL CRIMES PREVENTION	513	-	7	-	-	-	520
2020278250- DA-CRIMINAL RESTITUTION PROG	308	-	4	39	-	-	351
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	430	-	6	-	-	-	436
2020281000- DA-SLESF-AB109	733	-	10	-	-	-	743
2020300000- CHILD SUPPORT	40,391	-	564	3,063	-	-	44,018
2020400000- PUBLIC DEFENDER	43,934	-	613	1,834	-	-	46,381
2021000000- GRAND JURY	290	-	4	-	-	-	294
2021200000- PRETRIAL SERVICES	6,724	-	94	-	-	-	6,818
2021274000- COUNTY SUPPORT TO COURTS	23,565	-	329	-	-	-	23,893
2021300000- COURT ASSIGNED COUNSEL	11,393	-	159	-	-	-	11,552
2021602000- SHERIFF-BOATING SAFETY	6,006	-	84	176	-	-	6,265

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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
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	34	-	0	-	-	-	34
2021608000- SHERIFF-ABANDONED WATERCRAFT	124	-	2	-	-	-	125
2021609000- SHERIFF-CAL MMET	2,341	-	33	39	-	-	2,412
2021610000- SHERIFF-AUTOMATED FINGERPRINT	1,237	-	17	-	-	-	1,254
2021614000- SHERIFF-SPEC SERVICES DIVISION	34,541	-	482	1,366	-	-	36,389
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	39	-	1	-	-	-	40
2021615000- SHERIFF-MOUNTAIN HOUSE	4,488	-	63	156	-	-	4,706
2021619000- SHERIFF-ANIMAL CONTROL	2,621	-	37	176	-	-	2,833
2021620000- SHERIFF-PATROL	79,691	-	1,112	2,419	-	-	83,222
2021622000- SHERIFF-COMMUNICATIONS	9,869	-	138	644	-	-	10,650
2021626000- SHERIFF-DETECTIVES	29,494	-	412	1,053	-	-	30,959
2021627000- SHERIFF-AUTO THEFT PROG	338	-	5	39	-	-	381
2021628000- SHERIFF-RECORDS	9,654	-	135	878	-	-	10,667
2021635000- SHERIFF-CIVIL	5,115	-	71	234	-	-	5,420
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	25,949	-	362	1,385	-	-	27,697
2021649000- SHERIFF-INFORMATION SYSTEMS	6,910	-	96	117	-	-	7,124
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	-	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	314	-	4	-	-	-	318
2021655000- SHERIFF-PATROL-SLESF-AB109	22	-	0	-	-	-	23
2021657000- SHERIFF-CUSTODY-SLESF-AB109	36	-	1	-	-	-	36
2021658000- SHERIFF-COURT SERVICES	26,418	-	369	1,405	-	-	28,191
2022600000- SHERIFF-CUSTODY	154,089	-	2,150	5,540	-	-	161,779
2022610000- SHERIFF-AB109-ALTERNATIVES	13,871	-	194	585	-	-	14,650
2022620000- SHERIFF-CUST-AWP	2,370	-	33	156	-	-	2,559
2022621000- CORRECTIONAL HEALTH SERVICES	36,034	-	503	1,892	-	-	38,429
2022700000- PROBATION-JPCF-JUV PROBATION	15,413	-	215	800	-	-	16,428
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	-
2022702000- PROBATION-ADULT	17,846	-	249	1,112	-	-	19,207
2022702300- PROB-ADJULT-SB678-TAY	2,659	-	37	117	-	-	2,813
2022702510- PROBATION-LOC COMM CORR-AB109	46,075	-	643	1,229	-	-	47,947
2022708000- PROB-TRAINING PROGRAM-BSCC MH	369	-	5	-	-	-	374
2022710000- PROBATION-JAG PROGRAM	44	-	1	-	-	-	44
2022745000- PROBATION-ADMINISTRATION	13,598	-	190	566	-	-	14,354
2022785000- AB118-ELEAS-COPS-JJP	6,864	-	96	-	-	-	6,960
2022800000- PROBATION-JUVENILE DETENTION	33,365	-	466	1,405	-	-	35,235
2023060000- WATER RESOURCES	4,787	-	67	215	-	-	5,068
2023070000- DELTA ACTIVITIES	1,398	40,647	20	-	-	-	42,064
2024100000- FLOOD CHANNEL MAINTENANCE	5,330	-	74	351	-	-	5,756
2024700000- AGRICULTURAL COMMISSIONER	16,570	-	231	1,073	-	-	17,874
2025600000- COMMUNITY DEVELOPMENT SERVICES	22,948	-	320	1,092	-	-	24,361
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	1,437	-	20	78	-	-	1,535
2025900000- RECORDER-COUNTY CLERK	7,961	-	111	468	-	-	8,540
2026000000- EMERGENCY SERVICES	4,557	-	64	156	-	-	4,777
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	748	-	10	-	-	-	759

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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
2026000200- EMERGENCY SVS-EMERGENCY OPER	48	-	1	-	-	-	49
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	13,595	-	190	546	-	-	14,331
3030103000- PUBLIC WORKS-ENGINEERING	22,764	-	318	-	-	-	23,082
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	30,185	-	421	-	-	-	30,606
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	1,645	-	23	98	-	-	1,766
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	1,921	-	27	98	-	-	2,046
4040500000- MENTAL HEALTH SERVICES	288,749	-	4,029	9,403	-	-	302,181
4040600000- SUBSTANCE ABUSE SERVICES	48,417	-	676	1,268	-	-	50,360
4040700000- BEHAVIORAL HEALTH ADMIN	29,718	-	415	1,658	-	-	31,791
4040800000- UTILITY DISTRICTS	7,155	-	100	468	-	-	7,723
4041000000- PUBLIC HEALTH SVS	78,424	-	1,094	3,668	-	-	83,186
4041200000- CONSERVATOR SERVICES	7,685	-	107	566	-	-	8,358
4041800000- EMERGENCY MEDICAL SERVICE AGCY	5,404	-	75	215	-	-	5,694
4042000000- ENVIRONMENTAL HEALTH	19,094	-	266	1,092	-	-	20,453
4045415000- CALIFORNIA CHILDRENS SERVICES	11,224	-	157	683	-	-	12,063
4049100000- CHILDREN & FAMILIES PROGRAM	4,102	-	57	234	-	-	4,393
4049500000- HEALTH CARE SERVICES ADMIN	10,661	-	149	624	-	-	11,434
4049700000- OFFICE OF THE MEDICAL EXAMINER	10,522	-	147	390	-	-	11,059
5050101000- HSA ADMINISTRATION	373,245	-	5,208	20,483	-	-	398,937
5050106000- HSA-CALWORKS ASSISTANCE	-	-	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	-	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	-	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	318	-	4	-	-	-	323
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	-	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	-	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	18,958	-	265	1,405	-	-	20,627
5054000000- COMMUNITY SERVICES	4	-	0	-	-	-	4
5054101000- DEPT OF AGING-COMMUNITY SVS	29,853	-	417	1,483	-	-	31,753
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	36,186	-	505	1,463	-	-	38,154
5055246000- NEIGHBORHOOD PRESERVATION	3,285	-	46	176	-	-	3,507
5055600000- VETERANS SERVICE OFFICE	1,399	-	20	137	-	-	1,555
6060900000- COUNTY LIBRARY	351	-	5	-	-	-	355
6061500000- COOPERATIVE EXTENSION	1,859	-	26	78	-	-	1,963
7070300000- PARKS AND RECREATION	13,836	-	193	1,034	-	-	15,063
7070800000- CULTURAL SERVICES	-	-	-	-	-	-	-
8190000000- FLEET SERVICES	14,498	-	202	722	-	-	15,422
8240000000- INFORMATION SYSTEMS DIV - ISF	57,695	-	805	1,522	-	-	60,021
8250000000- OFFICE AUTOMATION	4,547	-	63	-	-	-	4,611
8260000000- CENTRAL TELEPHONE	10,787	-	151	156	-	-	11,093
8270000000- RADIO COMMUNICATIONS	5,981	-	83	-	-	-	6,065
8400112100- PURCHASING-CREDIT CARD PROG	16,817	-	235	-	-	-	17,052
9210000000- SW ENTERPRISE	64,463	-	900	-	-	-	65,362

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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
9210000540- REFUSE DISPOSAL ADMINISTRATION	8,902	-	124	1,990	-	-	11,016
9221100000- S J GENERAL HOSPITAL	994,936	-	13,883	39,250	-	-	1,048,069
9230901000- AIRPORT ENTERPRISE	9,536	-	133	429	-	-	10,099
35401- CSA 54-NPDES ZONE P	1,837	-	26	-	-	-	1,862
38925- COUNTY SELF-INSURANCE-HEALTH	1,556	-	22	-	-	-	1,577
38926- COUNTY SELF-INSURANCE-DENTAL	157	-	2	-	-	-	159
38948- COUNTY SELF-INSURANCE-MED MAL	4,310	-	60	-	-	-	4,370
38949- COUNTY SELF-INSURANCE-CASUALTY	18,402	-	257	-	-	-	18,659
38950- CO SELF-INSURANCE-WORKERS COMP	9,364	-	131	-	-	-	9,495
38951- CO SELF-INSURANCE-UNEMPLOYMENT	1,703	-	24	-	-	-	1,727
39312- CSA 31 SEWER ENTERPRISE	277	-	4	-	-	-	281
40598- RETIREMENT OFFICE	7,843	-	109	410	-	-	8,362
47801- MOUNTAIN HOUSE-GENERAL FUND	18,343	-	256	683	-	-	19,281
OD- OTHER GF DEPARTMENTS	61,492	-	858	3,355	-	-	65,705
OF- OTHER NGF FUNDS	114,653	-	1,600	3,199	-	-	119,452
OA- OTHER AGENCIES	651,268	-	9,088	-	-	-	660,355
AO- ALL OTHER	-	-	-	117	-	-	117
<b>Total</b>	<b>\$ 4,227,036</b>	<b>\$ 40,647</b>	<b>\$ 58,984</b>	<b>\$ 143,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,469,667</b>

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**DEPARTMENTAL EXPENSE DETAIL**

**101180000- County Counsel**

Expense Type	Distribution Percentage <sup>1</sup>			82.85%	17.15%
	\$	Spread Method	Legal Services	Litigation/Unallowable	
Personnel					
6001000000 - SALARIES & WAGES-REGULAR	\$ 2,607,807	S	\$ 2,160,619	\$ 447,187	
6001100000 - SALARIES-CAFETERIA	262,986	S	217,889	45,097	
6001200000 - SALARIES-CAR ALLOWANCE	9,450	S	7,830	1,620	
6001210000 - ADMINISTRATION BENEFITS	61,929	S	51,310	10,620	
6001450000 - SALARIES-LEAVE TIME PAYOFF	63,338	S	52,477	10,861	
6002100000 - SALARIES-EXTRA HELP-PART TIME	26,161	S	21,675	4,486	
6003000000 - SALARIES-OVERTIME	1,145	S	948	196	
6010100000 - UNEMPLOYMENT COMP INSURANCE	1,388	S	1,150	238	
6010500000 - OTHER-EMP-BENEFITS-ST BAR DUES	5,706	S	4,728	978	
6010900000 - PARKING BENEFIT	8,735	S	7,237	1,498	
6020000000 - RETIREMENT-EMPLOYER SHARE	1,189,309	S	985,366	203,943	
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	134,841	S	111,719	23,123	
6020000415 - RETIREMENT - REPL BENEFITS	159,213	S	131,911	27,302	
6020600000 - HLTH INSUR FOR RETIREES-SLB	2,142	S	1,775	367	
6030000000 - SOCIAL SECURITY-OASDI	142,255	S	117,861	24,394	
6030100000 - SOCIAL SECURITY-MEDICARE	40,960	S	33,936	7,024	
6030200000 - SOCIAL SECURITY-EXTRA H-OASDI	1,622	S	1,344	278	
6030300000 - MEDICARE-EXTRA HELP	379	S	314	65	
6040000000 - LIFE INSURANCE	3,173	S	2,629	544	
6050000000 - HEALTH INSURANCE	171,844	S	142,376	29,468	
6070000000 - DENTAL INSURANCE	3,628	S	3,006	622	
6080000000 - VISION CARE	602	S	499	103	
<b>Subtotal Personnel Cost</b>	<b>\$ 4,898,611</b>		<b>\$ 4,058,596</b>	<b>\$ 840,015</b>	
<b>Operating Services &amp; Supplies</b>					
6201000000 - OFFICE EXPENSE-GENERAL	\$ 1,204	S	\$ 998	\$ 206	
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	6,451	S	5,345	1,106	
6201005600 - GENERAL OFFICE SUPPLIES	92	S	76	16	
6201100500 - OFFICE EXPENSE-SUPPLIES	30	S	25	5	
6202000000 - OFFICE EXPENSE-POSTAGE	4,079	S	3,380	699	
6203000000 - OFFICE EXP-SUBS & PERIODICALS	37,709	S	31,243	6,466	
6206000000 - COMMUNICATIONS	12,957	S	10,735	2,222	
6209000000 - MEMBERSHIPS	210	S	174	36	
6214000100 - RENTS & LEASES-COPYING MACHINE	8,453	S	7,004	1,450	
6217000500 - TRANS/TRAVEL-TRAINING	8,687	S	7,198	1,490	
6220000000 - PROFESSIONAL SVS-GEN	206,716	S	171,268	35,448	

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**DEPARTMENTAL EXPENSE DETAIL**

**1011800000- County Counsel**

Expense Type	\$	Spread Method	Distribution Percentage <sup>1</sup>	
			82.85%	17.15%
Personnel			Legal Services	Litigation/Unallowable
6221000000 - PROFESSIONALSVS	38,892	S	32,223	6,669
6221004000 - PROFESSIONAL SVS-COUNTY	150	S	124	26
6221009200 - ASSESSMENT APPEALS BOARD	5,400	D	5,400	
6221012450 - PRE-EMPLOYMENT DRUG TESTING	59	S	49	10
6221160002 - BACKGROUND CHECKS-PROVIDER	220	S	182	38
6223000000 - PUBLICATIONS & LEGAL NOTICES	826	S	684	142
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	1,491	S	1,236	256
6226016000 - SOFTWARE & RELATED LICENSES	1,351	S	1,119	232
6226602000 - OVERDUE CALCARDS	113	S	94	19
6269000000 - SMALL TOOLS & INSTRUMENTS	2,641	S	2,188	453
6269100000 - SMALL PURCHASES-FURNITURE	4,155	S	3,443	713
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	11,191	S	9,272	1,919
6295220700 - DATA PROCESSING CHARGES	53,287	S	44,149	9,138
6295232000 - INSURANCE-WORKER'S COMP	11,256	S	9,326	1,930
6295236000 - INSURANCE-CASUALTY	34,947	D	34,947	
6501000000 - COST REIMB-GOV'T FUND CHGS	(512,858)	D	(512,858)	
6501001000 - COST REIMB-DIRECT COSTS	(189,957)	D	(189,957)	
6501100000 - INTERFUND CHARGE	(40,156)	D	(40,156)	
6501100700 - INTERFUND CHG-FR FAM SUPPT	(7,434)	D	(7,434)	
6501140000 - INTERFUND CHG-FR MNTAL HLTH	(265,283)	D	(265,283)	
6501140200 - INTERFUND CHG-FR CONSERVATOR	(419,159)	D	(419,159)	
6501220000 - DIR CHG-FR CASUALTY INS	(1,354,946)	D		(1,354,946)
6501230000 - DIR CHG-FR WORKERS COMP	(87,000)	D		(87,000)
6501300000 - DIR CHG-FR ENTERPRISE FUND	(4,300)	D	(4,300)	
6501300300 - DIR CHG-FR HOSPITAL	(208,658)	D	(208,658)	
6501300400 - DIR CHG-ENTERPRISE-FR AIRPORT	(80,008)	D	(80,008)	
6501400000 - DIR CHG-FR BOS DISTRICTS	(567)	D	(567)	
6501402000 - DIR CHG-FR RETIREMENT	(127,072)	D	(127,072)	
6502000000 - COST PLAN INDIRECT COST REIMB	(2,026,262)	D	(2,026,262)	

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**DEPARTMENTAL EXPENSE DETAIL**

**1011800000- County Counsel**

Expense Type	\$	Spread Method	Distribution Percentage <sup>1</sup>	
			82.85%	17.15%
Personnel			Legal Services	Litigation/Unallowable
REVENUE - REIMBURSEMENTS	(21,405)	D	(21,405)	
REVENUE - OFF THE TOP CREDITS	(37,359)	D	(37,359)	-
<b>Subtotal Operating Cost</b>	<b>\$ (4,929,856)</b>		<b>\$ (3,558,597)</b>	<b>\$ (1,371,258)</b>
<b>Disallowed Expenses <sup>2</sup></b>				
6501000000 - COST REIMB-GOV'T FUND CHGS	\$ 512,858	D	\$ 512,858	
6501001000 - COST REIMB-DIRECT COSTS	189,957	D	189,957	
6501100000 - INTERFUND CHARGE	40,156	D	40,156	
6501100700 - INTERFUND CHG-FR FAM SUPPT	7,434	D	7,434	
6501140000 - INTERFUND CHG-FR MNTAL HLTH	265,283	D	265,283	
6501140200 - INTERFUND CHG-FR CONSERVATOR	419,159	D	419,159	
6501220000 - DIR CHG-FR CASUALTY INS	1,354,946	D	-	1,354,946
6501230000 - DIR CHG-FR WORKERS COMP	87,000	D	-	87,000
6501300000 - DIR CHG-FR ENTERPRISE FUND	4,300	D	4,300	
6501300300 - DIR CHG-FR HOSPITAL	208,658	D	208,658	
6501300400 - DIR CHG-ENTERPRISE-FR AIRPORT	80,008	D	80,008	
6501400000 - DIR CHG-FR BOS DISTRICTS	567	D	567	
6501402000 - DIR CHG-FR RETIREMENT	127,072	D	127,072	
6502000000 - COST PLAN INDIRECT COST REIMB	2,026,262	D	2,026,262	
REVENUE - REIMBURSEMENTS	21,405	D	21,405	
<b>Subtotal Disallowed Costs</b>	<b>\$ 5,345,063</b>		<b>\$ 3,903,118</b>	<b>\$ 1,441,946</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 5,313,819</b>		<b>\$ 4,403,116</b>	<b>\$ 910,702</b>
<b>Reallocation of Incoming Costs</b>				
<b>First Allocation</b>	<b>\$ 183,328</b>		<b>\$ 4,555,025</b>	<b>\$ 942,122</b>
<b>Unallocated Costs</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Subtotal of First Allocation</b>	<b>\$ 183,328</b>		<b>\$ 4,555,025</b>	<b>\$ 942,122</b>
<b>Second Allocation</b>	<b>\$ 1,790,606</b>		<b>\$ 1,483,725</b>	<b>\$ 306,881</b>
<b>Unallocated Costs</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Subtotal of Second Allocation</b>	<b>\$ 1,790,606</b>		<b>\$ 1,483,725</b>	<b>\$ 306,881</b>
<b>TOTAL FUNCTIONAL COSTS</b>	<b>\$ 7,287,753</b>		<b>\$ 6,038,750</b>	<b>\$ 1,249,003</b>

*Notes*

<sup>1</sup> From G1 - County Counsel FY 22-23 Time Records

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

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

San Joaquin County, California  
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**COSTS TO BE ALLOCATED**

1011800000- County Counsel	First Allocation	Second Allocation	Total
<b>Departmental Expenditures</b>	\$ 5,313,819		\$ 5,313,819
<b>Incoming Costs</b>			
BUILD- Building Depreciation	\$ 71,317	\$ -	\$ 71,317
EQUIP- Equipment Depreciation	-	-	-
DEBT SVS- Debt Service Interest	89,438	-	89,438
1010800000- Auditor-Controller	11,694	517	12,212
1010200000- County Administration	10,879	421	11,300
1011800000- County Counsel		1,618,355	1,618,355
1014200000- Facilities Management		164,901	164,901
1011200000- Purchasing & Support		17,628	17,628
1012400000- Human Resources		(11,217)	(11,217)
<b>Total Incoming Costs</b>	<u>\$ 183,328</u>	<u>\$ 1,790,606</u>	<u>\$ 1,973,934</u>
<b>Total Costs to be Allocated</b>	<u>\$ 5,497,147</u>	<u>\$ 1,790,606</u>	<u>\$ 7,287,753</u>



San Joaquin County, California  
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**1011800000- County Counsel**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Legal Services</b>	<b>6.1</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	-	0.000%	\$ -	-	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	20	0.063%	2,865	-	2,865		2,865
1010200000- County Administration	118	0.375%	17,082	-	17,082		17,082
1011800000- County Counsel	11,353	36.158%	1,646,986	28,631	1,618,355		1,618,355
1014200000- Facilities Management	530	1.688%	76,889	-	76,889	39,501	116,390
1011200000- Purchasing & Support	429	1.366%	62,237	-	62,237	31,973	94,210
1012400000- Human Resources	313	0.997%	45,408	5,550	39,858	23,328	63,186
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	1,661	5.291%	241,004	-	241,004	123,813	364,817
1011000000- TREASURER-TAX COLLECTOR	269	0.855%	38,952	-	38,952	20,011	58,964
1011100000- ASSESSOR	1,106	3.523%	160,488	-	160,488	82,449	242,937
1011600000- REVENUE AND RECOVERY	627	1.995%	90,889	105,591	(14,702)	46,693	31,991
1013000000- REGISTRAR OF VOTERS	1,020	3.248%	147,939	-	147,939	76,002	223,941
1014000000- GENERAL SERVICES - ADMIN	98	0.311%	14,181	68	14,113	7,285	21,398
1014300000- CAPITAL PROJECT ADMIN	0	0.001%	36	-	36	19	55
1014400000- AIRPORT EAST BUSINESS PARK	12	0.039%	1,777	3,140	(1,363)	913	(450)
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	159	0.506%	23,067	-	23,067	11,850	34,917
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-	-	-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-	-	-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-	-	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-	-	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-	-	-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-	-	-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-	-	-	-	-
2020300000- CHILD SUPPORT	30	0.096%	4,388	7,434	(3,046)	2,255	(791)
2020400000- PUBLIC DEFENDER	51	0.162%	7,362	-	7,362	3,782	11,145
2021000000- GRAND JURY	42	0.133%	6,057	-	6,057	3,112	9,168
2021200000- PRETRIAL SERVICES	-	0.000%	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	503	1.603%	73,008	-	73,008	37,507	110,516
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-	-	-	-	-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-

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**1011800000- County Counsel**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	0.001%	36	-	36	19	55
2021620000- SHERIFF-PATROL	130	0.412%	18,787	-	18,787	9,652	28,439
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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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	1,245	3.964%	180,544	-	180,544	92,753	273,297
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	34	0.109%	4,969	-	4,969	2,553	7,521
2022700000- PROBATION-JPCF-JUV PROBATION	135	0.429%	19,549	-	19,549	10,043	29,592
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	116	0.369%	16,829	-	16,829	8,645	25,474
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%	-	-	-	-	-
2023060000- WATER RESOURCES	264	0.842%	38,336	-	38,336	19,695	58,030
2023070000- DELTA ACTIVITIES	395	1.259%	57,340	179,064	(121,724)	29,458	(92,266)
2024100000- FLOOD CHANNEL MAINTENANCE	18	0.056%	2,539	-	2,539	1,304	3,843
2024700000- AGRICULTURAL COMMISSIONER	282	0.897%	40,838	-	40,838	20,980	61,818
2025600000- COMMUNITY DEVELOPMENT SERVICES	1,134	3.611%	164,477	-	164,477	84,498	248,976
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	120	0.381%	17,336	-	17,336	8,906	26,243
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	129	0.410%	18,678	-	18,678	9,596	28,274
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	892	2.839%	129,333	-	129,333	66,444	195,777

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**1011800000- County Counsel**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	14	0.044%	1,995	-	1,995	1,025	3,020
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	1,251	3.984%	181,487	265,283	(83,795)	93,237	9,442
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	10	0.030%	1,378	-	1,378	708	2,086
4041000000- PUBLIC HEALTH SVS	115	0.367%	16,720	-	16,720	8,590	25,309
4041200000- CONSERVATOR SERVICES	1,542	4.912%	223,740	419,159	(195,419)	114,944	(80,475)
4041800000- EMERGENCY MEDICAL SERVICE AGCY	148	0.471%	21,471	33,946	(12,475)	11,030	(1,445)
4042000000- ENVIRONMENTAL HEALTH	643	2.048%	93,282	-	93,282	47,923	141,205
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	71	0.225%	10,264	14,318	(4,054)	5,273	1,219
4049500000- HEALTH CARE SERVICES ADMIN	71	0.225%	10,228	-	10,228	5,254	15,482
4049700000- OFFICE OF THE MEDICAL EXAMINER	16	0.049%	2,249	-	2,249	1,155	3,404
5050101000- HSA ADMINISTRATION	2,184	6.956%	316,841	289,365	27,476	162,774	190,250
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	31	0.097%	4,425	9,486	(5,061)	2,273	(2,788)
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	36	0.113%	5,150	10,964	(5,814)	2,646	(3,168)
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	87	0.276%	12,585	22,629	(10,044)	6,465	(3,578)
5055246000- NEIGHBORHOOD PRESERVATION	16	0.052%	2,357	5,917	(3,559)	1,211	(2,348)
5055600000- VETERANS SERVICE OFFICE	5	0.016%	725	-	725	373	1,098
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	90	0.287%	13,093	-	13,093	6,726	19,819
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	241	0.767%	34,927	33,803	1,124	17,943	19,067
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	16	0.051%	2,321.18	68	2,252.87	1,192.48	3,445.35
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	4,232	(4,231.87)	-	(4,231.87)
9221100000- S J GENERAL HOSPITAL	584	1.859%	84,686.79	180,221	(95,534.03)	43,506.89	(52,027.13)
9230901000- AIRPORT ENTERPRISE	295	0.940%	42,833.02	80,008	(37,175.23)	22,004.98	(15,170.24)
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-

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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1011800000- County Counsel**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	499	(499.00)	-	(499.00)
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	477	1.520%	69,236	155,509	(86,272)	35,569	(50,703)
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	3	0.008%	363	567	(204)	186	(18)
OA- OTHER AGENCIES	185	0.590%	26,875	21,405	5,470	13,807	19,277
AO- ALL OTHER	39	0.123%	5,585	-	5,585	2,869	8,455
<b>Total</b>	<b>31,398</b>	<b>100.000%</b>	<b>\$ 4,555,025</b>	<b>\$ 1,876,856</b>	<b>\$ 2,678,169</b>	<b>\$ 1,483,725</b>	<b>\$ 4,161,894</b>

**Allocation Basis:**

**Counsel Time Records by Dept**

**Source of Allocation:**

**G1 - County Counsel FY 22-23 Time Records.xlsx**

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**ALLOCATION SUMMARY**

1011800000- County Counsel			
	Legal Services	Litigation/Unallowable	Total
<b>ALLOCABLE BUDGET UNITS</b>			
BUILD- Building Depreciation	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-
DEBT SVS- Debt Service Interest	-	-	-
1010800000- Auditor-Controller	2,865	-	2,865
1010200000- County Administration	17,082	-	17,082
1011800000- County Counsel	1,618,355	-	1,618,355
1014200000- Facilities Management	116,390	-	116,390
1011200000- Purchasing & Support	94,210	-	94,210
1012400000- Human Resources	63,186	-	63,186
<b>RECEIVING BUDGET UNITS</b>			
1010100000- BOARD OF SUPERVISORS	364,817	-	364,817
1011000000- TREASURER-TAX COLLECTOR	58,964	-	58,964
1011100000- ASSESSOR	242,937	-	242,937
1011600000- REVENUE AND RECOVERY	31,991	-	31,991
1013000000- REGISTRAR OF VOTERS	223,941	-	223,941
1014000000- GENERAL SERVICES - ADMIN	21,398	-	21,398
1014300000- CAPITAL PROJECT ADMIN	55	-	55
1014400000- AIRPORT EAST BUSINESS PARK	(450)	-	(450)
1016000000- SURVEYOR	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	-	-
2020200000- DISTRICT ATTORNEY	34,917	-	34,917
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	(791)	-	(791)
2020400000- PUBLIC DEFENDER	11,145	-	11,145
2021000000- GRAND JURY	9,168	-	9,168
2021200000- PRETRIAL SERVICES	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	110,516	-	110,516
2021300000- COURT ASSIGNED COUNSEL	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	-	-

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**ALLOCATION SUMMARY**

1011800000- County Counsel			
	Legal Services	Litigation/Unallowable	Total
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	55	-	55
2021620000- SHERIFF-PATROL	28,439	-	28,439
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	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	-	-
2022600000- SHERIFF-CUSTODY	273,297	-	273,297
2022610000- SHERIFF-AB109-ALTERNATIVES	-	-	-
2022620000- SHERIFF-CUST-AWP	-	-	-
2022621000- CORRECTIONAL HEALTH SERVICES	7,521	-	7,521
2022700000- PROBATION-JPCF-JUV PROBATION	29,592	-	29,592
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-
2022702000- PROBATION-ADULT	25,474	-	25,474
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	-	-	-
2023060000- WATER RESOURCES	58,030	-	58,030
2023070000- DELTA ACTIVITIES	(92,266)	-	(92,266)
2024100000- FLOOD CHANNEL MAINTENANCE	3,843	-	3,843
2024700000- AGRICULTURAL COMMISSIONER	61,818	-	61,818
2025600000- COMMUNITY DEVELOPMENT SERVICES	248,976	-	248,976
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	26,243	-	26,243
2025900000- RECORDER-COUNTY CLERK	-	-	-
2026000000- EMERGENCY SERVICES	28,274	-	28,274
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-	-

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**ALLOCATION SUMMARY**

1011800000- County Counsel				
		Legal Services	Litigation/Unallowable	Total
2026000200-	EMERGENCY SVS-EMERGENCY OPER	-	-	-
2026700000-	LAFCO CONTRIBUTION	-	-	-
3030101000-	PUBLIC WORKS-ADMIN STAFF	195,777	-	195,777
3030103000-	PUBLIC WORKS-ENGINEERING	-	-	-
3030105000-	PUBLIC WORKS-ROAD MAIN-ADMIN	3,020	-	3,020
3030106000-	PUBLIC WORKS-CONSTRUCTION	-	-	-
3030108000-	PUBLIC WORKS-DEV SVS-PUB SVS	-	-	-
3030900000-	COMMUNITY INFRA-ENGINEERIN SVS	-	-	-
4040500000-	MENTAL HEALTH SERVICES	9,442	-	9,442
4040600000-	SUBSTANCE ABUSE SERVICES	-	-	-
4040700000-	BEHAVIORAL HEALTH ADMIN	-	-	-
4040800000-	UTILITY DISTRICTS	2,086	-	2,086
4041000000-	PUBLIC HEALTH SVS	25,309	-	25,309
4041200000-	CONSERVATOR SERVICES	(80,475)	-	(80,475)
4041800000-	EMERGENCY MEDICAL SERVICE AGCY	(1,445)	-	(1,445)
4042000000-	ENVIRONMENTAL HEALTH	141,205	-	141,205
4045415000-	CALIFORNIA CHILDRENS SERVICES	-	-	-
4049100000-	CHILDREN & FAMILIES PROGRAM	1,219	-	1,219
4049500000-	HEALTH CARE SERVICES ADMIN	15,482	-	15,482
4049700000-	OFFICE OF THE MEDICAL EXAMINER	3,404	-	3,404
5050101000-	HSA ADMINISTRATION	190,250	-	190,250
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	(2,788)	-	(2,788)
5054000000-	COMMUNITY SERVICES	-	-	-
5054101000-	DEPT OF AGING-COMMUNITY SVS	(3,168)	-	(3,168)
5055103000-	EMPLOY ECONOMIC DEVELOP DEPT	(3,578)	-	(3,578)
5055246000-	NEIGHBORHOOD PRESERVATION	(2,348)	-	(2,348)
5055600000-	VETERANS SERVICE OFFICE	1,098	-	1,098
6060900000-	COUNTY LIBRARY	-	-	-
6061500000-	COOPERATIVE EXTENSION	-	-	-
7070300000-	PARKS AND RECREATION	19,819	-	19,819
7070800000-	CULTURAL SERVICES	-	-	-
8190000000-	FLEET SERVICES	-	-	-
8240000000-	INFORMATION SYSTEMS DIV - ISF	19,067	-	19,067
8250000000-	OFFICE AUTOMATION	-	-	-
8260000000-	CENTRAL TELEPHONE	-	-	-
8270000000-	RADIO COMMUNICATIONS	-	-	-
8400112100-	PURCHASING-CREDIT CARD PROG	-	-	-
9210000000-	SW ENTERPRISE	3,445	-	3,445

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**ALLOCATION SUMMARY**

1011800000- County Counsel			
	Legal Services	Litigation/Unallowable	Total
9210000540- REFUSE DISPOSAL ADMINISTRATION	(4,232)	-	(4,232)
9221100000- S J GENERAL HOSPITAL	(52,027)	-	(52,027)
9230901000- AIRPORT ENTERPRISE	(15,170)	-	(15,170)
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	(499)	-	(499)
38950- CO SELF-INSURANCE-WORKERS COMP	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	-	-
40598- RETIREMENT OFFICE	(50,703)	-	(50,703)
47801- MOUNTAIN HOUSE-GENERAL FUND	-	-	-
OD- OTHER GF DEPARTMENTS	-	-	-
OF- OTHER NGF FUNDS	(18)	-	(18)
OA- OTHER AGENCIES	19,277	-	19,277
AO- ALL OTHER	8,455	-	8,455
<b>Total</b>	<b>\$ 4,161,894</b>	<b>\$ -</b>	<b>\$ 4,161,894</b>



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1014200000- Facilities Management

Expense Type	Distribution Percentage <sup>1</sup>	20.37%	3.61%	3.18%	17.90%	5.40%	3.22%	4.76%	0.70%	0.00%	40.87%	0.00%	District	
													Facility Maint - Dept Directly Identified (Labor)	Facility Maint - Dept Directly Identified (Expenses)
Personnel	\$	General Admin	Agriculture Bldg	Canlis Bldg	Administrative Bldg	Attorney Bldg (formerly Courthouse)	Hazleton Complex	Human Services Bldg	Juvenile Justice Center	French Camp Campus				
6001000000 - SALARIES & WAGES-REGULAR	\$ 2,855,142	\$ 581,557	\$ 102,963	\$ 90,711	\$ 510,967	\$ 154,048	\$ 91,968	\$ 135,953	\$ 20,059	\$ -	\$ 1,166,916	\$ -		
6001100000 - SALARIES-CAFETERIA	21,647	4,409	781	688	3,874	1,168	697	1,031	152	-	8,847	-		
6001350000 - SALARIES-ONE TIME MOU ADJ	1,000	204	36	32	179	54	32	48	7	-	409	-		
6001450000 - SALARIES-LEAVE TIME PAYOFF	19,906	4,055	718	632	3,563	1,074	641	948	140	-	8,136	-		
6002100000 - SALARIES-EXTRA HELP-PART TIME	77,202	15,725	2,784	2,453	13,816	4,165	2,487	3,676	542	-	31,553	-		
6003000000 - SALARIES-OVERTIME	61,798	12,587	2,229	1,963	11,060	3,334	1,991	2,943	434	-	25,257	-		
6003200000 - SALARIES-HOLIDAY PAY	5,760	1,173	208	183	1,031	311	186	274	40	-	2,354	-		
6010100000 - UNEMPLOYMENT COMP INSURANCE	1,414	288	51	45	253	76	46	67	10	-	578	-		
6010900000 - PARKING BENEFIT	5,631	1,147	203	179	1,008	304	181	268	40	-	2,301	-		
6020000000 - RETIREMENT-EMPLOYER SHARE	1,153,258	234,904	41,589	36,640	206,391	62,224	37,148	54,914	8,102	-	471,344	-		
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	134,809	27,459	4,862	4,283	24,126	7,274	4,342	6,419	947	-	55,097	-		
6020600000 - HLTH INSUR FOR RETIREES-SLB	44,547	9,074	1,606	1,415	7,972	2,404	1,435	2,121	313	-	18,207	-		
6030000000 - SOCIAL SECURITY-OASDI	171,605	34,954	6,188	5,452	30,711	9,259	5,528	8,171	1,206	-	70,136	-		
6030100000 - SOCIAL SECURITY-MEDICARE	40,134	8,175	1,447	1,275	7,183	2,165	1,293	1,911	282	-	16,403	-		
6030200000 - SOCIAL SECURITY-EXTRA H-OASDI	4,774	972	172	152	854	258	154	227	34	-	1,951	-		
6030300000 - MEDICARE-EXTRA HELP	1,116	227	40	35	200	60	36	53	8	-	456	-		
6040000000 - LIFE INSURANCE	613	125	22	19	110	33	20	29	4	-	251	-		
6050000000 - HEALTH INSURANCE	657,897	134,006	23,725	20,902	117,740	35,497	21,192	31,327	4,622	-	268,887	-		
6070000000 - DENTAL INSURANCE	15,083	3,072	544	479	2,699	814	486	718	106	-	6,165	-		
6080000000 - VISION CARE	2,478	505	89	79	443	134	80	118	17	-	1,013	-		
<b>Subtotal Personnel Cost</b>	<b>\$ 5,275,814</b>	<b>\$ 1,074,619</b>	<b>\$ 190,258</b>	<b>\$ 167,619</b>	<b>\$ 944,179</b>	<b>\$ 284,654</b>	<b>\$ 169,942</b>	<b>\$ 251,217</b>	<b>\$ 37,065</b>	<b>\$ -</b>	<b>\$ 2,156,261</b>	<b>\$ -</b>		
<b>Operating Services &amp; Supplies</b>														
6201000000 - OFFICE EXPENSE-GENERAL	\$ 2,377	\$ 2,377												
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	3,990													
6201005600 - GENERAL OFFICE SUPPLIES	1,526													
6201100500 - OFFICE EXPENSE-SUPPLIES	50													
6202000000 - OFFICE EXPENSE-POSTAGE	6													
6206000000 - COMMUNICATIONS	36,607													
6206000300 - COMM SVS-CELL PHONE	18,364													
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE	655													
6211000400 - FUEL	646													
6214000000 - RENTS & LEASES-EQUIPMENT	19,649													
6214000100 - RENTS & LEASES-COPYING MACHINE	9,190													
6217000000 - TRANS AND TRAVEL-GENERAL	227													
6217000500 - TRANS/TRAVEL-TRAINING	593													
6218000000 - TRANS/TRAVEL-MOTORPOOL	154,089													
6220000000 - PROFESSIONAL SVS-GEN	439,152					265,106						37,474		136,572
6221004000 - PROFESSIONAL SVS-COUNTY	16,192													
6221007200 - PROF SVS-HAZARDOUS WASTE	6,609													
6221007700 - STKN SEWER SERVICE CHARGE-HOSP	271,223											271,223		
6221012450 - PRE-EMPLOYMENT DRUG TESTING	472													
6221020000 - ALLOCATED SERVICE DEPT COSTS	301,683													

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1014200000- Facilities Management

Expense Type	Distribution Percentage <sup>1</sup>	20.37%	3.61%	3.18%	17.90%	5.40%	3.22%	4.76%	0.70%	0.00%	40.87%	0.00%	Spread Method	District		
														General Admin	Agriculture Bldg	Canlis Bldg
6221021100 - PROF SER-FM SERVICE REQUESTS	18,188	D	-													18,188
6221406000 - INSPECTION/TESTING	6,769	D	6,769													
6221414000 - TECHNOLOGY/WEB/COMPUTERS	758	D	758													
6223000000 - PUBLICATIONS & LEGAL NOTICES	1,314	D	1,314													
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	1,775	D	1,775													
6226016000 - SOFTWARE & RELATED LICENSES	20,371	D	20,371													
6226602000 - OVERDUE CALCARDS	5,452	D	5,452													
6238000000 - MISCELLANEOUS EXP	1,300	D	1,300													
6240000000 - CLOTHING & PERSONAL SUPPLIES	9,428	D	9,428													
6246000000 - HOUSEHOLD EXPENSE	93,837	D	8,246	11,814	15,622						5,095					53,060
6246000100 - HOUSEHOLD EXP-JANITOR SERVICE	776,611	D	16,548	82,344	353,808											323,911
6246100300 - HOUSEHOLD EXP-JANITORIAL SRV	499	D	-													499
6249000000 - UTILITIES	3,099,863	D	60,611	351,993	925,998	633,184					66					1,128,010
6249100150 - UTILITIES-SOLAR	612,469	D		36,748												575,721
6260000000 - MAINT-STRUCTURE & GROUND	746,698	D	209,139	44,364	104,743						1,077					387,375
6260000100 - MAINT-STRUCTURES & GROUND-GOV	8,452	D	-													8,452
6260000300 - MAINT-STRUCT & GROUND-DOWNTOWN	320,312	D	108,174	10,746	141,452						74					59,867
6260000500 - MAINT-STRUCT & GROUND-EMER REP	52,927	D	-													52,927
6260000600 - MAINT-STRU-GR/SECUR ALRM SYS	24,788	D	24,263	395	131											
6260001000 - EMERGENCY REPAIR	(165)	D	(165)													
6260010100 - JAIL & HONOR FARM EXP	428,491	D	11,744													416,747
6260010200 - JUVENILE HALL	136,520	D	-													136,520
6260010500 - ARPA FUNDED CC REPAIR & UPGRAD	425,054	D	425,054													
6260010700 - HOSPITAL SEWER SYSTEM	244,548	D	-								244,548					
6264000000 - RENTS-STRUCTURES & GROUNDS	822,759	D	128,312													694,447
6269000000 - SMALL TOOLS & INSTRUMENTS	20,526	D	20,526													
6269001100 - JAIL & HONOR FARM EXPS	120	D	120													
6269001200 - SM TOOLS-JUV HALL WORK PROJECT	717	D	717													
6295211081 - RADIO MAINTENANCE-ISF	32,322	D	32,322													
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	16,793	D	16,793													
6295220700 - DATA PROCESSING CHARGES	69,253	D	69,253													
6295232000 - INSURANCE-WORKER'S COMP	180,416	D	180,416													
6295236000 - INSURANCE-CASUALTY	200,656	D	200,656													
6381000000 - TAXES & ASSESSMENTS	388,028	D	388,028													
6451000800 - EQUIPMENT-VEHICLES	38,837	D	38,837													
6501000000 - COST REIMB-GOV'T FUND CHGS	(479,955)	D	-	(31,008)			(16,250)				(328,388)					(104,309)
6501004000 - COST REIMB-FM SERV REQ	(161,833)	D	-													(161,833)
6501004001 - COST REIMB-FM SERV REQ INTRFND	(16,659)	D	-													(16,659)
6501005000 - COST REIMB-SOLAR PROJECTS	(124,255)	D	-													(124,255)
6501005100 - COST REIMB-SOLAR PRO INTERFUND	(447,318)	D	-													(447,318)
6501100000 - INTERFUND CHARGE	(392,950)	D	-	(281,880)			(827)				(86,071)					(24,171)
6501100300 - INTERFUND CHG-FR FD 04	(89,423)	D	-													(89,423)
6501300000 - DIR CHG-FR ENTERPRISE FUND	(10,552)	D	-													(10,552)

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1014200000- Facilities Management

Expense Type	Distribution Percentage <sup>1</sup>	20.37%	3.61%	3.18%	17.90%	5.40%	3.22%	4.76%	0.70%	0.00%	40.87%	0.00%	Spread Method		
													General Admin	Agriculture Bldg	Canlis Bldg
6501300300 - DIR CHG-FR HOSPITAL	(230,455)	D	-								(230,455)				
6501400000 - DIR CHG-FR BOS DISTRICTS	(51,414)	D	-	(51,414)											
6502000000 - COST PLAN INDIRECT COST REIMB	(11,344,554)	D	(11,344,554)												
REVENUE - REIMBURSEMENTS	(238,410)	D	(238,410)												
REVENUE - OFF THE TOP CREDITS	(659,586)	D	(659,586)												
<b>Subtotal Operating Cost</b>	<b>\$ (4,157,376)</b>		<b>\$ (9,682,863)</b>	<b>\$ -</b>	<b>\$ 174,102</b>	<b>\$ 1,806,859</b>	<b>\$ 633,184</b>	<b>\$ (17,077)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (85,357)</b>	<b>\$ -</b>	<b>\$ 3,013,775</b>		
<b>Disallowed Expenses <sup>2</sup></b>															
6501000000 - COST REIMB-GOV'T FUND CHGS	\$ 479,955	D	\$ -	-	31,008	-	-	16,250	-	-	328,388	-	-	104,309	
6501004000 - COST REIMB-FM SERV REQ	161,833	D	-	-	-	-	-	-	-	-	-	-	-	161,833	
6501004001 - COST REIMB-FM SERV REQ INTRFND	16,659	D	-	-	-	-	-	-	-	-	-	-	-	16,659	
6501005000 - COST REIMB-SOLAR PROJECTS	124,255	D	-	-	-	-	-	-	-	-	-	-	-	124,255	
6501005100 - COST REIMB-SOLAR PRO INTERFUND	447,318	D	-	-	-	-	-	-	-	-	-	-	-	447,318	
6501100000 - INTERFUND CHARGE	392,950	D	-	-	281,880	-	-	827	-	-	86,071	-	-	24,171	
6501100300 - INTERFUND CHG-FR FD 04	89,423	D	-	-	-	-	-	-	-	-	-	-	-	89,423	
6501300000 - DIR CHG-FR ENTERPRISE FUND	10,552	D	-	-	-	-	-	-	-	-	-	-	-	10,552	
6501300300 - DIR CHG-FR HOSPITAL	230,455	D	-	-	-	-	-	-	-	-	230,455	-	-	-	
6501400000 - DIR CHG-FR BOS DISTRICTS	51,414	D	-	-	51,414	-	-	-	-	-	-	-	-	-	
6502000000 - COST PLAN INDIRECT COST REIMB	11,344,554	D	11,344,554	-	-	-	-	-	-	-	-	-	-	-	
REVENUE - REIMBURSEMENTS	238,410	D	238,410	-	-	-	-	-	-	-	-	-	-	-	
6260010500 - ARPA FUNDED CC REPAIR & UPGRAD	(425,054)	D	(425,054)	-	-	-	-	-	-	-	-	-	-	-	
6264000000 - RENTS-STRUCTURES & GROUNDS [3]	(614,954)	D	-	-	-	-	-	-	-	-	-	-	-	(614,954)	
<b>Subtotal Disallowed Costs</b>	<b>\$ 12,547,769</b>		<b>\$ 11,157,910</b>	<b>\$ -</b>	<b>\$ 364,302</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,077</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 644,914</b>	<b>\$ -</b>	<b>\$ 363,565</b>		
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 13,666,207</b>		<b>\$ 2,549,666</b>	<b>\$ 190,258</b>	<b>\$ 706,024</b>	<b>\$ 2,751,038</b>	<b>\$ 917,838</b>	<b>\$ 169,942</b>	<b>\$ 251,217</b>	<b>\$ 37,065</b>	<b>\$ 559,557</b>	<b>\$ 2,156,261</b>	<b>\$ 3,377,341</b>		

Reallocation of General Admin

G/A Reallocation	Distribution Percentage	2%	6%	25%	8%	2%	2%	0%	5%	19%	30%
<b>Subtotal G/A Reallocation</b>	<b>\$ (2,549,666)</b>	<b>\$ 43,637</b>	<b>\$ 161,932</b>	<b>\$ 630,972</b>	<b>\$ 210,513</b>	<b>\$ 38,977</b>	<b>\$ 57,619</b>	<b>\$ 8,501</b>	<b>\$ 128,339</b>	<b>\$ 494,555</b>	<b>\$ 774,620</b>

Reallocation of Incoming Costs

<b>First Allocation</b>	<b>\$ 1,068,873</b>	<b>\$ 252,189</b>	<b>\$ 935,841</b>	<b>\$ 3,646,527</b>	<b>\$ 1,216,603</b>	<b>\$ 225,259</b>	<b>\$ 332,991</b>	<b>\$ 49,130</b>	<b>\$ 741,698</b>	<b>\$ 2,858,144</b>	<b>\$ 4,476,697</b>
<b>Unallocated Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Subtotal of First Allocation</b>	<b>\$ 1,068,873</b>	<b>\$ 252,189</b>	<b>\$ 935,841</b>	<b>\$ 3,646,527</b>	<b>\$ 1,216,603</b>	<b>\$ 225,259</b>	<b>\$ 332,991</b>	<b>\$ 49,130</b>	<b>\$ 741,698</b>	<b>\$ 2,858,144</b>	<b>\$ 4,476,697</b>
<b>Second Allocation</b>	<b>\$ 548,960</b>	<b>\$ 9,395</b>	<b>\$ 34,865</b>	<b>\$ 135,852</b>	<b>\$ 45,325</b>	<b>\$ 8,392</b>	<b>\$ 12,406</b>	<b>\$ 1,830</b>	<b>\$ 27,632</b>	<b>\$ 106,481</b>	<b>\$ 166,781</b>
<b>Unallocated Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Subtotal of Second Allocation</b>	<b>\$ 548,960</b>	<b>\$ 9,395</b>	<b>\$ 34,865</b>	<b>\$ 135,852</b>	<b>\$ 45,325</b>	<b>\$ 8,392</b>	<b>\$ 12,406</b>	<b>\$ 1,830</b>	<b>\$ 27,632</b>	<b>\$ 106,481</b>	<b>\$ 166,781</b>
<b>TOTAL FUNCTIONAL COSTS</b>	<b>\$ 15,284,039</b>	<b>\$ 261,584</b>	<b>\$ 970,706</b>	<b>\$ 3,782,380</b>	<b>\$ 1,261,928</b>	<b>\$ 233,651</b>	<b>\$ 345,396</b>	<b>\$ 50,961</b>	<b>\$ 769,330</b>	<b>\$ 2,964,625</b>	<b>\$ 4,643,477</b>

Notes

<sup>1</sup> From H1 - Labor by Facility and Tech and Fac Mgmt SA WS

<sup>2</sup> 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.

San Joaquin County, California  
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**COSTS TO BE ALLOCATED**

1014200000- Facilities Management	First Allocation	Second Allocation	Total
<b>Departmental Expenditures</b>	\$ 13,666,207		\$ 13,666,207
<b>Incoming Costs</b>			
BUILD- Building Depreciation	\$ 834,208	\$ -	\$ 834,208
EQUIP- Equipment Depreciation	2,029	-	2,029
DEBT SVS- Debt Service Interest	84,568	-	84,568
1010800000- Auditor-Controller	40,998	1,811	42,809
1010200000- County Administration	30,182	1,169	31,351
1011800000- County Counsel	76,889	39,501	116,390
1014200000- Facilities Management		443,784	443,784
1011200000- Purchasing & Support		28,374	28,374
1012400000- Human Resources		34,320	34,320
<b>Total Incoming Costs</b>	<u>\$ 1,068,873</u>	<u>\$ 548,960</u>	<u>\$ 1,617,832</u>
<b>Total Costs to be Allocated</b>	<u>\$ 14,735,080</u>	<u>\$ 548,960</u>	<u>\$ 15,284,039</u>

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**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Agriculture Bldg</b>	<b>7.1</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-	-	-
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%	-		-	-	-

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**1014200000- Facilities Management**

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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	25,297.00	40.085%	101,091	-	101,091	3,766	104,857
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-

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**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	13,668.00	21.658%	54,619	-	54,619	2,035	56,654
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	24,143.00	38.257%	96,479	-	96,479	3,594	100,073
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
<b>Total</b>	<b>\$ 63,108</b>	<b>100.000%</b>	<b>\$ 252,189</b>	<b>\$ -</b>	<b>\$ 252,189</b>	<b>\$ 9,395</b>	<b>\$ 261,584</b>

**Allocation Basis:** Ag Bldg Sq Ftg Per Occupants

**Source of Allocation:** B2 - Bldg Square Footage Worksheet for 2022-2023.xlsx



San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Canlis Bldg</b>	<b>7.2</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-	-	-
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 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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	3,434.00	5.071%	47,452	-	47,452	1,768	49,220
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	12,962.00	19.139%	179,112	-	179,112	6,673	185,785
2022702300- PROB-ADJULT-SB678-TAY	7,909.00	11.678%	109,289	-	109,289	4,072	113,360
2022702510- PROBATION-LOC COMM CORR-AB109	30,292.00	44.728%	418,582	312,888	105,694	15,594	121,289
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%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

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

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	4,314.00	6.370%	59,612	-	59,612	2,221	61,833
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	1,024.00	1.512%	14,150	-	14,150	527	14,677
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%	-	51,414	(51,414)	-	(51,414)
OA- OTHER AGENCIES	7,790.00	11.502%	107,644	-	107,644	4,010	111,654
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>\$ 67,725</b>	<b>100.000%</b>	<b>\$ 935,841</b>	<b>\$ 364,302</b>	<b>\$ 571,539</b>	<b>\$ 34,865</b>	<b>\$ 606,404</b>

Allocation Basis:

Canlis Bldg Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2022-2023.xlsx

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Administrative Bldg</b>	<b>7.3</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-		-
1010800000- Auditor-Controller	8,581	5.254%	191,574		191,574		191,574
1010200000- County Administration	6,341	3.882%	141,565		141,565		141,565
1011800000- County Counsel	7,438	4.554%	166,056		166,056		166,056
1014200000- Facilities Management	7,033	4.306%	157,014		157,014		157,014
1011200000- Purchasing & Support	13,801	8.449%	308,112		308,112	13,998	322,109
1012400000- Human Resources	15,488	9.482%	345,774		345,774	15,709	361,483
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	12,821	7.849%	286,233		286,233	13,004	299,237
1011000000- TREASURER-TAX COLLECTOR	8,840	5.412%	197,356		197,356	8,966	206,322
1011100000- ASSESSOR	22,171	13.574%	494,975		494,975	22,487	517,462
1011600000- REVENUE AND RECOVERY	8,087	4.951%	180,545		180,545	8,202	188,747
1013000000- REGISTRAR OF VOTERS	16,831	10.305%	375,757		375,757	17,071	392,828
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%	-		-	-	-
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 2024-25, 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
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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	13,267	8.123%	296,190	-	296,190	13,456	309,646
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	2,567	1.572%	57,309	-	57,309	2,604	59,913
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%	-	-	-	-	-

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
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	20,070	12.288%	448,069	-	448,069	20,356	468,425
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%	-	-	-	-	-
<b>Total</b>	<b>\$ 163,336</b>	<b>100.000%</b>	<b>\$ 3,646,527</b>	<b>\$ -</b>	<b>\$ 3,646,527</b>	<b>\$ 135,852</b>	<b>\$ 3,782,380</b>

Allocation Basis:

Adm Bldg Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2022-2023.xlsx



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
<b>District Attorney Bldg (formerly Courthouse)</b>	<b>7.4</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	19,591		19,591		19,591
1011200000- Purchasing & Support	-	0.000%	-		-	-	-
1012400000- Human Resources	-	0.000%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-	-	-
2020200000- DISTRICT ATTORNEY	54,321	72.292%	879,508		879,508	33,303	912,811
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	8,050	10.713%	130,337		130,337	4,935	135,272
2020205000- DA-VICTIM ASSISTANCE	1,704	2.268%	27,589		27,589	1,045	28,634
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%	23,315		23,315	883	24,198
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%	9,569		9,569	362	9,931
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  
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**1014200000- Facilities Management**

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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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%	90,232	-	90,232	3,417	93,649
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%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-

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**1014200000- Facilities Management**

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

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	2,252	2.997%	36,462	-	36,462	1,381	37,843
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%	-	-	-	-	-
<b>Total</b>	<b>\$ 75,141</b>	<b>100.000%</b>	<b>\$ 1,216,603</b>	<b>\$ -</b>	<b>\$ 1,216,603</b>	<b>\$ 45,325</b>	<b>\$ 1,261,928</b>

Allocation Basis:

DA Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2022-2023.xlsx

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Hazelton Complex</b>	<b>7.5</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-		-	-	-
1011000000- TREASURER-TAX COLLECTOR	-	0.000%	-		-	-	-
1011100000- ASSESSOR	-	0.000%	-		-	-	-
1011600000- REVENUE AND RECOVERY	-	0.000%	-		-	-	-
1013000000- REGISTRAR OF VOTERS	-	0.000%	-		-	-	-
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-		-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-		-	-	-
1016000000- SURVEYOR	1,850	2.643%	5,953		5,953	222	6,174
1040148000- PUBLIC IMPROVEMENT	-	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 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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%	-	-	-	-	-
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%	66,113	-	66,113	2,463	68,576

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	21,900	31.283%	70,467	-	70,467	2,625	73,092
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	25,230	36.039%	81,182	16,250	64,932	3,024	67,956
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%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	1,544	827	717	58	775
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%	-	-	-	-	-
<b>Total</b>	<b>\$ 70,007</b>	<b>100.000%</b>	<b>\$ 225,259</b>	<b>\$ 17,077</b>	<b>\$ 208,182</b>	<b>\$ 8,392</b>	<b>\$ 216,574</b>

Allocation Basis:

Hazelton Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2022-2023.xlsx



San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Human Services Bldg</b>	<b>7.6</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-	-	-
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%	1,670		1,670	62	1,732
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	263,822	94.222%	313,751	-	313,751	11,689	325,440
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%	17,570	-	17,570	655	18,225
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%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
<b>Total</b>	<b>\$ 280,000</b>	<b>100.000%</b>	<b>\$ 332,991</b>	<b>\$ -</b>	<b>\$ 332,991</b>	<b>\$ 12,406</b>	<b>\$ 345,396</b>

Allocation Basis:

HSA Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2022-2023.xlsx

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Juvenile Justice Center</b>	<b>7.7</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-	-	-
2020200000- DISTRICT ATTORNEY	-	0.000%	-		-	-	-
2020202000- DA-REAL ESTATE FRAUD	1,976	1.481%	728		728	27	755
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%	828		828	31	859
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	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
2021274000- COUNTY SUPPORT TO COURTS	13,408	10.050%	4,938		4,938	184	5,121
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%	-		-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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%	6,439		6,439	240	6,679
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%	4,087		4,087	152	4,240
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-		-	-	-
2022800000- PROBATION-JUVENILE DETENTION	87,197	65.358%	32,111		32,111	1,196	33,307
2023060000- WATER RESOURCES	-	0.000%	-		-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-		-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-		-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-		-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-		-	-	-

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

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
<b>Total</b>	<b>\$ 133,415</b>	<b>100.000%</b>	<b>\$ 49,130</b>	<b>\$ -</b>	<b>\$ 49,130</b>	<b>\$ 1,830</b>	<b>\$ 50,961</b>

Allocation Basis:

Juv Just Cntr Sq Ftg Per Occupants

Source of Allocation:

B2 - Bldg Square Footage Worksheet for 2022-2023.xlsx



San Joaquin County, California  
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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>French Camp Campus</b>	<b>7.8</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-	-	-
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  
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**1014200000- Facilities Management**

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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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	223,297	46.288%	343,315	260,864	82,450	12,790	95,241
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%	-	4,021	(4,021)	-	(4,021)
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	42,876	8.888%	65,921	42,876	23,045	2,456	25,501
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California  
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**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	1,033	0.214%	1,588	1,033	555	59	614
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	9,816	2.035%	15,092	13,022	2,070	562	2,632
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%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	205,389	42.576%	315,783	317,529	(1,746)	11,765	10,019
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%	-	5,569	(5,569)	-	(5,569)
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>\$ 482,411</b>	<b>100.000%</b>	<b>\$ 741,698</b>	<b>\$ 644,914</b>	<b>\$ 96,784</b>	<b>\$ 27,632</b>	<b>\$ 124,416</b>

**Allocation Basis:** French Camp Directly Identified

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

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
<b>Facility Maint - Dept Directly Identified (Labor)</b>	<b>7.9</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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	218,004	9.348%	267,179		267,179		267,179
1011200000- Purchasing & Support	5,384	0.231%	6,599		6,599	271	6,870
1012400000- Human Resources	-	0.000%	-		-	-	-
<b>RECEIVING BUDGET UNITS</b>							
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	46,601	1.998%	57,112		57,112	2,347	59,459
2020200000- DISTRICT ATTORNEY	234	0.010%	287		287	12	299
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	-	0.000%	-		-	-	-
2020205000- DA-VICTIM ASSISTANCE	-	0.000%	-		-	-	-
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-		-	-	-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-	-	-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-	-	-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-	-	-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-		-	-	-
2020300000- CHILD SUPPORT	2,020	0.087%	2,475		2,475	102	2,577
2020400000- PUBLIC DEFENDER	33,238	1.425%	40,735		40,735	1,674	42,410
2021000000- GRAND JURY	-	0.000%	-		-	-	-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

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	14,215	0.610%	17,422	-	17,422	716	18,138
2021627000- SHERIFF-AUTO THEFT PROG	-	0.000%	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	0.000%	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	175,159	7.511%	214,669	-	214,669	8,822	223,492
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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	811,384	34.792%	994,409	-	994,409	40,867	1,035,277
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	8,447	0.362%	10,353	-	10,353	425	10,778
2022621000- CORRECTIONAL HEALTH SERVICES	74,459	3.193%	91,255	-	91,255	3,750	95,006
2022700000- PROBATION-JPCF-JUV PROBATION	26,134	1.121%	32,030	-	32,030	1,316	33,346
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	230,370	9.878%	282,335	-	282,335	11,603	293,938
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	667	0.029%	817	-	817	34	851
2025600000- COMMUNITY DEVELOPMENT SERVICES	70,288	3.014%	86,143	-	86,143	3,540	89,683

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	79,832	3.423%	97,840	-	97,840	4,021	101,861
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	6,862	0.294%	8,410	-	8,410	346	8,756
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	129,931	5.571%	159,239	-	159,239	6,544	165,784
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	5,080	0.218%	6,226	-	6,226	256	6,482
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	10,503	0.450%	12,872	-	12,872	529	13,401
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	1,103	0.047%	1,351	-	1,351	56	1,407
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	1,984	0.085%	2,431	-	2,431	100	2,531
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	325,733	13.967%	399,209	-	399,209	16,406	415,615
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
8190000000- FLEET SERVICES	36,500	1.565%	44,734		44,734	1,838	46,572
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	7,549	0.324%	9,252		9,252	380	9,633
9221100000- S J GENERAL HOSPITAL	3,143	0.135%	3,852		3,852	158	4,011
9230901000- AIRPORT ENTERPRISE	3,399	0.146%	4,166		4,166	171	4,337
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	3,867	0.166%	4,740		4,740	195	4,934
AO- ALL OTHER	-	0.000%	-		-	-	-
<b>Total</b>	<b>\$ 2,332,090</b>	<b>100.000%</b>	<b>\$ 2,858,144</b>	<b>\$ -</b>	<b>\$ 2,858,144</b>	<b>\$ 106,481</b>	<b>\$ 2,964,625</b>

Allocation Basis: Facility Mtce Dept Directly Identified Labor Cost

Source of Allocation: Labor by Facility V2\_FY2021-2022



San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1014200000- Facilities Management**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Facility Maint - Dept Directly Identified (Expenses)</b>	<b>7.10</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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	515	0.014%	629	-	629	-	629
1011800000- County Counsel	-	0.000%	-	1,155	(1,155)	-	(1,155)
1014200000- Facilities Management	-	0.000%	-	-	-	-	-
1011200000- Purchasing & Support	18,134	0.494%	22,125	1,737	20,388	824	21,213
1012400000- Human Resources	-	0.000%	-	3,711	(3,711)	-	(3,711)
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	-	0.000%	-	-	-	-	-
1011000000- TREASURER-TAX COLLECTOR	205	0.006%	250	965	(715)	9	(706)
1011100000- ASSESSOR	-	0.000%	-	5,949	(5,949)	-	(5,949)
1011600000- REVENUE AND RECOVERY	-	0.000%	-	-	-	-	-
1013000000- REGISTRAR OF VOTERS	864	0.024%	1,054	146	908	39	947
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%	-	89,423	(89,423)	-	(89,423)
2020200000- DISTRICT ATTORNEY	794,161	21.644%	968,957	18,276	950,681	36,104	986,785
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	11,080	0.302%	13,519	10,919	2,600	504	3,104
2020400000- PUBLIC DEFENDER	183,048	4.989%	223,337	2,892	220,445	8,322	228,767
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	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
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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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	493,033	13.437%	601,551	33,492	568,059	22,414	590,473
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	75,733	2.064%	92,402	89,250	3,151	3,443	6,594
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	191,647	5.223%	233,828	37,043	196,785	8,713	205,498
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	0.000%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	377,257	10.282%	460,292	11,217	449,075	17,151	466,225
2025600000- COMMUNITY DEVELOPMENT SERVICES	3,332	0.091%	4,066	42,127	(38,061)	151	(37,910)

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, 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
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	364	0.010%	444	-	444	17	461
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	2,945	0.080%	3,593	24,851	(21,258)	134	(21,124)
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	44,730	1.219%	54,575	18,528	36,046	2,033	38,080
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	28,010	0.763%	34,175	-	34,175	1,273	35,448
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	362	0.010%	442	-	442	16	458
5050101000- HSA ADMINISTRATION	69,036	1.882%	84,231	65,284	18,946	3,138	22,085
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	13,516	0.368%	16,491	-	16,491	614	17,106
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	296,520	8.081%	361,784	3,841	357,944	13,480	371,424
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	3,330	0.091%	4,063	3,212	851	151	1,002
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	8,589	0.234%	10,479	297	10,182	390	10,573
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	576,378	15.709%	703,240	48,332	654,907	26,203	681,111
7070800000- CULTURAL SERVICES	-	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
8190000000- FLEET SERVICES	9,402	0.256%	11,472	11,220	252	427	679
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	55	0.002%	67	12,146	(12,079)	3	(12,077)
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	33,852	0.923%	41,303	22,702	18,601	1,539	20,140
9221100000- S J GENERAL HOSPITAL	410,354	11.184%	500,674	416,254	84,420	18,655	103,075
9230901000- AIRPORT ENTERPRISE	1,904	0.052%	2,322	3,378	(1,055)	87	(969)
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%	-	170	(170)	-	(170)
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	-	-	-	-
OA- OTHER AGENCIES	20,763	0.566%	25,333	-	25,333	944	26,277
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>\$ 3,669,120</b>	<b>100.000%</b>	<b>\$ 4,476,697</b>	<b>\$ 978,519</b>	<b>\$ 3,498,178</b>	<b>\$ 166,781</b>	<b>\$ 3,664,958</b>

Allocation Basis:

Facility Mtce Dept Directly Identified Expense Cost

Source of Allocation:

H3 - FY22-23 Actuals 6220000000 and 6264000000.xlsx and H4 - Actuals 6246-6249-6260.xls

San Joaquin County, California  
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**ALLOCATION SUMMARY**

1014200000- Facilities Management	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)	Total
<b>ALLOCABLE BUDGET UNITS</b>											
BUILD- Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
DEBT SVS- Debt Service Interest	-	-	-	-	-	-	-	-	-	-	-
1010800000- Auditor-Controller	-	-	191,574	-	-	-	-	-	-	-	191,574
1010200000- County Administration	-	-	141,565	-	-	-	-	-	-	629	142,193
1011800000- County Counsel	-	-	166,056	-	-	-	-	-	-	(1,155)	164,901
1014200000- Facilities Management	-	-	157,014	19,591	-	-	-	-	267,179	-	443,784
1011200000- Purchasing & Support	-	-	322,109	-	-	-	-	-	6,870	21,213	350,192
1012400000- Human Resources	-	-	361,483	-	-	-	-	-	-	(3,711)	357,772
<b>RECEIVING BUDGET UNITS</b>											
1010100000- BOARD OF SUPERVISORS	-	-	299,237	-	-	-	-	-	-	-	299,237
1011000000- TREASURER-TAX COLLECTOR	-	-	206,322	-	-	-	-	-	-	(706)	205,616
1011100000- ASSESSOR	-	-	517,462	-	-	-	-	-	-	(5,949)	511,512
1011600000- REVENUE AND RECOVERY	-	-	188,747	-	-	-	-	-	-	-	188,747
1013000000- REGISTRAR OF VOTERS	-	-	392,828	-	-	-	-	-	-	947	393,775
1014000000- GENERAL SERVICES - ADMIN	-	-	-	-	-	-	-	-	-	-	-
1014300000- CAPITAL PROJECT ADMIN	-	-	-	-	-	-	-	-	-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	-	-	-	-	-	-	-	-	-	-
1016000000- SURVEYOR	-	-	-	-	6,174	-	-	-	-	-	6,174
1040148000- PUBLIC IMPROVEMENT	-	-	-	-	-	-	-	-	59,459	(89,423)	(29,964)
2020200000- DISTRICT ATTORNEY	-	-	-	912,811	-	-	-	-	299	986,785	1,899,894
2020202000- DA-REAL ESTATE FRAUD	-	-	-	-	-	-	755	-	-	-	755
2020204000- DA-FAMILY JUSTICE CENTER	-	-	-	135,272	-	-	-	-	-	-	135,272
2020205000- DA-VICTIM ASSISTANCE	-	-	-	28,634	-	-	-	-	-	-	28,634
2020206000- DA-CONSUMER FRAUD-PROP 64	-	-	-	-	-	-	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	-	-	-	-	-	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	-	-	-	-	-	-	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	-	-	24,198	-	-	-	-	-	-	24,198
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	-	-	-	9,931	-	-	-	-	-	-	9,931
2020278240- DA-RURAL CRIMES PREVENTION	-	-	-	-	-	-	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	-	-	-	-	-	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	-	-	-	-	-	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	-	-	-	-	-	-	-	-	-	-
2020300000- CHILD SUPPORT	-	-	-	-	-	-	-	-	2,577	3,104	5,681
2020400000- PUBLIC DEFENDER	-	-	-	-	-	1,732	859	-	42,410	228,767	273,767
2021000000- GRAND JURY	-	-	-	-	-	-	-	-	-	-	-
2021200000- PRETRIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
2021274000- COUNTY SUPPORT TO COURTS	-	-	-	-	-	-	5,121	-	-	-	5,121
2021300000- COURT ASSIGNED COUNSEL	-	-	-	-	-	-	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	-	-	-	-	-	-	-	-	-	-	-

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**ALLOCATION SUMMARY**

1014200000- Facilities Management	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)	Total
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	-	-	-	-	-	-	-	18,138	-	-	18,138
2021627000- SHERIFF-AUTO THEFT PROG	-	-	-	-	-	-	-	-	-	-	-
2021628000- SHERIFF-RECORDS	-	-	-	-	-	-	-	-	-	-	-
2021635000- SHERIFF-CIVIL	-	-	-	-	-	-	-	-	-	-	-
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	-	-	-	-	-	-	-	223,492	-	-	223,492
2021649000- SHERIFF-INFORMATION SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	-	-	-	-	-	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	-	-	-	-	-	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-	-	-	-	-	-	-	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-	-	-	-	-	-	-	-	-	-
2021658000- SHERIFF-COURT SERVICES	-	-	-	93,649	-	-	-	-	-	-	93,649
2022600000- SHERIFF-CUSTODY	-	-	-	-	-	-	95,241	1,035,277	590,473	-	1,720,990
2022610000- SHERIFF-AB109-ALTERNATIVES	-	-	-	-	-	-	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	-	-	-	-	-	-	-	10,778	-	-	10,778
2022621000- CORRECTIONAL HEALTH SERVICES	-	-	-	-	-	-	-	95,006	-	-	95,006
2022700000- PROBATION-JPCF-JUV PROBATION	-	49,220	-	-	-	-	6,679	33,346	-	-	89,245
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	-	-	-	-	-
2022702000- PROBATION-ADULT	-	185,785	-	-	-	-	-	-	-	-	185,785
2022702300- PROB-ADJULT-SB678-TAY	-	113,360	-	-	-	-	-	-	-	-	113,360
2022702510- PROBATION-LOC COMM CORR-AB109	-	121,289	-	-	-	-	(4,021)	-	-	6,594	123,862
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	-	-	-	-	-	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	-	-	-	-	-	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	-	-	-	-	-	-	4,240	25,501	-	205,498	235,238
2022785000- AB118-ELEAS-COPS-JJP	-	-	-	-	-	-	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	-	-	-	-	-	-	33,307	293,938	-	-	327,245
2023060000- WATER RESOURCES	-	-	-	-	-	-	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	104,857	-	-	-	-	-	-	851	466,225	-	571,933
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	-	-	-	68,576	-	-	89,683	(37,910)	-	120,350
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	-	-	-	-	-	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	-	309,646	-	-	-	-	-	-	-	309,646
2026000000- EMERGENCY SERVICES	56,654	-	-	-	-	-	-	-	-	461	57,115
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-	-	-	-	-	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-	-	-	-	-	-	-	-	-	-

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**ALLOCATION SUMMARY**

1014200000- Facilities Management	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)	Total
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	-	-	-	73,092	-	-	-	-	-	73,092
3030103000- PUBLIC WORKS-ENGINEERING	-	-	-	-	-	-	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	-	-	-	-	-	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-	-	-	-	-	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	-	-	-	-	-	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	-	-	-	-	-	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	-	-	-	-	-	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	-	-	-	-	-	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	-	-	-	-	-	-	614	-	(21,124)	(20,509)
4040800000- UTILITY DISTRICTS	-	-	-	-	-	-	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	-	-	-	-	-	-	-	101,861	38,080	139,941
4041200000- CONSERVATOR SERVICES	-	-	-	-	-	-	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	-	-	-	-	-	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	-	-	-	67,956	-	-	-	8,756	35,448	112,160
4045415000- CALIFORNIA CHILDRENS SERVICES	-	-	-	-	-	-	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	-	-	-	-	-	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	-	-	-	-	-	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	-	-	-	-	-	-	-	-	458	458
5050101000- HSA ADMINISTRATION	-	-	59,913	-	-	325,440	-	-	165,784	22,085	573,221
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	-	-	-	-	-	-	-	2,632	6,482	17,106	26,220
5054000000- COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	-	-	-	-	18,225	-	-	13,401	371,424	403,049
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	-	-	-	-	-	-	-	1,407	1,002	2,409
5055246000- NEIGHBORHOOD PRESERVATION	-	-	-	-	-	-	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	-	-	-	-	-	-	-	2,531	10,573	13,104
6060900000- COUNTY LIBRARY	-	-	-	-	-	-	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	100,073	-	-	-	-	-	-	-	-	-	100,073
7070300000- PARKS AND RECREATION	-	-	-	-	-	-	-	-	415,615	681,111	1,096,726
7070800000- CULTURAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
8190000000- FLEET SERVICES	-	-	-	-	-	-	-	-	46,572	679	47,251
8240000000- INFORMATION SYSTEMS DIV - ISF	-	61,833	468,425	-	-	-	-	-	-	-	530,258
8250000000- OFFICE AUTOMATION	-	-	-	-	-	-	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	14,677	-	37,843	-	-	-	-	-	-	52,520
8270000000- RADIO COMMUNICATIONS	-	-	-	-	-	-	-	-	-	(12,077)	(12,077)
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-	-	-	-	-	-
9210000000- SW ENTERPRISE	-	-	-	-	-	-	-	-	-	-	-

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**ALLOCATION SUMMARY**

1014200000- Facilities Management	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)	Total
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	-	-	-	775	-	-	-	9,633	20,140	30,548
9221100000- S J GENERAL HOSPITAL	-	-	-	-	-	-	-	10,019	4,011	103,075	117,104
9230901000- AIRPORT ENTERPRISE	-	-	-	-	-	-	-	-	4,337	(969)	3,368
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	-	-	-	-	-	-	-	-	-	(170)	(170)
47801- MOUNTAIN HOUSE-GENERAL FUND	-	-	-	-	-	-	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	-	-	-	-	-	-	-	-	-	-
OF- OTHER NGF FUNDS	-	(51,414)	-	-	-	-	-	-	-	-	(51,414)
OA- OTHER AGENCIES	-	111,654	-	-	-	-	-	(5,569)	4,934	26,277	137,297
AO- ALL OTHER	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 261,584	\$ 606,404	\$ 3,782,380	\$ 1,261,928	\$ 216,574	\$ 345,396	\$ 50,961	\$ 124,416	\$ 2,964,625	\$ 3,664,958	\$ 13,279,227



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**DEPARTMENTAL EXPENSE DETAIL**

**1011200000- Purchasing & Support**

Expense Type	Distribution Percentage <sup>1</sup>			32.84%	27.29%	13.80%	9.72%	16.36%
	\$	Spread Method	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage	
<b>Personnel</b>								
6001000000 - SALARIES & WAGES-REGULAR	\$ 1,405,919	S	\$ 461,639	\$ 383,665	\$ 194,016	\$ 136,590	\$ 230,009	
6001100000 - SALARIES-CAFETERIA	35,676	S	11,714	9,736	4,923	3,466	5,837	
6001200000 - SALARIES-CAR ALLOWANCE	5,670	S	1,862	1,547	782	551	928	
6001450000 - SALARIES-LEAVE TIME PAYOFF	34,151	S	11,214	9,320	4,713	3,318	5,587	
6002100000 - SALARIES-EXTRA HELP-PART TIME	140,068	S	45,992	38,223	19,329	13,608	22,915	
6003000000 - SALARIES-OVERTIME	501	S	165	137	69	49	82	
6010100000 - UNEMPLOYMENT COMP INSURANCE	754	S	248	206	104	73	123	
6010900000 - PARKING BENEFIT	8,794	S	2,888	2,400	1,214	854	1,439	
6020000000 - RETIREMENT-EMPLOYER SHARE	611,279	S	200,716	166,814	84,356	59,388	100,006	
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	71,693	S	23,541	19,564	9,894	6,965	11,729	
6020600000 - HLTH INSUR FOR RETIREES-SLB	10,439	S	3,428	2,849	1,441	1,014	1,708	
6030000000 - SOCIAL SECURITY-OASDI	84,533	S	27,757	23,068	11,665	8,213	13,830	
6030100000 - SOCIAL SECURITY-MEDICARE	20,401	S	6,699	5,567	2,815	1,982	3,338	
6030200000 - SOCIAL SECURITY-EXTRA H-OASDI	8,546	S	2,806	2,332	1,179	830	1,398	
6030300000 - MEDICARE-EXTRA HELP	1,999	S	656	545	276	194	327	
6040000000 - LIFE INSURANCE	465	S	153	127	64	45	76	
6050000000 - HEALTH INSURANCE	250,375	S	82,212	68,326	34,552	24,325	40,961	
6070000000 - DENTAL INSURANCE	8,235	S	2,704	2,247	1,136	800	1,347	
6080000000 - VISION CARE	1,333	S	438	364	184	129	218	
<b>Subtotal Personnel Cost</b>	<b>\$ 2,700,831</b>		<b>\$ 886,828</b>	<b>\$ 737,038</b>	<b>\$ 372,713</b>	<b>\$ 262,396</b>	<b>\$ 441,857</b>	
<b>Operating Services &amp; Supplies</b>								
6201000000 - OFFICE EXPENSE-GENERAL	\$ 48,413	D	777	\$ 240		\$ 47,383	\$ 14	
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	36,122	D	1,304			33,959	858	
6201005600 - GENERAL OFFICE SUPPLIES	5,021	D	454				4,567	
6201100200 - OFFICE EXP-PRINTING & BINDING	44,236	D	-	4,698		39,538		
6201100500 - OFFICE EXPENSE-SUPPLIES	7,862	D	25		7,837			
6202000000 - OFFICE EXPENSE-POSTAGE	505,193	D	12,519	10			492,664	
6206000000 - COMMUNICATIONS	23,684	D	22,661		1,023			
6206000300 - COMM SVS-CELL PHONE	392	D	392					
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE	3,885	D	-	3,885				
6211000000 - MAINTENANCE-EQUIPMENT	10,125	D	113		5,949	3,312	751	
6211002100 - FUEL-PROPANE-KEROSENE-GASOLINE	320	D	-		320			
6211100800 - COPY MACHINE-MAINTENANCE	22,395	D	-			22,395		
6214000000 - RENTS & LEASES-EQUIPMENT	26,021	D	-				26,021	
6214000100 - RENTS & LEASES-COPYING MACHINE	38,635	D	2,783		545	35,307		
6217000500 - TRANS/TRAVEL-TRAINING	4,267	D	-	4,267				
6218000000 - TRANS/TRAVEL-MOTORPOOL	43,047	D	-	658	39,737		2,652	
6221004000 - PROFESSIONAL SVS-COUNTY	30	D	30					
6221007100 - PROF SVS-PURCHASING	10,021	D	5,146	199	4,677			
6221012450 - PRE-EMPLOYMENT DRUG TESTING	348	D	319				29	

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**DEPARTMENTAL EXPENSE DETAIL**

**1011200000- Purchasing & Support**

Expense Type	Distribution Percentage <sup>1</sup>		32.84%	27.29%	13.80%	9.72%	16.36%
	\$	Spread Method	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage
6221160002 - BACKGROUND CHECKS-PROVIDER	649	D	649				
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	1,610	D	437	1,173			
6226010100 - BADGES AND ID CARDS	2,081	D	54			2,027	
6226016000 - SOFTWARE & RELATED LICENSES	1,439	D	-	1,439			
6226602000 - OVERDUE CALCARDS	867	D	-			867	
6240000000 - CLOTHING & PERSONAL SUPPLIES	148	D	-		148		
6246000000 - HOUSEHOLD EXPENSE	72	D	-		72		
6246000300 - BOTTLED WATER-ISF	222	D	-		152		70
6260000000 - MAINT-STRUCTURE & GROUND	1,737	D	-		190	1,547	
6260000600 - MAINT-STRU-GR/SECUR ALRM SYS	1,746	D	-		1,746		
6269000000 - SMALL TOOLS & INSTRUMENTS	3,659	D	-	3,651	8		
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	11,665	D	11,665				
6295220700 - DATA PROCESSING CHARGES	171,904	D	171,904				
6295232000 - INSURANCE-WORKER'S COMP	44,557	D	44,557				
6295236000 - INSURANCE-CASUALTY	62,087	D	62,087				
6501000000 - COST REIMB-GOV'T FUND CHGS	(694,336)	D	-	(145,590)	(46,215)	(125,580)	(376,951)
6501100000 - INTERFUND CHARGE	(302,328)	D	-	(289,953)	(12,375)		
6501100100 - INTERFUND CHG-DUPLICATING	(21,076)	D	-			(21,076)	
6501100200 - INTERFUND CHG-MAIL SVC	(92,680)	D	-				(92,680)
6501200000 - DIR CHG-FR ISF	(284,067)	D	(283,857)		(210)		
6501200100 - DIR CHG-FR ISF-DUPLICATING	(654)	D	-			(654)	
6501200200 - DIR CHG-FR ISF-POSTAGE	(356)	D	-				(356)
6501300000 - DIR CHG-FR ENTERPRISE FUND	(23,370)	D	-		(23,370)		
6501300100 - DIR CHG-FR ENTERPRISE FD-DUP	(42,952)	D	-			(42,952)	
6501300200 - DIR CHG-FR ENTERPRISE FD-MAIL	(76,138)	D	-				(76,138)
6501300300 - DIR CHG-FR HOSPITAL	(270,263)	D	-	(270,263)	-		
6501400000 - DIR CHG-FR BOS DISTRICTS	(60)	D	-		(60)		
6501401200 - DIR CHG-DUPLICAT-FR BSD	(648)	D	-			(648)	
6501401300 - DIR CHG-MAIL-FR BSD	(11,276)	D	-				(11,276)
6502000000 - COST PLAN INDIRECT COST REIMB	(2,099,002)	D	(2,099,002)				
6601000130 - CONTRIBUTION TO FLEET SVS-CPTL REVENUE - OFF THE TOP CREDITS	10,000	D	10,000				
	(352,145)	D	(352,145)				
<b>Subtotal Operating Cost</b>	<b>\$ (3,126,886)</b>		<b>\$ (2,387,128)</b>	<b>\$ (685,587)</b>	<b>\$ (19,825)</b>	<b>\$ (4,573)</b>	<b>\$ (29,774)</b>
<b>Disallowed Expenses <sup>2</sup></b>							
6201005600 - GENERAL OFFICE SUPPLIES	\$ (5,021)	D	\$ (454)	\$ -	\$ -	\$ -	\$ (4,567)
6501xxxxxx - DIRECT BILLINGS BY DEPARTMENT	1,452,349	D	-	712,297	54,600	142,206	543,246
6601000130 - CONTRIBUTION TO FLEET SVS-CPTL	(10,000)	D	(10,000)	-	-	-	-
6502000000 - COST PLAN INDIRECT COST REIMB	2,099,002	D	2,099,002				
<b>Subtotal Disallowed Costs</b>	<b>\$ 3,536,330</b>		<b>\$ 2,088,548</b>	<b>\$ 712,297</b>	<b>\$ 54,600</b>	<b>\$ 142,206</b>	<b>\$ 538,678</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 3,110,274</b>		<b>\$ 588,249</b>	<b>\$ 763,748</b>	<b>\$ 407,488</b>	<b>\$ 400,028</b>	<b>\$ 950,762</b>

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**DEPARTMENTAL EXPENSE DETAIL**

**1011200000- Purchasing & Support**

Expense Type	Distribution Percentage <sup>1</sup>						
	\$	Spread Method	32.84% Procurement Countywide	27.29% Procurement Direct	13.80% Records Management	9.72% Duplicating	16.36% Mailroom and Postage
<b>Reallocation of Incoming Costs</b>							
First Allocation	\$ 739,158		\$ 728,047	\$ 945,253	\$ 504,327	\$ 495,095	\$ 1,176,711
Unallocated Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 739,158</b>		<b>\$ 728,047</b>	<b>\$ 945,253</b>	<b>\$ 504,327</b>	<b>\$ 495,095</b>	<b>\$ 1,176,711</b>
Second Allocation	\$ 73,322		\$ 13,867	\$ 18,005	\$ 9,606	\$ 9,430	\$ 22,413
Unallocated Costs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 73,322</b>		<b>\$ 13,867</b>	<b>\$ 18,005</b>	<b>\$ 9,606</b>	<b>\$ 9,430</b>	<b>\$ 22,413</b>
<b>TOTAL FUNCTIONAL COSTS</b>	<b>\$ 3,922,754</b>		<b>\$ 741,914</b>	<b>\$ 963,258</b>	<b>\$ 513,934</b>	<b>\$ 504,525</b>	<b>\$ 1,199,124</b>

Notes

<sup>1</sup> From Project Labor Cost report and SA WS Purch

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

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

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**COSTS TO BE ALLOCATED**

1011200000- Purchasing & Support	First Allocation	Second Allocation	Total
<b>Departmental Expenditures</b>	\$ 3,110,274		\$ 3,110,274
<b>Incoming Costs</b>			
BUILD- Building Depreciation	\$ 137,897	\$ -	\$ 137,897
EQUIP- Equipment Depreciation	17,007	-	17,007
DEBT SVS- Debt Service Interest	165,949	-	165,949
1010800000- Auditor-Controller	12,884	570	13,453
1010200000- County Administration	8,086	313	8,399
1011800000- County Counsel	62,237	31,973	94,210
1014200000- Facilities Management	335,098	15,093	350,192
1011200000- Purchasing & Support		3,687	3,687
1012400000- Human Resources		21,685	21,685
<b>Total Incoming Costs</b>	<u>\$ 739,158</u>	<u>\$ 73,322</u>	<u>\$ 812,480</u>
<b>Total Costs to be Allocated</b>	<u>\$ 3,849,433</u>	<u>\$ 73,322</u>	<u>\$ 3,922,754</u>

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**1011200000- Purchasing & Support**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Procurement Countywide</b>	<b>8.1</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	0.000%	\$ -		\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-		-		-
DEBT SVS- Debt Service Interest	-	0.000%	-		-		-
1010800000- Auditor-Controller	6.00	0.068%	493		493		493
1010200000- County Administration	37.00	0.418%	3,041		3,041		3,041
1011800000- County Counsel	2.00	0.023%	164		164		164
1014200000- Facilities Management	313.00	3.534%	25,726		25,726		25,726
1011200000- Purchasing & Support	22.00	0.248%	1,808		1,808		1,808
1012400000- Human Resources	56.00	0.632%	4,603		4,603	92	4,694
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	21.00	0.237%	1,726		1,726	34	1,760
1011000000- TREASURER-TAX COLLECTOR	13.00	0.147%	1,068		1,068	21	1,090
1011100000- ASSESSOR	62.00	0.700%	5,096		5,096	101	5,197
1011600000- REVENUE AND RECOVERY	15.00	0.169%	1,233		1,233	25	1,257
1013000000- REGISTRAR OF VOTERS	78.00	0.881%	6,411		6,411	128	6,538
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-		-		-
1014300000- CAPITAL PROJECT ADMIN	4.00	0.045%	329		329	7	335
1014400000- AIRPORT EAST BUSINESS PARK	13.00	0.147%	1,068		1,068	21	1,090
1016000000- SURVEYOR	3.00	0.034%	247		247	5	251
1040148000- PUBLIC IMPROVEMENT	402.00	4.538%	33,041		33,041	658	33,698
2020200000- DISTRICT ATTORNEY	128.00	1.445%	10,520		10,520	209	10,730
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-		-		-
2020204000- DA-FAMILY JUSTICE CENTER	8.00	0.090%	658		658	13	671
2020205000- DA-VICTIM ASSISTANCE	2.00	0.023%	164		164	3	167
2020206000- DA-CONSUMER FRAUD-PROP 64	-	0.000%	-		-		-
2020207000- DA-EPU INVESTIGATION_PROSECU	3.00	0.034%	247		247	5	251
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	1.00	0.011%	82		82	2	84
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-		-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-		-
2020273000- DA-VICTIM WITNESS PROG	2.00	0.023%	164		164	3	167
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	117.00	1.321%	9,616		9,616	191	9,807
2020400000- PUBLIC DEFENDER	12.00	0.135%	986		986	20	1,006
2021000000- GRAND JURY	-	0.000%	-		-		-
2021200000- PRETRIAL SERVICES	15.00	0.169%	1,233		1,233	25	1,257
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-		-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-		-
2021602000- SHERIFF-BOATING SAFETY	31.00	0.350%	2,548		2,548	51	2,599
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	7.00	0.079%	575		575	11	586

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**1011200000- Purchasing & Support**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021608000- SHERIFF-ABANDONED WATERCRAFT	1.00	0.011%	82		82	2	84
2021609000- SHERIFF-CAL MMET	69.00	0.779%	5,671		5,671	113	5,784
2021610000- SHERIFF-AUTOMATED FINGERPRINT	11.00	0.124%	904		904	18	922
2021614000- SHERIFF-SPEC SERVICES DIVISION	52.00	0.587%	4,274		4,274	85	4,359
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	1.00	0.011%	82		82	2	84
2021615000- SHERIFF-MOUNTAIN HOUSE	2.00	0.023%	164		164	3	168
2021619000- SHERIFF-ANIMAL CONTROL	14.00	0.158%	1,151		1,151	23	1,174
2021620000- SHERIFF-PATROL	195.00	2.201%	16,027		16,027	319	16,346
2021622000- SHERIFF-COMMUNICATIONS	4.00	0.045%	329		329	7	335
2021626000- SHERIFF-DETECTIVES	80.00	0.903%	6,575		6,575	131	6,706
2021627000- SHERIFF-AUTO THEFT PROG	9.00	0.102%	740		740	15	754
2021628000- SHERIFF-RECORDS	3.00	0.034%	247		247	5	251
2021635000- SHERIFF-CIVIL	7.00	0.079%	575		575	11	587
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	76.00	0.858%	6,247		6,247	124	6,371
2021649000- SHERIFF-INFORMATION SYSTEMS	85.00	0.960%	6,986		6,986	139	7,125
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	0.000%	-		-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	0.000%	-		-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	21.00	0.237%	1,726		1,726	34	1,760
2021657000- SHERIFF-CUSTODY-SLESF-AB109	8.00	0.090%	658		658	13	671
2021658000- SHERIFF-COURT SERVICES	1.00	0.011%	82		82	2	84
2022600000- SHERIFF-CUSTODY	147.00	1.660%	12,082		12,082	240	12,323
2022610000- SHERIFF-AB109-ALTERNATIVES	4.00	0.045%	329		329	7	335
2022620000- SHERIFF-CUST-AWP	1.00	0.011%	82		82	2	84
2022621000- CORRECTIONAL HEALTH SERVICES	62.00	0.700%	5,096		5,096	101	5,197
2022700000- PROBATION-JPCF-JUV PROBATION	42.00	0.474%	3,452		3,452	69	3,521
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-		-	-	-
2022702000- PROBATION-ADULT	78.00	0.881%	6,411		6,411	128	6,538
2022702300- PROB-ADJULT-SB678-TAY	15.00	0.169%	1,233		1,233	25	1,257
2022702510- PROBATION-LOC COMM CORR-AB109	109.00	1.231%	8,959		8,959	178	9,137
2022708000- PROB-TRAINING PROGRAM-BSCC MH	9.00	0.102%	740		740	15	754
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-		-	-	-
2022745000- PROBATION-ADMINISTRATION	74.00	0.835%	6,082		6,082	121	6,203
2022785000- AB118-ELEAS-COPS-JJP	37.00	0.418%	3,041		3,041	61	3,102
2022800000- PROBATION-JUVENILE DETENTION	207.00	2.337%	17,014		17,014	339	17,352
2023060000- WATER RESOURCES	11.00	0.124%	904		904	18	922
2023070000- DELTA ACTIVITIES	5.00	0.056%	411		411	8	419
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-		-	-	-
2024700000- AGRICULTURAL COMMISSIONER	87.00	0.982%	7,151		7,151	142	7,293
2025600000- COMMUNITY DEVELOPMENT SERVICES	64.00	0.723%	5,260		5,260	105	5,365
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-		-	-	-
2025900000- RECORDER-COUNTY CLERK	45.00	0.508%	3,699		3,699	74	3,772
2026000000- EMERGENCY SERVICES	61.00	0.689%	5,014		5,014	100	5,113
2026000150- ISD-HOMELAND SECURITY GRANTS	6.00	0.068%	493		493	10	503
2026000170- OES-2016 DELTA GRANT PHASE 2	12.00	0.135%	986		986	20	1,006
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-		-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-		-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	64.00	0.723%	5,260		5,260	105	5,365

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ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	153.00	1.727%	12,575		12,575	250	12,825
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	212.00	2.393%	17,424		17,424	347	17,771
3030106000- PUBLIC WORKS-CONSTRUCTION	68.00	0.768%	5,589		5,589	111	5,700
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	1.00	0.011%	82		82	2	84
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	48.00	0.542%	3,945		3,945	79	4,024
4040500000- MENTAL HEALTH SERVICES	560.00	6.322%	46,027		46,027	916	46,943
4040600000- SUBSTANCE ABUSE SERVICES	203.00	2.292%	16,685		16,685	332	17,017
4040700000- BEHAVIORAL HEALTH ADMIN	139.00	1.569%	11,425		11,425	227	11,652
4040800000- UTILITY DISTRICTS	58.00	0.655%	4,767		4,767	95	4,862
4041000000- PUBLIC HEALTH SVS	487.00	5.498%	40,027		40,027	797	40,824
4041200000- CONSERVATOR SERVICES	44.00	0.497%	3,616		3,616	72	3,688
4041800000- EMERGENCY MEDICAL SERVICE AGCY	19.00	0.214%	1,562		1,562	31	1,593
4042000000- ENVIRONMENTAL HEALTH	40.00	0.452%	3,288		3,288	65	3,353
4045415000- CALIFORNIA CHILDRENS SERVICES	23.00	0.260%	1,890		1,890	38	1,928
4049100000- CHILDREN & FAMILIES PROGRAM	10.00	0.113%	822		822	16	838
4049500000- HEALTH CARE SERVICES ADMIN	8.00	0.090%	658		658	13	671
4049700000- OFFICE OF THE MEDICAL EXAMINER	26.00	0.294%	2,137		2,137	43	2,179
5050101000- HSA ADMINISTRATION	400.00	4.516%	32,876		32,876	654	33,531
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	43.00	0.485%	3,534		3,534	70	3,605
5054000000- COMMUNITY SERVICES	47.00	0.531%	3,863		3,863	77	3,940
5054101000- DEPT OF AGING-COMMUNITY SVS	166.00	1.874%	13,644		13,644	272	13,915
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	79.00	0.892%	6,493		6,493	129	6,622
5055246000- NEIGHBORHOOD PRESERVATION	7.00	0.079%	575		575	11	587
5055600000- VETERANS SERVICE OFFICE	3.00	0.034%	247		247	5	251
6060900000- COUNTY LIBRARY	-	0.000%	-		-	-	-
6061500000- COOPERATIVE EXTENSION	2.00	0.023%	164		164	3	168
7070300000- PARKS AND RECREATION	179.00	2.021%	14,712		14,712	293	15,005
7070800000- CULTURAL SERVICES	-	0.000%	-		-	-	-
8190000000- FLEET SERVICES	595.00	6.717%	48,904		48,904	973	49,877
8240000000- INFORMATION SYSTEMS DIV - ISF	191.00	2.156%	15,698		15,698	312	16,011
8250000000- OFFICE AUTOMATION	86.00	0.971%	7,068		7,068	141	7,209
8260000000- CENTRAL TELEPHONE	60.00	0.677%	4,931		4,931	98	5,030
8270000000- RADIO COMMUNICATIONS	71.00	0.802%	5,836		5,836	116	5,952
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-		-	-	-
9210000000- SW ENTERPRISE	496.00	5.599%	40,766.66		40,766.66	811.30	41,577.97
9210000540- REFUSE DISPOSAL ADMINISTRATION	33.00	0.373%	2,712.30		2,712.30	53.98	2,766.28
9221100000- S J GENERAL HOSPITAL	254.00	2.867%	20,876.48		20,876.48	415.47	21,291.94
9230901000- AIRPORT ENTERPRISE	157.00	1.772%	12,903.96		12,903.96	256.80	13,160.77
35401- CSA 54-NPDES ZONE P	9.00	0.102%	739.72		739.72	14.72	754.44
38925- COUNTY SELF-INSURANCE-HEALTH	13.00	0.147%	1,068.48		1,068.48	21.26	1,089.75

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1011200000- Purchasing & Support**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	1.00	0.011%	82.19	-	82.19	1.64	83.83
38950- CO SELF-INSURANCE-WORKERS COMP	8.00	0.090%	657.53	-	657.53	13.09	670.61
38951- CO SELF-INSURANCE-UNEMPLOYMENT	2.00	0.023%	164.38	-	164.38	3.27	167.65
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	-	0.000%	-	-	-	-	-
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	238.00	2.687%	19,561	-	19,561	389	19,951
OF- OTHER NGF FUNDS	91.00	1.027%	7,479	-	7,479	149	7,628
OA- OTHER AGENCIES	358.00	4.042%	29,424	-	29,424	586	30,010
AO- ALL OTHER	18.00	0.203%	1,479	-	1,479	29	1,509
<b>Total</b>	<b>\$ 8,858</b>	<b>100.000%</b>	<b>\$ 728,047</b>	<b>\$ -</b>	<b>\$ 728,047</b>	<b>\$ 13,867</b>	<b>\$ 741,914</b>

Allocation Basis:

Requisitions Count by Department

Source of Allocation:

I1 CAP PS-Req 22-23 Actuals.xls



San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1011200000- Purchasing & Support**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Procurement Direct</b>	<b>8.2</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-	-	-		-
<b>RECEIVING BUDGET UNITS</b>							
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	73,915	10.377%	98,088	73,915	24,174	1,868	26,042
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-	-	-		-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-		-
1016000000- SURVEYOR	-	0.000%	-	-	-		-
1040148000- PUBLIC IMPROVEMENT	-	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%	-	-	-		-
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%	-	-	-		-

San Joaquin County, California  
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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1011200000- Purchasing & Support**

ALLOCATION DETAIL		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2021650000-	SHERIFF-LATHROP POLICE CONTRAC	-	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%	-	-	-	-	-
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	6,491	0.911%	8,614	6,491	2,123	164	2,287
2026000150-	ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170-	OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200-	EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000-	LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000-	PUBLIC WORKS-ADMIN STAFF	130,883	18.375%	173,688	130,883	42,805	3,308	46,113

San Joaquin County, California  
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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1011200000- Purchasing & Support**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	66,525	9.339%	88,282	66,525	21,757	1,682	23,438
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	39,649	5.566%	52,616	39,649	12,967	1,002	13,969
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	98,915	13.887%	131,265	98,915	32,350	2,500	34,850
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	295,920	41.544%	392,700	295,920	96,780	7,480	104,260
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1011200000- Purchasing & Support**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
<b>Total</b>	<b>\$ 712,297</b>	<b>100.000%</b>	<b>\$ 945,253</b>	<b>\$ 712,297</b>	<b>\$ 232,956</b>	<b>\$ 18,005</b>	<b>\$ 250,960</b>

**Allocation Basis:** Procurement Direct Bills by Department

**Source of Allocation:** I2 CAP PS Revenue 22-23 Actual.xls

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1011200000- Purchasing & Support**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Records Management</b>	<b>8.3</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	0.000%	\$ -	\$ -	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	2,105	3.672%	18,517	360	18,157		18,157
1010200000- County Administration	120	0.209%	1,056	60	996		996
1011800000- County Counsel	1,460	2.547%	12,843	150	12,693		12,693
1014200000- Facilities Management	-	0.000%	-	30	(30)		(30)
1011200000- Purchasing & Support	217	0.378%	1,909	30	1,879		1,879
1012400000- Human Resources	1,062	1.852%	9,342	2,055	7,287	191	7,478
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	1,605	2.799%	14,118	90	14,028	289	14,317
1011000000- TREASURER-TAX COLLECTOR	1,352	2.358%	11,893	30	11,863	243	12,106
1011100000- ASSESSOR	1,100	1.919%	9,676	390	9,286	198	9,484
1011600000- REVENUE AND RECOVERY	210	0.366%	1,847	120	1,727	38	1,765
1013000000- REGISTRAR OF VOTERS	25	0.044%	220	210	10	4	14
1014000000- GENERAL SERVICES - ADMIN	-	0.000%	-	-	-	-	-
1014300000- CAPITAL PROJECT ADMIN	89	0.155%	783	-	783	16	799
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	10,710	18.680%	94,210	3,510	90,700	1,926	92,626
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%	-	1,920	(1,920)	-	(1,920)
2020400000- PUBLIC DEFENDER	-	0.000%	-	3,180	(3,180)	-	(3,180)
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	474	0.827%	4,170	-	4,170	85	4,255
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%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1011200000- Purchasing & Support**

ALLOCATION DETAIL		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2021650000-	SHERIFF-LATHROP POLICE CONTRAC	-	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	2,104	3.670%	18,508	-	18,508	378	18,886
2022700000-	PROBATION-JPCF-JUV PROBATION	-	0.000%	-	2,520	(2,520)	-	(2,520)
2022700190-	PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000-	PROBATION-ADULT	-	0.000%	-	3,780	(3,780)	-	(3,780)
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%	-	-	-	-	-
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	401	0.699%	3,527	240	3,287	72	3,359
2025700000-	SHERIFF-PUBLIC ADMINISTRATOR	256	0.447%	2,252	60	2,192	46	2,238
2025900000-	RECORDER-COUNTY CLERK	24	0.042%	211	-	211	4	215
2026000000-	EMERGENCY SERVICES	70	0.122%	616	-	616	13	628
2026000150-	ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	165	(165)	-	(165)
2026000170-	OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200-	EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000-	LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000-	PUBLIC WORKS-ADMIN STAFF	722	1.259%	6,351	-	6,351	130	6,481

San Joaquin County, California  
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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1011200000- Purchasing & Support**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	300	(300)	-	(300)
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	1,471	2.566%	12,940	-	12,940	264	13,204
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	5,280	(5,280)	-	(5,280)
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	1,275	(1,275)	-	(1,275)
4040800000- UTILITY DISTRICTS	-	0.000%	-	1,860	(1,860)	-	(1,860)
4041000000- PUBLIC HEALTH SVS	3,170	5.529%	27,885	30	27,855	570	28,425
4041200000- CONSERVATOR SERVICES	1,602	2.794%	14,092	-	14,092	288	14,380
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	885	(885)	-	(885)
4042000000- ENVIRONMENTAL HEALTH	138	0.241%	1,214	-	1,214	25	1,239
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	870	(870)	-	(870)
4049100000- CHILDREN & FAMILIES PROGRAM	157	0.274%	1,381	-	1,381	28	1,409
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	12,102	21.108%	106,455	-	106,455	2,176	108,631
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	23,250	(23,250)	-	(23,250)
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%	-	105	(105)	-	(105)
5054101000- DEPT OF AGING-COMMUNITY SVS	158	0.276%	1,390	-	1,390	28	1,418
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	195	(195)	-	(195)
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	480	(480)	-	(480)
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	90	(90)	-	(90)
6060900000- COUNTY LIBRARY	-	0.000%	-	165	(165)	-	(165)
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	201	0.351%	1,768	120	1,648	36	1,684
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	210	(210)	-	(210)
8260000000- CENTRAL TELEPHONE	169	0.295%	1,487	-	1,487	30	1,517
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	30	(30)	-	(30)
9221100000- S J GENERAL HOSPITAL	12,850	22.413%	113,034	-	113,034	2,310	115,345
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	60	(60)	-	(60)
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-

San Joaquin County, California  
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**1011200000- Purchasing & Support**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	989	1.725%	8,700	-	8,700	178	8,878
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	-	0.000%	-	435	(435)	-	(435)
OA- OTHER AGENCIES	220	0.384%	1,935	60	1,875	40	1,915
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>\$ 57,333</b>	<b>100.000%</b>	<b>\$ 504,327</b>	<b>\$ 54,600</b>	<b>\$ 449,727</b>	<b>\$ 9,606</b>	<b>\$ 459,334</b>

**Allocation Basis:** Cubic Feet by Department

**Source of Allocation:** I3 Cubic Feet Storage At Records Center 2023.xlsx



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
<b>Duplicating</b>	<b>8.4</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	0.000%	\$ -	\$ -	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	4,073	2.864%	14,181	4,073	10,108		10,108
1010200000- County Administration	9,849	6.926%	34,288	9,849	24,440		24,440
1011800000- County Counsel	6	0.004%	21	6	15		15
1014200000- Facilities Management	1,076	0.757%	3,747	1,076	2,671		2,671
1011200000- Purchasing & Support	-	0.000%	-	-	-		-
1012400000- Human Resources	6,258	4.401%	21,789	6,258	15,531	464	15,995
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	958	0.674%	3,336	958	2,377	71	2,448
1011000000- TREASURER-TAX COLLECTOR	1,177	0.828%	4,099	1,177	2,922	87	3,009
1011100000- ASSESSOR	13,926	9.793%	48,484	13,926	34,558	1,032	35,591
1011600000- REVENUE AND RECOVERY	1,101	0.774%	3,833	1,101	2,732	82	2,814
1013000000- REGISTRAR OF VOTERS	7,229	5.083%	25,167	7,229	17,938	536	18,474
1014000000- GENERAL SERVICES - ADMIN	167	0.117%	581	167	414	12	426
1014300000- CAPITAL PROJECT ADMIN	-	0.000%	-	-	-	-	-
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	-	0.000%	-	-	-	-	-
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	5,381	3.784%	18,736	5,381	13,354	399	13,753
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	677	0.476%	2,357	677	1,680	50	1,730
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	5,593	3.933%	19,471	5,593	13,879	415	14,293
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	1,953	1.374%	6,801	1,953	4,847	145	4,992
2020400000- PUBLIC DEFENDER	2,572	1.809%	8,954	2,572	6,382	191	6,573
2021000000- GRAND JURY	1,787	1.256%	6,220	1,787	4,434	132	4,566
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%	-	-	-	-	-

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2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	295	0.207%	1,026	295	731	22	753
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	33	0.023%	116	33	82	2	85
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	-	0.000%	-	-	-	-	-
2021619000- SHERIFF-ANIMAL CONTROL	-	0.000%	-	-	-	-	-
2021620000- SHERIFF-PATROL	2,501	1.758%	8,706	2,501	6,205	185	6,391
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	599	0.421%	2,085	599	1,486	44	1,531
2021649000- SHERIFF-INFORMATION SYSTEMS	-	0.000%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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	140	0.098%	487	140	347	10	357
2022610000- SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000- SHERIFF-CUST-AWP	607	0.427%	2,114	607	1,507	45	1,552
2022621000- CORRECTIONAL HEALTH SERVICES	8,236	5.791%	28,672	8,236	20,437	611	21,047
2022700000- PROBATION-JPCF-JUV PROBATION	-	0.000%	-	-	-	-	-
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	7,140	5.021%	24,857	7,140	17,717	529	18,247
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	177	0.124%	615	177	438	13	451
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	3,145	2.212%	10,950	3,145	7,805	233	8,038
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	822	0.578%	2,862	822	2,040	61	2,101
2025600000- COMMUNITY DEVELOPMENT SERVICES	3,055	2.148%	10,636	3,055	7,581	226	7,808
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	9,802	6.893%	34,127	9,802	24,325	727	25,052
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	3,728	2.622%	12,979	3,728	9,251	276	9,527

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1011200000- Purchasing & Support**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	1,326	0.933%	4,618	1,326	3,292	98	3,390
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	961	0.675%	3,344	961	2,384	71	2,455
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	12,859	9.043%	44,770	12,859	31,910	953	32,864
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	114	0.080%	398	114	283	8	292
4041800000- EMERGENCY MEDICAL SERVICE AGCY	5,345	3.759%	18,609	5,345	13,264	396	13,660
4042000000- ENVIRONMENTAL HEALTH	1,022	0.719%	3,557	1,022	2,536	76	2,611
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	35	0.025%	123	35	88	3	90
4049700000- OFFICE OF THE MEDICAL EXAMINER	1,535	1.079%	5,343	1,535	3,808	114	3,922
5050101000- HSA ADMINISTRATION	1,068	0.751%	3,719	1,068	2,651	79	2,730
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	673	0.473%	2,342	673	1,670	50	1,719
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	685	0.481%	2,383	685	1,699	51	1,750
5055246000- NEIGHBORHOOD PRESERVATION	304	0.214%	1,057	304	754	23	776
5055600000- VETERANS SERVICE OFFICE	583	0.410%	2,028	583	1,446	43	1,489
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	1,742	1.225%	6,066	1,742	4,324	129	4,453
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	256	0.180%	890	256	634	19	653
8240000000- INFORMATION SYSTEMS DIV - ISF	2,502	1.759%	8,711	2,502	6,209	185	6,394
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%	-	-	-	-	-
921000540- REFUSE DISPOSAL ADMINISTRATION	1,369	0.962%	4,765	1,369	3,396	101	3,498
9221100000- S J GENERAL HOSPITAL	2,540	1.786%	8,843	2,540	6,303	188	6,491
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1011200000- Purchasing & Support**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	2,312	1.626%	8,050	2,312	5,738	171	5,909
47801- MOUNTAIN HOUSE-GENERAL FUND	-	0.000%	-	-	-	-	-
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	638	0.448%	2,220	638	1,582	47	1,629
OA- OTHER AGENCIES	276	0.194%	961	276	685	20	705
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>\$ 142,206</b>	<b>100.000%</b>	<b>\$ 495,095</b>	<b>\$ 142,206</b>	<b>\$ 352,889</b>	<b>\$ 9,430</b>	<b>\$ 362,320</b>

**Allocation Basis:**

**Duplicating Direct Bills by Department**

**Source of Allocation:**

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

San Joaquin County, California  
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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1011200000- Purchasing & Support**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Mailroom and Postage</b>	<b>8.5</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	0.000%	\$ -	\$ -	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	44,868	8.259%	97,188	44,868	52,320		52,320
1010200000- County Administration	533	0.098%	1,155	533	622		622
1011800000- County Counsel	4,079	0.751%	8,836	4,079	4,757		4,757
1014200000- Facilities Management	6	0.001%	14	6	8		8
1011200000- Purchasing & Support	-	0.000%	-	-	-		-
1012400000- Human Resources	23,362	4.301%	50,605	23,362	27,242	1,060	28,303
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	1,628	0.300%	3,526	1,628	1,898	74	1,972
1011000000- TREASURER-TAX COLLECTOR	67,253	12.380%	145,675	67,253	78,422	3,053	81,475
1011100000- ASSESSOR	34,475	6.346%	74,675	34,475	40,200	1,565	41,765
1011600000- REVENUE AND RECOVERY	1,906	0.351%	4,128	1,906	2,222	87	2,309
1013000000- REGISTRAR OF VOTERS	7,986	1.470%	17,297	7,986	9,312	362	9,674
1014000000- GENERAL SERVICES - ADMIN	69	0.013%	149	69	80	3	83
1014300000- CAPITAL PROJECT ADMIN	99	0.018%	215	99	116	5	120
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	28	0.005%	61	28	33	1	34
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	15,608	2.873%	33,807	15,608	18,200	708	18,908
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	1	0.000%	2	1	1	0	1
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	30	0.006%	65	30	35	1	36
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	62,096	11.431%	134,505	62,096	72,409	2,819	75,227
2020400000- PUBLIC DEFENDER	5,998	1.104%	12,992	5,998	6,994	272	7,266
2021000000- GRAND JURY	2,229	0.410%	4,827	2,229	2,599	101	2,700
2021200000- PRETRIAL SERVICES	37	0.007%	79	37	43	2	44
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%	-	-	-	-	-

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**1011200000- Purchasing & Support**

ALLOCATION DETAIL		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	16	0.003%	34	16	18	1	19
2021622000-	SHERIFF-COMMUNICATIONS	-	0.000%	-	-	-	-	-
2021626000-	SHERIFF-DETECTIVES	-	0.000%	-	-	-	-	-
2021627000-	SHERIFF-AUTO THEFT PROG	16	0.003%	35	16	19	1	19
2021628000-	SHERIFF-RECORDS	-	0.000%	-	-	-	-	-
2021635000-	SHERIFF-CIVIL	12	0.002%	25	12	14	1	14
2021645000-	SHERIFF-ADMIN SUPPORT SERVICES	243	0.045%	525	243	283	11	294
2021649000-	SHERIFF-INFORMATION SYSTEMS	39	0.007%	83	39	45	2	47
2021650000-	SHERIFF-LATHROP POLICE CONTRAC	-	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	111	0.020%	241	111	130	5	135
2022610000-	SHERIFF-AB109-ALTERNATIVES	-	0.000%	-	-	-	-	-
2022620000-	SHERIFF-CUST-AWP	-	0.000%	-	-	-	-	-
2022621000-	CORRECTIONAL HEALTH SERVICES	694	0.128%	1,503	694	809	31	841
2022700000-	PROBATION-JPCF-JUV PROBATION	2,790	0.514%	6,043	2,790	3,253	127	3,380
2022700190-	PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000-	PROBATION-ADULT	11,949	2.200%	25,882	11,949	13,933	542	14,476
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	27	0.005%	58	27	31	1	32
2022785000-	AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000-	PROBATION-JUVENILE DETENTION	60	0.011%	130	60	70	3	73
2023060000-	WATER RESOURCES	8	0.001%	18	8	9	0	10
2023070000-	DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000-	FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000-	AGRICULTURAL COMMISSIONER	3,724	0.686%	8,067	3,724	4,343	169	4,512
2025600000-	COMMUNITY DEVELOPMENT SERVICES	23,536	4.332%	50,980	23,536	27,444	1,068	28,513
2025700000-	SHERIFF-PUBLIC ADMINISTRATOR	24	0.004%	53	24	28	1	30
2025900000-	RECORDER-COUNTY CLERK	44,102	8.118%	95,528	44,102	51,426	2,002	53,428
2026000000-	EMERGENCY SERVICES	7	0.001%	15	7	8	0	8
2026000150-	ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170-	OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200-	EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000-	LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000-	PUBLIC WORKS-ADMIN STAFF	296	0.055%	642	296	345	13	359

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**1011200000- Purchasing & Support**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	4,725	0.870%	10,234	4,725	5,509	214	5,724
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	37	0.007%	79	37	43	2	44
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	601	0.111%	1,302	601	701	27	728
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	15	0.003%	32	15	17	1	18
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	24,036	4.425%	52,065	24,036	28,028	1,091	29,119
4040800000- UTILITY DISTRICTS	3,024	0.557%	6,550	3,024	3,526	137	3,663
4041000000- PUBLIC HEALTH SVS	6,704	1.234%	14,522	6,704	7,818	304	8,122
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	936	0.172%	2,027	936	1,091	42	1,134
4042000000- ENVIRONMENTAL HEALTH	11,182	2.058%	24,222	11,182	13,040	508	13,547
4045415000- CALIFORNIA CHILDRENS SERVICES	22,006	4.051%	47,667	22,006	25,661	999	26,660
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	9,023	1.661%	19,544	9,023	10,521	410	10,931
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	0.002%	20	9	11	0	11
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	889	0.164%	1,925	889	1,036	40	1,077
5055246000- NEIGHBORHOOD PRESERVATION	776	0.143%	1,681	776	905	35	940
5055600000- VETERANS SERVICE OFFICE	500	0.092%	1,084	500	584	23	606
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	2	0.000%	4	2	2	0	2
7070300000- PARKS AND RECREATION	541	0.100%	1,171	541	630	25	655
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	13	0.002%	28	13	15	1	16
8240000000- INFORMATION SYSTEMS DIV - ISF	136	0.025%	294	136	158	6	165
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	208	0.038%	450	208	242	9	251
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	2,665	0.490%	5,772	2,665	3,107	121	3,228
9221100000- S J GENERAL HOSPITAL	73,473	13.525%	159,149	73,473	85,675	3,335	89,010
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	4	0.001%	8	4	5	0	5
38925- COUNTY SELF-INSURANCE-HEALTH	-	0.000%	-	-	-	-	-

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ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
38926- COUNTY SELF-INSURANCE-DENTAL	-	0.000%	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	0.000%	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	-	0.000%	-	-	-	-	-
38950- CO SELF-INSURANCE-WORKERS COMP	-	0.000%	-	-	-	-	-
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	0.000%	-	-	-	-	-
39312- CSA 31 SEWER ENTERPRISE	-	0.000%	-	-	-	-	-
40598- RETIREMENT OFFICE	11,186	2.059%	24,230	11,186	13,044	508	13,552
47801- MOUNTAIN HOUSE-GENERAL FUND	142	0.026%	308	142	166	6	172
OD- OTHER GF DEPARTMENTS	-	0.000%	-	-	-	-	-
OF- OTHER NGF FUNDS	9,152	1.685%	19,823	9,152	10,672	415	11,087
OA- OTHER AGENCIES	1,319	0.243%	2,857	1,319	1,538	60	1,598
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>\$ 543,246</b>	<b>100.000%</b>	<b>\$ 1,176,711</b>	<b>\$ 543,246</b>	<b>\$ 633,465</b>	<b>\$ 22,413</b>	<b>\$ 655,878</b>

**Allocation Basis:**

**Mailroom & Postage Direct Bills by Dept**

**Source of Allocation:**

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



San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**ALLOCATION SUMMARY**

1011200000- Purchasing & Support	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage	Total
<b>ALLOCABLE BUDGET UNITS</b>						
BUILD- Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-	-	-	-
DEBT SVS- Debt Service Interest	-	-	-	-	-	-
1010800000- Auditor-Controller	493	-	18,157	10,108	52,320	81,078
1010200000- County Administration	3,041	-	996	24,440	622	29,098
1011800000- County Counsel	164	-	12,693	15	4,757	17,628
1014200000- Facilities Management	25,726	-	(30)	2,671	8	28,374
1011200000- Purchasing & Support	1,808	-	1,879	-	-	3,687
1012400000- Human Resources	4,694	-	7,478	15,995	28,303	56,469
<b>RECEIVING BUDGET UNITS</b>						
1010100000- BOARD OF SUPERVISORS	1,760	-	14,317	2,448	1,972	20,498
1011000000- TREASURER-TAX COLLECTOR	1,090	-	12,106	3,009	81,475	97,679
1011100000- ASSESSOR	5,197	-	9,484	35,591	41,765	92,037
1011600000- REVENUE AND RECOVERY	1,257	-	1,765	2,814	2,309	8,145
1013000000- REGISTRAR OF VOTERS	6,538	-	14	18,474	9,674	34,701
1014000000- GENERAL SERVICES - ADMIN	-	26,042	-	426	83	26,551
1014300000- CAPITAL PROJECT ADMIN	335	-	799	-	120	1,254
1014400000- AIRPORT EAST BUSINESS PARK	1,090	-	-	-	-	1,090
1016000000- SURVEYOR	251	-	-	-	34	286
1040148000- PUBLIC IMPROVEMENT	33,698	-	-	-	-	33,698
2020200000- DISTRICT ATTORNEY	10,730	-	92,626	13,753	18,908	136,017
2020202000- DA-REAL ESTATE FRAUD	-	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	671	-	-	-	1	672
2020205000- DA-VICTIM ASSISTANCE	168	-	-	-	-	168
2020206000- DA-CONSUMER FRAUD-PROP 64	-	-	-	-	-	-
2020207000- DA-EPU INVESTIGATION_PROSECUTI	251	-	-	-	-	251
2020209000- DA-CHILD ABDUCTION	-	-	-	-	-	-
2020210000- DA-NARCOTICS ENFORCEMENT	-	-	-	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	-	-	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	84	-	-	-	-	84
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	-	-	1,730	-	1,730
2020225000- DA-YOUTH GUN VIOLE-JAG	-	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	168	-	-	14,293	36	14,497
2020278240- DA-RURAL CRIMES PREVENTION	-	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	-	-	-	-	-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	-	-	-	-	-
2020300000- CHILD SUPPORT	9,808	-	(1,920)	4,992	75,227	88,107
2020400000- PUBLIC DEFENDER	1,006	-	(3,180)	6,573	7,266	11,665
2021000000- GRAND JURY	-	-	-	4,566	2,700	7,266
2021200000- PRETRIAL SERVICES	1,257	-	4,255	-	44	5,557

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**ALLOCATION SUMMARY**

1011200000- Purchasing & Support	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage	Total
2021274000- COUNTY SUPPORT TO COURTS	-	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	-	-	-	-	-
2021602000- SHERIFF-BOATING SAFETY	2,599	-	-	-	-	2,599
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	587	-	-	-	-	587
2021608000- SHERIFF-ABANDONED WATERCRAFT	84	-	-	-	-	84
2021609000- SHERIFF-CAL MMET	5,784	-	-	753	-	6,537
2021610000- SHERIFF-AUTOMATED FINGERPRINT	922	-	-	-	-	922
2021614000- SHERIFF-SPEC SERVICES DIVISION	4,359	-	-	85	-	4,444
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	84	-	-	-	-	84
2021615000- SHERIFF-MOUNTAIN HOUSE	168	-	-	-	-	168
2021619000- SHERIFF-ANIMAL CONTROL	1,174	-	-	-	-	1,174
2021620000- SHERIFF-PATROL	16,346	-	-	6,391	19	22,756
2021622000- SHERIFF-COMMUNICATIONS	335	-	-	-	-	335
2021626000- SHERIFF-DETECTIVES	6,706	-	-	-	-	6,706
2021627000- SHERIFF-AUTO THEFT PROG	754	-	-	-	19	774
2021628000- SHERIFF-RECORDS	251	-	-	-	-	251
2021635000- SHERIFF-CIVIL	587	-	-	-	14	601
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	6,371	-	-	1,531	294	8,195
2021649000- SHERIFF-INFORMATION SYSTEMS	7,125	-	-	-	47	7,172
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	-	-	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	-	-	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	1,760	-	-	-	-	1,760
2021657000- SHERIFF-CUSTODY-SLESF-AB109	671	-	-	-	-	671
2021658000- SHERIFF-COURT SERVICES	84	-	-	-	-	84
2022600000- SHERIFF-CUSTODY	12,323	-	-	357	135	12,814
2022610000- SHERIFF-AB109-ALTERNATIVES	335	-	-	-	-	335
2022620000- SHERIFF-CUST-AWP	84	-	-	1,552	-	1,636
2022621000- CORRECTIONAL HEALTH SERVICES	5,197	-	18,886	21,047	841	45,971
2022700000- PROBATION-JPCF-JUV PROBATION	3,521	-	(2,520)	-	3,380	4,381
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-
2022702000- PROBATION-ADULT	6,538	-	(3,780)	18,247	14,476	35,481
2022702300- PROB-ADJULT-SB678-TAY	1,257	-	-	-	-	1,257
2022702510- PROBATION-LOC COMM CORR-AB109	9,137	-	-	-	-	9,137
2022708000- PROB-TRAINING PROGRAM-BSCC MH	754	-	-	-	-	754
2022710000- PROBATION-JAG PROGRAM	-	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	6,203	-	-	451	32	6,687
2022785000- AB118-ELEAS-COPS-JJP	3,102	-	-	-	-	3,102
2022800000- PROBATION-JUVENILE DETENTION	17,352	-	-	8,038	73	25,463
2023060000- WATER RESOURCES	922	-	-	-	10	932
2023070000- DELTA ACTIVITIES	419	-	-	-	-	419
2024100000- FLOOD CHANNEL MAINTENANCE	-	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	7,293	-	-	2,101	4,512	13,906

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**ALLOCATION SUMMARY**

1011200000- Purchasing & Support	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage	Total
2025600000- COMMUNITY DEVELOPMENT SERVICES	5,365	-	3,359	7,808	28,513	45,045
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	-	2,238	-	30	2,267
2025900000- RECORDER-COUNTY CLERK	3,772	-	215	25,052	53,428	82,467
2026000000- EMERGENCY SERVICES	5,113	2,287	628	-	8	8,037
2026000150- ISD-HOMELAND SECURITY GRANTS	503	-	(165)	-	-	338
2026000170- OES-2016 DELTA GRANT PHASE 2	1,006	-	-	-	-	1,006
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	5,365	46,113	6,481	9,527	359	67,845
3030103000- PUBLIC WORKS-ENGINEERING	12,825	-	(300)	-	5,724	18,249
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	17,771	-	-	3,390	44	21,206
3030106000- PUBLIC WORKS-CONSTRUCTION	5,700	-	-	-	-	5,700
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	84	-	-	-	728	812
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	4,024	-	-	-	18	4,042
4040500000- MENTAL HEALTH SERVICES	46,943	-	13,204	2,455	-	62,602
4040600000- SUBSTANCE ABUSE SERVICES	17,017	-	(5,280)	-	-	11,737
4040700000- BEHAVIORAL HEALTH ADMIN	11,652	23,438	(1,275)	32,864	29,119	95,798
4040800000- UTILITY DISTRICTS	4,862	-	(1,860)	-	3,663	6,665
4041000000- PUBLIC HEALTH SVS	40,824	-	28,425	-	8,122	77,370
4041200000- CONSERVATOR SERVICES	3,688	-	14,380	292	-	18,360
4041800000- EMERGENCY MEDICAL SERVICE AGCY	1,593	-	(885)	13,660	1,134	15,502
4042000000- ENVIRONMENTAL HEALTH	3,353	-	1,239	2,611	13,547	20,750
4045415000- CALIFORNIA CHILDRENS SERVICES	1,928	-	(870)	-	26,660	27,718
4049100000- CHILDREN & FAMILIES PROGRAM	838	-	1,409	-	-	2,248
4049500000- HEALTH CARE SERVICES ADMIN	671	-	-	90	-	761
4049700000- OFFICE OF THE MEDICAL EXAMINER	2,179	-	-	3,922	-	6,101
5050101000- HSA ADMINISTRATION	33,531	13,969	108,631	2,730	10,931	169,792
5050106000- HSA-CALWORKS ASSISTANCE	-	-	(23,250)	-	-	(23,250)
5050107000- HSA-FOSTER CARE	-	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	3,605	-	-	-	11	3,616
5054000000- COMMUNITY SERVICES	3,940	-	(105)	-	-	3,835
5054101000- DEPT OF AGING-COMMUNITY SVS	13,915	-	1,418	1,719	-	17,053
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	6,622	-	(195)	1,750	1,077	9,254
5055246000- NEIGHBORHOOD PRESERVATION	587	-	(480)	776	940	1,823
5055600000- VETERANS SERVICE OFFICE	251	-	(90)	1,489	606	2,257
6060900000- COUNTY LIBRARY	-	-	(165)	-	-	(165)
6061500000- COOPERATIVE EXTENSION	168	-	-	-	2	170

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**ALLOCATION SUMMARY**

1011200000- Purchasing & Support	Procurement Countywide	Procurement Direct	Records Management	Duplicating	Mailroom and Postage	Total
7070300000- PARKS AND RECREATION	15,005	-	1,684	4,453	655	21,797
7070800000- CULTURAL SERVICES	-	-	-	-	-	-
8190000000- FLEET SERVICES	49,877	-	-	653	16	50,545
8240000000- INFORMATION SYSTEMS DIV - ISF	16,011	34,850	-	6,394	165	57,420
8250000000- OFFICE AUTOMATION	7,209	-	(210)	-	-	6,999
8260000000- CENTRAL TELEPHONE	5,030	-	1,517	-	-	6,547
8270000000- RADIO COMMUNICATIONS	5,952	-	-	-	251	6,203
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-
9210000000- SW ENTERPRISE	41,578	-	-	-	-	41,578
9210000540- REFUSE DISPOSAL ADMINISTRATION	2,766	-	(30)	3,498	3,228	9,462
9221100000- S J GENERAL HOSPITAL	21,292	104,260	115,345	6,491	89,010	336,399
9230901000- AIRPORT ENTERPRISE	13,161	-	(60)	-	-	13,101
35401- CSA 54-NPDES ZONE P	754	-	-	-	5	759
38925- COUNTY SELF-INSURANCE-HEALTH	1,090	-	-	-	-	1,090
38926- COUNTY SELF-INSURANCE-DENTAL	-	-	-	-	-	-
38948- COUNTY SELF-INSURANCE-MED MAL	-	-	-	-	-	-
38949- COUNTY SELF-INSURANCE-CASUALTY	84	-	-	-	-	84
38950- CO SELF-INSURANCE-WORKERS COMP	671	-	-	-	-	671
38951- CO SELF-INSURANCE-UNEMPLOYMENT	168	-	-	-	-	168
39312- CSA 31 SEWER ENTERPRISE	-	-	-	-	-	-
40598- RETIREMENT OFFICE	-	-	8,878	5,909	13,552	28,338
47801- MOUNTAIN HOUSE-GENERAL FUND	-	-	-	-	172	172
OD- OTHER GF DEPARTMENTS	19,951	-	-	-	-	19,951
OF- OTHER NGF FUNDS	7,628	-	(435)	1,629	11,087	19,910
OA- OTHER AGENCIES	30,010	-	1,915	705	1,598	34,228
AO- ALL OTHER	1,509	-	-	-	-	1,509
Total	\$ 741,914	\$ 250,960	\$ 459,334	\$ 362,320	\$ 655,878	\$ 2,470,406

San Joaquin County, California  
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**DEPARTMENTAL EXPENSE DETAIL**

**1012400000- Human Resources**

Expense Type	\$	Distribution Percentage <sup>1</sup>	Spread Method	43.59%	56.41%
				Personnel Administration	Self Insurance Program
<b>Personnel</b>					
6001000000 - SALARIES & WAGES-REGULAR	\$ 4,022,237		S	\$ 1,753,275	\$ 2,268,962
6001100000 - SALARIES-CAFETERIA	439,115		S	191,408	247,707
6001200000 - SALARIES-CAR ALLOWANCE	6,480		S	2,825	3,655
6001210000 - ADMINISTRATION BENEFITS	45,964		S	20,035	25,928
6001450000 - SALARIES-LEAVE TIME PAYOFF	48,606		S	21,187	27,419
6002100000 - SALARIES-EXTRA HELP-PART TIME	650		S	283	367
6002200000 - SALARIES-EXTRA HELP-TEMPORARY	29,809		S	12,994	16,815
6003000000 - SALARIES-OVERTIME	3,678		S	1,603	2,074
6003200000 - SALARIES-HOLIDAY PAY	624		S	272	352
6010100000 - UNEMPLOYMENT COMP INSURANCE	2,137		S	931	1,205
6010900000 - PARKING BENEFIT	20,888		S	9,105	11,783
6020000000 - RETIREMENT-EMPLOYER SHARE	1,894,499		S	825,804	1,068,696
6020000050 - RETIREMENT-EMPLOYER ADDTL CONT	215,389		S	93,887	121,502
6020600000 - HLTH INSUR FOR RETIREES-SLB	83,984		S	36,608	47,376
6030000000 - SOCIAL SECURITY-OASDI	261,945		S	114,181	147,764
6030100000 - SOCIAL SECURITY-MEDICARE	62,321		S	27,165	35,156
6030200000 - SOCIAL SECURITY-EXTRA H-OASDI	1,888		S	823	1,065
6030300000 - MEDICARE-EXTRA HELP	442		S	193	249
6040000000 - LIFE INSURANCE	7,897		S	3,442	4,455
6050000000 - HEALTH INSURANCE	492,240		S	214,565	277,675
6070000000 - DENTAL INSURANCE	12,360		S	5,388	6,972
6080000000 - VISION CARE	2,029		S	884	1,144
<b>Subtotal Personnel Cost</b>	<b>\$ 7,655,183</b>			<b>\$ 3,336,860</b>	<b>\$ 4,318,323</b>
<b>Operating Services &amp; Supplies</b>					
6100201009 - MEMBERSHIPS & SUBSCRIPTIONS	\$ -		D	\$ -	
6201000000 - OFFICE EXPENSE-GENERAL	1,058		D	1,058	
6201001000 - OFFICE SUPPLIES-PURCHASING-ISF	9,486		D	9,486	
6201005600 - GENERAL OFFICE SUPPLIES	12,994		D	12,994	
6201100600 - OFFICE EXP-SHIPPING EXPENSE	45		D	45	
6202000000 - OFFICE EXPENSE-POSTAGE	34,521		D	34,521	
6203000000 - OFFICE EXP-SUBS & PERIODICALS	2,443		D	2,443	
6203600100 - OFFICE EXPENSE-BOOKS & PERIOD	53		D	53	
6206000000 - COMMUNICATIONS	35,479		D	35,479	
6209200000 - MEMBERSHIPS-FPPC DISCLOSURE	14,493		D	14,493	
6214000100 - RENTS & LEASES-COPYING MACHINE	9,020		D	9,020	
6217000000 - TRANS AND TRAVEL-GENERAL	231		D	231	
6217000500 - TRANS/TRAVEL-TRAINING	25,545		D	25,545	
6217004000 - EMPLOYEE MILEAGE REIMBURSEMENT	649		D	649	
6220000000 - PROFESSIONAL SVS-GEN	133,645		D	133,645	

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**DEPARTMENTAL EXPENSE DETAIL**

**1012400000- Human Resources**

Expense Type	\$	Distribution Percentage <sup>1</sup>	
		Spread Method	Personnel Administration
		43.59%	56.41%
6221000100 - TESTING SERVICES	14,553	D	14,553
6221004000 - PROFESSIONAL SVS-COUNTY	2,055	D	2,055
6221004300 - FINGERPRINTING	9,753	D	9,753
6221006000 - SPEC STUDIES & REPORTS	44,218	D	44,218
6221015500 - PROFESSIONAL SVS-LEGAL	6,364	D	6,364
6221023300 - TRAINING TOOLS & SUPPLIES	892	D	892
6221101600 - PRF/SPEC SERV-GOVT BUILDINGS	3,711	D	3,711
6221160002 - BACKGROUND CHECKS-PROVIDER	57,372	D	57,372
6221414000 - TECHNOLOGY/WEB/COMPUTERS	3,937	D	3,937
6221600200 - PROF & SPEC SVCS-TRAINING	7,300	D	7,300
6221600300 - PROF & SPEC SVCS-CT INFO-WEB	3,675	D	3,675
6223000000 - PUBLICATIONS & LEGAL NOTICES	75,677	D	75,677
6223000100 - PUB. & LEGAL-ORD CODE	397	D	397
6226000000 - SPECIAL DEPARTMENTAL EXPENSE	896	D	896
6226001300 - EDUCATIONAL REIMBURSEMENT	105,496	D	105,496
6226001700 - MANAGEMENT TRAINING	17,708	D	17,708
6226001900 - SERVICE AWARDS	24,823	D	24,823
6226005950 - JOB RECRUITMENT	25,000	D	25,000
6226006800 - CREDIT CARD SERVICE CHARGE	7	D	7
6226016000 - SOFTWARE & RELATED LICENSES	67,704	D	67,704
6226018000 - SPEC DEPT EXP-PARKING SVS	200	D	200
6226032000 - COMPUTER SYS/SUPPLIES & MAINT	10,826	D	10,826
6226602000 - OVERDUE CALCARDS	1,225	D	1,225
6238000000 - MISCELLANEOUS EXP	1,218	D	1,218
6243000200 - FOOD - ORAL PANEL LUNCHES	46	D	46
6264022700 - MEETINGS_TRAINING-ROOM RENT	160	D	160
6269000000 - SMALL TOOLS & INSTRUMENTS	554	D	554
6269100000 - SMALL PURCHASES-FURNITURE	3,528	D	3,528
6295214386 - RENTS/LEASES-AUTO EQUIP-ISF	29,280	D	29,280
6295220700 - DATA PROCESSING CHARGES	2,195,853	D	2,195,853
6295232000 - INSURANCE-WORKER'S COMP	21,591	D	21,591
6295236000 - INSURANCE-CASUALTY	337,688	D	337,688
6501000000 - COST REIMB-GOV'T FUND CHGS	(78,998)	D	(78,998)
6501003000 - COST REIMB-CORONAVIRUS RELIEF	(45,417)	D	(45,417)
6501100000 - INTERFUND CHARGE	(47,870)	D	(47,870)
6501204000 - DIR CHG-FR HEALTH ISF	(479,317)	D	-
6501210000 - DIR CHG-FR MED MAL ISF	(93,072)	D	-
6501220000 - DIR CHG-FR CASUALTY INS	(1,350,901)	D	-
6501230000 - DIR CHG-FR WORKERS COMP	(1,298,111)	D	-
6501240000 - DIR CHG-FR UNEMPL ISF	(51,480)	D	-
			(479,317)
			(93,072)
			(1,350,901)
			(1,298,111)
			(51,480)

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**DEPARTMENTAL EXPENSE DETAIL**

**1012400000- Human Resources**

Expense Type	Distribution Percentage <sup>1</sup>	43.59%	56.41%		
				\$	
	Spread Method	Personnel Administration	Self Insurance Program		
6501260000 - DIR CHG-FR DENTAL ISF	(144,893)	D	-	(144,893)	
6501300000 - DIR CHG-FR ENTERPRISE FUND	(673)	D	(673)		
6501300300 - DIR CHG-FR HOSPITAL	(576,772)	D	(576,772)		
6501402000 - DIR CHG-FR RETIREMENT	(15,469)	D	(15,469)		
6502000000 - COST PLAN INDIRECT COST REIMB	(5,055,414)	D	(5,055,414)		
REVENUE - OFF THE TOP CREDITS	(948,817)	D	(948,817)		
<b>Subtotal Operating Cost</b>	<b>\$ (6,833,837)</b>		<b>\$ (3,416,063)</b>	<b>\$ (3,417,774)</b>	
<b>Disallowed Expenses <sup>2</sup></b>					
6501000000 - COST REIMB-GOV'T FUND CHGS	\$ 78,998	D	\$ 78,998	\$ -	
6501100000 - INTERFUND CHARGE	47,870	D	47,870		
6501204000 - DIR CHG-FR HEALTH ISF	479,317	D	-	479,317	
6501210000 - DIR CHG-FR MED MAL ISF	93,072	D	-	93,072	
6501220000 - DIR CHG-FR CASUALTY INS	1,350,901	D	-	1,350,901	
6501230000 - DIR CHG-FR WORKERS COMP	1,298,111	D	-	1,298,111	
6501240000 - DIR CHG-FR UNEMPL ISF	51,480	D	-	51,480	
6501260000 - DIR CHG-FR DENTAL ISF	144,893	D	-	144,893	
6501300000 - DIR CHG-FR ENTERPRISE FUND	673	D	673		
6501300300 - DIR CHG-FR HOSPITAL	576,772	D	576,772		
6501402000 - DIR CHG-FR RETIREMENT	15,469	D	15,469		
6502000000 - COST PLAN INDIRECT COST REIMB	5,055,414	D	5,055,414		
<b>Subtotal Disallowed Costs</b>	<b>\$ 9,192,971</b>		<b>\$ 5,775,197</b>	<b>\$ 3,417,774</b>	
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 10,014,317</b>		<b>\$ 5,695,994</b>	<b>\$ 4,318,323</b>	
<b>Reallocation of Incoming Costs</b>					
<b>First Allocation</b>	<b>\$ 822,867</b>		<b>\$ 6,164,028</b>	<b>\$ 4,673,156</b>	
<b>Unallocated Costs</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>Subtotal of First Allocation</b>	<b>\$ 822,867</b>		<b>\$ 6,164,028</b>	<b>\$ 4,673,156</b>	
<b>Second Allocation</b>	<b>\$ 80,342</b>		<b>\$ 45,698</b>	<b>\$ 34,645</b>	
<b>Unallocated Costs</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>Subtotal of Second Allocation</b>	<b>\$ 80,342</b>		<b>\$ 45,698</b>	<b>\$ 34,645</b>	
<b>TOTAL FUNCTIONAL COSTS</b>	<b>\$ 10,917,526</b>		<b>\$ 6,209,726</b>	<b>\$ 4,707,801</b>	

*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  
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 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**COSTS TO BE ALLOCATED**

1012400000- Human Resources	First Allocation	Second Allocation	Total
<b>Departmental Expenditures</b>	\$ 10,014,317		\$ 10,014,317
<b>Incoming Costs</b>			
BUILD- Building Depreciation	\$ 148,503	\$ -	\$ 148,503
EQUIP- Equipment Depreciation	3,837	-	3,837
DEBT SVS- Debt Service Interest	186,235	-	186,235
1010800000- Auditor-Controller	25,180	1,114	26,294
1010200000- County Administration	22,529	873	23,401
1011800000- County Counsel	39,858	23,328	63,186
1014200000- Facilities Management	342,064	15,709	357,772
1011200000- Purchasing & Support	54,662	1,807	56,469
1012400000- Human Resources		37,513	37,513
<b>Total Incoming Costs</b>	<u>\$ 822,867</u>	<u>\$ 80,342</u>	<u>\$ 903,209</u>
<b>Total Costs to be Allocated</b>	<u>\$ 10,837,184</u>	<u>\$ 80,342</u>	<u>\$ 10,917,526</u>



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**1012400000- Human Resources**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Personnel Administration</b>	<b>9.1</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD- Building Depreciation	\$ -	0.000%	\$ -	-	\$ -		\$ -
EQUIP- Equipment Depreciation	-	0.000%	-	-	-		-
DEBT SVS- Debt Service Interest	-	0.000%	-	-	-		-
1010800000- Auditor-Controller	32	0.414%	25,540	227	25,314		25,314
1010200000- County Administration	13	0.168%	10,376	3,810	6,566		6,566
1011800000- County Counsel	19	0.246%	15,165	26,382	(11,217)		(11,217)
1014200000- Facilities Management	43	0.557%	34,320	-	34,320		34,320
1011200000- Purchasing & Support	29	0.376%	23,146	1,461	21,685		21,685
1012400000- Human Resources	47	0.609%	37,513	-	37,513		37,513
<b>RECEIVING BUDGET UNITS</b>							
1010100000- BOARD OF SUPERVISORS	15	0.194%	11,972	49	11,923	91	12,014
1011000000- TREASURER-TAX COLLECTOR	25	0.324%	19,953	24	19,929	152	20,081
1011100000- ASSESSOR	71	0.919%	56,668	374	56,294	430	56,724
1011600000- REVENUE AND RECOVERY	13	0.168%	10,376	-	10,376	79	10,455
1013000000- REGISTRAR OF VOTERS	32	0.414%	25,540	584	24,956	194	25,150
1014000000- GENERAL SERVICES - ADMIN	3	0.039%	2,394	-	2,394	18	2,413
1014300000- CAPITAL PROJECT ADMIN	7	0.091%	5,587	29	5,558	42	5,601
1014400000- AIRPORT EAST BUSINESS PARK	-	0.000%	-	-	-	-	-
1016000000- SURVEYOR	3	0.039%	2,394	-	2,394	18	2,413
1040148000- PUBLIC IMPROVEMENT	-	0.000%	-	-	-	-	-
2020200000- DISTRICT ATTORNEY	213	2.758%	170,004	726	169,277	1,291	170,568
2020202000- DA-REAL ESTATE FRAUD	-	0.000%	-	-	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	2	0.026%	1,596	-	1,596	12	1,608
2020205000- DA-VICTIM ASSISTANCE	7	0.091%	5,587	-	5,587	42	5,629
2020206000- DA-CONSUMER FRAUD-PROP 64	13	0.168%	10,376	-	10,376	79	10,455
2020207000- DA-EPU INVESTIGATION_PROSECUTI	-	0.000%	-	-	-	-	-
2020209000- DA-CHILD ABDUCTION	3	0.039%	2,394	-	2,394	18	2,413
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	14	0.181%	11,174	-	11,174	85	11,259
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-	-	-	-	-
2020273000- DA-VICTIM WITNESS PROG	15	0.194%	11,972	-	11,972	91	12,063
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-	-	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	2	0.026%	1,596	-	1,596	12	1,608
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-	-	-	-	-
2020281000- DA-SLESF-AB109	-	0.000%	-	-	-	-	-
2020300000- CHILD SUPPORT	157	2.033%	125,308	7,688	117,620	952	118,571
2020400000- PUBLIC DEFENDER	94	1.217%	75,025	470	74,555	570	75,125
2021000000- GRAND JURY	-	0.000%	-	-	-	-	-
2021200000- PRETRIAL SERVICES	20	0.259%	15,963	-	15,963	121	16,084
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-	-	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-	-	-	-	-

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**1012400000- Human Resources**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2021602000- SHERIFF-BOATING SAFETY	9	0.117%	7,183	-	7,183	55	7,238
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-	-	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	0.000%	-	-	-	-	-
2021609000- SHERIFF-CAL MMET	2	0.026%	1,596	-	1,596	12	1,608
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	0.000%	-	-	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	70	0.906%	55,870	-	55,870	424	56,294
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	0.000%	-	-	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	8	0.104%	6,385	-	6,385	48	6,434
2021619000- SHERIFF-ANIMAL CONTROL	9	0.117%	7,183	-	7,183	55	7,238
2021620000- SHERIFF-PATROL	124	1.606%	98,969	-	98,969	752	99,721
2021622000- SHERIFF-COMMUNICATIONS	33	0.427%	26,339	33	26,305	200	26,505
2021626000- SHERIFF-DETECTIVES	54	0.699%	43,100	-	43,100	327	43,427
2021627000- SHERIFF-AUTO THEFT PROG	2	0.026%	1,596	-	1,596	12	1,608
2021628000- SHERIFF-RECORDS	45	0.583%	35,916	-	35,916	273	36,189
2021635000- SHERIFF-CIVIL	12	0.155%	9,578	-	9,578	73	9,650
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	71	0.919%	56,668	1,201	55,467	430	55,898
2021649000- SHERIFF-INFORMATION SYSTEMS	6	0.078%	4,789	-	4,789	36	4,825
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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	72	0.932%	57,466	-	57,466	436	57,902
2022600000- SHERIFF-CUSTODY	279	3.613%	222,681	1,120	221,561	1,691	223,252
2022610000- SHERIFF-AB109-ALTERNATIVES	30	0.388%	23,944	-	23,944	182	24,126
2022620000- SHERIFF-CUST-AWP	8	0.104%	6,385	-	6,385	48	6,434
2022621000- CORRECTIONAL HEALTH SERVICES	97	1.256%	77,419	-	77,419	588	78,007
2022700000- PROBATION-JPCF-JUV PROBATION	41	0.531%	32,724	-	32,724	248	32,972
2022700190- PROBATION-JUV JUSTICE-AB109	-	0.000%	-	-	-	-	-
2022702000- PROBATION-ADULT	57	0.738%	45,494	-	45,494	345	45,839
2022702300- PROB-ADULT-SB678-TAY	6	0.078%	4,789	-	4,789	36	4,825
2022702510- PROBATION-LOC COMM CORR-AB109	63	0.816%	50,283	-	50,283	382	50,665
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	0.000%	-	-	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	0.000%	-	-	-	-	-
2022745000- PROBATION-ADMINISTRATION	29	0.376%	23,146	(24)	23,170	176	23,346
2022785000- AB118-ELEAS-COPS-JJP	-	0.000%	-	-	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	72	0.932%	57,466	-	57,466	436	57,902
2023060000- WATER RESOURCES	11	0.142%	8,780	126	8,654	67	8,721
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	18	0.233%	14,367	-	14,367	109	14,476
2024700000- AGRICULTURAL COMMISSIONER	55	0.712%	43,898	798	43,100	333	43,433
2025600000- COMMUNITY DEVELOPMENT SERVICES	56	0.725%	44,696	2,940	41,756	339	42,096
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	4	0.052%	3,193	-	3,193	24	3,217
2025900000- RECORDER-COUNTY CLERK	24	0.311%	19,155	-	19,155	145	19,301
2026000000- EMERGENCY SERVICES	8	0.104%	6,385	46,875	(40,489)	48	(40,441)
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-

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**1012400000- Human Resources**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	28	0.363%	22,348	17,727	4,621	170	4,791
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	115	(115)	-	(115)
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	115	(115)	-	(115)
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	5	0.065%	3,991	-	3,991	30	4,021
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	5	0.065%	3,991	-	3,991	30	4,021
4040500000- MENTAL HEALTH SERVICES	482	6.241%	384,703	-	384,703	2,921	387,624
4040600000- SUBSTANCE ABUSE SERVICES	65	0.842%	51,879	-	51,879	394	52,273
4040700000- BEHAVIORAL HEALTH ADMIN	85	1.101%	67,842	1,590	66,252	515	66,767
4040800000- UTILITY DISTRICTS	24	0.311%	19,155	-	19,155	145	19,301
4041000000- PUBLIC HEALTH SVS	188	2.434%	150,050	3,436	146,614	1,139	147,754
4041200000- CONSERVATOR SERVICES	29	0.376%	23,146	-	23,146	176	23,322
4041800000- EMERGENCY MEDICAL SERVICE AGCY	11	0.142%	8,780	89	8,691	67	8,757
4042000000- ENVIRONMENTAL HEALTH	56	0.725%	44,696	346	44,350	339	44,689
4045415000- CALIFORNIA CHILDRENS SERVICES	35	0.453%	27,935	-	27,935	212	28,147
4049100000- CHILDREN & FAMILIES PROGRAM	12	0.155%	9,578	-	9,578	73	9,650
4049500000- HEALTH CARE SERVICES ADMIN	32	0.414%	25,540	1,137	24,404	194	24,598
4049700000- OFFICE OF THE MEDICAL EXAMINER	20	0.259%	15,963	58	15,905	121	16,026
5050101000- HSA ADMINISTRATION	1,050	13.596%	838,046	6,162	831,884	6,364	838,247
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	72	0.932%	57,466	779	56,687	436	57,123
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	76	0.984%	60,659	-	60,659	461	61,119
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	75	0.971%	59,860	2,044	57,816	455	58,271
5055246000- NEIGHBORHOOD PRESERVATION	9	0.117%	7,183	-	7,183	55	7,238
5055600000- VETERANS SERVICE OFFICE	7	0.091%	5,587	137	5,450	42	5,492
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	4	0.052%	3,193	24	3,168	24	3,193
7070300000- PARKS AND RECREATION	53	0.686%	42,301	4,870	37,431	321	37,752
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	37	0.479%	29,531	29	29,502	224	29,727
8240000000- INFORMATION SYSTEMS DIV - ISF	78	1.010%	62,255	9,289	52,966	473	53,438
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	8	0.104%	6,385	-	6,385	48	6,434
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	102	1.321%	81,410.18	203	81,206.93	618.19	81,825.12
9221100000- S J GENERAL HOSPITAL	2,012	26.052%	1,605,855.80	558,155	1,047,700.84	12,194.10	1,059,894.94
9230901000- AIRPORT ENTERPRISE	22	0.285%	17,559.06	784	16,775.06	133.34	16,908.39

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**1012400000- Human Resources**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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	21	0.272%	16,761	15,469	1,292	127	1,419
47801- MOUNTAIN HOUSE-GENERAL FUND	35	0.453%	27,935	-	27,935	212	28,147
OD- OTHER GF DEPARTMENTS	172	2.227%	137,280	-	137,280	1,042	138,322
OF- OTHER NGF FUNDS	169	2.188%	134,886	-	134,886	1,024	135,910
OA- OTHER AGENCIES	377	4.882%	300,898	-	300,898	2,285	303,183
AO- ALL OTHER	-	0.000%	-	-	-	-	-
<b>Total</b>	<b>\$ 7,723</b>	<b>100.000%</b>	<b>\$ 6,164,028</b>	<b>\$ 717,448</b>	<b>\$ 5,446,580</b>	<b>\$ 45,698</b>	<b>\$ 5,492,277</b>

**Allocation Basis:** FTE Count by Department Excluding Work Exp Prog Staff

**Source of Allocation:** A3.1 FY 22-23 Employee Counts.xlsx

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**1012400000- Human Resources**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Self Insurance Program</b>	<b>9.2</b>						
<b>ALLOCABLE BUDGET UNITS</b>							
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%	-		-		-
<b>RECEIVING BUDGET UNITS</b>							
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%	-		-		-
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_PROSECTI	-	0.000%	-		-		-
2020209000- DA-CHILD ABDUCTION	-	0.000%	-		-		-
2020210000- DA-NARCOTICS ENFORCEMENT	-	0.000%	-		-		-
2020212000- DA-AUTO INSURANCE FRAUD	-	0.000%	-		-		-
2020216000- DA-WORKERS COMP INS FRAUD	-	0.000%	-		-		-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	-	0.000%	-		-		-
2020225000- DA-YOUTH GUN VIOLE-JAG	-	0.000%	-		-		-
2020273000- DA-VICTIM WITNESS PROG	-	0.000%	-		-		-
2020278240- DA-RURAL CRIMES PREVENTION	-	0.000%	-		-		-
2020278250- DA-CRIMINAL RESTITUTION PROG	-	0.000%	-		-		-
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	0.000%	-		-		-
2020281000- DA-SLESF-AB109	-	0.000%	-		-		-
2020300000- CHILD SUPPORT	-	0.000%	-		-		-
2020400000- PUBLIC DEFENDER	-	0.000%	-		-		-
2021000000- GRAND JURY	-	0.000%	-		-		-
2021200000- PRETRIAL SERVICES	-	0.000%	-		-		-
2021274000- COUNTY SUPPORT TO COURTS	-	0.000%	-		-		-
2021300000- COURT ASSIGNED COUNSEL	-	0.000%	-		-		-
2021602000- SHERIFF-BOATING SAFETY	-	0.000%	-		-		-
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	0.000%	-		-		-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1012400000- Human Resources**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
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%	-	-	-	-	-
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	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%	-	-	-	-	-
2023060000- WATER RESOURCES	-	0.000%	-	-	-	-	-
2023070000- DELTA ACTIVITIES	-	0.000%	-	-	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	-	0.000%	-	-	-	-	-
2024700000- AGRICULTURAL COMMISSIONER	-	0.000%	-	-	-	-	-
2025600000- COMMUNITY DEVELOPMENT SERVICES	-	0.000%	-	-	-	-	-
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	-	0.000%	-	-	-	-	-
2025900000- RECORDER-COUNTY CLERK	-	0.000%	-	-	-	-	-
2026000000- EMERGENCY SERVICES	-	0.000%	-	-	-	-	-
2026000150- ISD-HOMELAND SECURITY GRANTS	-	0.000%	-	-	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	0.000%	-	-	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	0.000%	-	-	-	-	-
2026700000- LAFCO CONTRIBUTION	-	0.000%	-	-	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	-	0.000%	-	-	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 Actual Expenditures

**1012400000- Human Resources**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
3030103000- PUBLIC WORKS-ENGINEERING	-	0.000%	-	-	-	-	-
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	-	0.000%	-	-	-	-	-
3030106000- PUBLIC WORKS-CONSTRUCTION	-	0.000%	-	-	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	-	0.000%	-	-	-	-	-
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	-	0.000%	-	-	-	-	-
4040500000- MENTAL HEALTH SERVICES	-	0.000%	-	-	-	-	-
4040600000- SUBSTANCE ABUSE SERVICES	-	0.000%	-	-	-	-	-
4040700000- BEHAVIORAL HEALTH ADMIN	-	0.000%	-	-	-	-	-
4040800000- UTILITY DISTRICTS	-	0.000%	-	-	-	-	-
4041000000- PUBLIC HEALTH SVS	-	0.000%	-	-	-	-	-
4041200000- CONSERVATOR SERVICES	-	0.000%	-	-	-	-	-
4041800000- EMERGENCY MEDICAL SERVICE AGCY	-	0.000%	-	-	-	-	-
4042000000- ENVIRONMENTAL HEALTH	-	0.000%	-	-	-	-	-
4045415000- CALIFORNIA CHILDRENS SERVICES	-	0.000%	-	-	-	-	-
4049100000- CHILDREN & FAMILIES PROGRAM	-	0.000%	-	-	-	-	-
4049500000- HEALTH CARE SERVICES ADMIN	-	0.000%	-	-	-	-	-
4049700000- OFFICE OF THE MEDICAL EXAMINER	-	0.000%	-	-	-	-	-
5050101000- HSA ADMINISTRATION	-	0.000%	-	-	-	-	-
5050106000- HSA-CALWORKS ASSISTANCE	-	0.000%	-	-	-	-	-
5050107000- HSA-FOSTER CARE	-	0.000%	-	-	-	-	-
5050108000- HSA-ADOPTION ASSISTANCE	-	0.000%	-	-	-	-	-
5050110000- HSA-GENERAL ASSISTANCE	-	0.000%	-	-	-	-	-
5050118000- HSA-IN-HOME SUPPORTIVE SVS	-	0.000%	-	-	-	-	-
5050132000- HSA-TEMPORARY HOMELESS SHELTER	-	0.000%	-	-	-	-	-
5050144000- HSA-REFUGEE CASH ASSISTANCE	-	0.000%	-	-	-	-	-
5053900000- MARY GRAHAM CHILDRENS SHELTER	-	0.000%	-	-	-	-	-
5054000000- COMMUNITY SERVICES	-	0.000%	-	-	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	-	0.000%	-	-	-	-	-
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	-	0.000%	-	-	-	-	-
5055246000- NEIGHBORHOOD PRESERVATION	-	0.000%	-	-	-	-	-
5055600000- VETERANS SERVICE OFFICE	-	0.000%	-	-	-	-	-
6060900000- COUNTY LIBRARY	-	0.000%	-	-	-	-	-
6061500000- COOPERATIVE EXTENSION	-	0.000%	-	-	-	-	-
7070300000- PARKS AND RECREATION	-	0.000%	-	-	-	-	-
7070800000- CULTURAL SERVICES	-	0.000%	-	-	-	-	-
8190000000- FLEET SERVICES	-	0.000%	-	-	-	-	-
8240000000- INFORMATION SYSTEMS DIV - ISF	-	0.000%	-	-	-	-	-
8250000000- OFFICE AUTOMATION	-	0.000%	-	-	-	-	-
8260000000- CENTRAL TELEPHONE	-	0.000%	-	-	-	-	-
8270000000- RADIO COMMUNICATIONS	-	0.000%	-	-	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	0.000%	-	-	-	-	-
9210000000- SW ENTERPRISE	-	0.000%	-	-	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	-	0.000%	-	-	-	-	-
9221100000- S J GENERAL HOSPITAL	-	0.000%	-	-	-	-	-
9230901000- AIRPORT ENTERPRISE	-	0.000%	-	-	-	-	-
35401- CSA 54-NPDES ZONE P	-	0.000%	-	-	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	553,846.56	16.205%	757,280	553,847	203,433	5,614	209,047

San Joaquin County, California  
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**1012400000- Human Resources**

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
38926- COUNTY SELF-INSURANCE-DENTAL	70,363.27	2.059%	96,208	70,363	25,845	713	26,558
38948- COUNTY SELF-INSURANCE-MED MAL	93,072.00	2.723%	127,258	93,072	34,186	943	35,130
38949- COUNTY SELF-INSURANCE-CASUALTY	1,350,901.00	39.526%	1,847,100	1,350,901	496,199	13,694	509,893
38950- CO SELF-INSURANCE-WORKERS COMP	1,298,111.00	37.981%	1,774,920	1,298,111	476,809	13,159	489,967
38951- CO SELF-INSURANCE-UNEMPLOYMENT	51,480.00	1.506%	70,389	51,480	18,909	522	19,431
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	\$ 3,417,774	100.000%	\$ 4,673,156	\$ 3,417,774	\$ 1,255,382	\$ 34,645	\$ 1,290,027

**Allocation Basis:** HR-Self Insurance Direct Bills

**Source of Allocation:** J2 - CAP HR-Direct Bills\_Charges Detail FY 22-23.xlsx



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**ALLOCATION SUMMARY**

1012400000- Human Resources			
	Personnel Administration	Self Insurance Program	Total
<b>ALLOCABLE BUDGET UNITS</b>			
BUILD- Building Depreciation	\$ -	\$ -	\$ -
EQUIP- Equipment Depreciation	-	-	-
DEBT SVS- Debt Service Interest	-	-	-
1010800000- Auditor-Controller	25,314	-	25,314
1010200000- County Administration	6,566	-	6,566
1011800000- County Counsel	(11,217)	-	(11,217)
1014200000- Facilities Management	34,320	-	34,320
1011200000- Purchasing & Support	21,685	-	21,685
1012400000- Human Resources	37,513	-	37,513
<b>RECEIVING BUDGET UNITS</b>			
1010100000- BOARD OF SUPERVISORS	12,014	-	12,014
1011000000- TREASURER-TAX COLLECTOR	20,081	-	20,081
1011100000- ASSESSOR	56,724	-	56,724
1011600000- REVENUE AND RECOVERY	10,455	-	10,455
1013000000- REGISTRAR OF VOTERS	25,150	-	25,150
1014000000- GENERAL SERVICES - ADMIN	2,413	-	2,413
1014300000- CAPITAL PROJECT ADMIN	5,601	-	5,601
1014400000- AIRPORT EAST BUSINESS PARK	-	-	-
1016000000- SURVEYOR	2,413	-	2,413
1040148000- PUBLIC IMPROVEMENT	-	-	-
2020200000- DISTRICT ATTORNEY	170,568	-	170,568
2020202000- DA-REAL ESTATE FRAUD	-	-	-
2020204000- DA-FAMILY JUSTICE CENTER	1,608	-	1,608
2020205000- DA-VICTIM ASSISTANCE	5,629	-	5,629
2020206000- DA-CONSUMER FRAUD-PROP 64	10,455	-	10,455
2020207000- DA-EPU INVESTIGATION_PROSECU	-	-	-
2020209000- DA-CHILD ABDUCTION	2,413	-	2,413
2020210000- DA-NARCOTICS ENFORCEMENT	-	-	-
2020212000- DA-AUTO INSURANCE FRAUD	-	-	-
2020216000- DA-WORKERS COMP INS FRAUD	-	-	-
2020217000- DA-PUBLIC ASSISTANCE FRAUD	11,259	-	11,259
2020225000- DA-YOUTH GUN VIOLE-JAG	-	-	-
2020273000- DA-VICTIM WITNESS PROG	12,063	-	12,063
2020278240- DA-RURAL CRIMES PREVENTION	-	-	-
2020278250- DA-CRIMINAL RESTITUTION PROG	1,608	-	1,608
2020278270- DA-UNDERSERVED VICTIM ADVOCACY	-	-	-
2020281000- DA-SLESF-AB109	-	-	-
2020300000- CHILD SUPPORT	118,571	-	118,571
2020400000- PUBLIC DEFENDER	75,125	-	75,125
2021000000- GRAND JURY	-	-	-
2021200000- PRETRIAL SERVICES	16,084	-	16,084
2021274000- COUNTY SUPPORT TO COURTS	-	-	-
2021300000- COURT ASSIGNED COUNSEL	-	-	-

San Joaquin County, California  
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**ALLOCATION SUMMARY**

1012400000- Human Resources	Personnel Administration	Self Insurance Program	Total
2021602000- SHERIFF-BOATING SAFETY	7,238	-	7,238
2021606000- SHERIFF-NARCOTICS ENFORCEMENT	-	-	-
2021608000- SHERIFF-ABANDONED WATERCRAFT	-	-	-
2021609000- SHERIFF-CAL MMET	1,608	-	1,608
2021610000- SHERIFF-AUTOMATED FINGERPRINT	-	-	-
2021614000- SHERIFF-SPEC SERVICES DIVISION	56,294	-	56,294
2021614170- SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-
2021615000- SHERIFF-MOUNTAIN HOUSE	6,434	-	6,434
2021619000- SHERIFF-ANIMAL CONTROL	7,238	-	7,238
2021620000- SHERIFF-PATROL	99,721	-	99,721
2021622000- SHERIFF-COMMUNICATIONS	26,505	-	26,505
2021626000- SHERIFF-DETECTIVES	43,427	-	43,427
2021627000- SHERIFF-AUTO THEFT PROG	1,608	-	1,608
2021628000- SHERIFF-RECORDS	36,189	-	36,189
2021635000- SHERIFF-CIVIL	9,650	-	9,650
2021645000- SHERIFF-ADMIN SUPPORT SERVICES	55,898	-	55,898
2021649000- SHERIFF-INFORMATION SYSTEMS	4,825	-	4,825
2021650000- SHERIFF-LATHROP POLICE CONTRAC	-	-	-
2021654000- SHERIFF-JAG PROGRAM	-	-	-
2021655000- SHERIFF-PATROL-SLESF-AB109	-	-	-
2021657000- SHERIFF-CUSTODY-SLESF-AB109	-	-	-
2021658000- SHERIFF-COURT SERVICES	57,902	-	57,902
2022600000- SHERIFF-CUSTODY	223,252	-	223,252
2022610000- SHERIFF-AB109-ALTERNATIVES	24,126	-	24,126
2022620000- SHERIFF-CUST-AWP	6,434	-	6,434
2022621000- CORRECTIONAL HEALTH SERVICES	78,007	-	78,007
2022700000- PROBATION-JPCF-JUV PROBATION	32,972	-	32,972
2022700190- PROBATION-JUV JUSTICE-AB109	-	-	-
2022702000- PROBATION-ADULT	45,839	-	45,839
2022702300- PROB-ADJULT-SB678-TAY	4,825	-	4,825
2022702510- PROBATION-LOC COMM CORR-AB109	50,665	-	50,665
2022708000- PROB-TRAINING PROGRAM-BSCC MH	-	-	-
2022710000- PROBATION-JAG PROGRAM	-	-	-
2022745000- PROBATION-ADMINISTRATION	23,346	-	23,346
2022785000- AB118-ELEAS-COPS-JJP	-	-	-
2022800000- PROBATION-JUVENILE DETENTION	57,902	-	57,902
2023060000- WATER RESOURCES	8,721	-	8,721
2023070000- DELTA ACTIVITIES	-	-	-
2024100000- FLOOD CHANNEL MAINTENANCE	14,476	-	14,476
2024700000- AGRICULTURAL COMMISSIONER	43,433	-	43,433
2025600000- COMMUNITY DEVELOPMENT SERVICES	42,096	-	42,096
2025700000- SHERIFF-PUBLIC ADMINISTRATOR	3,217	-	3,217
2025900000- RECORDER-COUNTY CLERK	19,301	-	19,301
2026000000- EMERGENCY SERVICES	(40,441)	-	(40,441)

San Joaquin County, California  
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**ALLOCATION SUMMARY**

1012400000- Human Resources	Personnel Administration	Self Insurance Program	Total
2026000150- ISD-HOMELAND SECURITY GRANTS	-	-	-
2026000170- OES-2016 DELTA GRANT PHASE 2	-	-	-
2026000200- EMERGENCY SVS-EMERGENCY OPER	-	-	-
2026700000- LAFCO CONTRIBUTION	-	-	-
3030101000- PUBLIC WORKS-ADMIN STAFF	4,791	-	4,791
3030103000- PUBLIC WORKS-ENGINEERING	(115)	-	(115)
3030105000- PUBLIC WORKS-ROAD MAIN-ADMIN	(115)	-	(115)
3030106000- PUBLIC WORKS-CONSTRUCTION	-	-	-
3030108000- PUBLIC WORKS-DEV SVS-PUB SVS	4,021	-	4,021
3030900000- COMMUNITY INFRA-ENGINEERIN SVS	4,021	-	4,021
4040500000- MENTAL HEALTH SERVICES	387,624	-	387,624
4040600000- SUBSTANCE ABUSE SERVICES	52,273	-	52,273
4040700000- BEHAVIORAL HEALTH ADMIN	66,767	-	66,767
4040800000- UTILITY DISTRICTS	19,301	-	19,301
4041000000- PUBLIC HEALTH SVS	147,754	-	147,754
4041200000- CONSERVATOR SERVICES	23,322	-	23,322
4041800000- EMERGENCY MEDICAL SERVICE AGCY	8,757	-	8,757
4042000000- ENVIRONMENTAL HEALTH	44,689	-	44,689
4045415000- CALIFORNIA CHILDRENS SERVICES	28,147	-	28,147
4049100000- CHILDREN & FAMILIES PROGRAM	9,650	-	9,650
4049500000- HEALTH CARE SERVICES ADMIN	24,598	-	24,598
4049700000- OFFICE OF THE MEDICAL EXAMINER	16,026	-	16,026
5050101000- HSA ADMINISTRATION	838,247	-	838,247
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	57,123	-	57,123
5054000000- COMMUNITY SERVICES	-	-	-
5054101000- DEPT OF AGING-COMMUNITY SVS	61,119	-	61,119
5055103000- EMPLOY ECONOMIC DEVELOP DEPT	58,271	-	58,271
5055246000- NEIGHBORHOOD PRESERVATION	7,238	-	7,238
5055600000- VETERANS SERVICE OFFICE	5,492	-	5,492
6060900000- COUNTY LIBRARY	-	-	-
6061500000- COOPERATIVE EXTENSION	3,193	-	3,193
7070300000- PARKS AND RECREATION	37,752	-	37,752
7070800000- CULTURAL SERVICES	-	-	-
8190000000- FLEET SERVICES	29,727	-	29,727
8240000000- INFORMATION SYSTEMS DIV - ISF	53,438	-	53,438
8250000000- OFFICE AUTOMATION	-	-	-
8260000000- CENTRAL TELEPHONE	6,434	-	6,434

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 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
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**ALLOCATION SUMMARY**

1012400000- Human Resources			
	Personnel Administration	Self Insurance Program	Total
8270000000- RADIO COMMUNICATIONS	-	-	-
8400112100- PURCHASING-CREDIT CARD PROG	-	-	-
9210000000- SW ENTERPRISE	-	-	-
9210000540- REFUSE DISPOSAL ADMINISTRATION	81,825	-	81,825
9221100000- S J GENERAL HOSPITAL	1,059,895	-	1,059,895
9230901000- AIRPORT ENTERPRISE	16,908	-	16,908
35401- CSA 54-NPDES ZONE P	-	-	-
38925- COUNTY SELF-INSURANCE-HEALTH	-	209,047	209,047
38926- COUNTY SELF-INSURANCE-DENTAL	-	26,558	26,558
38948- COUNTY SELF-INSURANCE-MED MAL	-	35,130	35,130
38949- COUNTY SELF-INSURANCE-CASUALTY	-	509,893	509,893
38950- CO SELF-INSURANCE-WORKERS COMP	-	489,967	489,967
38951- CO SELF-INSURANCE-UNEMPLOYMENT	-	19,431	19,431
39312- CSA 31 SEWER ENTERPRISE	-	-	-
40598- RETIREMENT OFFICE	1,419	-	1,419
47801- MOUNTAIN HOUSE-GENERAL FUND	28,147	-	28,147
OD- OTHER GF DEPARTMENTS	138,322	-	138,322
OF- OTHER NGF FUNDS	135,910	-	135,910
OA- OTHER AGENCIES	303,183	-	303,183
AO- ALL OTHER	-	-	-
<b>Total</b>	<b>\$ 5,492,277</b>	<b>\$ 1,290,027</b>	<b>\$ 6,782,304</b>

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Budget Unit	AP Transaction Count by Department	Annual Equipment Depreciation per Department	Net Expenses by Department	Ag Bldg Sq Ftg Per Occupants	Canlis Bldg Sq Ftg Per Occupants	DA Sq Ftg Per Occupants	Hazelton Sq Ftg Per Occupants
<b>ALLOCABLE BUDGET UNITS</b>							
BUILD	Building Depreciation	-	-	-			
EQUIP	Equipment Depreciation	-	-	-			
DEBT SVS	Debt Service Interest	-	-	-			
1010800000	Auditor-Controller	63	3,384	7,509,600			
1010200000	County Administration	198	-	5,443,011			
1011800000	County Counsel	241	-	5,351,177			
1014200000	Facilities Management	3,076	2,029	14,938,936		1,210	
1011200000	Purchasing & Support	368	17,007	3,835,294			
1012400000	Human Resources	354	3,837	11,008,550			
<b>RECEIVING BUDGET UNITS</b>							
1010100000	BOARD OF SUPERVISORS	134	-	4,022,698			
1011000000	TREASURER-TAX COLLECTOR	222	-	5,828,769			
1011100000	ASSESSOR	345	2,687	11,911,136			
1011600000	REVENUE AND RECOVERY	376	-	1,930,529			
1013000000	REGISTRAR OF VOTERS	2,050	494,180	9,473,293			
1014000000	GENERAL SERVICES - ADMIN	25	-	868,934			
1014300000	CAPITAL PROJECT ADMIN	48	-	1,403,752			
1014400000	AIRPORT EAST BUSINESS PARK	9	-	28,840			
1016000000	SURVEYOR	15	1,057	577,221			1,850
1040148000	PUBLIC IMPROVEMENT	690	-	112,150			
2020200000	DISTRICT ATTORNEY	1,533	22,385	51,836,855		54,321	
2020202000	DA-REAL ESTATE FRAUD	14	-	455,442			
2020204000	DA-FAMILY JUSTICE CENTER	88	19,110	629,874		8,050	
2020205000	DA-VICTIM ASSISTANCE	8	-	799,373		1,704	
2020206000	DA-CONSUMER FRAUD-PROP 64	42	-	2,267,336			
2020207000	DA-EPU INVESTIGATION_PROSECUTI	46	-	39,560			
2020209000	DA-CHILD ABDUCTION	13	-	765,242			
2020210000	DA-NARCOTICS ENFORCEMENT	10	-	-		1,440	
2020212000	DA-AUTO INSURANCE FRAUD	1	-	301,547			
2020216000	DA-WORKERS COMP INS FRAUD	25	-	496,778			
2020217000	DA-PUBLIC ASSISTANCE FRAUD	24	-	3,324,275			
2020225000	DA-YOUTH GUN VIOLE-JAG	-	-	103,622			
2020273000	DA-VICTIM WITNESS PROG	68	-	1,774,174		591	
2020278240	DA-RURAL CRIMES PREVENTION	-	-	254,458			
2020278250	DA-CRIMINAL RESTITUTION PROG	-	-	152,783			
2020278270	DA-UNDERSERVED VICTIM ADVOCACY	-	-	213,614			
2020281000	DA-SLESF-AB109	-	-	363,738			
2020300000	CHILD SUPPORT	714	-	20,052,039			
2020400000	PUBLIC DEFENDER	789	-	21,810,759			
2021000000	GRAND JURY	-	-	144,022			
2021200000	PRETRIAL SERVICES	136	-	3,338,041			
2021274000	COUNTY SUPPORT TO COURTS	120	-	11,698,541			

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2021300000	COURT ASSIGNED COUNSEL	929	-	5,655,905				
2021602000	SHERIFF-BOATING SAFETY	173	13,946	2,981,705				
2021606000	SHERIFF-NARCOTICS ENFORCEMENT	34	-	16,862				
2021608000	SHERIFF-ABANDONED WATERCRAFT	9	-	61,374				
2021609000	SHERIFF-CAL MMET	332	1,405	1,161,981				
2021610000	SHERIFF-AUTOMATED FINGERPRINT	29	91,832	614,096				
2021614000	SHERIFF-SPEC SERVICES DIVISION	256	3,162	17,147,855				
2021614170	SHERIFF-OFF HIGHWAY ENFORCMNT	3	1,719	19,606				
2021615000	SHERIFF-MOUNTAIN HOUSE	40	507	2,227,862				
2021619000	SHERIFF-ANIMAL CONTROL	123	2,389	1,300,994				
2021620000	SHERIFF-PATROL	1,125	105,607	39,562,110				
2021622000	SHERIFF-COMMUNICATIONS	95	28,608	4,899,247				
2021626000	SHERIFF-DETECTIVES	360	28,653	14,642,097				
2021627000	SHERIFF-AUTO THEFT PROG	16	-	167,640				
2021628000	SHERIFF-RECORDS	98	36,829	4,792,808				
2021635000	SHERIFF-CIVIL	189	9,463	2,539,227				
2021645000	SHERIFF-ADMIN SUPPORT SERVICES	778	21,212	12,882,424				
2021649000	SHERIFF-INFORMATION SYSTEMS	351	39,955	3,430,638				
2021650000	SHERIFF-LATHROP POLICE CONTRAC	22	3,706	-				
2021654000	SHERIFF-JAG PROGRAM	-	-	155,832				
2021655000	SHERIFF-PATROL-SLESF-AB109	43	-	11,075				
2021657000	SHERIFF-CUSTODY-SLESF-AB109	9	-	17,799				
2021658000	SHERIFF-COURT SERVICES	34	3,426	13,115,189			5,573	
2022600000	SHERIFF-CUSTODY	1,238	99,052	76,496,707				
2022610000	SHERIFF-AB109-ALTERNATIVES	36	-	6,886,293				
2022620000	SHERIFF-CUST-AWP	32	943	1,176,557				
2022621000	CORRECTIONAL HEALTH SERVICES	1,240	33,295	17,888,918				
2022700000	PROBATION-JPCF-JUV PROBATION	292	-	7,651,804		3,434		
2022700190	PROBATION-JUV JUSTICE-AB109	-	-	-				
2022702000	PROBATION-ADULT	223	9,072	8,859,647		12,962		
2022702300	PROB-ADJULT-SB678-TAY	108	4,953	1,319,963		7,909		
2022702510	PROBATION-LOC COMM CORR-AB109	710	-	22,873,924		30,292		
2022708000	PROB-TRAINING PROGRAM-BSCC MH	256	-	183,034				
2022710000	PROBATION-JAG PROGRAM	-	-	21,661				
2022745000	PROBATION-ADMINISTRATION	521	-	6,750,788				
2022785000	AB118-ELEAS-COPS-JJP	243	-	3,407,496				
2022800000	PROBATION-JUVENILE DETENTION	1,081	107,616	16,563,974				
2023060000	WATER RESOURCES	41	-	2,376,395				
2023070000	DELTA ACTIVITIES	142	-	693,862				
2024100000	FLOOD CHANNEL MAINTENANCE	73	-	2,646,047				
2024700000	AGRICULTURAL COMMISSIONER	522	86,320	8,226,014	25,297			
2025600000	COMMUNITY DEVELOPMENT SERVICES	630	12,445	11,392,470				20,547
2025700000	SHERIFF-PUBLIC ADMINISTRATOR	10	-	713,386				
2025900000	RECORDER-COUNTY CLERK	112	1,366	3,952,034				
2026000000	EMERGENCY SERVICES	247	9,400	2,262,266	13,668			

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2026000150	ISD-HOMELAND SECURITY GRANTS	22	365,470	-				
2026000170	OES-2016 DELTA GRANT PHASE 2	37	3,187	371,451				
2026000200	EMERGENCY SVS-EMERGENCY OPER	-	-	23,950				
2026700000	LAFCO CONTRIBUTION	-	-	-				
3030101000	PUBLIC WORKS-ADMIN STAFF	437	-	6,749,223				21,900
3030103000	PUBLIC WORKS-ENGINEERING	585	-	11,301,290				
3030105000	PUBLIC WORKS-ROAD MAIN-ADMIN	2,384	-	14,985,185				
3030106000	PUBLIC WORKS-CONSTRUCTION	194	-	-				
3030108000	PUBLIC WORKS-DEV SVS-PUB SVS	27	-	816,727				
3030900000	COMMUNITY INFRA-ENGINEERIN SVS	26	-	953,801				
4040500000	MENTAL HEALTH SERVICES	6,253	-	143,347,941				
4040600000	SUBSTANCE ABUSE SERVICES	890	-	24,036,177				
4040700000	BEHAVIORAL HEALTH ADMIN	856	-	14,753,329				
4040800000	UTILITY DISTRICTS	319	39,550	3,552,248				
4041000000	PUBLIC HEALTH SVS	2,909	537,610	38,933,404				
4041200000	CONSERVATOR SERVICES	314	-	3,815,154				
4041800000	EMERGENCY MEDICAL SERVICE AGCY	191	892,848	2,682,799				
4042000000	ENVIRONMENTAL HEALTH	533	718	9,479,284				25,230
4045415000	CALIFORNIA CHILDRENS SERVICES	442	-	5,571,870				
4049100000	CHILDREN & FAMILIES PROGRAM	80	-	2,036,435				
4049500000	HEALTH CARE SERVICES ADMIN	46	-	5,292,558				
4049700000	OFFICE OF THE MEDICAL EXAMINER	1,119	9,038	5,223,438				
5050101000	HSA ADMINISTRATION	6	1,016,987	185,295,703				
5050106000	HSA-CALWORKS ASSISTANCE	-	-	-				
5050107000	HSA-FOSTER CARE	97	-	-				
5050108000	HSA-ADOPTION ASSISTANCE	258	-	-				
5050110000	HSA-GENERAL ASSISTANCE	1,361	-	158,065				
5050118000	HSA-IN-HOME SUPPORTIVE SVS	12	-	-				
5050132000	HSA-TEMPORARY HOMELESS SHELTER	12	-	-				
5050144000	HSA-REFUGEE CASH ASSISTANCE	-	-	-				
5053900000	MARY GRAHAM CHILDRENS SHELTER	665	7,241	9,411,398				
5054000000	COMMUNITY SERVICES	51	-	2,167				
5054101000	DEPT OF AGING-COMMUNITY SVS	4,744	13,282	14,820,611				
5055103000	EMPLOY ECONOMIC DEVELOP DEPT	1,600	-	17,964,262				
5055246000	NEIGHBORHOOD PRESERVATION	598	-	1,631,008				
5055600000	VETERANS SERVICE OFFICE	51	4,930	694,527				
6060900000	COUNTY LIBRARY	14	-	174,045				
6061500000	COOPERATIVE EXTENSION	7	590	922,955	24,143			
7070300000	PARKS AND RECREATION	1,357	51,912	6,868,599				
7070800000	CULTURAL SERVICES	3	-	-				
8190000000	FLEET SERVICES	7,174	-	7,197,490				
8240000000	INFORMATION SYSTEMS DIV - ISF	616	-	28,642,303		4,314		
8250000000	OFFICE AUTOMATION	129	-	2,257,387				

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8260000000	CENTRAL TELEPHONE	1,004	-	5,355,075		1,024	2,252	
8270000000	RADIO COMMUNICATIONS	394	-	2,969,376				
8400112100	PURCHASING-CREDIT CARD PROG	460	-	8,348,931				
9210000000	SW ENTERPRISE	5,105	-	32,002,209				
9210000540	REFUSE DISPOSAL ADMINISTRATION	183	-	4,419,470				480
9221100000	S J GENERAL HOSPITAL	40,567	-	493,931,083				
9230901000	AIRPORT ENTERPRISE	854	-	4,734,228				
35401	CSA 54-NPDES ZONE P	-	-	911,878				
38925	COUNTY SELF-INSURANCE-HEALTH	-	-	772,347				
38926	COUNTY SELF-INSURANCE-DENTAL	-	-	78,007				
38948	COUNTY SELF-INSURANCE-MED MAL	-	-	2,139,561				
38949	COUNTY SELF-INSURANCE-CASUALTY	-	-	9,135,650				
38950	CO SELF-INSURANCE-WORKERS COMP	-	-	4,648,943				
38951	CO SELF-INSURANCE-UNEMPLOYMENT	-	-	845,417				
39312	CSA 31 SEWER ENTERPRISE	-	-	137,478				
40598	RETIREMENT OFFICE	-	-	3,893,486				
47801	MOUNTAIN HOUSE-GENERAL FUND	-	-	9,106,120				
OD	OTHER GF DEPARTMENTS	65	-	30,527,356				
OF	OTHER NGF FUNDS	10,308	-	56,918,854				
OA	OTHER AGENCIES	175,870	-	323,318,635		7,790		
AO	ALL OTHER	321	21,301					
<b>Grand Total</b>		<b>296,200</b>	<b>\$ 4,287,222</b>	<b>\$ 2,098,974,417</b>	<b>63,108</b>	<b>67,725</b>	<b>75,141</b>	<b>70,007</b>



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<b>ALLOCABLE BUDGET UNITS</b>							
BUILD				-	-	-	-
EQUIP				-	-	-	-
DEBT SVS				-	-	-	-
1010800000			8,581	-	32	-	6
1010200000			6,341	-	13	-	37
1011800000			7,438	-	19	-	2
1014200000			7,033	756,975	43	-	313
1011200000			13,801	5,564	29	-	22
1012400000			15,488	-	47	-	56
<b>RECEIVING BUDGET UNITS</b>							
1010100000			12,821	-	15.33	-	21
1011000000			8,840	-	24.67	1,710.60	13
1011100000			22,171	-	71.33	-	62
1011600000			8,087	-	12.67	-	15
1013000000			16,831	-	32.00	-	78
1014000000				-	3.00	-	-
1014300000				-	6.67	-	4
1014400000				-	-	-	13
1016000000				-	3.00	-	3
1040148000				-	-	-	402
2020200000				-	212.67	340.70	128
2020202000		1,976		-	-	-	-
2020204000				-	1.67	-	8
2020205000				-	7.33	-	2
2020206000				-	12.67	-	-
2020207000				-	-	-	3
2020209000				-	3.00	-	-
2020210000				-	-	-	-
2020212000				-	-	-	-
2020216000				-	-	-	1
2020217000				-	14.00	-	-
2020225000				-	-	-	-
2020273000				-	15.00	-	2
2020278240				-	-	-	-
2020278250				-	1.67	-	-
2020278270				-	-	-	-
2020281000				-	-	-	-
2020300000				-	156.67	-	117
2020400000	1,404	2,249		119,927	93.67	-	12
2021000000				-	-	-	-
2021200000				-	20.00	-	15
2021274000		13,408		-	-	-	-

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2021300000				-	-	-	-
2021602000				-	9.00	-	31
2021606000				-	-	-	7
2021608000				-	-	-	1
2021609000				-	2.00	-	69
2021610000				-	-	-	11
2021614000				-	70.00	-	52
2021614170				-	-	-	1
2021615000				-	8.00	-	2
2021619000				-	9.00	-	14
2021620000				-	124.33	20.50	195
2021622000				-	32.67	-	4
2021626000				-	54.00	-	80
2021627000				-	1.67	-	9
2021628000				-	45.00	-	3
2021635000				-	12.00	191.00	7
2021645000				25,230	70.67	816.55	76
2021649000				-	6.33	-	85
2021650000				-	-	-	-
2021654000				-	-	-	-
2021655000				-	-	-	21
2021657000				-	-	-	8
2021658000				-	71.67	-	1
2022600000				1,105,702	279.00	16.00	147
2022610000				-	30.33	-	4
2022620000				-	8.00	-	1
2022621000				-	97.33	-	62
2022700000		17,486		9,613	41.33	-	42
2022700190				-	-	-	-
2022702000				-	56.67	-	78
2022702300				-	6.33	-	15
2022702510				-	62.67	-	109
2022708000				-	-	-	9
2022710000				-	-	-	-
2022745000		11,099		-	28.67	232.30	74
2022785000				-	-	-	37
2022800000		87,197		-	72.00	-	207
2023060000				-	11.00	-	11
2023070000				-	-	-	5
2024100000				-	18.00	-	-
2024700000				4,427	55.33	-	87
2025600000				235,065	55.67	-	64
2025700000				-	4.33	8.00	-
2025900000			13,267	-	24.00	-	45
2026000000				-	7.67	16.70	61

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2026000150	ISD-HOMELAND SECURITY GRANTS				-	-	-	6
2026000170	OES-2016 DELTA GRANT PHASE 2				-	-	-	12
2026000200	EMERGENCY SVS-EMERGENCY OPER				-	-	-	-
2026700000	LAFCO CONTRIBUTION				-	-	-	-
3030101000	PUBLIC WORKS-ADMIN STAFF				-	28.00	-	64
3030103000	PUBLIC WORKS-ENGINEERING				-	-	-	153
3030105000	PUBLIC WORKS-ROAD MAIN-ADMIN				-	-	-	212
3030106000	PUBLIC WORKS-CONSTRUCTION				-	-	-	68
3030108000	PUBLIC WORKS-DEV SVS-PUB SVS				-	5.00	-	1
3030900000	COMMUNITY INFRA-ENGINEERIN SVS				-	5.00	-	48
4040500000	MENTAL HEALTH SERVICES				109,806	482.33	12.40	560
4040600000	SUBSTANCE ABUSE SERVICES				32,710	65.33	-	203
4040700000	BEHAVIORAL HEALTH ADMIN				-	85.00	-	139
4040800000	UTILITY DISTRICTS				-	23.67	-	58
4041000000	PUBLIC HEALTH SVS				1,003,953	188.00	-	487
4041200000	CONSERVATOR SERVICES				-	28.67	-	44
4041800000	EMERGENCY MEDICAL SERVICE AGCY				-	11.00	-	19
4042000000	ENVIRONMENTAL HEALTH				-	55.67	-	40
4045415000	CALIFORNIA CHILDRENS SERVICES				-	35.00	-	23
4049100000	CHILDREN & FAMILIES PROGRAM				-	12.33	-	10
4049500000	HEALTH CARE SERVICES ADMIN				-	32.33	-	8
4049700000	OFFICE OF THE MEDICAL EXAMINER				6,386	19.67	119.55	26
5050101000	HSA ADMINISTRATION	263,822		2,567	-	1,050.33	-	400
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	72.00	-	43
5054000000	COMMUNITY SERVICES				-	-	-	47
5054101000	DEPT OF AGING-COMMUNITY SVS	14,774			-	76.33	-	166
5055103000	EMPLOY ECONOMIC DEVELOP DEPT				-	153.67	-	79
5055246000	NEIGHBORHOOD PRESERVATION				-	9.00	-	7
5055600000	VETERANS SERVICE OFFICE				-	7.33	-	3
6060900000	COUNTY LIBRARY				-	-	-	-
6061500000	COOPERATIVE EXTENSION				-	3.67	-	2
7070300000	PARKS AND RECREATION				348,355	53.33	-	179
7070800000	CULTURAL SERVICES				-	-	-	-
8190000000	FLEET SERVICES				24,816	37.33	-	595
8240000000	INFORMATION SYSTEMS DIV - ISF			20,070	-	78.00	-	191
8250000000	OFFICE AUTOMATION				-	-	-	86

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826000000	CENTRAL TELEPHONE				-	8.00	-	60
827000000	RADIO COMMUNICATIONS				-	-	-	71
8400112100	PURCHASING-CREDIT CARD PROG				-	-	-	-
921000000	SW ENTERPRISE				-	-	-	496
9210000540	REFUSE DISPOSAL ADMINISTRATION				-	102.00	-	33
9221100000	S J GENERAL HOSPITAL				-	2,012.00	4.20	254
9230901000	AIRPORT ENTERPRISE				-	22.00	-	157
35401	CSA 54-NPDES ZONE P				-	-	-	9
38925	COUNTY SELF-INSURANCE-HEALTH				-	-	-	13
38926	COUNTY SELF-INSURANCE-DENTAL				-	-	-	-
38948	COUNTY SELF-INSURANCE-MED MAL				-	-	-	-
38949	COUNTY SELF-INSURANCE-CASUALTY				-	-	-	1
38950	CO SELF-INSURANCE-WORKERS COMP				-	-	-	8
38951	CO SELF-INSURANCE-UNEMPLOYMENT				-	-	-	2
39312	CSA 31 SEWER ENTERPRISE				-	-	-	-
40598	RETIREMENT OFFICE				-	21.33	-	-
47801	MOUNTAIN HOUSE-GENERAL FUND				-	35.33	-	-
OD	OTHER GF DEPARTMENTS				-	171.67	-	238
OF	OTHER NGF FUNDS				-	168.67	-	91
OA	OTHER AGENCIES				41,608	377.00	-	358
AO	ALL OTHER						271	18
<b>Grand Total</b>		<b>280,000</b>	<b>133,415</b>	<b>163,336</b>	<b>4,023,040</b>	<b>7,801.33</b>	<b>3,759.30</b>	<b>8,858</b>

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
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<b>ALLOCABLE BUDGET UNITS</b>							
BUILD	-	-	-	-	-	-	-
EQUIP	-	-	-	-	-	-	-
DEBT SVS	-	-	-	-	-	-	-
1010800000	-	2,105	-	19.75	-	4,073	44,868
1010200000	-	120	-	117.75	515	9,849	533
1011800000	-	1,460	-	11,352.75	-	6	4,079
1014200000	-	-	-	530.00	-	1,076	6
1011200000	-	217	-	429.00	18,134	-	-
1012400000	-	1,062	-	313.00	-	6,258	23,362
<b>RECEIVING BUDGET UNITS</b>							
1010100000	-	1,605	-	1,661.25	-	958	1,628
1011000000	-	1,352	-	268.50	205	1,177	67,253
1011100000	-	1,100	-	1,106.25	-	13,926	34,475
1011600000	-	210	-	626.50	-	1,101	1,906
1013000000	-	25	-	1,019.75	864	7,229	7,986
1014000000	73,914.50	-	-	97.75	-	167	69
1014300000	-	89	-	0.25	-	-	99
1014400000	-	-	-	12.25	-	-	-
1016000000	-	-	-	-	-	-	28
1040148000	-	-	-	-	-	-	-
2020200000	-	10,710	-	159.00	794,161	5,381	15,608
2020202000	-	-	-	-	-	-	-
2020204000	-	-	-	-	-	-	1
2020205000	-	-	-	-	-	-	-
2020206000	-	-	-	-	-	-	-
2020207000	-	-	-	-	-	-	-
2020209000	-	-	-	-	-	-	-
2020210000	-	-	-	-	-	-	-
2020212000	-	-	-	-	-	-	-
2020216000	-	-	-	-	-	-	-
2020217000	-	-	-	-	-	677	-
2020225000	-	-	-	-	-	-	-
2020273000	-	-	-	-	-	5,593	30
2020278240	-	-	-	-	-	-	-
2020278250	-	-	-	-	-	-	-
2020278270	-	-	-	-	-	-	-
2020281000	-	-	-	-	-	-	-
2020300000	-	-	-	30.25	11,080	1,953	62,096
2020400000	-	-	-	50.75	183,048	2,572	5,998
2021000000	-	-	-	41.75	-	1,787	2,229
2021200000	-	474	-	-	-	-	37
2021274000	-	-	-	503.25	-	-	-

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2021300000	COURT ASSIGNED COUNSEL	-	-	-	-	-	-	-
2021602000	SHERIFF-BOATING SAFETY	-	-	-	-	-	-	-
2021606000	SHERIFF-NARCOTICS ENFORCEMENT	-	-	-	-	-	-	-
2021608000	SHERIFF-ABANDONED WATERCRAFT	-	-	-	-	-	-	-
2021609000	SHERIFF-CAL MMET	-	-	-	-	-	295	-
2021610000	SHERIFF-AUTOMATED FINGERPRINT	-	-	-	-	-	-	-
2021614000	SHERIFF-SPEC SERVICES DIVISION	-	-	-	-	-	33	-
2021614170	SHERIFF-OFF HIGHWAY ENFORCMNT	-	-	-	-	-	-	-
2021615000	SHERIFF-MOUNTAIN HOUSE	-	-	-	-	-	-	-
2021619000	SHERIFF-ANIMAL CONTROL	-	-	-	0.25	-	-	-
2021620000	SHERIFF-PATROL	-	-	-	129.50	-	2,501	16
2021622000	SHERIFF-COMMUNICATIONS	-	-	-	-	-	-	-
2021626000	SHERIFF-DETECTIVES	-	-	-	-	-	-	-
2021627000	SHERIFF-AUTO THEFT PROG	-	-	-	-	-	-	16
2021628000	SHERIFF-RECORDS	-	-	-	-	-	-	-
2021635000	SHERIFF-CIVIL	-	-	-	-	-	-	12
2021645000	SHERIFF-ADMIN SUPPORT SERVICES	-	-	-	-	-	599	243
2021649000	SHERIFF-INFORMATION SYSTEMS	-	-	-	-	-	-	39
2021650000	SHERIFF-LATHROP POLICE CONTRAC	-	-	-	-	-	-	-
2021654000	SHERIFF-JAG PROGRAM	-	-	-	-	-	-	-
2021655000	SHERIFF-PATROL-SLESF-AB109	-	-	-	-	-	-	-
2021657000	SHERIFF-CUSTODY-SLESF-AB109	-	-	-	-	-	-	-
2021658000	SHERIFF-COURT SERVICES	-	-	-	-	-	-	-
2022600000	SHERIFF-CUSTODY	-	-	-	1,244.50	493,033	140	111
2022610000	SHERIFF-AB109-ALTERNATIVES	-	-	-	-	-	-	-
2022620000	SHERIFF-CUST-AWP	-	-	-	-	-	607	-
2022621000	CORRECTIONAL HEALTH SERVICES	-	2,104	-	34.25	-	8,236	694
2022700000	PROBATION-JPCF-JUV PROBATION	-	-	-	134.75	-	-	2,790
2022700190	PROBATION-JUV JUSTICE-AB109	-	-	-	-	-	-	-
2022702000	PROBATION-ADULT	-	-	-	116.00	-	7,140	11,949
2022702300	PROB-ADJULT-SB678-TAY	-	-	-	-	-	-	-
2022702510	PROBATION-LOC COMM CORR-AB109	-	-	-	-	75,733	-	-
2022708000	PROB-TRAINING PROGRAM-BSCC MH	-	-	-	-	-	-	-
2022710000	PROBATION-JAG PROGRAM	-	-	-	-	-	-	-
2022745000	PROBATION-ADMINISTRATION	-	-	-	-	191,647	177	27
2022785000	AB118-ELEAS-COPS-JJP	-	-	-	-	-	-	-
2022800000	PROBATION-JUVENILE DETENTION	-	-	-	-	-	3,145	60
2023060000	WATER RESOURCES	-	-	-	264.25	-	-	8
2023070000	DELTA ACTIVITIES	-	-	-	395.25	-	-	-
2024100000	FLOOD CHANNEL MAINTENANCE	-	-	-	17.50	-	-	-
2024700000	AGRICULTURAL COMMISSIONER	-	-	-	281.50	377,257	822	3,724
2025600000	COMMUNITY DEVELOPMENT SERVICES	-	401	-	1,133.75	3,332	3,055	23,536
2025700000	SHERIFF-PUBLIC ADMINISTRATOR	-	256	-	119.50	-	-	24
2025900000	RECORDER-COUNTY CLERK	-	24	-	-	-	9,802	44,102
2026000000	EMERGENCY SERVICES	6,491	70	-	128.75	364	-	7

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2026000150	ISD-HOMELAND SECURITY GRANTS	-	-	-	-	-	-	-
2026000170	OES-2016 DELTA GRANT PHASE 2	-	-	-	-	-	-	-
2026000200	EMERGENCY SVS-EMERGENCY OPER	-	-	-	-	-	-	-
2026700000	LAFCO CONTRIBUTION	-	-	-	-	-	-	-
3030101000	PUBLIC WORKS-ADMIN STAFF	130,883	722	-	891.50	-	3,728	296
3030103000	PUBLIC WORKS-ENGINEERING	-	-	-	-	-	-	4,725
3030105000	PUBLIC WORKS-ROAD MAIN-ADMIN	-	-	-	13.75	-	1,326	37
3030106000	PUBLIC WORKS-CONSTRUCTION	-	-	-	-	-	-	-
3030108000	PUBLIC WORKS-DEV SVS-PUB SVS	-	-	-	-	-	-	601
3030900000	COMMUNITY INFRA-ENGINEERIN SVS	-	-	-	-	-	-	15
4040500000	MENTAL HEALTH SERVICES	-	1,471	-	1,251.00	-	961	-
4040600000	SUBSTANCE ABUSE SERVICES	-	-	-	-	-	-	-
4040700000	BEHAVIORAL HEALTH ADMIN	66,525	-	-	-	2,945	12,859	24,036
4040800000	UTILITY DISTRICTS	-	-	-	9.50	-	-	3,024
4041000000	PUBLIC HEALTH SVS	-	3,170	-	115.25	44,730	-	6,704
4041200000	CONSERVATOR SERVICES	-	1,602	-	1,542.25	-	114	-
4041800000	EMERGENCY MEDICAL SERVICE AGCY	-	-	-	148.00	-	5,345	936
4042000000	ENVIRONMENTAL HEALTH	-	138	-	643.00	28,010	1,022	11,182
4045415000	CALIFORNIA CHILDRENS SERVICES	-	-	-	-	-	-	22,006
4049100000	CHILDREN & FAMILIES PROGRAM	-	157	-	70.75	-	-	-
4049500000	HEALTH CARE SERVICES ADMIN	-	-	-	70.50	-	35	-
4049700000	OFFICE OF THE MEDICAL EXAMINER	-	-	-	15.50	362	1,535	-
5050101000	HSA ADMINISTRATION	39,649	12,102	-	2,184.00	69,036	1,068	9,023
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	-	-	-	30.50	13,516	-	9
5054000000	COMMUNITY SERVICES	-	-	-	-	-	-	-
5054101000	DEPT OF AGING-COMMUNITY SVS	-	158	-	35.50	296,520	673	-
5055103000	EMPLOY ECONOMIC DEVELOP DEPT	-	-	-	86.75	3,330	685	889
5055246000	NEIGHBORHOOD PRESERVATION	-	-	-	16.25	-	304	776
5055600000	VETERANS SERVICE OFFICE	-	-	-	5.00	8,589	583	500
6060900000	COUNTY LIBRARY	-	-	-	-	-	-	-
6061500000	COOPERATIVE EXTENSION	-	-	-	-	-	-	2
7070300000	PARKS AND RECREATION	-	201	-	90.25	576,378	1,742	541
7070800000	CULTURAL SERVICES	-	-	-	-	-	-	-
8190000000	FLEET SERVICES	-	-	-	-	9,402	256	13
8240000000	INFORMATION SYSTEMS DIV - ISF	98,914.93	-	-	240.75	-	2,502	136
8250000000	OFFICE AUTOMATION	-	-	-	-	-	-	-

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8260000000	CENTRAL TELEPHONE	-	169	-	-	-	-	-
8270000000	RADIO COMMUNICATIONS	-	-	-	-	55	-	208
8400112100	PURCHASING-CREDIT CARD PROG	-	-	-	-	-	-	-
9210000000	SW ENTERPRISE	-	-	-	16.00	-	-	-
9210000540	REFUSE DISPOSAL ADMINISTRATION	-	-	-	-	33,852	1,369	2,665
9221100000	S J GENERAL HOSPITAL	295,919.92	12,850	-	583.75	410,354	2,540	73,473
9230901000	AIRPORT ENTERPRISE	-	-	-	295.25	1,904	-	-
35401	CSA 54-NPDES ZONE P	-	-	-	-	-	-	4
38925	COUNTY SELF-INSURANCE-HEALTH	-	-	\$ 553,847	-	-	-	-
38926	COUNTY SELF-INSURANCE-DENTAL	-	-	\$ 70,363	-	-	-	-
38948	COUNTY SELF-INSURANCE-MED MAL	-	-	\$ 93,072	-	-	-	-
38949	COUNTY SELF-INSURANCE-CASUALTY	-	-	\$ 1,350,901	-	-	-	-
38950	CO SELF-INSURANCE-WORKERS COMP	-	-	\$ 1,298,111	-	-	-	-
38951	CO SELF-INSURANCE-UNEMPLOYMENT	-	-	\$ 51,480	-	-	-	-
39312	CSA 31 SEWER ENTERPRISE	-	-	-	-	-	-	-
40598	RETIREMENT OFFICE	-	989	-	477.25	-	2,312	11,186
47801	MOUNTAIN HOUSE-GENERAL FUND	-	-	-	-	-	-	142
OD	OTHER GF DEPARTMENTS	-	-	-	-	-	-	-
OF	OTHER NGF FUNDS	-	-	-	2.50	-	638	9,152
OA	OTHER AGENCIES	-	220	-	185.25	20,763	276	1,319
AO	ALL OTHER	-	-	-	38.50	-	-	-
<b>Grand Total</b>		<b>\$ 712,297</b>	<b>57,333</b>	<b>\$ 3,417,774</b>	<b>31,398.00</b>	<b>\$ 3,669,120</b>	<b>\$ 142,206</b>	<b>\$ 543,246</b>



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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
<b>ALLOCABLE BUDGET UNITS</b>					
BUILD	Building Depreciation	\$ -	-	-	-
EQUIP	Equipment Depreciation	\$ -	-	-	-
DEBT SVS	Debt Service Interest	\$ -	-	-	-
1010800000	Auditor-Controller	\$ -	-	32	32
1010200000	County Administration	\$ -	-	13	13
1011800000	County Counsel	\$ -	-	19	19
1014200000	Facilities Management	\$ 218,003.67	-	43	43
1011200000	Purchasing & Support	\$ 5,384.12	-	29	29
1012400000	Human Resources	\$ -	-	47	47
<b>RECEIVING BUDGET UNITS</b>					
1010100000	BOARD OF SUPERVISORS	\$ -	-	15	15
1011000000	TREASURER-TAX COLLECTOR	\$ -	-	25	25
1011100000	ASSESSOR	\$ -	-	71	71
1011600000	REVENUE AND RECOVERY	\$ -	-	13	13
1013000000	REGISTRAR OF VOTERS	\$ -	-	32	32
1014000000	GENERAL SERVICES - ADMIN	\$ -	-	3	3
1014300000	CAPITAL PROJECT ADMIN	\$ -	-	7	7
1014400000	AIRPORT EAST BUSINESS PARK	\$ -	-	-	-
1016000000	SURVEYOR	\$ -	-	3	3
1040148000	PUBLIC IMPROVEMENT	\$ 46,600.54	-	-	-
2020200000	DISTRICT ATTORNEY	\$ 234.28	-	213	213
2020202000	DA-REAL ESTATE FRAUD	\$ -	-	-	-
2020204000	DA-FAMILY JUSTICE CENTER	\$ -	-	2	2
2020205000	DA-VICTIM ASSISTANCE	\$ -	-	7	7
2020206000	DA-CONSUMER FRAUD-PROP 64	\$ -	-	13	13
2020207000	DA-EPU INVESTIGATION_PROSECUTI	\$ -	-	-	-
2020209000	DA-CHILD ABDUCTION	\$ -	-	3	3
2020210000	DA-NARCOTICS ENFORCEMENT	\$ -	-	-	-
2020212000	DA-AUTO INSURANCE FRAUD	\$ -	-	-	-
2020216000	DA-WORKERS COMP INS FRAUD	\$ -	-	-	-
2020217000	DA-PUBLIC ASSISTANCE FRAUD	\$ -	-	14	14
2020225000	DA-YOUTH GUN VIOLE-JAG	\$ -	-	-	-
2020273000	DA-VICTIM WITNESS PROG	\$ -	-	15	15
2020278240	DA-RURAL CRIMES PREVENTION	\$ -	-	-	-
2020278250	DA-CRIMINAL RESTITUTION PROG	\$ -	-	2	2
2020278270	DA-UNDERSERVED VICTIM ADVOCACY	\$ -	-	-	-
2020281000	DA-SLESF-AB109	\$ -	-	-	-
2020300000	CHILD SUPPORT	\$ 2,019.61	-	157	157
2020400000	PUBLIC DEFENDER	\$ 33,237.88	-	94	94
2021000000	GRAND JURY	\$ -	-	-	-
2021200000	PRETRIAL SERVICES	\$ -	-	20	-
2021274000	COUNTY SUPPORT TO COURTS	\$ -	-	-	-

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2021300000	COURT ASSIGNED COUNSEL	\$ -	-	-	-
2021602000	SHERIFF-BOATING SAFETY	\$ -	-	9	9
2021606000	SHERIFF-NARCOTICS ENFORCEMENT	\$ -	-	-	-
2021608000	SHERIFF-ABANDONED WATERCRAFT	\$ -	-	-	-
2021609000	SHERIFF-CAL MMET	\$ -	-	2	2
2021610000	SHERIFF-AUTOMATED FINGERPRINT	\$ -	-	-	-
2021614000	SHERIFF-SPEC SERVICES DIVISION	\$ -	-	70	70
2021614170	SHERIFF-OFF HIGHWAY ENFORCMNT	\$ -	-	-	-
2021615000	SHERIFF-MOUNTAIN HOUSE	\$ -	-	8	8
2021619000	SHERIFF-ANIMAL CONTROL	\$ -	-	9	9
2021620000	SHERIFF-PATROL	\$ -	-	124	124
2021622000	SHERIFF-COMMUNICATIONS	\$ -	-	33	33
2021626000	SHERIFF-DETECTIVES	\$ 14,215.31	-	54	54
2021627000	SHERIFF-AUTO THEFT PROG	\$ -	-	2	2
2021628000	SHERIFF-RECORDS	\$ -	-	45	45
2021635000	SHERIFF-CIVIL	\$ -	-	12	12
2021645000	SHERIFF-ADMIN SUPPORT SERVICES	\$ 175,158.60	-	71	71
2021649000	SHERIFF-INFORMATION SYSTEMS	\$ -	-	6	6
2021650000	SHERIFF-LATHROP POLICE CONTRAC	\$ -	-	-	-
2021654000	SHERIFF-JAG PROGRAM	\$ -	-	-	-
2021655000	SHERIFF-PATROL-SLESF-AB109	\$ -	-	-	-
2021657000	SHERIFF-CUSTODY-SLESF-AB109	\$ -	-	-	-
2021658000	SHERIFF-COURT SERVICES	\$ -	-	72	72
2022600000	SHERIFF-CUSTODY	\$ 811,384.10	223,297	279	284
2022610000	SHERIFF-AB109-ALTERNATIVES	\$ -	-	30	30
2022620000	SHERIFF-CUST-AWP	\$ 8,447.23	-	8	8
2022621000	CORRECTIONAL HEALTH SERVICES	\$ 74,459.30	-	97	97
2022700000	PROBATION-JPCF-JUV PROBATION	\$ 26,134.43	-	41	41
2022700190	PROBATION-JUV JUSTICE-AB109	\$ -	-	-	-
2022702000	PROBATION-ADULT	\$ -	-	57	57
2022702300	PROB-ADJULT-SB678-TAY	\$ -	-	6	6
2022702510	PROBATION-LOC COMM CORR-AB109	\$ -	-	63	63
2022708000	PROB-TRAINING PROGRAM-BSCC MH	\$ -	-	-	-
2022710000	PROBATION-JAG PROGRAM	\$ -	-	-	-
2022745000	PROBATION-ADMINISTRATION	\$ -	42,876	29	29
2022785000	AB118-ELEAS-COPS-JJP	\$ -	-	-	-
2022800000	PROBATION-JUVENILE DETENTION	\$ 230,369.86	-	72	72
2023060000	WATER RESOURCES	\$ -	-	11	11
2023070000	DELTA ACTIVITIES	\$ -	42,000	-	-
2024100000	FLOOD CHANNEL MAINTENANCE	\$ -	-	18	18
2024700000	AGRICULTURAL COMMISSIONER	\$ 666.76	-	55	55
2025600000	COMMUNITY DEVELOPMENT SERVICES	\$ 70,288.00	-	56	56
2025700000	SHERIFF-PUBLIC ADMINISTRATOR	\$ -	-	4	4
2025900000	RECORDER-COUNTY CLERK	\$ -	-	24	24
2026000000	EMERGENCY SERVICES	\$ -	-	8	8

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2026000150	ISD-HOMELAND SECURITY GRANTS	\$ -	-	-	-
2026000170	OES-2016 DELTA GRANT PHASE 2	\$ -	-	-	-
2026000200	EMERGENCY SVS-EMERGENCY OPER	\$ -	-	-	-
2026700000	LAFCO CONTRIBUTION	\$ -	-	-	-
3030101000	PUBLIC WORKS-ADMIN STAFF	\$ -	-	28	28
3030103000	PUBLIC WORKS-ENGINEERING	\$ -	-	-	-
3030105000	PUBLIC WORKS-ROAD MAIN-ADMIN	\$ -	-	-	-
3030106000	PUBLIC WORKS-CONSTRUCTION	\$ -	-	-	-
3030108000	PUBLIC WORKS-DEV SVS-PUB SVS	\$ -	-	5	5
3030900000	COMMUNITY INFRA-ENGINEERIN SVS	\$ -	-	5	5
4040500000	MENTAL HEALTH SERVICES	\$ -	-	482	482
4040600000	SUBSTANCE ABUSE SERVICES	\$ -	-	65	65
4040700000	BEHAVIORAL HEALTH ADMIN	\$ -	1,033	85	85
4040800000	UTILITY DISTRICTS	\$ -	-	24	24
4041000000	PUBLIC HEALTH SVS	\$ 79,832.08	-	188	188
4041200000	CONSERVATOR SERVICES	\$ -	-	29	29
4041800000	EMERGENCY MEDICAL SERVICE AGCY	\$ -	-	11	11
4042000000	ENVIRONMENTAL HEALTH	\$ 6,862.27	-	56	56
4045415000	CALIFORNIA CHILDRENS SERVICES	\$ -	-	35	35
4049100000	CHILDREN & FAMILIES PROGRAM	\$ -	-	12	12
4049500000	HEALTH CARE SERVICES ADMIN	\$ -	-	32	32
4049700000	OFFICE OF THE MEDICAL EXAMINER	\$ -	-	20	20
5050101000	HSA ADMINISTRATION	\$ 129,930.68	-	1,050	1,050
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	\$ 5,080.36	9,816	72	72
5054000000	COMMUNITY SERVICES	\$ -	-	-	-
5054101000	DEPT OF AGING-COMMUNITY SVS	\$ 10,502.68	-	76	76
5055103000	EMPLOY ECONOMIC DEVELOP DEPT	\$ 1,102.66	-	75	75
5055246000	NEIGHBORHOOD PRESERVATION	\$ -	-	9	9
5055600000	VETERANS SERVICE OFFICE	\$ 1,983.50	-	7	7
6060900000	COUNTY LIBRARY	\$ -	-	-	-
6061500000	COOPERATIVE EXTENSION	\$ -	-	4	4
7070300000	PARKS AND RECREATION	\$ 325,732.95	-	53	53
7070800000	CULTURAL SERVICES	\$ -	-	-	-
8190000000	FLEET SERVICES	\$ 36,500.28	-	37	37
8240000000	INFORMATION SYSTEMS DIV - ISF	\$ -	-	78	78
8250000000	OFFICE AUTOMATION	\$ -	-	-	-

San Joaquin County, California  
 Cost Allocation Plan for Fiscal Year 2024-25, Title 2 CFR Part 200 Compliant Plan  
 Source Cost Data from Fiscal Year 2022-23 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
8260000000	CENTRAL TELEPHONE	\$ -	-	8	8
8270000000	RADIO COMMUNICATIONS	\$ -	-	-	-
8400112100	PURCHASING-CREDIT CARD PROG	\$ -	-	-	-
9210000000	SW ENTERPRISE	\$ -	-	-	-
9210000540	REFUSE DISPOSAL ADMINISTRATION	\$ 7,549.43	-	102	102
9221100000	S J GENERAL HOSPITAL	\$ 3,143.41	205,389	2,012	2,012
9230901000	AIRPORT ENTERPRISE	\$ 3,398.96	-	22	22
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	\$ -	-	21	21
47801	MOUNTAIN HOUSE-GENERAL FUND	\$ -	-	35	35
OD	OTHER GF DEPARTMENTS	\$ -	-	172	172
OF	OTHER NGF FUNDS	\$ -	-	169	164
OA	OTHER AGENCIES	\$ 3,867.20	-	377	-
AO	ALL OTHER	\$ -	-	-	6
<b>Grand Total</b>	<b>\$ 2,332,090.15</b>	<b>\$ 42,000</b>	<b>\$ 482,411</b>	<b>7,723</b>	<b>7,332</b>