



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of San Joaquin  
Stockton, California**

**Date:  
Filing Ref:**

**July 22, 2025  
SJO26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2025-26**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, for further allocation to federal grants and contracts performed by the respective county departments.

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

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

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

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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 2025-26 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SAN JOAQUIN**

**BY** Original signed by  
Jeffery Woltkamp  
Name  
Auditor-Controller  
Title  
07-23-2025  
Date

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

**BY** Original signed by  
SANDEEP SINGH  
Manager  
Local Government Policy Section  
Local Govt Programs and Services Division  
07-23-2025  
Date

cc: State and Federal Agencies  
Attachment: Summary Schedule

**Negotiated by Betty Chen**  
**Telephone (916) 327-9496**

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

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

Notes

[1] FY 2024 Estimate based on FY 2022 actuals (Final 23-24 SJC Summary Schedule. Source file: SJC OMB CAP 2024 Model\_v4.xlsx - Allocation 3 - Current Year Allocated Costs)

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

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

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

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

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

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

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

Notes

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

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

Notes

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

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

Notes

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

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

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

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

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

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

Notes

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

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

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San Joaquin County, California  
Cost Allocation Plan for Fiscal Year 2025-26, Title 2 CFR Part 200 Compliant Plan  
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FUND/ DEPT ACCOUNT NUMBER	NAME	2022600000- SHERIFF- CUSTODY	2022610000- SHERIFF-AB109- ALTERNATIVES	2022620000- SHERIFF-CUST- AWP	2022621000- CORRECTIONAL HEALTH SERVICES	2022700000- PROBATION-JPCF- JUV PROBATION	2022702000- PROBATION- ADULT
BUILD	Building Depreciation	\$ 1,259,364	\$ -	\$ -	\$ -	\$ 79,469	\$ 31,309
EQUIP	Equipment Depreciation	127,124	-	-	126,936	-	41,786
DEBT SVS	Debt Service Interest	-	-	-	-	-	-
1010800000	Auditor-Controller	155,101	15,410	3,724	53,961	20,442	24,272
1010200000	County Administration	137,676	12,752	2,459	34,672	14,075	17,053
1011800000	County Counsel	281,353	-	-	14,252	950	42,161
1014200000	Facilities Management	2,188,891	-	7,929	136,825	102,896	73,766
1011200000	Purchasing & Support	11,580	912	1,083	44,743	8,152	27,675
1012400000	Human Resources	240,144	27,774	7,855	99,873	40,959	47,973
<b>CURRENT YEAR ALLOCATED COSTS</b>		<b>\$ 4,401,232</b>	<b>\$ 56,848</b>	<b>\$ 23,050</b>	<b>\$ 511,261</b>	<b>\$ 266,944</b>	<b>\$ 305,995</b>
<i>PRIOR YEAR ALLOCATED COSTS [1]</i>		<i>\$ 3,383,782</i>	<i>\$ 42,160</i>	<i>\$ 29,453</i>	<i>\$ 289,504</i>	<i>\$ 309,362</i>	<i>\$ 333,367</i>
<b>CARRY FORWARD [2]</b>		<b>\$ 1,017,450</b>	<b>\$ 14,687</b>	<b>\$ (6,402)</b>	<b>\$ 221,757</b>	<b>\$ (42,418)</b>	<b>\$ (27,372)</b>
ADJUSTMENTS [3]:							
<b>PROPOSED COSTS W/ CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 5,418,683</b>	<b>\$ 71,535</b>	<b>\$ 16,648</b>	<b>\$ 733,018</b>	<b>\$ 224,525</b>	<b>\$ 278,624</b>

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

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

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

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

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

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

Notes

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

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

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

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

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

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

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

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

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

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

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

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

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

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