



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Stanislaus
Modesto, California

Date: June 29, 2015
Filing Ref: STA16

Pursuant to federal Office of Management and Budget (OMB) 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** fiscal year. This approval is subject to the conditions contained in Section III.

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

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2015**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--|--|
| 1. Employee Fringe Benefits | 13. Medical Insurance (ISF) |
| 2. Use Allowance – Buildings | 14. Other Employment Benefits (ISF) |
| 3. Board of Supervisors - Annual Audit | 15. Dental Insurance (ISF) |
| 4. Chief Executive Office | 16. Vision Care Insurance (ISF) |
| 5. Auditor-Controller | 17. Professional Liability Insurance (ISF) |
| 6. Revenue Recovery (Collections) | 18. Central Services (ISF) |
| 7. County Counsel | 19. Fleet Services (ISF) |
| 8. Risk Management | 20. Technology & Communications (ISF) |
| 9. Parks Recreations – Grounds Maint. | 21. Morgan Shop Garage (ISF) |
| 10. General Liability Insurance (ISF) | 22. Facilities Maintenance (ISF) |
| 11. Unemployment Insurance (ISF) | |
| 12. Workers' Compensation Ins. (ISF) | |

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

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

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB 2 CFR Part 225, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustment of \$144,826 in Summary Schedule must not be included when calculating carry-forward in the FY 2017-18 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF STANISLAUS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan

Lauren Klein

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

Name
Auditor-Controller

Title

07/09/15

07/18/15

Date

Date

**Negotiated by Sandeep Singh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

Stanislaus County, California
OMB A-87 Cost Allocation Plan

FY 14 for use in FY 16
7/8/2015

Summary Schedule

Department	13140 AUDITOR PTAX DIVISION	13145 AUDITOR AR DIVISION	15310 PURCHASIN G AGENT	43110 BUILDING MAINTENAN CE	43120 GSA FACILITY MAINT- UTILITIES	COMPREHE NSIVE COURT FINES	10100 AGRICULTU RAL COMMISSIO	11100 ANIMAL SERVICES	12100 ASSESSOR	12300 ASR PROP TAX COMP SYS PROJ
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$(8,241)	\$0	\$166,168	\$0
2 Equipment Depreciation	0	0	0	0	0	0	107,393	0	12,536	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	775	0	910	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	34,045	0	39,482	0
5 13105 AUD/CONTROLLER	0	0	0	0	0	0	27,124	0	31,231	0
9 30200 COLLECTIONS	0	0	0	0	0	0	105	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	16,772	0	17,655	0
12 15610 RISK MANAGEMENT	0	0	0	0	0	0	7,297	0	8,270	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	0	0	0	185,271	0	276,253	0
Less: Prior Year Allocations	0	0	0	0	0	637,820	207,646	0	295,989	0
Carry-Forward	0	0	0	0	0	(637,820)	(22,375)	0	(19,736)	0
Current Adjustments	0	0	0	0	0	0	875	0	631	0
Proposed Costs	\$0	\$0	\$0	\$0	\$0	\$(637,820)	\$163,771	\$0	\$257,147	\$0

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Summary Schedule

Department	14100 BOARD OF SUPERVISORS	14200 CLERK OF THE BOARD	14310 COMMUNIT Y SERVICE	15120 CEO FINANCE	15130 CEO CAPITAL PROJECTS	15210 CEO ECONOMIC DEVELOPM ENT	15410 CARE UNIT	15510 OFFICE OF EMER SERVICES	15551 CEO EMERGENC Y OPERATION	15710 CEO SPECIAL PROJECTS
1 Use Allowance - Buildings	\$77,108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	79,773	0	0
3 REQUIRED ANNUAL AUDIT	132	73	0	0	0	0	0	61	0	0
4 15110 CHIEF EXECUTIVE OFFICER	5,896	3,151	0	0	0	0	0	2,796	0	0
5 13105 AUD/CONTROLLER	4,737	2,479	0	0	0	0	0	2,286	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	69	0	0
10 22100 COUNTY COUNSEL	59,006	0	0	0	0	0	0	2,189	0	0
12 15610 RISK MANAGEMENT	1,297	649	0	0	0	0	0	649	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	148,177	6,353	0	0	0	0	0	87,823	0	0
Less: Prior Year Allocations	159,167	6,859	0	0	0	148	574	240,311	0	0
Carry-Forward	(10,990)	(506)	0	0	0	(148)	(574)	(152,488)	0	0
Current Adjustments	193	673	0	0	0	63	0	2,274	0	0
Proposed Costs	\$137,379	\$6,519	\$0	\$0	\$0	\$(85)	\$(574)	\$(62,391)	\$0	\$0

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Department	15810 CEO COMMUNIT Y SUPPORT	16021 CEO CAPITAL IMPROVEM ENTS	16031 CEO PLANT ACQUISITIO N	16041 CEO AIRPORT	16046 CEO CROWS LANDING AIR	16061 CEO COUNTY MATCH	16091 COUNTY BUILDINGS	16101 SPECIAL PROJ/EFFIC IENT	16111 FIRE SAFETY	16121 COURTS MTCE OF EFFORT
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	(23,488)	0	0	0	185,616	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	0	0	0	0	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	45,382
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	9,512	0	0	0
Total Current Allocations	0	0	(23,488)	0	0	0	195,127	0	0	45,382
Less: Prior Year Allocations	99	128	4,870	0	302	0	298,867	0	0	(5,651)
Carry-Forward	(99)	(128)	(28,358)	0	(302)	0	(103,740)	0	0	51,033
Current Adjustments	56	79	1,568	0	157	0	311	0	0	115
Proposed Costs	\$(43)	\$(49)	\$(50,277)	\$0	\$(145)	\$0	\$91,699	\$0	\$0	\$96,530

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Department	16171 RAY SIMON TRAINING CENTER	17410 JAIL MEDICAL	19010 GSA ADMINISTR ATION	20100 CLERK- RECORDER	20200 CLERK- ELECTIONS	21100 COOPERATI VE EXTENSION	23110 DISTRICT ATTORNEY	22200 SMALL CLAIMS ADVISOR-	25101 PLANNING & COMMUNIT Y	26051 PROBATION ADMINISTR ATION
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$92,507	\$505,311	\$0	\$53,875	\$0
2 Equipment Depreciation	2,084	0	0	18,205	278,083	1,642	166,749	0	0	(12,039)
3 REQUIRED ANNUAL AUDIT	0	0	69	439	256	52	2,110	0	235	287
4 15110 CHIEF EXECUTIVE OFFICER	0	0	3,038	19,419	12,057	2,289	92,806	0	10,417	12,706
5 13105 AUD/CONTROLLER	0	0	2,418	15,534	9,997	1,819	74,003	0	8,475	10,162
9 30200 COLLECTIONS	0	0	0	17	0	0	0	0	150	0
10 22100 COUNTY COUNSEL	0	0	0	17,415	10,861	0	5,243	0	73,521	0
12 15610 RISK MANAGEMENT	0	0	649	4,216	2,919	486	19,945	0	2,270	2,757
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,084	0	6,174	75,246	314,172	98,796	866,166	0	148,944	13,874
Less: Prior Year Allocations	42,825	226	7,710	108,935	339,405	112,301	883,651	0	169,697	44,224
Carry-Forward	(40,741)	(226)	(1,536)	(33,689)	(25,233)	(13,505)	(17,485)	0	(20,753)	(30,350)
Current Adjustments	0	122	103	1,915	1,876	410	2,710	0	1,213	997
Proposed Costs	\$(38,656)	\$(104)	\$4,740	\$43,471	\$290,815	\$85,701	\$851,390	\$0	\$129,404	\$(15,480)

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Department	0100-26061 PROB Comm Correction Partnership	0100-26071 PROB Juvenile Commitment	26110 PROBATION	26210 JUVENILE HALL	27010 PUBLIC DEFENDER	27510 INDIGENT DEFENSE	28101 SHERIFF ADMIN	28102 SHERIFF IA	28251 SO HAVEN Grant	28290 So Civil
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	57,917	39,717	0	0	72,722	7,491	0	13,280
3 REQUIRED ANNUAL AUDIT	537	570	1,475	1,064	613	0	73	59	17	220
4 15110 CHIEF EXECUTIVE OFFICER	23,275	24,482	64,352	46,803	26,774	0	3,407	2,474	739	8,677
5 13105 AUD/CONTROLLER	18,398	19,247	51,069	37,315	21,257	0	2,808	1,920	593	6,445
9 30200 COLLECTIONS	0	0	615	0	5,518	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	3,905	324	0	0	158,465	0	0	0
12 15610 RISK MANAGEMENT	4,865	5,027	13,621	10,054	5,675	0	811	486	162	1,459
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	47,075	49,326	192,953	135,278	59,838	0	238,286	12,431	1,511	30,082
Less: Prior Year Allocations	0	0	469,966	214,603	101,081	0	211,126	3,487	136	0
Carry-Forward	0	0	(277,013)	(79,325)	(41,243)	0	27,160	8,944	1,375	0
Current Adjustments	0	0	1,753	839	5,473	0	1,020	149	0	0
Proposed Costs	\$47,075	\$49,326	\$(82,306)	\$56,791	\$24,068	\$0	\$266,465	\$21,523	\$2,886	\$30,082

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Department	28105 SO INFORMATI ON TECHNOLO	28106 SO FINANCE	28107 SO BACKGROU NDS	28321 SO Day Reporting Center	28314 SO CERT	28201 SHERIFF'S OPERATION S	28209 SO Property & Evidence	28210 SO Patrol	28211 SO Air Patrol	28212 SO Bomb Squad
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	139,201	1,343	(8,500)	0	0	0	11,672	376,049	60,104	0
3 REQUIRED ANNUAL AUDIT	172	117	132	0	0	0	56	1,271	6	0
4 15110 CHIEF EXECUTIVE OFFICER	7,570	5,188	6,657	0	0	0	2,668	55,095	446	0
5 13105 AUD/CONTROLLER	6,030	4,160	5,721	0	0	0	2,215	43,549	433	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	3,829	0	0
12 15610 RISK MANAGEMENT	1,622	1,135	1,784	0	0	0	649	11,513	162	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	154,595	11,944	5,794	0	0	0	17,260	491,306	61,152	0
Less: Prior Year Allocations	166,785	18,248	7,297	426	304	0	16,700	511,390	394,358	112,746
Carry-Forward	(12,190)	(6,304)	(1,503)	(426)	(304)	0	560	(20,084)	(333,206)	(112,746)
Current Adjustments	1,005	614	496	240	173	0	489	4,605	969	217
Proposed Costs	\$143,410	\$6,254	\$4,788	\$(186)	\$(131)	\$0	\$18,309	\$475,828	\$(271,086)	\$(112,529)

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Department	28310 HONOR FARM	28312 SO Roadside Crews	28213 SO K9 Unit	28202 SO PAROLE RADIOS	28205 SO Volunteers	28320 BUREAU OF ADMIN SVCS	28208 SO ID Unit	28214 SO Swat	28203 SO Ops Training	28215 SO Dive Team
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	38,067	28,426	46,689	0	0	0	25,487	32,349	0	4,307
3 REQUIRED ANNUAL AUDIT	47	31	178	0	16	492	98	0	58	0
4 15110 CHIEF EXECUTIVE OFFICER	1,874	1,416	7,203	0	734	20,936	4,398	0	2,980	0
5 13105 AUD/CONTROLLER	1,403	1,153	5,450	0	590	16,363	3,539	0	2,575	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	324	324	1,297	0	162	4,216	973	0	811	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	41,715	31,350	60,817	0	1,503	42,007	34,496	32,349	6,424	4,307
Less: Prior Year Allocations	87,142	6,180	51,847	0	171	39,362	22,445	44,678	6,226	6,134
Carry-Forward	(45,427)	25,170	8,970	0	1,332	2,645	12,051	(12,329)	198	(1,827)
Current Adjustments	2,592	83	552	0	95	1,127	327	567	662	303
Proposed Costs	\$(1,120)	\$56,604	\$70,339	\$0	\$2,930	\$45,779	\$46,873	\$20,588	\$7,284	\$2,782

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Department	28322 SO JAIL ALTERNATI VES	28216 SO Mait Team	28217 SO Mounted Unit	28218 SO Marine Unit	28219 SO ORVET - Off Road Vehicle	28325 DETENTION PROGRAMS	28220 SO Critical Response Team	28224 SO Deputies	28225 SO Salida Sub Station	28250 SO Detectives
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	12,326	0	28,015	53,776	13,533	0	2,174	0	617	34,517
3 REQUIRED ANNUAL AUDIT	274	0	0	68	47	0	0	47	0	310
4 15110 CHIEF EXECUTIVE OFFICER	11,794	0	0	2,742	2,140	0	0	2,145	0	12,578
5 13105 AUD/CONTROLLER	9,285	0	0	2,066	1,737	0	0	1,740	0	9,523
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	2,432	0	0	486	486	0	0	486	0	2,270
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	36,111	0	28,015	59,138	17,944	0	2,174	4,419	617	59,198
Less: Prior Year Allocations	23,487	0	28,352	55,970	32,498	0	122	6,643	618	46,830
Carry-Forward	12,624	0	(337)	3,168	(14,554)	0	2,052	(2,224)	(1)	12,368
Current Adjustments	839	0	181	489	741	0	67	197	12	1,403
Proposed Costs	\$49,574	\$0	\$27,859	\$62,795	\$4,130	\$0	\$4,293	\$2,392	\$629	\$72,970

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Department	28330 MEN'S JAIL	28270 SO Coroner	28230 SO Law Enforcement - Riverbank	28231 SO Law Enforcement - Patterson	28232 SO Law Enforcement - Waterford	28340 PUBLIC SAFETY CENTER	28233 SO Law Enforcement - Hughson	28240 SO North Area Command	28241 SO West Area Command	28242 SO East Area Command
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	42,785	34,820	18,699	27,929	0	13,036	2,452	4,030	4,154	0
3 REQUIRED ANNUAL AUDIT	1,474	201	466	507	170	2,269	152	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	63,278	8,658	19,679	21,123	7,493	95,289	6,462	0	0	0
5 13105 AUD/CONTROLLER	49,724	6,814	15,297	16,275	5,988	73,841	5,046	0	0	0
9 30200 COLLECTIONS	573	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	11,210	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	12,972	1,784	3,892	4,054	1,622	18,648	1,297	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	170,807	63,487	58,034	69,888	15,271	203,082	15,409	4,030	4,154	0
Less: Prior Year Allocations	136,640	61,619	70,339	47,104	22,790	178,149	18,659	36,760	17,505	0
Carry-Forward	34,167	1,868	(12,305)	22,784	(7,519)	24,933	(3,250)	(32,730)	(13,351)	0
Current Adjustments	2,171	2,203	1,178	1,312	1,332	4,645	421	0	0	0
Proposed Costs	\$207,144	\$67,557	\$46,906	\$93,985	\$9,085	\$232,661	\$12,580	\$(28,701)	\$(9,198)	\$0

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Department	28345 MICOR GRANT	28255 SO Juvenile Services	28260 SO Records	28262 SO 12th Street Security	28269 SO Public Adminitstrato r	28351 CENTRAL KITCHEN	28280 SO Drug Enforcement	28281 SO Hidta	28313 SO K- 9 Unit - Detention	28261 SO Security
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	21,048	0	0	22,907	1,754	9,200	0	0
3 REQUIRED ANNUAL AUDIT	0	0	540	0	18	311	83	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	24,149	0	775	13,656	3,419	0	0	0
5 13105 AUD/CONTROLLER	0	0	19,445	0	613	10,871	2,625	0	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	0	0	5,351	0	162	2,919	649	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	70,534	0	1,568	50,663	8,529	9,200	0	0
Less: Prior Year Allocations	0	4,838	70,193	0	2,790	89,099	10,013	16,533	55	0
Carry-Forward	0	(4,838)	341	0	(1,222)	(38,436)	(1,484)	(7,333)	(55)	0
Current Adjustments	0	489	1,418	0	237	4,239	83	847	24	0
Proposed Costs	\$0	\$(4,349)	\$72,292	\$0	\$583	\$16,467	\$7,129	\$2,714	\$(31)	\$0

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Department	28360 CIVIL DIVISION	28370 COURT SVCS BUREAU	0100-28108 SO HR and Payroll	30300 TTC TAXES/ADM IN	30400 TREASURY	32100 VETERAN'S SERVICES	35201 PARKS & RECREATIO N	35131 MODESTO RESERVOIR	52100 GRAND JURY	1001-34110 ENVIRONME NTAL RESOURCE
1 Use Allowance - Buildings	\$0	\$0	\$0	\$38,431	\$17,782	\$0	\$0	\$0	\$0	\$92,467
2 Equipment Depreciation	104,683	0	0	0	6,675	0	127,544	0	0	0
3 REQUIRED ANNUAL AUDIT	74	0	111	187	71	73	0	0	0	(85)
4 15110 CHIEF EXECUTIVE OFFICER	3,172	0	4,748	8,262	3,100	3,402	0	0	0	(1,413)
5 13105 AUD/CONTROLLER	2,491	0	3,730	6,598	2,451	2,806	0	0	0	2,685
9 30200 COLLECTIONS	0	0	0	22,497	0	0	0	0	0	3,735
10 22100 COUNTY COUNSEL	0	0	0	37,260	75	4,867	0	0	2,686	173
12 15610 RISK MANAGEMENT	649	0	973	1,784	649	811	0	0	0	2,043
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	4,919,924	0	0	0
Total Current Allocations	111,068	0	9,561	115,019	30,803	11,958	5,047,468	0	2,686	99,605
Less: Prior Year Allocations	78,878	4,231	0	105,121	35,985	7,089	4,113,691	0	6,097	105,255
Carry-Forward	32,190	(4,231)	0	9,898	(5,182)	4,869	933,777	0	(3,411)	(5,650)
Current Adjustments	1,174	78	0	643	228	149	0	0	1,277	(829)
Proposed Costs	\$144,432	\$(4,153)	\$9,561	\$125,560	\$25,848	\$16,976	\$5,981,245	\$0	\$551	\$93,127

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Department	1001-34140 HAZ MATERIALS	1001-34150 CODE ENFORCEM ENT	1001-34160 SOLID WASTE	1002-34202 HOUSEHOL D HAZARDOU	1004-34204 AB939- SRCE RED & RECYCLE	1006-34206 UST PILOT PROGRAM	1008-34208 USED OIL RECYCLING GRANT	1051-31100 AREA AGENCY ON AGING	1051-31200 MANCINI HALL SR CITIZENS	1071-241100 DA-FAMILY SUPPORT
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	0	95	0	272
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	(220)	0	(3,655)
5 13105 AUD/CONTROLLER	0	0	0	0	0	0	0	2,168	0	3,417
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	9
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	46	0	11
12 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	515	0	3,792
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	42
Total Current Allocations	0	0	0	0	0	0	0	2,604	0	3,888
Less: Prior Year Allocations	0	0	0	0	0	0	0	1,251	0	5,496
Carry-Forward	0	0	0	0	0	0	0	1,353	0	(1,608)
Current Adjustments	0	0	0	0	0	0	0	604	0	706
Proposed Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,561	\$0	\$2,986

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Department	1101-40300 PW-ROAD & BRIDGE	1201-40100 PW- ADMINISTR ATION	1202-40200 PW- ENGINEERI NG	1014-34234 ADBANONE D VEHICLES	1015-34236 WASTE COLLECTIO N CENTER	1206-40400 BUILDING PERMITS	1320-33112 JTPA	1401- 1300001 HSA ADMIN	1402- 1200001 PUBLIC HEALTH	1403- 1400001 MANAGED CARE
1 Use Allowance - Buildings	\$0	\$53,866	\$1,684	\$0	\$0	\$72,670	\$525	\$0	\$(526)	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	(1,108)	148	(25)	0	0	(0)	(249)	(57)	334	0
4 15110 CHIEF EXECUTIVE OFFICER	(1,299)	(244)	(663)	0	0	4	(1,564)	(1,250)	(3,833)	0
5 13105 AUD/CONTROLLER	3,577	398	900	0	0	606	5,567	7,272	9,180	0
9 30200 COLLECTIONS	202	0	0	0	0	0	0	7,217	0	0
10 22100 COUNTY COUNSEL	2	5	343	0	0	3	0	98	4	0
12 15610 RISK MANAGEMENT	1,459	201	774	0	0	401	2,088	2,158	4,233	0
13 35110 GROUNDS MAINTENANCE	6	14	30	0	0	63	0	0	2,901	0
Total Current Allocations	2,840	54,388	3,043	0	0	73,747	6,369	15,437	12,293	0
Less: Prior Year Allocations	4,457	64,471	3,570	0	0	82,181	12,720	(13,593)	309	0
Carry-Forward	(1,617)	(10,083)	(527)	0	0	(8,434)	(6,351)	29,030	11,984	0
Current Adjustments	3,010	3,447	383	0	0	5	9,761	(16,185)	(1,968)	0
Proposed Costs	\$4,233	\$47,752	\$2,899	\$0	\$0	\$65,317	\$9,779	\$28,282	\$22,309	\$0

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Department	1404- 1500001 INDIGENT HEALTH	1501- 6000110 MENTAL HEALTH	1502- 6500110 DRUG & ALCOHOL	1503- 6030110 PUBLIC GUARDIAN	1504- 6400110 MENTAL HEALTH	1505- 6700110 SRC	1506- 6550110 SUBSTANC E ABUSE	1507- 6800110 MENTAL HEALTH	1631-45701 INCOME MAINT & SOCIAL	1651-37299 LIBRARY
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	(312)	1,310	(278)	7	(34)	(306)	0	36	3,406	(52)
4 15110 CHIEF EXECUTIVE OFFICER	(1,402)	(2,136)	(193)	(335)	(345)	(961)	0	(2,072)	(15,554)	(3,235)
5 13105 AUD/CONTROLLER	1,670	15,161	1,904	532	819	1,150	0	5,782	50,368	4,729
9 30200 COLLECTIONS	0	0	232	21	634	0	0	0	113	13
10 22100 COUNTY COUNSEL	0	186	0	427	0	0	0	0	2,913	26
12 15610 RISK MANAGEMENT	385	6,673	646	228	267	747	0	2,132	24,906	3,514
13 35110 GROUNDS MAINTENANCE	260	5,116	183	531	0	0	0	0	630	0
Total Current Allocations	600	26,311	2,495	1,410	1,342	630	0	5,877	66,782	4,995
Less: Prior Year Allocations	6,014	10,611	1,042	460	(1,183)	66	0	1,787	64,341	10,807
Carry-Forward	(5,414)	15,700	1,453	950	2,525	564	0	4,090	2,441	(5,812)
Current Adjustments	5,559	4,624	(1,070)	261	340	1,041	0	2,313	9,508	4,856
Proposed Costs	\$745	\$46,634	\$2,878	\$2,622	\$4,206	\$2,234	\$0	\$12,281	\$78,731	\$4,039

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Department	1685-17285- OES HOMELAND SECURITY	1695-25410 CDBG NSPG	1690-17270 FY09 SHSGP Training	1692-25410 PL CDBG-R (Recovery Act)	1694-35701 PKS Regional Water Safety	1697-17253 CEO-OES Homeland Security	1688-26431- PROB CCCPIF 10/11	1679-26481 PROB Local Community Corrections	1677-17353 OES SHSP TRAINING/P LANNING	1703-28601 CAL ID
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	(7)	0	0	9
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	(29)	0	974	(35)
5 13105 AUD/CONTROLLER	0	0	0	0	0	0	121	93	911	31
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	0	0	0	0	0	0	131	0	324	27
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	0	0	0	216	93	2,209	31
Less: Prior Year Allocations	12	20	2,336	0	319	620	4,429	0	0	(120)
Carry-Forward	(12)	(20)	(2,336)	0	(319)	(620)	(4,213)	0	0	151
Current Adjustments	0	20	4	0	15	0	0	0	0	(112)
Proposed Costs	\$(12)	\$0	\$(2,332)	\$0	\$(304)	\$(620)	\$(3,997)	\$93	\$2,209	\$71

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Department	1710-23210 DA-BOC VICTIM RESTIT	1711-23210 DA-CHILD ABDUCTION	1712-23210 DA-AUTO FRAUD	1713-23210 DA- WORKERS; COMP	1714-23210 DA-VICTIM WITNESS	1715-28825 SO-VEHICLE THEFT	171A-16201 12TH ST 2- WAY	171A-16202 12TH ST. 3- WAY	171B-16301 12TH ST PARKING GARAGE	1724-12200 PROPERTY TAX ADMIN PROG
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	(20)	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	0	110	0	50	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	0	0	90	0	50	0	0
Less: Prior Year Allocations	0	0	0	0	0	(97)	0	(45)	0	0
Carry-Forward	0	0	0	0	0	187	0	95	0	0
Current Adjustments	0	0	0	0	0	(95)	0	(13)	0	0
Proposed Costs	\$0	\$0	\$0	\$0	\$0	\$181	\$0	\$132	\$0	\$0

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Department	1725-17110 CEO COUNTY FIRE	1726-17210 CEO DRUG & ALCOHOL	1727-35451 FISH & GAME	1729-28814 SO ELSE GRANT YR 111	1731-28820 SO DETENTION TRAINING	1732-26310 ADULT DRUG COURT	1733-26320 CHALLENGE GRANT	1734-30510 RETIREMEN T BOARD	1742-17310 CEO COMMUNIT Y SERVICES	1752-28510 RAY SIMON TRAINING CENTER
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	(20)	0	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	41	0	0	0	0	0	0	0	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	133	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	153	0	0	0	0	0	0	0	0	0
Less: Prior Year Allocations	31	0	0	0	0	0	0	0	0	0
Carry-Forward	122	0	0	0	0	0	0	0	0	0
Current Adjustments	(19)	0	0	0	0	0	0	0	0	0
Proposed Costs	\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Department	1755-16141 FAMILIES FIRST COMMISSIO	1763-16137 BLOCK GRANT	1764.26364 PROB Juvenile Accountabilit	1765.26421 PROB Ward Welfare fund	176C.28370 SO Court Security	1770-26341 CPA 2000	1787-17510 OES GRANT PROGRAMS	1789-17610 FEMA EMERGENC Y OPS	1790-17521 OES DOMESTIC PREP	1791-17531 OES HOMELAND SECURITY
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	(47)	0	0	0	50	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	(56)	0	0	0	(578)	0	0	0	0	0
5 13105 AUD/CONTROLLER	491	0	0	0	1,402	0	0	0	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	6	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	104	0	0	0	1,511	0	0	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	498	0	0	0	2,385	0	0	0	0	0
Less: Prior Year Allocations	200	0	0	0	0	0	0	0	0	0
Carry-Forward	298	0	0	0	0	0	0	0	0	0
Current Adjustments	(52)	0	0	0	0	0	0	0	0	0
Proposed Costs	\$745	\$0	\$0	\$0	\$2,385	\$0	\$0	\$0	\$0	\$0

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Department	179B-17561 OES HOME SEC 2005	1792-17571 OES HOME SEC 2006	1793-26371- JJCPA	1794-17541 OES HOME SEC 2004	1796-17551 OES HOMELAND SECURITY	1798-26383 PROB JJCPA PROGRAMS	1799-16193 CEO JAG 2006	1801-60100 DEL RIO LANDSCAPE	1813-60100 CSA #10-PW	1814-60100 CSA #10- PARKS
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	0	0	0	0	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	799	0	31,152
Total Current Allocations	0	0	0	0	0	0	0	799	0	31,152
Less: Prior Year Allocations	0	0	0	0	0	0	4	37	0	1,473
Carry-Forward	0	0	0	0	0	0	(4)	762	0	29,679
Current Adjustments	0	0	0	0	0	0	4	0	0	0
Proposed Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,560	\$0	\$60,832

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Department	1823-60100 COUNTY SVCS AREA #16	1824-60100 COUNTY SVCS AREA #17	1825-60100 COUNTY SVCS AREA #18	1826-60100 COUNTY SVCS AREA #19	1828-60100 COUNTY SVCS AREA #21	1829-60100 COUNTY SVCS AREA #22	1831-60100 COUNTY SVCS AREA #24	2001-61100 CNTY-CITY ADMIN BLDG	2002-61100 COURTHOU SE REMODEL	2005-61100 CENTER 3 REMODEL
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	0	0	0	0	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
13 35110 GROUNDS MAINTENANCE	688	0	916	4,520	2,666	844	1,244	0	0	0
Total Current Allocations	688	0	916	4,520	2,666	844	1,244	0	0	0
Less: Prior Year Allocations	108	0	99	235	174	35	42	0	0	0
Carry-Forward	580	0	817	4,285	2,492	809	1,202	0	0	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,267	\$0	\$1,734	\$8,805	\$5,158	\$1,653	\$2,446	\$0	\$0	\$0

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Department	2007-61100 SO CALMET- HIDTA	2008-61100 COURTHOU SE ACCESS RAMP	2009-61100 SALIDA REGIONAL LIBRARY	2011-61100 AGRICULTU RAL CENTER	2012-61100 POST TRAINING CENTER	2017-61100 ANIMAL SVCS QUARANTIN	2019-61100 MODESTO LIBRARY	2022-61100 ANIMAL SVCS FACILITY	2024-61139 CEO Psychiatric Health	2025-61100 CEO COURTHOU SE
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	0	0	0	0	147	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	0	0	0	0	0	147	0
Less: Prior Year Allocations	0	0	(45)	0	0	0	0	0	0	0
Carry-Forward	0	0	45	0	0	0	0	0	0	0
Current Adjustments	0	0	(39)	0	0	0	0	0	0	0
Proposed Costs	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$147	\$0

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Department	2026-61304 CEO Criminal Justice Facility	2027-61124 CEO Public Safety Center / Jail	2028-61125 SOC Emergency Power	2029-61100 GRAYSON COMMUNIT Y CENTER &	2031-61100 JAIL CONSTRUC TION FUND	2033-61100 JAIL PROJ MED SECUR	2037-61100 ADULT VIOLENT OFFENDER	2038-61100 JUVENILE HALL EXPANSION	2041-61100 SHERIFF'S OPERS CENTER	2042-61100 JUVENILE HALL SALLYPORT
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	11	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	220	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	352	0	0	0	0	0	0	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	0	111	0	0	0	0	0	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	694	0	0	0	0	0	0	0	0
Less: Prior Year Allocations	44	10,355	9	0	0	0	0	0	0	0
Carry-Forward	(44)	(9,661)	(9)	0	0	0	0	0	0	0
Current Adjustments	46	(168)	5	0	0	0	0	0	0	0
Proposed Costs	\$2	\$(9,136)	\$(4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Department	2043-61100 JUVENILE HALL SPEC NEEDS HSG	2044-61100 JUVENILE HALL FIRE SPRINKLER/	2045-61100 CITY HALL REMODEL	2015-61100 VEHICLE MTCE	2046-61100 BANK OF AMERICA REMODEL	2018-61100 H.S.A. PHARMACY & ADMIN	2047-61100 DEMOLISH KINGS BENCH	2048-61100 12TH ST PARKING GARAGE	2049-61126 CEO Juvenile Hall Commitment	2051-61100 SAT FACILITY
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	0	0	0	0	6	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	0	0	0	0	0	6	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	2,374	0	0
Carry-Forward	0	0	0	0	0	0	0	(2,374)	0	0
Current Adjustments	0	0	0	0	0	0	0	(274)	0	0
Proposed Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(2,648)	\$6	\$0

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Department	2052-61100 GALLO PERFORMIN G ARTS	2053-61100 Central Valley Center	2054-61130 CEO Juvenile Hall Fire	2055-61100 CLERK- RECORDER REMODEL	2056-61127 CEO Honor Farm Emergency	2057-61128 CEO Coroner's Facility	2058-61129 CEO Animal Shelter at Crows	2059-61137 CEO Downtown Mens Jail	2061-25790 REDEVELO PMENT AGENCY	2082-61100 STAN CO RECOVERY RENOVATIO
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	0	55	0	0	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	0	0	55	0	0	0	0
Less: Prior Year Allocations	0	0	0	0	(37)	(66)	(63)	(145)	63	0
Carry-Forward	0	0	0	0	37	121	63	145	(63)	0
Current Adjustments	0	0	0	0	(37)	(95)	(27)	(142)	113	0
Proposed Costs	\$0	\$0	\$0	\$0	\$0	\$81	\$36	\$3	\$50	\$0

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Department	2072.61131 CEO Honor Farm Waste Water	2073.61133 CEO SBT Data Center Improvement	2074- 61134HSA Polymerase Chain	2075-61135 CEO Honor Farm Barracks	2076-61136 CEO Calif Energy Comm	2077-61306 CEO PFF Intake and Release	2070-61138 CEO Juvenile Justice	2091-61100 EMERGENC Y DISPATCH PROJECT	2106-61100 RESERVOIR	2110-61100 RENOVATIO N
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	11	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	(104)	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	2	0	97	0	65	73	0	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	0	0	0	27	0	0	0	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	2	0	30	0	65	73	0	0	0
Less: Prior Year Allocations	0	(85)	(22)	(462)	(45)	0	0	0	0	0
Carry-Forward	0	87	22	492	45	0	0	0	0	0
Current Adjustments	0	(85)	(29)	(2)	(45)	0	0	0	0	0
Proposed Costs	\$0	\$4	\$(7)	\$521	\$0	\$65	\$73	\$0	\$0	\$0

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Department	2126-35623 PKS EMPIRE SWIMMING	2128.35624 PKS Heron Point Improvement	4001-41510 LOCAL TRANSIT SYSTEM	4011-46100 SR911	6111-61411 SR911	4021-41100 FINK ROAD LANDFILL	4031-41200 GEER ROAD LANDFILL	4041- 6600110 SBHC	4051- 1010001 HLTH SVCS AGENCY	4061-34810 WASTE TO- ENERGY PROJECT
1 Use Allowance - Buildings	\$0	\$0	\$15,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	18	0	0	(1)	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	(86)	0	(674)	(399)	0	0	(5,545)	0
5 13105 AUD/CONTROLLER	0	0	745	0	2,031	1,204	0	0	16,016	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	10	0	12	57	21	0	0	0
12 15610 RISK MANAGEMENT	0	0	80	0	1,754	444	0	0	6,879	0
13 35110 GROUNDS MAINTENANCE	0	0	14	0	0	0	0	0	9,073	0
Total Current Allocations	0	0	16,281	0	3,123	1,304	21	0	26,423	0
Less: Prior Year Allocations	0	(367)	17,749	38,915	0	651	(315)	0	11,152	(20)
Carry-Forward	0	367	(1,468)	(38,915)	0	653	336	0	15,271	20
Current Adjustments	0	(367)	121	0	(597)	1,050	(175)	0	2,909	0
Proposed Costs	\$0	\$0	\$14,935	\$(38,915)	\$2,526	\$3,008	\$181	\$0	\$44,603	\$20

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Department	4081-28505 JAIL COMMISSA RY	4081-28506 SO Inmate Welfare	4081-28507 SO Re-Focus	5001-18210 CENTRAL SVCS	5001-18741 Purchasing- ISF	5011-48200 TELECOMM UNICATION S	5021-18510 FLEET SERVICES	5031-48100 SBT	5038-48510 MIS HRMS UPGRADE	5041-46200 CNTY-WIDE RADIO MTCE
1 Use Allowance - Buildings	\$0	\$0	\$0	\$31,419	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	(18)	(4)	0	(5)	0	(4)	8	33	0	0
4 15110 CHIEF EXECUTIVE OFFICER	(42)	(155)	0	47	(100)	(32)	(298)	(127)	0	0
5 13105 AUD/CONTROLLER	580	(418)	101	674	(206)	(1,288)	1,492	2,498	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	23	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	84	0	(0)	0	0	0
12 15610 RISK MANAGEMENT	198	(69)	0	192	104	51	272	646	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	2,129	0	0	0	330	0	0
Total Current Allocations	717	(647)	101	34,456	(117)	(1,273)	1,497	3,381	0	0
Less: Prior Year Allocations	1,174	(148)	(206)	5,322	0	(1)	1,887	135	0	0
Carry-Forward	(457)	(499)	307	29,134	0	(1,272)	(390)	3,246	0	0
Current Adjustments	1,040	112	165	(16)	0	(66)	1,307	(731)	0	0
Proposed Costs	\$1,300	\$(1,034)	\$574	\$63,573	\$(117)	\$(2,611)	\$2,414	\$5,896	\$0	\$0

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Department	5051-18010 GENERAL LIABILITY INSURANCE	5061-18010 MED MAL	5071-18010 UNEMPLOY MENT	5081-18010 WORKERS' COMPENSA TION	5091-18010 PURCHASE D INS	5093-18093 CEO RM Other Empl Benefits	5101-18010 DENTAL SELF INSURANCE	5111-18010 VISION SELF INSURANCE	5121-42100 PW- MORGAN SHOP	5141-16161 CEO-I-CJIS PROJECT
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	0	0	(11)	4
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	878	0	0	(247)	(14)
5 13105 AUD/CONTROLLER	682	53	7	89	0	1,363	100	25	(50)	128
9 30200 COLLECTIONS	19	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	153	0	0	0	0	15	0	0	0	0
12 15610 RISK MANAGEMENT	(723)	0	0	(1,869)	0	(1,375)	(153)	(146)	211	27
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	131	53	7	(1,781)	0	880	(53)	(121)	(97)	145
Less: Prior Year Allocations	10,884	338	11	19,571	6,227	5,435	1,687	1,590	1,574	(163)
Carry-Forward	(10,753)	(285)	(4)	(21,352)	(6,227)	(4,555)	(1,740)	(1,711)	(1,671)	308
Current Adjustments	2,469	322	15	275	764	0	197	52	1,156	(396)
Proposed Costs	\$(8,153)	\$91	\$19	\$(22,857)	\$(5,463)	\$(3,674)	\$(1,596)	\$(1,779)	\$(612)	\$58

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Department	5151-45971 MAINFRAME SUPPORT	5170-18701 Facilities Maint ISF	5170-18721 Facilities Maint Utilities	6000-63100 LAW LIBRARY	6100-64410- RETIREMEN T BOARD	6175-63576- JPA 10th St Place	6181-63584- JPA Animal Services	6409-64100 DEV FEES- ADMIN SVCS	2409-61230 DEV FEES- ADMIN SVCS	6422-64100 PL SPECIAL PROJECT MISC
1 Use Allowance - Buildings	\$0	\$70,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	(44)	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	(767)	0	1,432	(170)	0	(413)	0	5,739	0
5 13105 AUD/CONTROLLER	0	4,909	1,150	1,161	552	3,115	2,493	47	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	918	0	0	0
10 22100 COUNTY COUNSEL	0	17	0	0	0	0	114	0	11	1,914
12 15610 RISK MANAGEMENT	0	755	0	324	385	0	895	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	72	0	0	0
Total Current Allocations	0	74,965	1,150	2,917	766	3,115	4,080	47	5,750	1,914
Less: Prior Year Allocations	0	81,463	2,679	13,001	(40,958)	11,937	12,680	0	5,595	0
Carry-Forward	0	(6,498)	(1,529)	(10,084)	41,724	(8,822)	(8,600)	0	155	0
Current Adjustments	0	1,229	2,493	2,333	183	(1,890)	8,963	0	0	0
Proposed Costs	\$0	\$69,695	\$2,114	\$(4,834)	\$42,673	\$(7,596)	\$4,443	\$47	\$5,905	\$1,914

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Department	6450-64501 SO DRUG ENFORCEM ENT	6611-64111 MUNICIPAL COURT	6950-13406 RDA Obligation Rtmt Fund	7271-65100 STAN CONSOL FIRE	7701-65205 SAAG	64100 TRUST & AGENCY	6235-64100 HSA Hospital Education	6346-64100 HSA Child Passenger Restraints	6478-64100 HSA Valley Consortium	7750-65100 EMER MED SVCS AGENCY
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	1,072	0	0	0	0	0
9 30200 COLLECTIONS	0	769,314	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	164	798	0	0	0	0	0	671
12 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	769,314	164	798	1,072	0	0	0	0	671
Less: Prior Year Allocations	0	13,510	(97)	462	567	24,927	0	0	0	1,958
Carry-Forward	0	755,804	261	336	505	(24,927)	0	0	0	(1,287)
Current Adjustments	0	0	11	276	455	3,164	0	0	0	8
Proposed Costs	\$0	\$1,525,118	\$436	\$1,409	\$2,032	\$(21,763)	\$0	\$0	\$0	\$(607)

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Department	7760-65100 LAFCO	9999-65100 Independent Special Districies	9999-60100 Special Districts	8001-66100 COUNTY SCHOOL SVC FUND	43130 BUILDING SVCS-Gallo Arts	43135 BUILDING SVCS-cost share 2 way	1698-26407 PROB YOBG	1706-23210 DA ELDER ABUSE GRANT	1741- 0023210 DA SPEC OPS SPOUSE	1775-23210 DA VERTICAL PROSECTN
1 Use Allowance - Buildings	\$4,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	9	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	97	0	0	0	0	0	(277)	0	0	0
5 13105 AUD/CONTROLLER	317	0	0	0	0	0	(66)	0	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	752	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	147	0	0	0	0	0	54	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	6,046	0	0	0	0	0	(279)	0	0	0
Less: Prior Year Allocations	5,549	715	5,880	13,986	(164)	1,114	149	0	0	0
Carry-Forward	497	(715)	(5,880)	(13,986)	164	(1,114)	(428)	0	0	0
Current Adjustments	80	0	0	1,954	0	8	2	0	0	0
Proposed Costs	\$6,622	\$(715)	\$(5,880)	\$(12,032)	\$164	\$(1,106)	\$(706)	\$0	\$0	\$0

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Department	1776-23210 DA REAL ESTATE FRAUD	1832-60100 COUNTY SVCS AREA #25	1833-60100 COUNTY SVCS AREA #26	1203- 0040210 COUNTY SURVEY	1780-28885 SO CAL- MMET	6024-63307 SO HIDTA	1768-28841 SO CIVIL VEHICLES	1769-28871 SO DRIVER TRAINING PROG	1717-25310 PL GRANTS	1783-25410 PLHUD GRANTS
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	(59)	0	0	15	0	(2,470)
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	(163)	0	0	178	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	(55)	0	164	320	0	235
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
12 15610 RISK MANAGEMENT	0	0	0	0	(33)	0	0	211	0	0
13 35110 GROUNDS MAINTENANCE	0	717	11,406	0	0	0	0	0	0	0
Total Current Allocations	0	717	11,406	0	(310)	0	164	723	0	(2,235)
Less: Prior Year Allocations	0	37	773	0	1,163	(240)	(274)	125	0	123
Carry-Forward	0	680	10,633	0	(1,473)	240	438	598	0	(2,358)
Current Adjustments	0	0	0	0	48	(240)	(272)	73	0	66
Proposed Costs	\$0	\$1,398	\$22,039	\$0	\$(1,734)	\$0	\$330	\$1,394	\$0	\$(4,527)

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Department	1784-25410 PL ANNUAL W/P- OAKDALE	1785-25410 PL ANNUAL W/P- PATTERSO	178A-25410 PL ANNUAL W/P-CERES	178B-25410 PL ANNUAL W/P- NEWMAN	178C-25410 PL ANNUAL W/P- WATERFOR	6004-63204 SO-HIDTA- MARIJUANA	6008-63501 PW North County Corridor	6061-61661 DER Waste to Energy	6019-63205 SO-CPOT	6020-63301 SO HIDTA- ADM
1 Use Allowance - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	0	0	18	12	0	0
9 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
10 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	17	0	0
12 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	0	0	0	18	28	0	0
Less: Prior Year Allocations	0	0	0	0	0	0	(17)	0	0	0
Carry-Forward	0	0	0	0	0	0	35	0	0	0
Current Adjustments	0	0	0	0	0	0	7	0	0	0
Proposed Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$60	\$28	\$0	\$0

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Department	1792-17571 CEO OES HOMELAND SECURITY	1798-26397 PROB JJCPA PROGRAMS	16032 CEO BACKUP RADIO	9999-99999 ALL OTHER	2nd Allocation Orphans	Total
1 Use Allowance - Buildings	\$0	\$0	\$0	\$142,159	\$0	\$1,427,531
2 Equipment Depreciation	0	0	22,795	0	0	2,372,345
3 REQUIRED ANNUAL AUDIT	0	195	0	0	0	20,912
4 15110 CHIEF EXECUTIVE OFFICER	0	(669)	0	0	0	832,528
5 13105 AUD/CONTROLLER	0	(341)	0	0	0	854,325
9 30200 COLLECTIONS	0	0	0	0	0	857,376
10 22100 COUNTY COUNSEL	0	0	0	0	0	434,469
12 15610 RISK MANAGEMENT	0	58	0	0	0	251,628
13 35110 GROUNDS MAINTENANCE	0	0	0	0	0	5,005,782
Total Current Allocations	0	(758)	22,795	142,159	0	2,056,897
Less: Prior Year Allocations	0	1,281	22,795	389,180	0	2,452,469
Carry-Forward	0	(2,039)	0	(247,021)	0	(541,589)
Current Adjustments	0	12	0	22,150	0	144,826
Proposed Costs	\$0	\$(2,785)	\$22,796	\$(82,713)	\$0	\$11,660,133