



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

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Stanislaus
Modesto, California

Date: September 9, 2016
Filing Ref: STA17

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 **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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. Rental Rates – Buildings | 14. Other Employment Benefits (ISF) |
| 3. Required 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. Ground Maintenance | 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: There are no adjustments in the 2016-17 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 for

Lauren Klein

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

Name

Auditor-Controller

Title

9-12-2016

9-28-2016

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 15 for use in FY 17
6/15/2016

Summary Schedule

Department	COMPREHENSIVE COURT FINES	10100 AGRICULTURAL COMMISSIONS	12100 ASSESSOR	14100 BOARD OF SUPERVISORS	14200 CLERK OF THE BOARD	15210 CEO ECONOMIC DEVELOPMENT	15510 OFFICE OF EMERGENCY SERVICES	15810 CEO COMMUNITY SUPPORT	16021 CEO CAPITAL IMPROVEMENTS	16031 CEO PLANT ACQUISITION
1 Rental Rates - Buildings	\$0	\$(4,679)	\$154,725	\$47,575	\$24,223	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	91,590	11,728	0	5,969	0	76,302	0	0	0
3 REQUIRED ANNUAL AUDIT	0	854	897	142	77	0	198	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	35,702	40,897	6,413	3,658	0	5,303	0	0	0
5 13105 AUD/CONTROLLER	0	30,241	33,489	5,278	3,346	150	5,295	0	0	856
6 30200 COLLECTIONS	0	32	0	0	0	0	60	0	0	0
7 22100 COUNTY COUNSEL	0	7,749	27,981	30,549	0	0	1,228	0	0	0
8 15610 RISK MANAGEMENT	0	6,985	8,071	1,242	776	0	1,242	0	0	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	168,472	277,788	91,199	38,050	350	89,627	0	0	856
Less: Prior Year Allocations	651,494	194,462	282,232	131,973	6,375	495	49,369	31	18	1,943
Carry-Forward	(651,494)	(25,990)	(4,444)	(40,774)	31,675	(345)	40,258	(31)	(18)	(1,087)
Proposed Costs	\$(651,494)	\$142,483	\$273,344	\$50,424	\$69,726	\$(194)	\$129,885	\$(31)	\$(18)	\$(231)

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Department	16046 CEO CROWS LANDING AIR	16091 COUNTY BUILDINGS	16121 COURTS MTCE OF EFFORT	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$12,865	\$0	\$0	\$85,540	\$490,546
2 Equipment Depreciation	0	929,741	0	2,084	0	0	17,932	281,908	1,642	161,311
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	80	444	251	61	2,191
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	3,479	20,326	12,035	2,907	96,725
5 13105 AUD/CONTROLLER	85	288	54	0	37	2,848	17,337	10,889	2,808	80,874
6 30200 COLLECTIONS	0	0	56,387	0	0	0	17	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	140	0	12,696	20,123	0	22,891
8 15810 RISK MANAGEMENT	0	0	0	0	0	621	4,036	2,639	621	19,092
9 35110 GROUNDS MAINTENANCE	0	14,065	0	0	0	0	0	0	0	0
Total Current Allocations	85	944,074	56,441	2,084	177	19,892	72,789	327,845	93,579	873,630
Less: Prior Year Allocations	85	233,062	2,502	8,746	996	6,670	62,538	327,286	105,690	876,237
Carry-Forward	(0)	711,012	53,939	(6,662)	(819)	13,222	10,201	559	(12,111)	(2,607)
Proposed Costs	\$85	\$1,655,085	\$110,381	\$(4,577)	\$(642)	\$33,115	\$82,990	\$328,404	\$81,468	\$871,022

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Department	25101 PLANNING & COMMUNIT Y	26051 PROBATION ADMINISTR ATION	0100-26061 PROB Comm Correction Partnership	0100-26071 PROB Juvenile Commitment	26110 PROBATION	26210 JUVENILE HALL	27010 PUBLIC DEFENDER	28101 SHERIFF ADMIN	28102 SHERIFF IA	28251 SO HAVEN Grant
1 Rental Rates - Buildings	\$50,165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	74,131	38,467	13,349	72,722	4,433	0
3 REQUIRED ANNUAL AUDIT	538	375	518	602	1,569	1,113	617	148	59	24
4 15110 CHIEF EXECUTIVE OFFICER	12,116	13,980	23,616	27,239	71,063	50,633	27,935	3,509	2,577	990
5 13105 AUD/CONTROLLER	10,584	13,033	19,182	22,523	59,761	41,589	28,075	4,738	2,200	898
6 30200 COLLECTIONS	103	0	0	0	1,047	0	5,255	49	0	0
7 22100 COUNTY COUNSEL	73,956	0	0	0	16,003	0	280	147,099	0	0
8 15610 RISK MANAGEMENT	2,484	2,794	4,657	5,277	13,815	9,934	5,433	776	466	155
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	149,945	30,181	47,973	55,641	237,388	141,737	80,944	229,040	9,734	2,087
Less: Prior Year Allocations	140,409	35,624	26,414	3,507	238,578	172,757	56,020	219,523	4,892	1,523
Carry-Forward	9,536	(5,443)	21,559	52,134	(1,190)	(31,020)	24,924	9,517	4,842	544
Proposed Costs	\$159,482	\$24,739	\$69,531	\$107,776	\$236,198	\$110,716	\$105,868	\$238,558	\$14,577	\$2,612

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Department	28290 So Civil	28105 SO INFORMATI ON TECHNOLO	28106 SO FINANCE	28107 SO BACKGROU NDS	28321 SO Day Reporting Center	28314 SO CERT	28209 SO Property & Evidence	28210 SO Patrol	28211 SO Air Patrol	28212 SO Bomb Squad
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	38,526	44,224	1,343	0	0	729	11,774	314,776	103,161	0
3 REQUIRED ANNUAL AUDIT	224	169	119	104	0	0	64	1,597	9	0
4 15110 CHIEF EXECUTIVE OFFICER	9,247	7,772	5,221	5,718	0	0	2,979	71,929	513	0
5 13105 AUD/CONTROLLER	7,519	7,126	4,403	5,664	48	107	2,942	61,619	1,273	200
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
8 15610 RISK MANAGEMENT	1,397	1,552	931	1,552	0	0	621	13,815	155	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	56,913	60,843	12,018	13,038	48	835	18,379	463,735	105,110	200
Less: Prior Year Allocations	0	166,127	16,033	9,961	138	89	17,652	494,531	82,008	17,151
Carry-Forward	0	(105,284)	(4,015)	3,077	(90)	746	727	(30,796)	23,102	(16,951)
Proposed Costs	\$56,913	\$(44,440)	\$8,003	\$16,115	\$(42)	\$1,582	\$19,107	\$432,938	\$128,212	\$(16,750)

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Department	28310 HONOR FARM	28312 SO Roadside Crews	28213 SO K9 Unit	28205 SO Volunteers	28320 BUREAU OF ADMIN SVCS	28208 SO ID Unit	28214 SO Swat	28203 SO Ops Training	28215 SO Dive Team	28322 SO JAIL ALTERNATI VES
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	29,186	22,227	50,278	2,438	0	26,046	27,649	0	4,307	10,032
3. REQUIRED ANNUAL AUDIT	0	43	200	18	497	100	0	121	0	255
4 15110 CHIEF EXECUTIVE OFFICER	0	1,831	8,469	824	21,964	4,610	0	6,016	0	11,434
5 13105 AUD/CONTROLLER	59	1,437	7,100	1,159	18,315	4,030	338	6,671	222	9,800
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
8 15610 RISK MANAGEMENT	0	310	1,397	155	4,036	931	0	1,397	0	2,173
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	29,244	25,848	67,444	4,595	44,811	35,717	27,987	14,205	4,529	33,694
Less: Prior Year Allocations	91,797	31,385	42,952	466	41,710	23,567	35,822	6,048	4,671	28,907
Carry-Forward	(62,553)	(5,537)	24,492	4,129	3,101	12,150	(7,835)	8,157	(142)	4,787
Proposed Costs	\$(33,308)	\$20,312	\$91,936	\$8,725	\$47,912	\$47,868	\$20,152	\$22,362	\$4,386	\$38,481

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Department	28217 SO Mounted Unit	28218 SO Marine Unit	28219 SO ORVET - Off Road Vehicle	28220 SO Critical Response Team	28224 SO Deputies	28225 SO Salida Sub Station	28250 SO Detectives	28330 MEN'S JAIL	28270 SO Coroner	28230 SO Law Enforcement - Riverbank
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	28,015	63,498	7,171	8,697	0	617	58,769	41,247	32,920	10,634
3 REQUIRED ANNUAL AUDIT	0	54	64	0	13	0	349	1,570	200	465
4 15110 CHIEF EXECUTIVE OFFICER	0	2,192	2,749	0	641	0	15,127	69,617	9,478	19,995
5 13105 AUD/CONTROLLER	264	1,777	2,652	102	623	0	12,986	57,247	9,462	16,102
6 30200 COLLECTIONS	0	0	0	0	0	0	0	607	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	6,909	0
8 15610 RISK MANAGEMENT	0	310	466	0	155	0	2,639	12,883	2,018	3,415
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	28,279	67,831	13,102	8,799	1,432	617	89,870	183,171	60,987	50,612
Less: Prior Year Allocations	28,212	59,186	29,458	51	6,582	617	42,952	173,944	73,866	62,972
Carry-Forward	67	8,665	(16,356)	8,748	(5,150)	0	46,918	9,227	(12,879)	(12,360)
Proposed Costs	\$28,345	\$76,497	\$(3,255)	\$17,547	\$(3,718)	\$618	\$136,787	\$192,398	\$48,108	\$38,251

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Department	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	28255 SO Juvenile Services	28260 SO Records	28269 SO Public Administrato r	28351 CENTRAL KITCHEN
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	31,567	0	9,883	0	2,822	2,749	0	22,012	0	28,821
3 REQUIRED ANNUAL AUDIT	519	176	2,466	145	0	0	0	585	18	348
4 15110 CHIEF EXECUTIVE OFFICER	21,924	7,966	108,783	6,502	0	0	0	26,058	802	15,833
5 13105 AUD/CONTROLLER	17,729	7,056	89,906	5,698	0	0	0	21,998	753	15,624
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
8 15610 RISK MANAGEMENT	3,570	1,552	19,868	1,242	0	0	0	5,277	155	3,104
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	75,309	16,750	230,907	13,586	2,822	2,749	0	75,920	1,727	63,731
Less: Prior Year Allocations	72,851	20,803	171,969	13,521	9,502	5,567	5,202	69,786	1,676	87,140
Carry-Forward	2,458	(4,053)	58,938	65	(6,680)	(2,818)	(5,202)	6,134	51	(23,409)
Proposed Costs	\$77,767	\$12,698	\$289,844	\$13,652	\$(3,859)	\$(69)	\$(5,202)	\$82,055	\$1,779	\$40,322

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Department	28280 SO Drug Enforcement	28281 SO Hidta	28313 SO K- 9 Unit - Detention	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$35,784	\$16,557	\$0	\$0
2 Equipment Depreciation	1,023	9,200	0	101,251	0	0	0	6,675	0	189,887
3 REQUIRED ANNUAL AUDIT	62	0	0	73	0	117	191	71	83	0
4 15110 CHIEF EXECUTIVE OFFICER	2,694	0	0	3,284	0	5,395	8,707	3,207	3,819	0
5 13105 AUD/CONTROLLER	2,100	316	4	2,876	0	4,573	7,304	2,757	3,395	0
6 30200 COLLECTIONS	0	0	0	0	0	0	22,393	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	39,441	0	8,857	0
8 15610 RISK MANAGEMENT	466	0	0	621	0	1,087	1,707	621	776	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	4,263,601
Total Current Allocations	6,345	9,516	4	108,106	0	11,172	115,529	29,887	16,929	4,453,488
Less: Prior Year Allocations	9,103	18,400	0	86,155	6,797	6,031	96,252	32,807	13,204	4,306,212
Carry-Forward	(2,758)	(8,884)	0	21,951	(6,797)	5,141	19,277	(2,920)	3,725	147,276
Proposed Costs	\$3,588	\$632	\$4	\$130,057	\$(6,797)	\$16,313	\$134,806	\$26,967	\$20,655	\$4,600,763

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Department	52100 GRAND JURY	1001-34110 ENVIRONME NTAL RESOURCE	1061-31100 AREA AGENCY ON AGING	1071-241100 DA-FAMILY SUPPORT	1101-40300 PW-ROAD & BRIDGE	1201-40100 PW- ADMINISTR ATION	1202-40200 PW- ENGINEERI NG	1206-40400 BUILDING PERMITS	1320-33112 JTPA	1401- 1300001 HSA ADMIN
1 Rental Rates - Buildings	\$0	\$85,502	\$0	\$(1)	\$0	\$61,876	\$6,292	\$55,399	\$(3)	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	14	12	(211)	(24)	690	2	(14)	(321)	(161)
4 15110 CHIEF EXECUTIVE OFFICER	0	(63)	(162)	(1,378)	(456)	(64)	(193)	(56)	166	(507)
5 13105 AUD/CONTROLLER	845	369	(262)	(140)	(267)	(35)	(12)	63	314	(269)
6 30200 COLLECTIONS	0	4,056	0	0	588	0	0	0	0	8,389
7 22100 COUNTY COUNSEL	3,573	(5,356)	(629)	(298)	(365)	(697)	(9,116)	(150)	(182)	6,886
8 15610 RISK MANAGEMENT	0	1,965	382	3,665	1,424	235	722	360	2,323	2,138
9 35110 GROUNDS MAINTENANCE	0	0	0	69	0	0	0	0	0	0
Total Current Allocations	4,418	86,487	(658)	1,705	900	62,006	(2,305)	55,603	2,297	16,475
Less: Prior Year Allocations	2,107	106,152	1,596	19,007	4,172	60,962	4,125	78,774	8,566	7,146
Carry-Forward	2,311	(19,665)	(2,254)	(17,302)	(3,272)	1,044	(6,430)	(23,171)	(6,269)	9,329
Proposed Costs	\$6,730	\$66,821	\$(2,913)	\$(15,596)	\$(2,372)	\$63,050	\$(8,736)	\$32,433	\$(3,973)	\$25,805

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Department	1402- 1200001 PUBLIC HEALTH	1404- 1500001 INDIGENT HEALTH	1501- 6000110 MENTAL HEALTH	1502- 6500110 DRUG & ALCOHOL	1503- 6030110 PUBLIC GUARDIAN	1504- 6400110 MENTAL HEALTH	1505- 6700110 SRC	1507- 6800110 MENTAL HEALTH	1631-45701 INCOME MAINT & SOCIAL	1651-37299 LIBRARY
1 Rental Rates - Buildings	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	122	(371)	174	37	(9)	(7)	3	0	391	(44)
4 15110 CHIEF EXECUTIVE OFFICER	(1,746)	(170)	(1,830)	(135)	17	145	252	(717)	(6,595)	(1,474)
5 13105 AUD/CONTROLLER	(792)	(175)	(984)	(40)	190	110	451	(340)	36,659	19
6 30200 COLLECTIONS	0	0	0	5	25	682	0	0	157	3
7 22100 COUNTY COUNSEL	0	0	8,885	0	20,240	0	0	0	115,190	2,045
8 15610 RISK MANAGEMENT	4,266	11	7,029	649	432	297	1,241	2,063	25,592	3,606
9 35110 GROUNDS MAINTENANCE	5,262	168	5,800	262	604	0	0	0	532	0
Total Current Allocations	7,114	(539)	18,674	778	21,500	1,227	1,947	1,006	171,928	-4,156
Less: Prior Year Allocations	21,234	3,207	30,030	4,044	611	1,061	2,470	9,136	168,372	14,808
Carry-Forward	(14,120)	(3,746)	(11,356)	(3,256)	20,889	166	(523)	(8,130)	3,556	(10,652)
Proposed Costs	\$(7,006)	\$(4,284)	\$7,318	\$(2,487)	\$42,389	\$1,393	\$1,424	\$(7,124)	\$175,484	\$(6,497)

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Department	1685-17285- OES HOMELAND SECURITY	1690-17270 FY09 SHSGP Training	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	1715-28825 SO-VEHICLE THEFT	171A-16202 12TH ST. 3- WAY
1 Rental Rates - 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	(8)	0	15	(0)	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	(232)	0	948	(8)	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	(144)	(7)	1,025	(1)	(13)	(2)
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
8 15610 RISK MANAGEMENT	0	0	0	0	68	0	310	26	0	0
9 35110 GROUNDS MAINTENANCE	0	0	7,241	0	0	0	0	0	0	0
Total-Current Allocations	0	0	7,241	0	(316)	(7)	2,298	18	(13)	(2)
Less: Prior Year Allocations	0	0	0	0	859	6	2,036	122	(226)	0
Carry-Forward	0	0	0	0	(1,175)	(13)	262	(104)	213	0
Proposed Costs	\$0	\$0	\$7,241	\$0	\$(1,491)	\$(20)	\$2,560	\$(86)	\$199	\$(2)

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Department	171B-16301 12TH ST PARKING GARAGE	1724-12200 PROPERTY TAX ADMIN PROG	1725-17110 CEO COUNTY FIRE	1726-17210 CEO DRUG & ALCOHOL	1727-35451 FISH & GAME	1755-16141 FAMILIES FIRST COMMISSIO	176C.28370 SO Court Security	1801-60100 DEL RIO LANDSCAPE	1813-60100 CSA #10-PW	1814-60100 CSA #10- PARKS
1 Rental Rates - 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	87	0	0	(3)	69	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	(51)	0	0	(47)	(1,333)	0	0	0
5 13105 AUD/CONTROLLER	0	0	30	0	0	(10)	(443)	0	0	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	(2,328)	0	0	(768)	0	0	0	0
8 15610 RISK MANAGEMENT	0	0	129	0	0	103	1,314	0	0	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	349	0	62,422
Total Current Allocations	0	0	(2,133)	0	0	(724)	(393)	349	0	62,422
Less: Prior Year Allocations	0	0	(75)	0	0	285	0	503	0	26,502
Carry-Forward	0	0	(2,058)	0	0	(1,009)	0	(154)	0	35,920
Proposed Costs	\$0	\$0	\$(4,192)	\$0	\$0	\$(1,733)	\$(393)	\$194	\$0	\$98,342

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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	2009-61100 SALIDA REGIONAL LIBRARY	2024-61139 CEO Psychiatric Health	2025-61100 CEO COURTHOU SE
1 Rental Rates - 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
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
8 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
9 35110 GROUNDS MAINTENANCE	973	0	1,516	6,424	3,988	879	1,396	0	0	0
Total Current Allocations	973	0	1,516	6,424	3,988	879	1,396	0	0	0
Less: Prior Year Allocations	954	0	957	3,872	2,849	994	1,103	(1)	0	0
Carry-Forward	19	0	559	2,552	1,139	(115)	293	1	0	0
Proposed Costs	\$992	\$0	\$2,074	\$8,976	\$5,128	\$765	\$1,688	\$1	\$0	\$0

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Department	2026-61304 CEO Criminal Justice Facility	2027-61124 CEO Public Safety Center / Jail	2028-61125 SOC Emergency Power	2048-61100 12TH ST PARKING GARAGE	2049-61126 CEO Juvenile Hall Commitment	2057-61128 CEO Coroner's Facility	2058-61129 CEO Animal Shelter at Crows	2059-61137 CEO Downtown Mens Jail	2061-25790 REDEVELO PMENT AGENCY	2073.61133 CEO SBT Data Center Improvement
1 Rental Rates - 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	25	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	218	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	195	0	0	0	14	0	0	0	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
8 15610 RISK MANAGEMENT	0	171	0	0	0	0	0	0	0	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	608	0	0	0	14	0	0	0	0
Less: Prior Year Allocations	2	(1,111)	(2)	4	0	(3)	(2)	(4)	9	0
Carry-Forward	(2)	1,719	2	(4)	0	17	2	4	(9)	0
Proposed Costs	\$(2)	\$2,327	\$2	\$(4)	\$0	\$31	\$2	\$4	\$(9)	\$0

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Department	2074-61134HSA Polymerase Chain	2075-61135 CEO Honor Farm Barracks	2077-61308 CEO PFF Intake and Release	2070-61138 CEO Juvenile Justice	4001-41510 LOCAL TRANSIT SYSTEM	4011-46100 SR911	6111-61411 SR911	4021-41100 FINK ROAD LANDFILL	4031-41200 GEER ROAD LANDFILL	4051-1010001 HLTH SVCS AGENCY
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$10,257	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	(15)	0	0	(12)	0	0	(8)	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	(10)	0	(541)	207	0	(2,626)
5 13105 AUD/CONTROLLER	0	(11)	(30)	(8)	82	0	33	94	0	(1,343)
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	(102)	0	(760)	(2,125)	(257)	0
8 15610 RISK MANAGEMENT	0	0	0	0	133	0	1,515	447	0	6,810
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	10,590
Total Current Allocations	0	(26)	(30)	(8)	10,347	0	247	(1,385)	(257)	13,432
Less: Prior Year Allocations	0	(146)	6	0	16,853	0	6,490	1,765	(37)	38,976
Carry-Forward	0	120	(36)	0	(6,506)	0	(6,243)	(3,150)	(220)	(25,544)
Proposed Costs	\$0	\$93	\$(66)	\$(8)	\$3,840	\$0	\$(5,995)	\$(4,535)	\$(476)	\$(12,113)

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Department	4061-34810 WASTE TO- ENERGY PROJECT	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 UNIFICATION S	5021-18510 FLEET SERVICES	5031-48100 SBT	5051-18010 GENERAL LIABILITY INSURANCE
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$3,525	\$12,865	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	(1)	12	0	(4)	(4)	(3)	27	(30)	0
4 15110 CHIEF EXECUTIVE OFFICER	0	(112)	185	0	(45)	(45)	(21)	101	(40)	0
5 13105 AUD/CONTROLLER	0	(238)	218	10	(8)	(58)	(24)	(41)	93	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	13	0	8
7 22100 COUNTY COUNSEL	0	0	0	0	0	(1,927)	0	(21)	0	(8,298)
8 15610 RISK MANAGEMENT	0	12	123	0	155	71	51	268	602	(6,810)
9 35110 GROUNDS MAINTENANCE	0	0	0	0	1,793	0	0	0	508	0
Total Current Allocations	0	(339)	539	10	5,416	10,902	4	347	1,132	(15,100)
Less: Prior Year Allocations	0	(513)	130	(18)	6,603	29,730	176	904	3,168	(2,452)
Carry-Forward	0	174	409	28	(1,187)	(18,828)	(172)	(557)	(2,036)	(12,648)
Proposed Costs	\$0	\$(165)	\$947	\$39	\$4,230	\$(7,926)	\$(167)	\$(210)	\$(904)	\$(27,749)

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Department	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	5151-45971 MAINFRAME SUPPORT
1 Rental Rates - 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)	(1)	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	1,753	0	0	38	(13)	0
5 13105 AUD/CONTROLLER	2	(3)	16	0	33	(28)	(2)	92	(6)	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	(627)	0	(1,742)	0	0	0	0	0
8 15610 RISK MANAGEMENT	0	0	(12,828)	0	(15,624)	(1,902)	(1,891)	240	26	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2	(3)	(13,438)	0	(15,580)	(1,930)	(1,893)	370	7	0
Less: Prior Year Allocations	(23)	1	(5,931)	0	(586)	(450)	(471)	933	75	0
Carry-Forward	25	(4)	(7,507)	0	(14,994)	(1,480)	(1,422)	(563)	(68)	0
Proposed Costs	\$28	\$(7)	\$(20,945)	\$0	\$(30,575)	\$(3,409)	\$(3,314)	\$(194)	\$(62)	\$0

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Department	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	6450-64501 SO DRUG ENFORCEM ENT
1 Rental Rates - Buildings	\$32,306	\$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	(39)	0	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	(295)	0	1,894	(101)	0	(245)	0	15,954	0	0
5 13105 AUD/CONTROLLER	(589)	(178)	2,464	122	3,277	(141)	0	17	0	0
6 30200 COLLECTIONS	0	0	0	0	0	667	0	0	0	0
7 22100 COUNTY COUNSEL	(28)	0	0	0	0	(2,063)	0	(1,919)	0	0
8 15610 RISK MANAGEMENT	693	0	466	344	0	814	0	0	0	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	32,068	(178)	4,824	364	3,277	(969)	0	14,053	0	0
Less: Prior Year Allocations	78,113	(329)	6,152	1,642	7,572	4,559	0	3,941	0	0
Carry-Forward	(46,045)	151	(1,328)	(1,278)	(4,295)	(5,528)	0	10,112	0	0
Proposed Costs	\$(13,976)	\$(27)	\$3,496	\$(914)	\$(1,017)	\$(6,497)	\$0	\$24,164	\$0	\$0

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Department	6611-64111 MUNICIPAL COURT	6950-13406 RDA Obligation Rtmt Fund	7271-65100 STAN CONSOL FIRE	7701-65205 SAAG	64100 TRUST & AGENCY	7750-65100 EMER MED SVCS AGENCY	7760-65100 LAFCO	9999-65100 Independent Special Districts	9999-60100 Special Districts	8001-66100 COUNTY SCHOOL SVC FUND
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$4,406	\$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	(47)	0	0	0
5 13105 AUD/CONTROLLER	0	(5)	0	(55)	16,317	0	(15)	577	4,469	1,307
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	(364)	420	0	0	0	(2,204)	0	0	0
8 15610 RISK MANAGEMENT	0	0	0	0	0	0	78	0	0	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	(369)	420	(55)	16,317	0	2,217	577	4,469	1,307
Less: Prior Year Allocations	0	(78)	300	48	0	464	4,693	4,206	20,628	2,187
Carry-Forward	0	(291)	120	(183)	0	(464)	(2,476)	(3,629)	(16,159)	(880)
Proposed Costs	\$0	\$(659)	\$541	\$(159)	\$16,317	\$(464)	\$(259)	\$(3,052)	\$(11,690)	\$426

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Department	1698-26407 PROB YOBG	1832-60100 COUNTY SVCS AREA #25	1833-60100 COUNTY SVCS AREA #26	1780-28885 SO CAL- MMET	1768-28841 SO CIVIL VEHICLES	1769-28871 SO DRIVER TRAINING PROG	1783-25410 PLHUD GRANTS	6008-63501 PW North County Corridor	6061-61661 DER Waste to Energy	1798-26397 PROB JJCPA PROGRAMS
1 Rental Rates - 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	6	0	0	0	0	13	0	0	0	(33)
4 15110 CHIEF EXECUTIVE OFFICER	(232)	0	0	0	0	(613)	0	0	0	(239)
5 13105 AUD/CONTROLLER	(222)	0	0	(8)	(22)	(799)	(56)	0	2	(174)
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	(21)	(41)	0
8 15610 RISK MANAGEMENT	(37)	0	0	0	0	(300)	0	0	0	194
9 35110 GROUNDS MAINTENANCE	0	1,121	17,004	0	0	0	0	0	0	0
Total Current Allocations	(484)	1,421	17,004	(8)	(22)	(1,699)	(56)	(21)	(39)	(251)
Less: Prior Year Allocations	848	787	14,191	875	3	898	(78)	(17)	(23)	3,451
Carry-Forward	(1,332)	334	2,813	(883)	(25)	(2,597)	22	(4)	(16)	(3,702)
Proposed Costs	\$(1,817)	\$1,455	\$19,817	\$(890)	\$(47)	\$(4,296)	\$(35)	\$(26)	\$(55)	\$(3,954)

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Department	16032 CEO BACKUP RADIO	9999-99999 ALL OTHER	2nd Allocation Orphans	Total
1 Rental Rates - Buildings	\$0	\$131,451	\$0	\$1,317,180
2 Equipment Depreciation	(45,590)	0	0	3,081,872
3 REQUIRED ANNUAL AUDIT	0	0	0	22,205
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	953,847
5 13105 AUD/CONTROLLER	0	70	0	881,374
6 30200 COLLECTIONS	0	0	0	100,543
7 22100 COUNTY COUNSEL	0	(448)	0	530,111
8 15510 RISK MANAGEMENT	0	0	0	217,640
9 35110 GROUNDS MAINTENANCE	0	0	0	4,406,364
Total Current Allocations	(45,590)	131,074	0	11,511,136
Less: Prior Year Allocations	22,795	154,518	0	11,478,056
Carry-Forward	(68,385)	(23,444)	0	(46,992)
Proposed Costs	\$(113,975)	\$107,631	\$0	\$11,464,144