



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Stanislaus**  
**Modesto, California**

**Date: July 31, 2017**  
**Filing Ref: STA18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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.

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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 **Summary Schedule** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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           | 12. Workers' Compensation Ins. (ISF)       |
| 2. Rental Rates – Buildings           | 13. Medical Self-Insurance (ISF)           |
| 3. Required Annual Audit              | 14. Other Employee Benefits (ISF)          |
| 4. Chief Executive Office             | 15. Dental Insurance (ISF)                 |
| 5. Auditor-Controller                 | 16. Vision Care Insurance (ISF)            |
| 6. Revenue Recovery (Collections)     | 17. Professional Liability Insurance (ISF) |
| 7. County Counsel                     | 18. Central Services (ISF)                 |
| 8. Risk Management                    | 19. Fleet Services (ISF)                   |
| 9. Grounds Maintenance                | 20. Technology & Communications (ISF)      |
| 10. General Liability Insurance (ISF) | 21. Morgan Shop Garage (ISF)               |
| 11. Unemployment Insurance (ISF)      | 22. Facilities Maintenance (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.

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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 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 Circular 2 CFR Part 200, 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 adjustments totaling \$769,314 to account for the elimination of the Municipal Court department from the cost plan must not be included when calculating carry forward in the 2019-20 Estimated Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF STANISLAUS**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Lauren Klein

**Jim Reisinger, Manager  
Local Government Policy and Reporting  
Local Govt Programs and Services Division**

Name  
Auditor-Controller

Title

8-1-2017

8-7-2017

Date

Date

**Negotiated by Darryl Mar  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2017-18**

2015-2016  
 1/22/2017

Summary Schedule

Department	10100 AGRICULTURAL COMMISSION	12100 ASSESSOR	14100 BOARD OF SUPERVISORS	14200 CLERK OF THE BOARD	15210 CEO ECONOMIC DEVELOPMENT	15510 OFFICE OF EMERGENCY SERVICES	16031 CEO PLANT ACQUISITION	16046 CEO CROWS LANDING AIR	16091 COUNTY BUILDINGS	16121 COURTS MTC OF EFFORT
1 Rental Rates - Buildings	\$(6,276)	\$164,146	\$50,471	\$25,698	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	85,429	7,181	0	0	0	68,179	0	0	108,479	0
3 REQUIRED ANNUAL AUDIT	858	924	140	85	0	208	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	42,002	48,823	7,279	4,464	0	7,176	0	0	0	0
5 13105 AUD/CONTROLLER	33,355	38,035	5,682	3,665	113	6,356	657	62	258	37
6 30200 COLLECTIONS	102	0	0	0	0	63	0	0	0	46,702
7 22100 COUNTY COUNSEL	7,700	16,882	29,763	0	0	767	0	0	0	0
8 15610 RISK MANAGEMENT	7,677	8,984	1,307	817	0	1,470	0	0	0	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	10,853	0
<b>Total Current Allocations</b>	<b>170,846</b>	<b>284,975</b>	<b>94,641</b>	<b>34,729</b>	<b>113</b>	<b>84,220</b>	<b>657</b>	<b>62</b>	<b>119,590</b>	<b>46,739</b>
Less: Prior Year Allocations	185,271	276,253	148,177	6,353	0	87,823	(23,488)	0	195,127	45,382
Carry-Forward	(14,425)	8,722	(53,535)	28,376	0	(3,603)	24,145	0	(75,537)	1,357
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$156,421</b>	<b>\$293,697</b>	<b>\$41,106</b>	<b>\$63,105</b>	<b>\$113</b>	<b>\$80,617</b>	<b>\$24,801</b>	<b>\$62</b>	<b>\$44,053</b>	<b>\$48,096</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2017-18**

2015-2016  
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Summary Schedule

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	25101 PLANNING & COMMUNIT Y	26051 PROBATION ADMINISTR ATION	0100-26061 PROB Comm Correction Partnership
1 Rental Rates - Buildings	\$0	\$0	\$13,648	\$0	\$0	\$92,300	\$386,328	\$53,219	\$0	\$0
2 Equipment Depreciation	2,084	0	0	15,878	80,662	1,642	217,601	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	79	459	247	78	2,272	450	409	548
4 15110 CHIEF EXECUTIVE OFFICER	0	0	3,975	24,470	14,378	4,214	114,828	14,125	17,173	28,132
5 13105 AUD/CONTROLLER	0	20	3,116	19,583	12,426	3,658	90,318	11,454	14,560	21,553
6 30200 COLLECTIONS	0	0	0	47	0	0	0	59	0	0
7 22100 COUNTY COUNSEL	0	0	0	24,635	40,006	0	14,830	83,784	0	0
8 15610 RISK MANAGEMENT	0	0	653	4,573	3,103	817	20,581	2,613	3,267	4,900
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>2,084</b>	<b>20</b>	<b>21,472</b>	<b>89,646</b>	<b>150,823</b>	<b>102,708</b>	<b>846,758</b>	<b>165,706</b>	<b>35,409</b>	<b>55,133</b>
Less: Prior Year Allocations	2,084	0	6,174	75,246	314,172	98,796	866,166	148,944	13,874	47,075
Carry-Forward	0	0	15,298	14,401	(163,349)	3,912	(19,408)	16,762	21,536	8,058
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$2,084</b>	<b>\$20</b>	<b>\$36,770</b>	<b>\$104,047</b>	<b>\$(12,526)</b>	<b>\$106,620</b>	<b>\$827,350</b>	<b>\$182,468</b>	<b>\$56,945</b>	<b>\$63,192</b>

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Summary Schedule

Department	0100-26071 PROB Juvenile Commitment	26110 PROBATION	26210 JUVENILE HALL	27010 PUBLIC DEFENDER	28101 SHERIFF ADMIN	28102 SHERIFF IA	28251 SO HAVEN Grant	28290 So Civil	28105 SO INFORMATI ON TECHNOLO	28106 SO FINANCE
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	30,357	38,467	0	76,940	6,565	0	48,278	5,681	1,343
3 REQUIRED ANNUAL AUDIT	549	1,516	1,104	638	252	59	22	215	168	138
4 15110 CHIEF EXECUTIVE OFFICER	28,475	79,080	57,475	33,109	5,747	2,949	1,062	11,114	8,891	7,236
5 13105 AUD/CONTROLLER	22,240	62,741	44,705	29,397	6,852	2,351	859	8,809	7,742	5,720
6 30200 COLLECTIONS	0	1,263	0	5,653	21	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	13,450	0	1,002	163,875	0	0	0	0	0
8 15610 RISK MANAGEMENT	5,064	14,210	10,290	5,880	1,143	490	163	1,960	1,633	1,307
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>56,326</b>	<b>202,617</b>	<b>152,041</b>	<b>75,679</b>	<b>254,830</b>	<b>12,413</b>	<b>2,107</b>	<b>70,375</b>	<b>24,116</b>	<b>15,745</b>
Less: Prior Year Allocations	49,326	192,953	135,278	59,838	238,286	12,431	1,511	30,082	154,595	11,944
Carry-Forward	7,001	9,664	16,763	15,841	16,544	(17)	596	40,293	(130,479)	3,801
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$63,327</b>	<b>\$212,281</b>	<b>\$168,804</b>	<b>\$91,521</b>	<b>\$271,374</b>	<b>\$12,396</b>	<b>\$2,702</b>	<b>\$110,669</b>	<b>\$(106,363)</b>	<b>\$19,546</b>

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**Summary Schedule**

Department	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	28310 HONOR FARM	28312 SO Roadside Crews	28213 SO K9 Unit
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	2,215	0	21,359	9,562	331,421	38,386	0	24,700	10,107	51,679
3 REQUIRED ANNUAL AUDIT	127	0	0	87	1,476	8	0	0	56	150
4 15110 CHIEF EXECUTIVE OFFICER	8,052	0	0	4,862	75,878	574	0	0	2,846	7,033
5 13105 AUD/CONTROLLER	7,125	10	205	4,358	61,526	1,202	176	3	2,175	5,717
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	1,960	0	0	980	13,230	163	0	0	490	980
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>19,479</b>	<b>10</b>	<b>21,564</b>	<b>19,849</b>	<b>483,531</b>	<b>40,333</b>	<b>176</b>	<b>24,702</b>	<b>15,674</b>	<b>65,559</b>
Less: Prior Year Allocations	5,794	0	0	17,260	491,306	61,152	0	41,715	31,350	60,817
Carry-Forward	13,685	0	0	2,589	(7,775)	(20,818)	0	(17,012)	(15,677)	4,742
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$33,164</b>	<b>\$10</b>	<b>\$21,564</b>	<b>\$22,439</b>	<b>\$475,756</b>	<b>\$19,515</b>	<b>\$176</b>	<b>\$7,690</b>	<b>\$(3)</b>	<b>\$70,301</b>

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**Summary Schedule**

Department	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	28217 SO Mounted Unit	28218 SO Marine Unit	28219 SO ORVET - Off Road Vehicle
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	9,754	0	23,843	33,479	2,196	9,216	3,110	27,622	76,131	14,967
3 REQUIRED ANNUAL AUDIT	21	485	82	0	177	0	278	0	97	0
4 15110 CHIEF EXECUTIVE OFFICER	1,344	25,042	4,360	0	9,815	0	14,215	0	4,585	0
5 13105 AUD/CONTROLLER	1,492	20,055	3,610	398	8,909	193	11,102	305	3,893	142
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	327	4,410	817	0	1,960	0	2,450	0	653	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>12,937</b>	<b>49,993</b>	<b>32,712</b>	<b>33,877</b>	<b>23,057</b>	<b>9,410</b>	<b>31,155</b>	<b>27,927</b>	<b>85,359</b>	<b>15,108</b>
Less: Prior Year Allocations	1,503	42,007	34,496	32,349	6,424	4,307	36,111	28,015	59,138	17,944
Carry-Forward	11,434	7,986	(1,784)	1,528	16,633	5,103	(4,956)	(88)	26,221	(2,835)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$24,372</b>	<b>\$57,979</b>	<b>\$30,928</b>	<b>\$35,404</b>	<b>\$39,690</b>	<b>\$14,512</b>	<b>\$26,199</b>	<b>\$27,838</b>	<b>\$111,579</b>	<b>\$12,273</b>



**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2017-18**

2015-2016  
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Summary Schedule

Department	28220 SO Critical Response Team	28224 SO Deputies	28225 SO Salida Sub Station	28250 SO Detectives	28252 SO Sting Unit	28330 MEN'S JAIL	28270 SO Coroner	28230 SO Law Enforcement - Riverbank	28231 SO Law Enforcement - Patterson	28232 SO Law Enforcement - Waterford
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	8,697	0	617	82,944	51,121	39,428	35,607	8,611	31,567	1,556
3 REQUIRED ANNUAL AUDIT	0	0	0	405	126	1,545	214	460	534	176
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	20,131	6,185	77,944	11,065	22,964	25,814	9,154
5 13105 AUD/CONTROLLER	129	31	0	16,744	4,868	60,392	9,890	17,699	19,915	7,477
6 30200 COLLECTIONS	0	0	0	0	0	485	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	4,305	0	0	0
8 15610 RISK MANAGEMENT	0	0	0	3,267	980	13,067	1,960	3,757	3,920	1,633
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>8,826</b>	<b>31</b>	<b>617</b>	<b>123,490</b>	<b>63,280</b>	<b>192,862</b>	<b>63,040</b>	<b>53,491</b>	<b>81,750</b>	<b>19,996</b>
Less: Prior Year Allocations	2,174	4,419	617	59,198	0	170,807	63,487	58,034	69,888	15,271
Carry-Forward	6,651	(4,387)	0	64,292	0	22,055	(446)	(4,542)	11,861	4,724
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$15,477</b>	<b>\$(4,356)</b>	<b>\$617</b>	<b>\$187,782</b>	<b>\$63,280</b>	<b>\$214,917</b>	<b>\$62,594</b>	<b>\$48,949</b>	<b>\$93,611</b>	<b>\$24,720</b>

**Stanislaus County, California**  
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Summary Schedule

Department	28340 PUBLIC SAFETY CENTER	28233 SO Law Enforcement - Hughson	28240 SO North Area Command	28241 SO West Area Command	28260 SO Records	28269 SO Public Adminitrato r	28351 CENTRAL KITCHEN	28280 SO Drug Enforcement	28281 SO Hidta	28360 CIVIL DIVISION
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	17,095	0	2,116	2,291	23,939	0	28,573	0	18,203	87,520
3 REQUIRED ANNUAL AUDIT	2,460	141	0	0	567	18	349	64	0	74
4 15110 CHIEF EXECUTIVE OFFICER	124,627	7,340	0	0	30,321	916	18,204	3,138	0	3,780
5 13105 AUD/CONTROLLER	97,215	6,119	0	0	24,139	780	15,617	2,347	169	3,047
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	21,071	1,307	0	0	5,717	163	3,267	490	0	653
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>262,467</b>	<b>14,907</b>	<b>2,116</b>	<b>2,291</b>	<b>84,682</b>	<b>1,876</b>	<b>66,010</b>	<b>6,040</b>	<b>18,372</b>	<b>95,074</b>
Less: Prior Year Allocations	203,082	15,409	4,030	4,154	70,534	1,568	50,663	8,529	9,200	111,068
Carry-Forward	59,385	(503)	(1,913)	(1,863)	14,148	309	15,346	(2,490)	9,171	(15,994)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$321,853</b>	<b>\$14,404</b>	<b>\$203</b>	<b>\$428</b>	<b>\$98,830</b>	<b>\$2,185</b>	<b>\$81,356</b>	<b>\$3,550</b>	<b>\$27,543</b>	<b>\$79,080</b>

**Stanislaus County, California**  
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2015-2016  
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Summary Schedule

Department	0100-28108 SO HR and Payroll	30300 TTC TAXES/ADM IN	30400 TREASURY	32100 VETERAN'S SERVICES	35201 PARKS & RECREATIO N	52100 GRAND JURY	1001-34110 ENVIRONME NTAL RESOURCE	1051-31100 AREA AGENCY ON AGING	1071-241100 DA-FAMILY SUPPORT	1101-40300 PW-ROAD & BRIDGE
1 Rental Rates - Buildings	\$0	\$37,963	\$17,565	\$0	\$0	\$0	\$92,259	\$0	\$(2)	\$0
2 Equipment Depreciation	0	0	6,675	0	194,054	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	96	176	70	85	0	0	46	10	(134)	(119)
4 15110 CHIEF EXECUTIVE OFFICER	5,154	9,454	3,664	4,488	0	0	8,631	1,792	16,515	6,184
5 13105 AUD/CONTROLLER	4,203	7,590	2,931	3,709	0	518	4,013	704	1,503	6
6 30200 COLLECTIONS	0	14,429	0	0	0	0	3,253	0	0	166
7 22100 COUNTY COUNSEL	0	36,412	0	10,215	0	1,066	9,596	(593)	(44)	1,064
8 15610 RISK MANAGEMENT	980	1,797	653	817	0	0	(267)	(40)	(147)	38
9 35110 GROUNDS MAINTENANCE	0	0	0	0	4,674,832	0	0	0	65	0
<b>Total Current Allocations</b>	<b>10,433</b>	<b>107,821</b>	<b>31,559</b>	<b>19,314</b>	<b>4,868,885</b>	<b>1,584</b>	<b>117,533</b>	<b>1,873</b>	<b>17,757</b>	<b>7,339</b>
Less: Prior Year Allocations	9,561	115,019	30,803	11,958	5,047,468	2,686	99,605	2,604	3,888	2,840
Carry-Forward	871	(7,198)	756	7,357	(178,583)	(1,102)	17,928	(730)	13,869	4,499
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$11,304</b>	<b>\$100,623</b>	<b>\$32,315</b>	<b>\$26,671</b>	<b>\$4,690,303</b>	<b>\$481</b>	<b>\$135,461</b>	<b>\$1,143</b>	<b>\$31,626</b>	<b>\$11,837</b>

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Department	1201-40100 PW- ADMINISTR ATION	1202-40200 PW- ENGINEER ING	1206-40400 BUILDING PERMITS	1320-33112 JTPA	1401- 1300001 HSA ADMIN	1402- 1200001 PUBLIC HEALTH	1404- 1500001 INDIGENT HEALTH	1501- 6000110 MENTAL HEALTH	1502- 6500110 DRUG & ALCOHOL	1503- 6030110 PUBLIC GUARDIAN
1 Rental Rates - Buildings	\$65,643	\$6,675	\$58,772	\$(1)	\$0	\$8	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	806	(16)	(17)	(432)	(17)	87	(49)	15	14	(2)
4 15110 CHIEF EXECUTIVE OFFICER	1,047	3,317	1,533	8,901	8,736	18,408	36	29,820	2,890	1,068
5 13105 AUD/CONTROLLER	5,566	161	(59)	(1,008)	3,527	(185)	(39)	23,206	(265)	(228)
6 30200 COLLECTIONS	0	0	0	0	9,130	0	0	0	5	0
7 22100 COUNTY COUNSEL	23,992	(7,118)	358	3,219	7,160	0	0	24,010	0	17,855
8 15610 RISK MANAGEMENT	26	25	(69)	(275)	(112)	(296)	0	(365)	(96)	(102)
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	5,213	13	5,462	158	580
<b>Total Current Allocations</b>	<b>97,080</b>	<b>3,045</b>	<b>60,519</b>	<b>10,404</b>	<b>28,424</b>	<b>23,235</b>	<b>(39)</b>	<b>82,148</b>	<b>2,707</b>	<b>19,171</b>
Less: Prior Year Allocations	54,388	3,043	73,747	6,369	15,437	12,293	600	26,311	2,495	1,410
Carry-Forward	42,692	2	(13,227)	4,035	12,987	10,942	(639)	55,837	212	17,761
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$139,772</b>	<b>\$3,046</b>	<b>\$47,292</b>	<b>\$14,440</b>	<b>\$41,411</b>	<b>\$34,177</b>	<b>\$(679)</b>	<b>\$137,984</b>	<b>\$2,919</b>	<b>\$36,932</b>

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Department	1504- 6400110 MENTAL HEALTH	1505- 6700110 SRC	1507- 6800110 MENTAL HEALTH	1631-45701 INCOME MAINT & SOCIAL	1651-37299 LIBRARY	1694-35701 PKS Regional Water Safety	1688-26431- PROB CCCPF 10/11	1679-26481 PROB Local Community Corrections	1677-17353 OES SHSP TRAINING/P LANNING	1703-28601 CAL ID
1 Rental Rates - Buildings	\$0	\$0	\$0	\$(5)	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	(23)	(36)	298	(28)	73	0	(16)	0	12	(1)
4 15110 CHIEF EXECUTIVE OFFICER	1,016	4,533	11,416	118,753	13,874	0	379	0	1,015	133
5 13105 AUD/CONTROLLER	(112)	309	(224)	79,934	6,333	0	(99)	(2)	938	12
6 30200 COLLECTIONS	1,214	0	0	19	5	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	146,060	1,553	0	0	0	0	0
8 15610 RISK MANAGEMENT	(55)	(22)	(217)	(1,655)	(225)	0	(53)	0	327	(3)
9 35110 GROUNDS MAINTENANCE	0	0	0	613	0	4,710	0	0	0	0
<b>Total Current Allocations</b>	<b>2,039</b>	<b>4,784</b>	<b>11,273</b>	<b>343,692</b>	<b>21,614</b>	<b>4,710</b>	<b>211</b>	<b>(2)</b>	<b>2,291</b>	<b>142</b>
Less: Prior Year Allocations	1,342	630	5,877	66,782	4,995	0	216	93	2,209	31
Carry-Forward	697	4,154	5,396	276,910	16,619	0	(5)	(94)	82	111
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$2,736</b>	<b>\$8,938</b>	<b>\$16,669</b>	<b>\$620,602</b>	<b>\$38,232</b>	<b>\$4,710</b>	<b>\$207</b>	<b>\$(96)</b>	<b>\$2,373</b>	<b>\$253</b>

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Department	1715-28825 SO-VEHICLE THEFT	171A-16202 12TH ST. 3- WAY	1725-17110 CEO COUNTY FIRE	1755-16141 FAMILIES FIRST COMMISSIO	176C.28370 SO Court Security	1801-60100 DEL RIO LANDSCAPE	1814-60100 CSA #10- PARKS	1823-60100 COUNTY SVCS AREA #16	1825-60100 COUNTY SVCS AREA #18	1826-60100 COUNTY SVCS AREA #19
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	30	(19)	(155)	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	820	463	4,790	0	0	0	0	0
5 13105 AUD/CONTROLLER	(25)	(3)	170	59	(279)	0	0	0	0	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	(94)	(497)	0	0	0	0	0	0
8 15610 RISK MANAGEMENT	0	0	28	(3)	(57)	0	0	0	0	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	281	49,184	907	627	5,161
<b>Total Current Allocations</b>	<b>(25)</b>	<b>(3)</b>	<b>953</b>	<b>3</b>	<b>4,298</b>	<b>281</b>	<b>49,184</b>	<b>907</b>	<b>627</b>	<b>5,161</b>
Less: Prior Year Allocations	90	50	153	498	2,385	799	31,152	688	916	4,520
Carry-Forward	(114)	(53)	800	(495)	1,913	(518)	18,032	219	(289)	641
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$(139)</b>	<b>\$(56)</b>	<b>\$1,753</b>	<b>\$(492)</b>	<b>\$6,211</b>	<b>\$(237)</b>	<b>\$67,216</b>	<b>\$1,126</b>	<b>\$338</b>	<b>\$5,802</b>

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Department	1828-60100 COUNTY SVCS AREA #21	1829-60100 COUNTY SVCS AREA #22	1831-60100 COUNTY SVCS AREA #24	2024-61139 CEO Psychiatric Health	2027-61124 CEO Public Safety Center / Jail	2049-61126 CEO Juvenile Hall Commitment	2057-61128 CEO Coroner's Facility	2073.61133 CEO SBT Data Center Improvement	2075-61135 CEO Honor Farm Barracks	2077-61306 CEO PFF Intake and Release
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	52	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	698	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	(11)	0	(48)	0	0	(8)
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	(13)	0	0	0	0	0
9 35110 GROUNDS MAINTENANCE	3,135	455	900	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>3,135</b>	<b>455</b>	<b>900</b>	<b>0</b>	<b>726</b>	<b>0</b>	<b>(48)</b>	<b>0</b>	<b>0</b>	<b>(8)</b>
Less: Prior Year Allocations	2,666	844	1,244	147	694	6	55	2	30	65
Carry-Forward	469	(389)	(344)	(147)	33	(6)	(103)	(2)	(30)	(73)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$3,604</b>	<b>\$66</b>	<b>\$557</b>	<b>\$(147)</b>	<b>\$759</b>	<b>\$(6)</b>	<b>\$(151)</b>	<b>\$(2)</b>	<b>\$(30)</b>	<b>\$(80)</b>

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Department	2070-61138 CEO Juvenile Justice	4001-41510 LOCAL TRANSIT SYSTEM	6111-61411 SR911	4021-41100 FINK ROAD LANDFILL	4031-41200 GEER ROAD LANDFILL	4051- 1010001 HLTH SVCS AGENCY	4081-28505 JAIL COMMISSA RY	4081-28506 SO Inmate Welfare	4081-28507 SO Re-Focus	5001-18210 CENTRAL SVCS
1 Rental Rates - Buildings	\$0	\$10,881	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,739
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	(37)	0	(10)	0	0	(8)	(1)	0	(1)
4 15110 CHIEF EXECUTIVE OFFICER	0	372	6,778	2,072	0	26,474	4	158	0	768
5 13105 AUD/CONTROLLER	0	(68)	295	(139)	0	(1,554)	(526)	71	(13)	7,062
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	120	(2,120)	(186)	(1,943)	0	0	0	0	0
8 15610 RISK MANAGEMENT	0	(12)	19	(31)	0	(626)	(210)	37	0	74
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	7,562	0	0	0	1,775
<b>Total Current Allocations</b>	<b>0</b>	<b>11,257</b>	<b>4,973</b>	<b>1,706</b>	<b>(1,943)</b>	<b>31,856</b>	<b>(740)</b>	<b>265</b>	<b>(13)</b>	<b>13,418</b>
Less: Prior Year Allocations	73	16,281	3,123	1,304	21	26,423	717	(647)	101	34,456
Carry-Forward	(73)	(5,024)	1,850	402	(1,964)	5,433	(1,457)	912	(114)	(21,038)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$(73)</b>	<b>\$6,233</b>	<b>\$6,822</b>	<b>\$2,108</b>	<b>\$(3,907)</b>	<b>\$37,289</b>	<b>\$(2,197)</b>	<b>\$1,177</b>	<b>\$(127)</b>	<b>\$(7,621)</b>



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Department	5001-18741 Purchasing- ISF	5011-48200 TELECOMM UNICATION S	5021-18510 FLEET SERVICES	5031-48100 SBT	5051-18010 GENERAL LIABILITY INSURANCE	5061-18010 MED MAL	5071-18010 UNEMPLOY MENT	5081-18010 WORKERS' COMPENSA TION	5093-18093 CEO RM Other Empl Benefits	5101-18010 DENTAL SELF INSURANCE
1 Rental Rates - Buildings	\$13,648	\$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	17	(2)	(11)	(33)	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	337	223	1,023	2,672	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	(266)	(49)	(262)	213	0	(1)	(2)	(62)	(113)	(4)
6 30200 COLLECTIONS	0	0	14	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	(1,068)	0	0	1,997	(3,638)	(4)	0	0	0	0
8 15610 RISK MANAGEMENT	(93)	(5)	(15)	42	10,643	0	0	(27,857)	24,703	3,594
9 35110 GROUNDS MAINTENANCE	0	0	0	501	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>12,575</b>	<b>167</b>	<b>750</b>	<b>5,393</b>	<b>7,005</b>	<b>(5)</b>	<b>(2)</b>	<b>(27,919)</b>	<b>24,590</b>	<b>3,590</b>
Less: Prior Year Allocations	(117)	(1,273)	1,497	3,381	131	53	7	(1,781)	880	(53)
Carry-Forward	12,692	1,440	(747)	2,012	6,874	(58)	(9)	(26,139)	23,710	3,643
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$25,267</b>	<b>\$1,607</b>	<b>\$2</b>	<b>\$7,404</b>	<b>\$13,879</b>	<b>\$(63)</b>	<b>\$(10)</b>	<b>\$(54,058)</b>	<b>\$48,300</b>	<b>\$7,234</b>

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Department	5111-18010 VISION SELF INSURANCE	5121-42100 PW- MORGAN SHOP	5141-16161 CEO-I-CJIS PROJECT	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$34,859	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	(12)	(1)	8	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	873	68	3,505	0	2,205	1,611	0	3,840	0
5 13105 AUD/CONTROLLER	(5)	(137)	1	(230)	(243)	4,085	257	5,637	2,755	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	2,528	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	(200)	0	(1,281)	0
8 15610 RISK MANAGEMENT	1,529	(14)	(3)	(60)	0	490	54	0	(17)	0
9 35110 GROUNDS MAINTENANCE	0	0	0	206	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,525</b>	<b>709</b>	<b>65</b>	<b>38,289</b>	<b>(243)</b>	<b>6,780</b>	<b>1,722</b>	<b>5,637</b>	<b>7,824</b>	<b>0</b>
Less: Prior Year Allocations	(121)	(97)	145	74,965	1,150	2,917	766	3,115	4,080	47
Carry-Forward	1,645	806	(80)	(36,676)	(1,393)	3,863	956	2,521	3,744	(47)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$3,170</b>	<b>\$1,516</b>	<b>\$(15)</b>	<b>\$1,612</b>	<b>\$(1,635)</b>	<b>\$10,643</b>	<b>\$2,678</b>	<b>\$8,158</b>	<b>\$11,569</b>	<b>\$(47)</b>

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Department	2409-61230 DEV FEES- ADMIN SVCS	6422-64100 PL SPECIAL PROJECT MISC	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 Districtes
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,674	\$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	4,845	0	0	0	0	0	0	0	340	0
5 13105 AUD/CONTROLLER	1,408	0	0	1	0	(103)	9,626	0	3,231	311
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	(1,196)	0	0	(1,190)	1,421	0	0	0	0	0
8 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	(7)	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>5,058</b>	<b>0</b>	<b>0</b>	<b>(1,189)</b>	<b>1,421</b>	<b>(103)</b>	<b>9,626</b>	<b>0</b>	<b>8,238</b>	<b>311</b>
Less: Prior Year Allocations	5,750	1,914	769,314	164	798	1,072	0	671	6,046	0
Carry-Forward	(692)	(1,914)	(769,314)	(1,353)	623	(1,175)	0	(671)	2,192	0
Current Adjustments	0	0	769,314	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$4,365</b>	<b>\$(1,914)</b>	<b>\$0</b>	<b>\$(2,541)</b>	<b>\$2,044</b>	<b>\$(1,278)</b>	<b>\$9,626</b>	<b>\$(671)</b>	<b>\$10,430</b>	<b>\$311</b>

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Department	9999-60100 Special Districts	8001-66100 COUNTY SCHOOL SVC FUND	1698-26407 PROB YOYG	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
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	90	0	0	5	0	15	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	597	0	0	910	0	(398)	0	0
5 13105 AUD/CONTROLLER	3,059	917	(56)	0	0	970	(13)	(540)	6	(1)
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	(22)
8 15610 RISK MANAGEMENT	0	0	(99)	0	0	447	0	(201)	0	0
9 35110 GROUNDS MAINTENANCE	0	0	0	387	12,082	0	0	0	0	0
<b>Total Current Allocations</b>	<b>3,059</b>	<b>917</b>	<b>532</b>	<b>387</b>	<b>12,082</b>	<b>2,332</b>	<b>(13)</b>	<b>(1,124)</b>	<b>6</b>	<b>(23)</b>
Less: Prior Year Allocations	0	0	(279)	717	11,406	(310)	164	723	(2,235)	18
Carry-Forward	0	0	811	(331)	675	2,642	(177)	(1,847)	2,241	(40)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$3,059</b>	<b>\$917</b>	<b>\$1,343</b>	<b>\$56</b>	<b>\$12,757</b>	<b>\$4,974</b>	<b>\$(190)</b>	<b>\$(2,970)</b>	<b>\$2,247</b>	<b>\$(63)</b>

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Department	6061-61661 DER Waste to Energy	1798-26397 PROB JJCPA PROGRAMS	16032 CEO BACKUP RADIO	9999-99999 ALL OTHER	2nd Allocation Orphans	Total
1 Rental Rates - Buildings	\$0	\$0	\$0	\$269,453	\$0	\$1,395,667
2 Equipment Depreciation	0	0	0	0	0	2,125,126
3 REQUIRED ANNUAL AUDIT	0	44	0	0	0	22,463
4 15110 CHIEF EXECUTIVE OFFICER	0	1,555	0	0	0	1,436,729
5 13105 AUD/CONTROLLER	(1)	5	0	43	0	1,053,861
6 30200 COLLECTIONS	0	0	0	0	0	85,159
7 22100 COUNTY COUNSEL	(98)	0	0	0	0	665,809
8 15610 RISK MANAGEMENT	0	(69)	0	0	0	205,509
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	4,785,663
<b>Total Current Allocations</b>	<b>(99)</b>	<b>1,534</b>	<b>0</b>	<b>269,496</b>	<b>0</b>	<b>11,775,985</b>
Less: Prior Year Allocations	28	(758)	22,795	142,159	0	12,056,897
Carry-Forward	(128)	2,293	(22,795)	127,337	0	(384,760)
Current Adjustments	0	0	0	0	0	769,314
<b>Proposed Costs</b>	<b>\$(227)</b>	<b>\$3,827</b>	<b>\$(22,795)</b>	<b>\$396,833</b>	<b>\$0</b>	<b>\$12,160,539</b>