



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Stanislaus  
Modesto, California**

**Date: June 28, 2019  
Filing Ref: STA20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. This approval is subject to the conditions contained in Section III.

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

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

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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
2. Required Annual Audit
3. Chief Executive Officer
4. Auditor-Controller
5. Collections
6. County Counsel
7. Risk Management
8. Grounds Maintenance
9. General Liability Insurance (ISF)
10. Unemployment Insurance (ISF)
11. Workers' Compensation Insurance (ISF)
12. Medical Self-Insurance (ISF)
13. Other Employee Benefits (ISF)
14. Dental Insurance (ISF)
15. Vision Care Insurance (ISF)
16. Professional Liability Insurance (ISF)
17. Central Services (ISF)
18. Fleet Services (ISF)
19. Technology and Communications (ISF)
20. Morgan Shop Garage (ISF)
21. Facility 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 cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

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**SECTION III: CONDITIONS**

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

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

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

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

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

**F. SPECIAL REMARKS:** The adjustments reflected on the Carry Forward Schedule totaling \$2,993,533 must not be included when calculating carry-forward in fiscal year 2021-22 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

Jian Ou-Yang

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name  
Assistant Auditor-Controller

Title

7-1-2019

7-9-2019

Date

Date

**Negotiated by Kirsten Ford  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Summary Schedule

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	10100 AGRICULTU RAL COMMISSIO	12100 ASSESSOR	14100 BOARD OF SUPERVISO RS	14200 CLERK OF THE BOARD	15210 CEO ECONOMIC DEVELOPM ENT	15510 OFFICE OF EMER SERVICES	15515 CEO 10th Street	16001 CEO Focus on Prevention	16031 CEO PLANT ACQUISITIO N	16046 CEO CROWS LANDING AIR
1 Rental Rates - Buildings	(5,271)	137,669	42,330	21,553	-	-	-	-	-	-
2 Equipment Depreciation	90,962	6,600	-	-	-	57,617	-	-	-	-
3 REQUIRED ANNUAL AUDIT	765	1,057	164	99	-	184	23	43	-	-
4 15110 CHIEF EXECUTIVE OFFICER	51,060	70,146	10,836	6,340	-	10,273	1,425	3,097	-	-
5 13105 AUD/CONTROLLER	33,882	43,812	6,789	4,183	149	7,359	846	1,947	1,283	85
6 30200 COLLECTIONS	1	-	-	-	-	0	-	-	-	-
7 22100 COUNTY COUNSEL	8,836	17,215	31,299	-	-	155	-	-	-	-
8 15610 RISK MANAGEMENT	9,290	10,962	1,672	929	-	1,672	186	557	-	-
9 35100 GROUNDS MAINTENANCE	-	-	-	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	<b>189,525</b>	<b>287,460</b>	<b>93,090</b>	<b>33,103</b>	<b>149</b>	<b>77,260</b>	<b>2,480</b>	<b>5,644</b>	<b>1,283</b>	<b>85</b>
Less: Prior Year Allocations	170,846	284,975	94,641	34,729	113	84,220	-	-	657	62
Carry-Forward	18,679	2,485	(1,551)	(1,625)	36	(6,960)	-	-	626	23
Current Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>208,204</b>	<b>289,944</b>	<b>91,539</b>	<b>31,478</b>	<b>185</b>	<b>70,300</b>	<b>2,480</b>	<b>5,644</b>	<b>1,909</b>	<b>108</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
12/19/2018

**Summary Schedule**

Department	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	25101 PLANNING & COMMUNIT Y
1 Rental Rates - Buildings	-	-	-	-	11,447	-	-	72,292	359,688	44,635
2 Equipment Depreciation	6,340	-	-	-	-	7,311	2,476	11,574	139,190	-
3 REQUIRED ANNUAL AUDIT	-	-	-	-	84	542	187	70	2,620	482
4 15110 CHIEF EXECUTIVE OFFICER	-	-	-	-	5,299	35,036	16,342	5,076	164,842	21,825
5 13105 AUD/CONTROLLER	881	60	-	55	3,486	22,024	12,148	3,764	105,807	14,471
6 30200 COLLECTIONS	-	9,345	-	-	-	0	-	-	(6)	(38)
7 22100 COUNTY COUNSEL	-	-	-	-	-	25,113	59,714	-	17,761	95,717
8 15610 RISK MANAGEMENT	-	-	-	-	743	5,202	3,716	929	25,267	3,530
9 35100 GROUNDS MAINTENANCE	19,147	-	-	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	<b>26,369</b>	<b>9,405</b>	<b>-</b>	<b>55</b>	<b>21,059</b>	<b>95,228</b>	<b>94,583</b>	<b>93,705</b>	<b>815,168</b>	<b>180,623</b>
Less: Prior Year Allocations	119,590	46,739	2,084	20	21,472	89,646	150,823	102,708	846,758	165,706
Carry-Forward	(93,222)	(37,334)	(2,084)	35	(413)	5,582	(56,240)	(9,003)	(31,589)	14,917
Current Adjustments	(10,074)	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>(76,928)</b>	<b>(27,929)</b>	<b>(2,084)</b>	<b>90</b>	<b>20,647</b>	<b>100,811</b>	<b>38,343</b>	<b>84,702</b>	<b>783,579</b>	<b>195,540</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	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	28105 SO INFORMATI ON TECHNOLO	28106 SO FINANCE
1 Rental Rates - Buildings	-	-	-	-	-	-	-	-	-	-
2 Equipment Depreciation	-	-	-	52,562	39,729	7,894	90,143	8,697	15,602	-
3 REQUIRED ANNUAL AUDIT	394	530	581	1,637	972	920	221	56	156	156
4 15110 CHIEF EXECUTIVE OFFICER	22,848	34,924	37,971	107,690	66,857	58,904	8,481	3,678	10,904	10,495
5 13105 AUD/CONTROLLER	16,543	21,624	24,087	68,753	42,603	41,244	8,696	2,406	8,378	6,877
6 30200 COLLECTIONS	-	-	-	315	-	33,598	(6)	-	-	-
7 22100 COUNTY COUNSEL	-	-	-	42,313	-	1,519	224,438	-	-	-
8 15610 RISK MANAGEMENT	3,902	5,388	5,759	16,535	11,147	8,546	1,301	557	1,858	1,672
9 35100 GROUNDS MAINTENANCE	-	-	-	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	<b>43,687</b>	<b>62,465</b>	<b>68,398</b>	<b>289,806</b>	<b>161,308</b>	<b>152,626</b>	<b>333,274</b>	<b>15,394</b>	<b>36,898</b>	<b>19,200</b>
Less: Prior Year Allocations	35,409	55,133	56,326	202,617	152,041	75,679	254,830	12,413	24,116	15,745
Carry-Forward	8,277	7,332	12,071	87,189	9,267	76,947	78,444	2,981	12,783	3,455
Current Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>51,964</b>	<b>69,797</b>	<b>80,469</b>	<b>376,995</b>	<b>170,575</b>	<b>229,573</b>	<b>411,718</b>	<b>18,374</b>	<b>49,681</b>	<b>22,655</b>

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**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	28107 SO BACKGROU NDS	0100-28108 SO HR and Payroll	28203 SO Ops Training	28205 SO Volunteers	28208 SO ID Unit	28209 SO Property & Evidence	28210 SO Patrol	28211 SO Air Patrol	28212 SO Bomb Squad	28213 SO K9 Unit
1 Rental Rates - Buildings	-	-	-	-	-	-	-	-	-	-
2 Equipment Depreciation	4,431	-	2,808	9,754	20,327	7,811	686,602	19,025	1,722	73,667
3 REQUIRED ANNUAL AUDIT	38	102	168	14	88	100	1,451	19	-	156
4 15110 CHIEF EXECUTIVE OFFICER	6,964	6,485	13,443	1,424	5,896	6,792	99,986	1,254	-	10,069
5 13105 AUD/CONTROLLER	6,631	4,253	10,657	1,621	4,268	4,926	69,642	2,007	491	7,310
6 30200 COLLECTIONS	-	-	-	-	-	-	-	-	-	-
7 22100 COUNTY COUNSEL	-	-	-	-	-	-	-	-	-	-
8 15610 RISK MANAGEMENT	2,415	929	2,787	372	929	1,115	16,721	186	-	1,486
9 35100 GROUNDS MAINTENANCE	-	-	-	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	<b>20,479</b>	<b>11,769</b>	<b>29,863</b>	<b>13,185</b>	<b>31,508</b>	<b>20,742</b>	<b>874,401</b>	<b>22,491</b>	<b>2,214</b>	<b>92,688</b>
Less: Prior Year Allocations	19,479	10,433	23,057	12,937	32,712	19,849	483,531	40,333	176	65,559
Carry-Forward	1,000	1,337	6,806	248	(1,204)	893	390,870	(17,842)	2,037	27,129
Current Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>21,478</b>	<b>13,106</b>	<b>36,668</b>	<b>13,432</b>	<b>30,304</b>	<b>21,636</b>	<b>1,265,272</b>	<b>4,649</b>	<b>4,251</b>	<b>119,816</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	28214 SO Swat	28215 SO Dive Team	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	28230 SO Law Enforcement - Riverbank	28231 SO Law Enforcement - Patterson
1 Rental Rates - Buildings	-	-	-	-	-	-	-	-	-	-
2 Equipment Depreciation	38,318	32,167	24,611	82,156	15,083	-	-	617	32,809	23,688
3 REQUIRED ANNUAL AUDIT	-	-	-	97	-	-	-	-	411	516
4 15110 CHIEF EXECUTIVE OFFICER	-	-	-	6,255	-	-	-	-	26,887	33,943
5 13105 AUD/CONTROLLER	727	287	571	4,431	110	165	46	-	17,082	22,132
6 30200 COLLECTIONS	-	-	-	-	-	-	-	-	-	-
7 22100 COUNTY COUNSEL	-	-	-	-	-	-	-	-	-	-
8 15610 RISK MANAGEMENT	-	-	-	929	-	-	-	-	4,087	5,202
9 35100 GROUNDS MAINTENANCE	-	-	-	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	<b>39,046</b>	<b>32,454</b>	<b>25,182</b>	<b>93,868</b>	<b>15,193</b>	<b>165</b>	<b>46</b>	<b>617</b>	<b>81,276</b>	<b>85,481</b>
Less: Prior Year Allocations	33,877	9,410	27,927	85,359	15,108	8,826	31	617	53,491	81,750
Carry-Forward	5,169	23,044	(2,744)	8,509	85	(8,660)	14	0	27,785	3,732
Current Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>44,215</b>	<b>55,498</b>	<b>22,438</b>	<b>102,377</b>	<b>15,277</b>	<b>(8,495)</b>	<b>60</b>	<b>618</b>	<b>109,061</b>	<b>89,213</b>



**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	28232 SO Law Enforcement - Waterford	28233 SO Law Enforcement - Hughson	28240 SO North Area Command	28241 SO West Area Command	28250 SO Detectives	28251 SO HAVEN Grant	28252 SO Sting Unit	28260 SO Records	28269 SO Public Adminitstrator	28270 SO Coroner
1 Rental Rates - Buildings	-	-	-	-	-	-	-	-	-	-
2 Equipment Depreciation	6,223	-	-	-	175,450	-	70,826	25,850	-	21,219
3 REQUIRED ANNUAL AUDIT	184	134	-	-	466	13	135	528	19	129
4 15110 CHIEF EXECUTIVE OFFICER	12,082	8,695	-	-	31,331	981	9,155	36,483	1,229	10,517
5 13105 AUD/CONTROLLER	8,217	5,822	-	-	21,686	743	6,160	23,845	830	8,779
6 30200 COLLECTIONS	-	-	-	-	-	-	-	-	-	-
7 22100 COUNTY COUNSEL	-	-	-	-	-	-	-	-	-	2,186
8 15610 RISK MANAGEMENT	1,858	1,301	-	-	5,016	186	1,486	6,131	186	2,229
9 35100 GROUNDS MAINTENANCE	-	-	-	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	<b>28,564</b>	<b>15,951</b>	<b>-</b>	<b>-</b>	<b>233,949</b>	<b>1,923</b>	<b>87,763</b>	<b>92,836</b>	<b>2,263</b>	<b>45,059</b>
Less: Prior Year Allocations	19,996	14,907	2,116	2,291	123,490	2,107	63,280	84,682	1,876	63,040
Carry-Forward	8,568	1,044	(2,116)	(2,291)	110,459	(184)	24,483	8,155	387	(17,981)
Current Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>37,133</b>	<b>16,995</b>	<b>(2,116)</b>	<b>(2,291)</b>	<b>344,407</b>	<b>1,739</b>	<b>112,247</b>	<b>100,991</b>	<b>2,651</b>	<b>27,078</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
12/19/2018

**Summary Schedule**

Department	28280 SO Drug Enforcement	28281 SO Hidta	28290 So Civil	28310 HONOR FARM	28311 SO PSC Build Out	28312 SO Roadside Crews	28314 SO CERT	28320 BUREAU OF ADMIN SVCS	28321 SO Day Reporting Center	28322 SO JAIL ALTERNATI VES
1 Rental Rates - Buildings	-	-	-	-	-	-	-	-	-	-
2 Equipment Depreciation	-	13,591	100,513	-	-	10,682	39,020	8,505	-	3,110
3 REQUIRED ANNUAL AUDIT	65	-	217	-	16	50	-	418	-	293
4 15110 CHIEF EXECUTIVE OFFICER	4,070	-	14,352	-	1,101	3,396	-	37,007	-	19,309
5 13105 AUD/CONTROLLER	2,575	652	9,831	2	683	2,297	239	26,541	90	12,494
6 30200 COLLECTIONS	-	-	-	-	-	-	-	-	-	-
7 22100 COUNTY COUNSEL	-	-	-	-	-	-	-	-	-	-
8 15610 RISK MANAGEMENT	557	-	2,229	-	186	557	-	8,546	-	2,973
9 35100 GROUNDS MAINTENANCE	-	-	-	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	<b>7,269</b>	<b>14,242</b>	<b>127,143</b>	<b>2</b>	<b>1,986</b>	<b>16,981</b>	<b>39,258</b>	<b>81,017</b>	<b>90</b>	<b>38,179</b>
Less: Prior Year Allocations	6,040	18,372	70,375	24,702	-	15,674	21,564	49,993	10	31,155
Carry-Forward	1,229	(4,129)	56,767	(24,700)	-	1,308	17,694	31,024	79	7,024
Current Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>8,497</b>	<b>10,113</b>	<b>183,910</b>	<b>(24,698)</b>	<b>1,986</b>	<b>18,289</b>	<b>56,953</b>	<b>112,041</b>	<b>169</b>	<b>45,202</b>

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**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	28325 SO Detention Programs	28330 MEN'S JAIL	28332 SO Court Holding	28334 SO React (SB1022)	28340 PUBLIC SAFETY CENTER	28342 SO Minimum Housing	28344 SO Public Safety Center - East	28351 CENTRAL KITCHEN	28360 CIVIL DIVISION	28401 SO Adult Detention Expansion
1 Rental Rates - Buildings	-	-	-	-	-	-	-	-	-	-
2 Equipment Depreciation	-	39,382	633	3,730	36,103	84	-	33,223	68,324	33,349
3 REQUIRED ANNUAL AUDIT	29	802	55	160	1,748	237	293	362	50	1,615
4 15110 CHIEF EXECUTIVE OFFICER	2,090	52,110	3,601	10,231	113,759	14,831	18,892	23,533	3,387	98,539
5 13105 AUD/CONTROLLER	1,595	33,917	2,473	8,093	75,936	8,883	11,490	17,022	2,281	61,987
6 30200 COLLECTIONS	-	74	-	-	-	-	-	-	-	-
7 22100 COUNTY COUNSEL	-	-	-	-	-	-	-	-	-	-
8 15610 RISK MANAGEMENT	372	7,803	557	1,486	17,093	2,044	2,787	3,530	557	12,820
9 35100 GROUNDS MAINTENANCE	-	-	-	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	<b>4,086</b>	<b>134,088</b>	<b>7,318</b>	<b>23,701</b>	<b>244,639</b>	<b>26,079</b>	<b>33,462</b>	<b>77,670</b>	<b>74,599</b>	<b>208,309</b>
Less: Prior Year Allocations	-	192,862	-	-	262,467	-	-	66,010	95,074	-
Carry-Forward	-	(58,773)	-	-	(17,828)	-	-	11,661	(20,475)	-
Current Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>4,086</b>	<b>75,315</b>	<b>7,318</b>	<b>23,701</b>	<b>226,811</b>	<b>26,079</b>	<b>33,462</b>	<b>89,331</b>	<b>54,124</b>	<b>208,309</b>

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**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	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	1201-40100 PW- ADMINISTR ATION
1 Rental Rates - Buildings	31,840	14,732	-	-	-	72,260	-	(0)	-	55,055
2 Equipment Depreciation	-	6,675	-	217,227	-	-	-	-	-	-
3 REQUIRED ANNUAL AUDIT	204	78	97	-	-	77	(25)	(137)	109	50
4 15110 CHIEF EXECUTIVE OFFICER	12,579	5,043	6,672	-	-	15,054	3,167	23,900	9,313	1,724
5 13105 AUD/CONTROLLER	7,998	3,387	4,600	-	1,627	1,854	3,200	(1,508)	(3,128)	2,719
6 30200 COLLECTIONS	3,733	-	-	-	-	751	-	2	71	-
7 22100 COUNTY COUNSEL	18,587	-	13,409	-	8,836	1,107	(63)	(39)	(11)	560
8 15610 RISK MANAGEMENT	1,672	743	1,115	-	-	1,115	240	1,454	520	124
9 35100 GROUNDS MAINTENANCE	-	-	-	1,830,474	-	-	-	-	-	-
<b>Total Current Allocations</b>	<b>76,613</b>	<b>30,659</b>	<b>25,893</b>	<b>2,047,701</b>	<b>10,463</b>	<b>92,218</b>	<b>6,518</b>	<b>23,672</b>	<b>6,874</b>	<b>60,232</b>
Less: Prior Year Allocations	107,821	31,559	19,314	4,868,885	1,584	117,533	1,873	17,757	7,339	97,080
Carry-Forward	(31,209)	(900)	6,578	(2,821,184)	8,880	(25,316)	4,644	5,915	(464)	(36,848)
Current Adjustments	-	-	-	3,096,410	-	-	-	(60)	-	-
<b>Proposed Costs</b>	<b>45,404</b>	<b>29,759</b>	<b>32,471</b>	<b>2,322,928</b>	<b>19,343</b>	<b>66,902</b>	<b>11,162</b>	<b>29,527</b>	<b>6,410</b>	<b>23,384</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	1202-40200 PW- ENGINEERING	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	1504- 6400110 MENTAL HEALTH
1 Rental Rates - Buildings	5,598	49,292	(0)	-	0	-	-	-	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 REQUIRED ANNUAL AUDIT	7	53	(124)	(39)	(76)	-	(177)	(57)	(25)	(7)
4 15110 CHIEF EXECUTIVE OFFICER	4,069	2,664	12,522	37,837	22,929	-	38,587	4,693	939	1,800
5 13105 AUD/CONTROLLER	(1,991)	(689)	(2,211)	3,847	(6,980)	(32)	3,679	(867)	(628)	(492)
6 30200 COLLECTIONS	-	-	-	31	-	-	127	0	-	1
7 22100 COUNTY COUNSEL	296	-	(47)	140	-	-	584	-	798	(7)
8 15610 RISK MANAGEMENT	181	173	815	863	1,606	-	2,082	247	(70)	179
9 35100 GROUNDS MAINTENANCE	-	-	-	15,412	22,997	3	21,609	508	2,633	-
<b>Total Current Allocations</b>	<b>8,160</b>	<b>51,494</b>	<b>10,954</b>	<b>58,092</b>	<b>40,476</b>	<b>(30)</b>	<b>66,490</b>	<b>4,524</b>	<b>3,647</b>	<b>1,474</b>
Less: Prior Year Allocations	3,045	60,519	10,404	28,424	23,235	(39)	82,148	2,707	19,171	2,039
Carry-Forward	5,116	(9,025)	550	29,668	17,241	10	(15,657)	1,817	(15,525)	(565)
Current Adjustments	-	-	-	-	(4,839)	(12)	(5,070)	(147)	(538)	-
<b>Proposed Costs</b>	<b>13,276</b>	<b>42,468</b>	<b>11,504</b>	<b>87,759</b>	<b>52,878</b>	<b>(32)</b>	<b>45,763</b>	<b>6,194</b>	<b>(12,416)</b>	<b>909</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	1505- 6700110 SRC	1507- 6800110 MENTAL HEALTH	1631-45701 INCOME MAINT & SOCIAL	1651-37299 LIBRARY	16650 CEO Stanislaus Veterans Center	1677-17353 OES SHSP TRAINING/P LANNING	1679-26481 PROB Local Community Corrections	1688-26431- PROB CCCPIF 10/11	1694-35701 PKS Regional Water Safety	1698-26407 PROB YOBG
1 Rental Rates - Buildings	-	-	(0)	-	-	-	-	-	-	
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	
3 REQUIRED ANNUAL AUDIT	(81)	(321)	75	(672)	-	-	(9)	-	121	
4 15110 CHIEF EXECUTIVE OFFICER	5,446	15,253	218,794	10,714	-	-	974	-	2,155	
5 13105 AUD/CONTROLLER	369	(5,535)	(21,576)	6,128	(1)	142	(16)	(31)	(680)	
6 30200 COLLECTIONS	-	-	(105)	4	-	-	-	-	-	
7 22100 COUNTY COUNSEL	-	-	12,639	27	-	-	-	-	-	
8 15610 RISK MANAGEMENT	597	1,085	10,593	1,517	-	-	-	135	144	
9 35100 GROUNDS MAINTENANCE	-	-	1,200	-	-	-	-	17,638	-	
<b>Total Current Allocations</b>	<b>6,331</b>	<b>10,481</b>	<b>221,621</b>	<b>17,719</b>	<b>(1)</b>	<b>142</b>	<b>(16)</b>	<b>1,069</b>	<b>17,638</b>	<b>1,741</b>
Less: Prior Year Allocations	4,784	11,273	343,692	21,614	-	2,291	(2)	211	4,710	532
Carry-Forward	1,547	(792)	(122,071)	(3,895)	-	(2,149)	(15)	857	12,928	1,209
Current Adjustments	-	-	(569)	-	-	-	-	-	(4,372)	-
<b>Proposed Costs</b>	<b>7,878</b>	<b>9,689</b>	<b>98,980</b>	<b>13,824</b>	<b>(1)</b>	<b>(2,007)</b>	<b>(31)</b>	<b>1,926</b>	<b>26,194</b>	<b>2,950</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	1703-28601 CAL ID	1715-28825 SO-VEHICLE THEFT	171A-16202 12TH ST. 3- WAY	1725-17110 CEO COUNTY FIRE	1755-16141 FAMILIES FIRST COMMISSIO	1768-28841 SO CIVIL VEHICLES	1769-28871 SO DRIVER TRAINING PROG	176C.28370 SO Court Security	1780-28885 SO CAL- MMET	1783-25410 PLHUD GRANTS
1 Rental Rates - Buildings	-	-	-	-	-	-	-	-	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 REQUIRED ANNUAL AUDIT	(9)	19	-	55	18	-	(16)	(208)	(6)	-
4 15110 CHIEF EXECUTIVE OFFICER	323	576	-	1,327	643	-	11	5,208	(360)	-
5 13105 AUD/CONTROLLER	148	205	(3)	(637)	(241)	(13)	(5)	(1,475)	(247)	2
6 30200 COLLECTIONS	-	-	-	-	-	-	-	-	-	-
7 22100 COUNTY COUNSEL	-	-	-	(85)	206	-	-	-	-	-
8 15610 RISK MANAGEMENT	99	194	-	19	(4)	-	-	252	(190)	-
9 35100 GROUNDS MAINTENANCE	-	-	-	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	<b>562</b>	<b>994</b>	<b>(3)</b>	<b>679</b>	<b>623</b>	<b>(13)</b>	<b>(9)</b>	<b>3,777</b>	<b>(803)</b>	<b>2</b>
Less: Prior Year Allocations	142	(25)	(3)	953	3	(13)	(1,124)	4,298	2,332	6
Carry-Forward	420	1,019	0	(274)	620	0	1,115	(521)	(3,135)	(4)
Current Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>981</b>	<b>2,013</b>	<b>(3)</b>	<b>406</b>	<b>1,243</b>	<b>(12)</b>	<b>1,105</b>	<b>3,255</b>	<b>(3,939)</b>	<b>(2)</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	1798-26397 PROB JJCPA PROGRAMS	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	1828-60100 COUNTY SVCS AREA #21	1829-60100 COUNTY SVCS AREA #22	1831-60100 COUNTY SVCS AREA #24	1832-60100 COUNTY SVCS AREA #25
1 Rental Rates - Buildings	-	-	-	-	-	-	-	-	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 REQUIRED ANNUAL AUDIT	12	-	-	-	-	-	-	-	-	-
4 15110 CHIEF EXECUTIVE OFFICER	2,647	-	-	-	-	-	-	-	-	-
5 13105 AUD/CONTROLLER	(776)	-	-	-	-	-	-	-	-	-
6 30200 COLLECTIONS	-	-	-	-	-	-	-	-	-	-
7 22100 COUNTY COUNSEL	-	-	-	-	-	-	-	-	-	-
8 15610 RISK MANAGEMENT	184	-	-	-	-	-	-	-	-	-
9 35100 GROUNDS MAINTENANCE	-	1,085	89,653	1,692	1,739	7,960	5,518	1,117	1,432	1,228
<b>Total Current Allocations</b>	<b>2,066</b>	<b>1,085</b>	<b>89,653</b>	<b>1,692</b>	<b>1,739</b>	<b>7,960</b>	<b>5,518</b>	<b>1,117</b>	<b>1,432</b>	<b>1,228</b>
Less: Prior Year Allocations	1,534	281	49,184	907	627	5,161	3,135	455	900	387
Carry-Forward	532	804	40,469	785	1,111	2,800	2,383	662	532	841
Current Adjustments	-	(261)	(45,655)	(842)	(582)	(4,790)	(2,910)	(422)	(836)	(359)
<b>Proposed Costs</b>	<b>2,598</b>	<b>1,628</b>	<b>84,467</b>	<b>1,636</b>	<b>2,268</b>	<b>5,969</b>	<b>4,991</b>	<b>1,358</b>	<b>1,128</b>	<b>1,710</b>



**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
12/19/2018

**Summary Schedule**

Department	1833-60100 COUNTY SVCS AREA #26	2027-61124 CEO Public Safety Center / Jail	2057-61128 CEO Coroner's Facility	2077-61306 CEO PFF Intake and Release	2078-61140 CEO SB1022 Jail Financing	2083-61142 CEO CSF HVAC Project	2084-61143 OES Remodel	2409-61230 DEV FEES- ADMIN SVCS	2999 Capital Projects	4001-41510 LOCAL TRANSIT SYSTEM
1 Rental Rates - Buildings	-	-	-	-	-	-	-	-	-	9,126
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 REQUIRED ANNUAL AUDIT	-	(2)	-	-	51	-	-	-	-	99
4 15110 CHIEF EXECUTIVE OFFICER	-	459	-	-	1,019	-	-	17,508	-	837
5 13105 AUD/CONTROLLER	-	335	-	(29)	(344)	(30)	(13)	1,104	11	(119)
6 30200 COLLECTIONS	-	-	-	-	-	-	-	-	-	-
7 22100 COUNTY COUNSEL	-	-	-	-	-	-	-	(2)	-	101
8 15610 RISK MANAGEMENT	-	172	-	-	226	-	-	-	-	85
9 35100 GROUNDS MAINTENANCE	18,167	-	-	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	18,167	963	-	(29)	952	(30)	(13)	18,611	11	10,129
Less: Prior Year Allocations	12,082	726	(48)	(8)	-	-	-	5,058	-	11,257
Carry-Forward	6,086	236	48	(21)	-	-	-	13,554	-	(1,128)
Current Adjustments	(11,214)	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	13,038	1,199	48	(50)	952	(30)	(13)	32,165	11	9,001

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	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	5001-18741 Purchasing- ISF	5011-48200 TELECOMM UNICATI ONS	5021-18510 FLEET SERVICES
1 Rental Rates - Buildings	-	-	-	-	-	-	3,136	11,447	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 REQUIRED ANNUAL AUDIT	(11)	-	-	47	1	-	19	(1)	(4)	6
4 15110 CHIEF EXECUTIVE OFFICER	2,424	-	25,361	997	463	-	566	1,361	329	1,667
5 13105 AUD/CONTROLLER	(901)	-	(5,801)	(408)	193	(21)	2,626	132	(101)	(1,239)
6 30200 COLLECTIONS	-	-	-	-	-	-	-	-	-	(15)
7 22100 COUNTY COUNSEL	120	458	-	-	-	-	-	190	-	-
8 15610 RISK MANAGEMENT	170	-	2,368	100	146	-	(119)	271	60	95
9 35100 GROUNDS MAINTENANCE	-	-	11,569	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	<b>1,803</b>	<b>458</b>	<b>33,498</b>	<b>736</b>	<b>802</b>	<b>(21)</b>	<b>6,228</b>	<b>13,400</b>	<b>284</b>	<b>514</b>
Less: Prior Year Allocations	1,706	(1,943)	31,856	(740)	265	(13)	13,418	12,575	167	750
Carry-Forward	97	2,401	1,642	1,476	537	(8)	(7,190)	825	117	(235)
Current Adjustments	-	-	(7,019)	-	-	-	(1,648)	-	-	-
<b>Proposed Costs</b>	<b>1,899</b>	<b>2,859</b>	<b>28,120</b>	<b>2,213</b>	<b>1,339</b>	<b>(29)</b>	<b>(2,610)</b>	<b>14,226</b>	<b>401</b>	<b>279</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	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	5111-18010 VISION SELF INSURANCE	5121-42100 PW- MORGAN SHOP	5141-16161 CEO-I-CJIS PROJECT
1 Rental Rates - Buildings	-	-	-	-	-	-	-	-	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 REQUIRED ANNUAL AUDIT	23	-	-	-	-	-	-	-	19	1
4 15110 CHIEF EXECUTIVE OFFICER	4,060	-	-	-	-	-	-	-	1,219	23
5 13105 AUD/CONTROLLER	(1,314)	-	(4)	(0)	(69)	(185)	(2)	(3)	(1,093)	45
6 30200 COLLECTIONS	-	-	-	-	-	-	-	-	-	-
7 22100 COUNTY COUNSEL	22	294	-	-	-	-	-	-	-	-
8 15610 RISK MANAGEMENT	186	(17,403)	-	-	15,472	34,759	4,968	2,474	(10)	8
9 35100 GROUNDS MAINTENANCE	518	-	-	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	<b>3,495</b>	<b>(17,109)</b>	<b>(4)</b>	<b>(0)</b>	<b>15,404</b>	<b>34,575</b>	<b>4,965</b>	<b>2,470</b>	<b>136</b>	<b>77</b>
Less: Prior Year Allocations	5,393	7,005	(5)	(2)	(27,919)	24,590	3,590	1,525	709	65
Carry-Forward	(1,897)	(24,114)	0	2	43,323	9,985	1,375	945	(574)	12
Current Adjustments	(465)	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>1,134</b>	<b>(41,223)</b>	<b>(4)</b>	<b>1</b>	<b>58,727</b>	<b>44,560</b>	<b>6,340</b>	<b>3,416</b>	<b>(438)</b>	<b>90</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	5170-18701 Facilities Maint ISF	5170-18721 Facilities Maint Utilities	6000-63100 LAW LIBRARY	6008-63501 PW North County Corridor	6061-61661 DER Waste to Energy	6100-64410- RETIREMEN T BOARD	6111-61411 SR911	6175-63576- JPA 10th St Place	6181-63584- JPA Animal Services	6611-64111 MUNICIPAL COURT
1 Rental Rates - Buildings	27,302	-	-	-	-	-	-	-	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 REQUIRED ANNUAL AUDIT	19	-	-	-	-	-	-	-	-	-
4 15110 CHIEF EXECUTIVE OFFICER	5,565	-	2,875	-	-	1,854	8,438	-	4,965	-
5 13105 AUD/CONTROLLER	(2,943)	(481)	2,483	(5)	1	(689)	(3,656)	(1,307)	(1,514)	-
6 30200 COLLECTIONS	-	-	-	-	-	-	-	-	(38)	-
7 22100 COUNTY COUNSEL	-	-	-	1	117	-	94	-	96	-
8 15610 RISK MANAGEMENT	367	-	557	-	-	81	19	-	274	-
9 35100 GROUNDS MAINTENANCE	1,497	-	-	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	<b>31,808</b>	<b>(481)</b>	<b>5,915</b>	<b>(4)</b>	<b>118</b>	<b>1,246</b>	<b>4,895</b>	<b>(1,307)</b>	<b>3,784</b>	<b>-</b>
Less: Prior Year Allocations	38,289	(243)	6,780	(23)	(99)	1,722	4,973	5,637	7,824	-
Carry-Forward	(6,481)	(239)	(865)	19	217	(476)	(78)	(6,944)	(4,041)	-
Current Adjustments	(192)	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>25,135</b>	<b>(720)</b>	<b>5,050</b>	<b>15</b>	<b>334</b>	<b>769</b>	<b>4,817</b>	<b>(8,251)</b>	<b>(257)</b>	<b>-</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
 12/19/2018

**Summary Schedule**

Department	6950-13406 RDA Obligation Rtmt Fund	64100 TRUST & AGENCY	7271-65100 STAN CONSOL FIRE	7701-65205 SAAG	7760-65100 LAFCO	8001-66100 COUNTY SCHOOL SVC FUND	9999-65100 Independent Special Districies	9999-60100 Special Districts	9999-99999 ALL OTHER	2nd Allocation Orphans
1 Rental Rates - Buildings	-	-	-	-	3,920	-	-	-	229,906	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 REQUIRED ANNUAL AUDIT	-	-	-	-	-	-	-	-	-	-
4 15110 CHIEF EXECUTIVE OFFICER	-	-	-	-	(91)	-	-	-	-	-
5 13105 AUD/CONTROLLER	(22)	16,127	-	(101)	(136)	1,602	1,040	4,691	83	-
6 30200 COLLECTIONS	-	-	-	-	-	-	-	-	-	-
7 22100 COUNTY COUNSEL	(53)	-	-	-	-	-	-	-	-	-
8 15610 RISK MANAGEMENT	-	-	-	-	27	-	-	-	-	-
9 35100 GROUNDS MAINTENANCE	-	-	-	-	-	-	-	-	-	-
<b>Total Current Allocations</b>	(75)	16,127	-	(101)	3,720	1,602	1,040	4,691	229,989	-
Less: Prior Year Allocations	(1,189)	9,626	1,421	(103)	8,238	917	311	3,059	269,496	-
Carry-Forward	1,113	6,500	(1,421)	2	(4,517)	685	729	1,631	(39,507)	-
Current Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>1,038</b>	<b>22,627</b>	<b>(1,421)</b>	<b>(99)</b>	<b>(797)</b>	<b>2,286</b>	<b>1,769</b>	<b>6,322</b>	<b>190,482</b>	<b>-</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2019-20**

2017-18  
12/19/2018

**Summary Schedule**

Department	Total
1 Rental Rates - Buildings	1,197,956
2 Equipment Depreciation	2,526,011
3 REQUIRED ANNUAL AUDIT	22,372
4 15110 CHIEF EXECUTIVE OFFICER	2,063,529
5 13105 AUD/CONTROLLER	1,014,850
6 30200 COLLECTIONS	47,847
7 22100 COUNTY COUNSEL	584,642
8 15610 RISK MANAGEMENT	314,006
9 35100 GROUNDS MAINTENANCE	2,074,797
<b>Total Current Allocations</b>	<u>9,846,010</u>
Less: Prior Year Allocations	<u>11,775,985</u>
Carry-Forward	(2,243,959)
Current Adjustments	<u>2,993,533</u>
<b>Proposed Costs</b>	<u><u>10,595,585</u></u>