



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Stanislaus
Modesto, California**

**Date: June 22, 2020
Filing Ref: STA21**

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 **2020-21**. 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.

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

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 | 12. Medical Self-Insurance (ISF) |
| 2. Required Annual Audit | 13. Other Employee Benefits (ISF) |
| 3. Chief Executive Officer | 14. Dental Insurance (ISF) |
| 4. Auditor-Controller | 15. Vision Care Insurance (ISF) |
| 5. Collections | 16. Professional Liability Insurance (ISF) |
| 6. County Counsel | 17. Central Services (ISF) |
| 7. Risk Management | 18. Fleet Services (ISF) |
| 8. Grounds Maintenance | 19. Technology and Communications (ISF) |
| 9. General Liability Insurance (ISF) | 20. Morgan Shop Garage (ISF) |
| 10. Unemployment Insurance (ISF) | 21. Facility Maintenance (ISF) |
| 11. Workers' Compensation Insurance
(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.

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 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 \$4,152,830 must not be included when calculating carry-forward in fiscal year 2022-23 estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF STANISLAUS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Kashmir Gill, CPA

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

Name
Auditor-Controller

Title

6-22-2020

6-23-2020

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

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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	15515 CEO 10th Street	16001 CEO Focus on Prevention	16031 CEO PLANT ACQUISITION	16046 CEO CROWS LANDING AIR
1 Rental Rates - Buildings	\$(5,271)	\$115,831	\$35,615	\$18,134	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	102,780	2,847	0	0	0	67,567	0	0	0	0
3 REQUIRED ANNUAL AUDIT	711	958	151	93	0	180	42	47	0	0
4 15110 CHIEF EXECUTIVE OFFICER	57,954	77,360	12,123	7,152	0	10,744	3,096	3,360	0	0
5 13105 AUD/CONTROLLER	37,231	47,074	7,482	4,686	234	7,514	1,816	1,953	1,366	80
6 30200 COLLECTIONS	0	0	0	0	0	36	0	0	0	0
7 22100 COUNTY COUNSEL	19,417	57,023	47,636	0	0	152	0	0	0	0
8 15610 RISK MANAGEMENT	9,568	11,325	1,757	976	0	1,757	391	391	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	222,389	312,418	104,765	31,041	234	87,951	5,345	5,750	1,366	80
Less: Prior Year Allocations	166,853	288,205	88,024	34,090	128	81,835	0	0	1,325	75
Carry-Forward	55,536	24,213	16,741	(3,049)	106	6,116	0	0	41	5
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$277,926	\$336,632	\$121,505	\$27,992	\$339	\$94,066	\$5,345	\$5,750	\$1,408	\$85

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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	\$0	\$0	\$0	\$0	\$9,631	\$0	\$0	\$72,292	\$344,875	\$37,555
2 Equipment Depreciation	84,905	0	0	0	0	2,883	3,754	20,751	131,447	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	84	524	229	80	2,515	592
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	6,192	41,833	23,387	7,057	187,924	25,461
5 13105 AUD/CONTROLLER	249	67	0	0	3,892	26,008	15,908	4,853	118,690	16,155
6 30200 COLLECTIONS	0	(1,410)	0	0	0	889	0	0	(0)	(2)
7 22100 COUNTY COUNSEL	0	0	0	0	0	10,187	57,871	171	9,292	117,240
8 15610 RISK MANAGEMENT	0	0	0	0	781	6,053	4,491	1,172	26,751	3,710
9 35100 GROUNDS MAINTENANCE	30,150	0	0	0	0	0	0	0	0	0
Total Current Allocations	115,303	(1,343)	0	0	20,581	88,377	105,640	106,375	821,494	200,712
Less: Prior Year Allocations	22,056	22,752	1,042	24	21,038	113,866	60,891	103,930	787,630	160,949
Carry-Forward	93,247	(24,095)	(1,042)	(24)	(457)	(25,489)	44,749	2,445	33,865	39,763
Current Adjustments	(32,924)	0	0	0	0	0	0	0	0	0
Proposed Costs	\$175,626	\$(25,438)	\$(1,042)	\$(24)	\$20,123	\$62,887	\$150,388	\$108,820	\$855,359	\$240,474

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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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	120,680	40,616	11,727	247,236	5,279	14,739	0
3 REQUIRED ANNUAL AUDIT	384	485	458	1,641	914	837	188	40	140	156
4 15110 CHIEF EXECUTIVE OFFICER	27,160	38,401	37,136	130,680	73,629	65,593	9,800	3,000	11,587	12,343
5 13105 AUD/CONTROLLER	18,105	23,262	23,388	81,252	45,668	42,963	10,279	1,907	8,238	7,831
6 30200 COLLECTIONS	0	0	0	772	0	16,210	8	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	13,156	0	1,423	268,353	0	0	0
8 15610 RISK MANAGEMENT	4,100	5,467	5,467	18,745	10,739	9,177	1,367	391	1,757	1,757
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	49,750	67,615	66,450	366,927	171,567	147,929	537,231	10,616	36,462	22,087
Less: Prior Year Allocations	40,372	56,291	60,694	202,724	155,213	136,600	256,538	14,501	30,635	15,226
Carry-Forward	9,378	11,324	5,756	164,203	16,354	11,329	280,693	(3,885)	5,827	6,861
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$59,128	\$78,938	\$72,205	\$531,130	\$187,921	\$159,258	\$817,924	\$6,731	\$42,289	\$28,948

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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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	4,516	0	14,334	9,940	1,592	714,965	26,991	21,635	26,418	78,665
3 REQUIRED ANNUAL AUDIT	31	83	147	3	115	49	1,581	25	0	12
4 15110 CHIEF EXECUTIVE OFFICER	7,957	7,242	14,611	132	9,291	4,523	139,095	1,733	0	580
5 13105 AUD/CONTROLLER	5,930	4,654	10,970	533	6,102	3,416	92,468	2,530	355	1,418
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	2,343	1,172	2,734	0	1,367	781	22,845	195	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	20,777	13,151	42,795	10,608	18,467	723,734	282,980	26,118	26,772	80,674
Less: Prior Year Allocations	16,171	11,734	24,168	13,346	32,376	20,484	622,975	38,630	206	86,005
Carry-Forward	4,606	1,417	18,628	(2,738)	(13,909)	703,250	(339,995)	(12,512)	26,566	(5,330)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$25,382	\$14,568	\$61,423	\$7,870	\$4,558	\$1,426,984	\$(57,016)	\$13,606	\$53,339	\$75,344

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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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	52,822	28,407	20,579	52,950	14,399	0	0	0	30,872	26,530
3 REQUIRED ANNUAL AUDIT	0	0	0	79	0	0	0	0	381	483
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	6,484	0	0	0	0	30,211	38,843
5 13105 AUD/CONTROLLER	729	208	486	4,326	71	160	48	0	18,621	24,456
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	976	0	0	0	0	4,296	5,663
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	53,550	28,615	21,066	64,815	14,470	160	48	0	84,381	95,974
Less: Prior Year Allocations	48,944	33,666	24,214	98,547	18,769	6,656	39	619	51,984	83,294
Carry-Forward	4,606	(5,051)	(3,149)	(33,733)	(4,298)	(6,496)	8	(619)	32,397	12,680
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$58,156	\$23,563	\$17,917	\$31,082	\$10,172	\$(6,336)	\$56	\$(619)	\$116,778	\$108,653

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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	28253 SO HIGH-TECH CRIMES	28260 SO Records	28269 SO Public Adminitstrato r
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	6,342	0	0	0	159,672	0	80,054	0	25,714	4,505
3 REQUIRED ANNUAL AUDIT	169	118	0	0	386	18	96	24	513	18
4 15110 CHIEF EXECUTIVE OFFICER	13,513	8,893	0	0	32,062	1,390	7,839	1,715	45,133	1,381
5 13105 AUD/CONTROLLER	8,719	5,614	0	0	21,094	911	5,158	1,152	28,393	906
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	1,953	1,172	0	0	4,882	195	1,172	195	7,420	195
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	30,696	15,797	0	0	218,095	2,514	94,318	3,087	107,172	7,005
Less: Prior Year Allocations	25,850	14,774	0	0	188,452	1,742	88,206	89,933	0	2,053
Carry-Forward	4,846	1,023	0	0	29,643	772	6,112	(86,846)	0	4,952
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$35,543	\$16,819	\$0	\$0	\$247,738	\$3,286	\$100,430	\$(83,759)	\$107,172	\$11,957

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Department	28270 SO Coroner	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	30,901	0	2,728	145,493	0	0	17,928	52,014	34,754	0
3 REQUIRED ANNUAL AUDIT	142	84	0	213	0	53	57	0	314	0
4 15110 CHIEF EXECUTIVE OFFICER	13,289	6,730	0	17,791	0	4,152	4,346	0	40,399	0
5 13105 AUD/CONTROLLER	9,685	4,148	642	11,636	0	2,470	2,717	58	28,740	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	9,182	0	0	0	0	0	0	0	0	0
8 15610 RISK MANAGEMENT	2,343	976	0	2,734	0	586	586	0	9,177	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	65,542	11,938	3,370	177,866	0	7,261	25,634	52,072	113,385	0
Less: Prior Year Allocations	58,129	5,768	16,739	101,976	0	0	16,044	39,269	52,417	2
Carry-Forward	7,413	6,170	(13,369)	75,889	0	0	9,589	12,803	60,968	(2)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$72,955	\$18,109	\$(9,999)	\$253,755	\$0	\$7,261	\$35,223	\$64,875	\$174,353	\$(2)

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Department	28322 SO JAIL ALTERNATI VES	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	19,026	0	39,616	2,359	11,446	49,026	1,026	23,080	35,580	47,539
3 REQUIRED ANNUAL AUDIT	249	89	0	159	537	1,110	743	1,036	362	53
4 15110 CHIEF EXECUTIVE OFFICER	19,521	6,994	0	12,519	40,402	82,508	55,707	82,725	28,750	4,144
5 13105 AUD/CONTROLLER	11,990	4,758	63	7,900	25,692	54,948	32,789	49,445	20,052	2,597
6 30200 COLLECTIONS	0	0	(45)	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	2,734	976	0	1,757	5,272	10,544	7,225	11,911	4,100	586
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	53,520	12,817	39,633	24,695	83,349	198,136	97,490	168,196	88,845	54,918
Less: Prior Year Allocations	36,351	0	199,853	0	0	270,786	0	0	69,016	74,905
Carry-Forward	17,168	0	(160,220)	0	0	(72,650)	0	0	19,829	(19,987)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$70,688	\$12,817	\$(120,587)	\$24,695	\$83,349	\$125,487	\$97,490	\$168,196	\$108,674	\$34,931

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Department	28401 SO Adult Detention Expansion	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	\$26,789	\$12,395	\$0	\$11,791	\$0	\$60,469	\$0	\$(1)	\$0
2 Equipment Depreciation	94,754	2,227	15,897	0	203,958	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	1,506	195	67	88	0	0	(128)	(78)	(588)	(92)
4 15110 CHIEF EXECUTIVE OFFICER	115,027	15,334	5,393	7,488	0	0	17,937	4,149	28,909	10,067
5 13105 AUD/CONTROLLER	72,443	9,727	3,466	5,052	3,788	1,124	1,614	(278)	3,857	200
6 30200 COLLECTIONS	0	(2,252)	0	0	14	0	(4,008)	0	9	23
7 22100 COUNTY COUNSEL	0	41,518	0	9,030	0	2,229	394	452	90	(1,650)
8 15610 RISK MANAGEMENT	15,426	2,148	781	1,172	0	0	315	60	748	(99)
9 35100 GROUNDS MAINTENANCE	0	0	0	0	1,823,221	0	0	0	0	0
Total Current Allocations	299,155	95,686	37,999	22,830	2,042,773	3,353	76,593	4,304	33,024	8,447
Less: Prior Year Allocations	55,318	93,915	31,050	19,195	5,535,702	8,957	91,298	(266)	38,754	8,355
Carry-Forward	243,838	1,771	6,949	3,635	(3,492,929)	(5,604)	(14,705)	4,571	(5,730)	92
Current Adjustments	0	0	0	0	4,578,697	0	0	0	0	0
Proposed Costs	\$542,993	\$97,456	\$44,948	\$26,464	\$3,128,541	\$(2,250)	\$61,888	\$8,875	\$27,294	\$8,540

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Department	1201-40100 PW- ADMINISTR ATION	1101-40360 PW-ROAD & BRIDGE ENG	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	\$46,322	\$4,710	\$41,473	\$(3)	\$0	\$1	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	590	(2)	(19)	(44)	(242)	(262)	0	(648)	1	(2)
4 15110 CHIEF EXECUTIVE OFFICER	1,199	6,723	3,603	14,180	63,260	31,309	0	50,722	6,476	1,833
5 13105 AUD/CONTROLLER	(164)	1,060	435	14,983	938	1,801	(1)	5,129	609	(111)
6 30200 COLLECTIONS	0	0	0	0	(651)	0	0	0	(1)	(8)
7 22100 COUNTY COUNSEL	465	(1,046)	0	102	440	0	0	(184)	0	1,002
8 15610 RISK MANAGEMENT	(87)	266	14	51	130	634	0	672	169	(24)
9 35100 GROUNDS MAINTENANCE	0	0	0	0	54,676	25,687	0	49,161	481	5,982
Total Current Allocations	48,324	11,712	45,507	29,268	118,550	59,170	(1)	104,853	7,735	8,673
Less: Prior Year Allocations	67,125	9,047	54,849	14,023	23,433	25,139	(13)	77,695	2,350	389
Carry-Forward	(18,801)	2,664	(9,342)	15,245	95,117	34,031	12	27,159	5,385	8,283
Current Adjustments	0	0	0	0	0	(25,888)	(21)	(30,103)	(550)	(3,196)
Proposed Costs	\$29,522	\$14,376	\$36,165	\$44,513	\$213,668	\$67,313	\$(11)	\$101,909	\$12,570	\$13,760

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Department	1504- 6400110 MENTAL HEALTH	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	28	(9)	(113)	(1,700)	(138)	0	0	0	(1)	0
4 15110 CHIEF EXECUTIVE OFFICER	2,536	7,507	22,091	210,485	17,375	0	538	0	504	0
5 13105 AUD/CONTROLLER	530	689	2,026	118,796	(627)	2	533	1	(376)	0
6 30200 COLLECTIONS	1	0	0	(445)	114	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	23,174	(654)	0	0	0	0	0
8 15610 RISK MANAGEMENT	163	274	453	3,164	314	0	195	0	(237)	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	24,617
Total Current Allocations	3,257	8,462	24,457	353,476	16,383	2	1,266	1	(110)	24,617
Less: Prior Year Allocations	933	868	67,915	258,864	(21,122)	(11)	68	1	680	8,610
Carry-Forward	2,324	7,594	(43,458)	94,612	37,505	13	1,198	1	(790)	16,007
Current Adjustments	0	0	0	(3,127)	0	0	0	0	0	(19,360)
Proposed Costs	\$5,582	\$16,055	\$(19,001)	\$444,961	\$53,888	\$15	\$2,464	\$2	\$(900)	\$21,263

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Department	1698-26407 PROB YOYBG	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
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	(65)	18	(1)	0	(20)	0	0	0	(33)	42
4 15110 CHIEF EXECUTIVE OFFICER	2,522	211	154	0	1,861	1,144	0	860	7,310	687
5 13105 AUD/CONTROLLER	305	19	(90)	0	343	492	(6)	668	519	115
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	129	258	0	0	0	0
8 15610 RISK MANAGEMENT	(36)	4	4	0	72	114	0	391	67	13
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,725	252	66	0	2,385	2,009	(6)	1,919	7,862	858
Less: Prior Year Allocations	888	169	(80)	1	1,742	3,121	8	(1,872)	500	795
Carry-Forward	1,838	83	147	(1)	643	(1,112)	(14)	3,791	7,362	63
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$4,563	\$334	\$213	\$(0)	\$3,027	\$897	\$(21)	\$5,710	\$15,224	\$921

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Department	1783-25410 PLHUD GRANTS	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
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	(77)	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	1,993	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	23	(127)	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	(83)	0	0	0	0	0	0	0	0
9 35100 GROUNDS MAINTENANCE	0	0	1,457	131,665	2,177	3,013	15,010	10,091	2,930	4,063
Total Current Allocations	23	1,706	1,457	131,665	2,177	3,013	15,010	10,091	2,930	4,063
Less: Prior Year Allocations	(52)	2,144	453	70,798	1,904	1,072	9,266	8,946	919	2,485
Carry-Forward	75	(438)	1,004	60,867	273	1,942	5,744	1,145	2,011	1,577
Current Adjustments	0	0	(1,019)	(159,193)	(4,282)	(2,410)	(20,835)	(20,116)	(2,065)	(5,588)
Proposed Costs	\$98	\$1,268	\$1,442	\$33,339	\$(1,831)	\$2,545	\$(80)	\$(8,879)	\$2,876	\$52

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Department	1832-60100 COUNTY SVCS AREA #25	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
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	9	0	0	(14,451)	0
5 13105 AUD/CONTROLLER	0	0	0	0	(0)	5	39	9	2,043	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	(118)	0
8 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
9 35100 GROUNDS MAINTENANCE	2,669	40,292	0	0	0	0	0	0	0	0
Total Current Allocations	2,669	40,292	0	0	(0)	14	39	9	(12,525)	0
Less: Prior Year Allocations	1,201	21,676	68	(0)	(39)	1,982	4	1	3,345	0
Carry-Forward	1,468	18,615	(68)	0	39	(1,968)	35	8	(15,870)	0
Current Adjustments	(2,701)	(48,741)	0	0	0	0	0	0	0	0
Proposed Costs	\$1,436	\$10,166	\$(68)	\$0	\$39	\$(1,955)	\$74	\$16	\$(28,395)	\$0

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Department	4001-41510 LOCAL TRANSIT SYSTEM	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 UNICATIO N S
1 Rental Rates - Buildings	\$7,679	\$0	\$0	\$0	\$0	\$0	\$0	\$2,639	\$9,631	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	162	(1)	0	2,708	(40)	3	0	(3)	(6)	(6)
4 15110 CHIEF EXECUTIVE OFFICER	524	3,214	0	33,066	687	805	0	1,019	1,265	667
5 13105 AUD/CONTROLLER	100	381	0	275	(186)	428	(14)	820	345	193
6 30200 COLLECTIONS	0	468	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	107	(250)	(1,383)	0	0	0	0	0	1,019	0
8 15610 RISK MANAGEMENT	(18)	57	0	1,013	(54)	170	0	(124)	180	59
9 35100 GROUNDS MAINTENANCE	0	0	0	2,642	0	0	0	0	0	0
Total Current Allocations	8,554	3,869	(1,383)	39,704	408	1,406	(14)	4,350	12,435	913
Less: Prior Year Allocations	10,131	497	840	(7,868)	187	(181)	(4)	4,198	13,898	191
Carry-Forward	(1,577)	3,373	(2,223)	47,572	222	1,587	(10)	152	(1,463)	721
Current Adjustments	0	0	0	(33,141)	0	0	0	0	0	0
Proposed Costs	\$6,977	\$7,242	\$(3,606)	\$54,135	\$630	\$2,993	\$(24)	\$4,503	\$10,971	\$1,634

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Department	5021-18510 FLEET SERVICES	5031-48100 ITC (formerly 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
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	(13)	(9)	0	0	0	0	0	0	0	30
4 15110 CHIEF EXECUTIVE OFFICER	2,190	5,803	0	0	0	0	0	0	0	1,900
5 13105 AUD/CONTROLLER	451	8,553	0	2	2	(7)	20	1	(4)	282
6 30200 COLLECTIONS	6,319	0	107	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	(313)	0	0	0	0	0	0	89
8 15610 RISK MANAGEMENT	35	103	(28,106)	0	0	12,435	82,074	3,154	1,570	32
9 35100 GROUNDS MAINTENANCE	0	695	0	0	0	0	0	0	0	0
Total Current Allocations	8,981	15,145	(28,311)	2	2	12,428	82,095	3,156	1,566	2,333
Less: Prior Year Allocations	1,512	7,178	(6,702)	(1)	3	(3,705)	54,055	7,953	4,188	1,573
Carry-Forward	7,469	7,967	(21,609)	3	(1)	16,134	28,039	(4,797)	(2,622)	760
Current Adjustments	0	(1,055)	0	0	0	0	0	0	0	0
Proposed Costs	\$16,450	\$22,056	\$(49,920)	\$6	\$2	\$28,562	\$110,134	\$(1,641)	\$(1,056)	\$3,094

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Department	5141-16161 CEO-I-CJIS PROJECT	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
1 Rental Rates - Buildings	\$0	\$27,302	\$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	(5)	(78)	0	35	0	0	216	916	0	553
4 15110 CHIEF EXECUTIVE OFFICER	547	6,213	0	3,300	0	0	3,070	11,131	0	6,395
5 13105 AUD/CONTROLLER	386	81	(79)	2,581	0	3	561	818	838	5,893
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	(2,234)
7 22100 COUNTY COUNSEL	0	(302)	0	0	14	(256)	0	673	0	2,289
8 15610 RISK MANAGEMENT	195	(62)	0	586	0	0	137	195	0	241
9 35100 GROUNDS MAINTENANCE	0	1,876	0	0	0	0	0	0	0	0
Total Current Allocations	1,123	35,031	(79)	6,502	14	(253)	3,984	13,733	838	13,136
Less: Prior Year Allocations	559	37,469	(137)	5,258	(3)	(28)	3,324	7,792	(2,831)	8,784
Carry-Forward	563	(2,438)	57	1,243	17	(225)	660	5,940	3,669	4,352
Current Adjustments	0	(2,821)	0	0	0	0	0	0	0	(6,732)
Proposed Costs	\$1,686	\$29,772	\$(22)	\$7,745	\$31	\$(479)	\$4,644	\$19,673	\$4,506	\$10,755

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Department	6611-64111 MUNICIPAL COURT	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$3,298	\$0	\$0	\$0	\$225,013
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	56	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	2,933	0	0	0	0
5 13105 AUD/CONTROLLER	0	(8)	14,236	0	0	131	1,507	1,010	4,525	6
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	11	0	0	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	(8)	14,236	0	0	6,428	1,507	1,010	4,525	225,020
Less: Prior Year Allocations	0	(3)	13,131	428	(193)	7,988	1,211	689	3,623	252,772
Carry-Forward	0	(5)	1,104	(428)	193	(1,559)	296	321	903	(27,752)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$0	\$(13)	\$15,340	\$(428)	\$193	\$4,869	\$1,803	\$1,331	\$5,428	\$197,267

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Department	28255 SO JUVENILE SERVICES	2nd Allocation Orphans	Total
1 Rental Rates - Buildings	\$0	\$0	\$1,108,173
2 Equipment Depreciation	0	0	3,088,462
3 REQUIRED ANNUAL AUDIT	0	0	23,768
4 15110 CHIEF EXECUTIVE OFFICER	0	0	2,397,255
5 13105 AUD/CONTROLLER	0	0	1,373,637
6 30200 COLLECTIONS	0	0	13,913
7 22100 COUNTY COUNSEL	0	0	688,420
8 15610 RISK MANAGEMENT	0	0	350,282
9 35100 GROUNDS MAINTENANCE	0	0	2,232,556
Total Current Allocations	<u>0</u>	<u>0</u>	<u>11,276,467</u>
Less: Prior Year Allocations	<u>0</u>	<u>0</u>	<u>12,540,936</u>
Carry-Forward	0	0	(1,776,545)
Current Adjustments	<u>0</u>	<u>0</u>	<u>4,152,830</u>
Proposed Costs	<u>\$0</u>	<u>\$0</u>	<u>\$13,652,752</u>