



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Stanislaus
Modesto, California**

**Date: September 20, 2021
Filing Ref: STA22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|--|--|
| 1. Employee Fringe Benefits | 13. Medical Self-Insurance (ISF) |
| 2. Rental Rate - Buildings | 14. Other Employee Benefits (ISF) |
| 3. Required Annual Audit | 15. Dental Insurance (ISF) |
| 4. Chief Executive Officer | 16. Vision Care Insurance (ISF) |
| 5. Auditor-Controller | 17. Professional Liability Insurance (ISF) |
| 6. Collections | 18. Central Services (ISF) |
| 7. County Counsel | 19. Fleet Services (ISF) |
| 8. Risk Management | 20. Technology and Communications (ISF) |
| 9. Grounds Maintenance | 21. Morgan Shop Garage (ISF) |
| 10. General Liability Insurance (ISF) | 22. Facility Maintenance (ISF) |
| 11. Unemployment Insurance (ISF) | 23. Enterprise Resource Planning (ISF) |
| 12. 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: There are no adjustments in the fiscal year 2021-22 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

**LOC TRINH, Supervisor
County Cost Plans Unit
Local Govt Programs & Services Division**

Auditor-Controller

Title

9-22-2021

9-22-2021

Date

Date

**Negotiated by Kirsten Pangilinan
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 2021-22

2019-20
7/12/2021

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	\$(8,983)	\$108,532	\$33,371	\$16,992	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	107,505	2,155	0	0	0	70,979	0	0	0	0
3 REQUIRED ANNUAL AUDIT	680	1,001	152	87	0	134	228	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	63,849	83,863	13,623	7,374	0	11,531	5,809	0	0	0
5 13105 AUD/CONTROLLER	36,179	38,374	7,037	3,608	632	5,314	4,700	0	0	1,166
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	10,888	10,545	21,715	70,960	0	0	25,961	0	0	0
8 15610 RISK MANAGEMENT	13,283	15,674	2,657	1,328	0	2,125	1,063	0	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	223,401	260,143	78,556	100,348	632	90,084	37,760	0	0	1,166
Less: Prior Year Allocations	189,525	287,460	93,090	33,103	149	77,260	2,480	5,644	1,283	85
Carry-Forward	33,876	(27,316)	(14,534)	67,245	483	12,824	35,280	(5,644)	(1,283)	1,082
Proposed Costs	\$257,276	\$232,827	\$64,021	\$167,593	\$1,115	\$102,907	\$73,039	\$(5,644)	\$(1,283)	\$2,248

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

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	\$0	\$0	\$0	\$0	\$9,024	\$0	\$0	\$72,292	\$329,181	\$35,188
2 Equipment Depreciation	6,306	0	0	0	0	2,721	181,982	25,936	131,118	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	83	551	213	137	2,462	435
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	6,568	46,287	27,102	7,834	211,077	26,797
5 13105 AUD/CONTROLLER	232	175	101	0	2,828	20,473	13,047	5,735	91,676	18,615
6 30200 COLLECTIONS	0	41,953	0	0	0	40	0	0	0	41
7 22100 COUNTY COUNSEL	0	837	0	0	0	0	18,685	43,527	0	4,331
8 15610 RISK MANAGEMENT	0	0	0	0	1,063	8,235	7,438	1,594	38,786	4,782
9 35100 GROUNDS MAINTENANCE	4,203	0	0	0	0	0	0	0	0	0
Total Current Allocations	10,741	42,965	101	0	19,565	78,308	248,467	157,055	804,300	90,189
Less: Prior Year Allocations	26,369	9,405	0	55	21,059	95,228	94,583	93,705	815,168	180,623
Carry-Forward	(15,627)	33,560	0	(55)	(1,494)	(16,921)	153,884	63,350	(10,868)	(90,434)
Proposed Costs	\$(4,886)	\$76,525	\$101	\$(55)	\$18,070	\$61,387	\$402,350	\$220,404	\$793,432	\$(245)

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	201,136	40,580	11,835	123,814	5,485	20,686	0
3 REQUIRED ANNUAL AUDIT	905	527	400	1,766	969	955	139	198	182	189
4 15110 CHIEF EXECUTIVE OFFICER	33,545	39,922	36,759	149,825	79,347	80,343	11,752	3,265	15,745	16,072
5 13105 AUD/CONTROLLER	15,708	19,660	16,778	66,631	37,934	37,156	10,285	8,986	6,977	8,635
6 30200 COLLECTIONS	0	0	0	968	0	17,340	47	0	0	0
7 22100 COUNTY COUNSEL	113,513	0	0	0	28,890	0	5,294	218,787	0	0
8 15610 RISK MANAGEMENT	6,376	7,173	7,438	27,097	13,548	14,345	2,125	531	2,922	2,922
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	170,046	67,281	61,375	447,423	201,267	161,974	153,456	237,252	46,513	27,818
Less: Prior Year Allocations	43,687	62,465	68,398	289,806	161,308	152,626	333,274	15,394	36,898	19,200
Carry-Forward	126,359	4,816	(7,023)	157,618	39,959	9,348	(179,819)	221,858	9,614	8,618
Proposed Costs	\$296,405	\$72,097	\$54,352	\$605,041	\$241,227	\$171,322	\$(26,363)	\$459,110	\$56,127	\$36,436

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	5,097	0	20,872	7,315	0	697,496	26,641	25,608	48,473	64,777
3 REQUIRED ANNUAL AUDIT	36	106	165	1	128	49	1,725	29	0	4
4 15110 CHIEF EXECUTIVE OFFICER	7,588	8,910	17,134	48	10,629	4,838	151,748	2,084	0	231
5 13105 AUD/CONTROLLER	4,017	4,665	7,746	2,508	5,565	2,790	66,407	10,353	1,564	365
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	3,083	0	0	0	0	0	0
8 15610 RISK MANAGEMENT	2,657	1,594	3,985	0	1,860	1,063	28,957	266	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	19,395	15,275	49,902	12,955	18,181	706,236	275,478	38,340	50,037	65,376
Less: Prior Year Allocations	20,479	11,769	29,863	13,185	31,508	20,742	874,401	22,491	2,214	92,688
Carry-Forward	(1,084)	3,505	20,039	(230)	(13,327)	685,493	(598,924)	15,849	47,824	(27,311)
Proposed Costs	\$18,311	\$18,780	\$69,941	\$12,726	\$4,854	\$1,391,729	\$(323,446)	\$54,189	\$97,861	\$38,065

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	86,052	21,221	8,669	45,222	10,654	0	135,855	0	25,817	34,170
3 REQUIRED ANNUAL AUDIT	0	0	0	88	0	0	103	0	403	514
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	7,441	0	0	8,747	0	33,442	44,356
5 13105 AUD/CONTROLLER	1,330	1,143	261	4,123	754	148	3,961	873	14,417	20,323
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	1,328	0	0	1,594	0	5,844	8,235
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	87,381	22,364	8,930	58,203	11,408	148	150,259	873	79,923	107,598
Less: Prior Year Allocations	39,046	32,454	25,182	93,868	15,193	165	46	617	81,276	85,481
Carry-Forward	48,336	(10,090)	(16,253)	(35,664)	(3,785)	(17)	150,213	255	(1,353)	22,117
Proposed Costs	\$135,717	\$12,274	\$(7,323)	\$22,539	\$7,624	\$132	\$300,472	\$1,128	\$78,569	\$129,714

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

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	28253 SO HIGH-TECH CRIMES	28255 SO JUVENILE SERVICES	28260 SO Records
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	6,223	0	0	0	190,941	0	90,764	0	8,168	25,108
3 REQUIRED ANNUAL AUDIT	175	114	0	0	393	19	0	0	0	516
4 15110 CHIEF EXECUTIVE OFFICER	14,776	9,323	0	0	34,677	1,575	0	0	1,151	47,904
5 13105 AUD/CONTROLLER	8,241	4,769	469	0	14,976	3,062	101	18	811	20,718
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	2,657	1,594	0	0	6,641	266	0	0	531	9,829
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	32,072	15,799	469	0	247,629	4,921	90,865	18	10,661	104,075
Less: Prior Year Allocations	28,564	15,951	0	0	233,949	1,923	87,763	0	0	92,836
Carry-Forward	3,507	(151)	0	0	13,681	2,999	3,101	0	0	11,238
Proposed Costs	\$35,579	\$15,648	\$469	\$0	\$261,310	\$7,920	\$93,966	\$18	\$10,661	\$115,313

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

Summary Schedule

Department	28269 SO Public Administrate r	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	5,305	46,906	5,188	0	155,322	0	10,372	19,818	32,649	44,025
3 REQUIRED ANNUAL AUDIT	0	179	214	0	221	0	0	53	0	425
4 15110 CHIEF EXECUTIVE OFFICER	0	17,289	17,964	0	20,026	0	0	4,474	0	54,155
5 13105 AUD/CONTROLLER	2,817	7,568	10,279	1,279	9,493	686	0	1,930	505	23,992
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	1,563
7 22100 COUNTY COUNSEL	0	0	10,131	0	0	0	0	0	0	0
8 15610 RISK MANAGEMENT	0	3,719	3,188	0	3,985	0	0	797	0	14,877
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	8,121	75,661	46,963	1,279	189,047	686	10,372	27,071	33,154	139,037
Less: Prior Year Allocations	2,263	45,059	7,269	14,242	127,143	2	1,986	16,981	39,258	81,017
Carry-Forward	5,858	30,601	39,695	(12,963)	61,904	683	8,386	10,090	(6,105)	58,020
Proposed Costs	\$13,979	\$106,262	\$86,658	\$(11,684)	\$250,951	\$1,369	\$18,758	\$37,162	\$27,049	\$197,057

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

Summary Schedule

Department	28321 SO Day Reporting Center	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	18,151	0	38,873	2,315	16,481	61,830	3,512	22,921	34,912
3 REQUIRED ANNUAL AUDIT	0	246	86	0	163	582	1,097	741	1,122	370
4 15110 CHIEF EXECUTIVE OFFICER	0	20,767	7,335	10	13,615	46,128	85,383	58,937	94,178	31,204
5 13105 AUD/CONTROLLER	2,778	8,957	3,705	1,877	5,944	20,479	39,363	31,671	40,615	13,482
6 30200 COLLECTIONS	0	0	0	(1,337)	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	3,719	1,328	0	2,391	7,438	13,283	9,564	16,736	5,579
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,778	51,841	12,455	39,422	24,428	91,108	200,955	104,423	175,573	85,547
Less: Prior Year Allocations	90	38,179	4,086	134,088	7,318	23,701	244,639	26,079	33,462	77,670
Carry-Forward	2,689	13,662	8,368	(94,666)	17,110	67,407	(43,684)	78,345	142,111	7,877
Proposed Costs	\$5,467	\$65,503	\$20,823	\$(55,244)	\$41,538	\$158,515	\$157,272	\$182,768	\$317,684	\$93,424

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

Summary Schedule

Department	28360 CIVIL DIVISION	28401 SO Adult Detention Expansion	30300 TTC TAXES/ADM IN	30400 TREASURY	32100 VETERAN'S SERVICES	35110 GROUNDS MAINTENAN CE	35201 PARKS & RECREATIO N	52100 GRAND JURY	1001-34110 ENVIRONME NTAL RESOURCE	1051-31100 AREA AGENCY ON AGING
1 Rental Rates - Buildings	\$0	\$0	\$25,101	\$11,614	\$0	\$0	\$11,791	\$0	\$60,469	\$0
2 Equipment Depreciation	56,454	200,140	2,185	16,410	0	0	287,177	0	0	0
3 REQUIRED ANNUAL AUDIT	4	1,464	190	85	99	0	0	0	(110)	(97)
4 15110 CHIEF EXECUTIVE OFFICER	183	118,705	16,149	6,491	9,149	0	0	0	43,220	10,140
5 13105 AUD/CONTROLLER	3,508	51,368	12,490	3,522	4,327	614	4,868	1,534	(904)	(1,278)
6 30200 COLLECTIONS	0	0	3,418	0	0	0	0	0	2,068	0
7 22100 COUNTY COUNSEL	0	0	0	31,934	0	2,775	0	2,026	8,339	924
8 15610 RISK MANAGEMENT	0	19,924	2,922	1,063	1,860	0	0	0	391	985
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	2,854,283	0	0	0
Total Current Allocations	60,148	391,601	62,456	71,119	15,435	3,389	3,158,119	3,561	113,473	10,674
Less: Prior Year Allocations	74,599	208,309	76,613	30,659	25,893	0	2,047,701	10,463	92,218	6,518
Carry-Forward	(14,451)	183,293	(14,156)	40,460	(10,458)	0	1,110,418	(6,903)	21,255	4,156
Proposed Costs	\$45,697	\$574,894	\$48,300	\$111,579	\$4,977	\$3,389	\$4,268,537	\$(3,342)	\$134,729	\$14,830

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

Summary Schedule

Department	1071-241100 DA-FAMILY SUPPORT	1101-40300 PW-ROAD & BRIDGE	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
1 Rental Rates - Buildings	\$(1)	\$0	\$43,403	\$4,413	\$38,860	\$(3)	\$0	\$2	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	(148)	50	546	(0)	(34)	279	(145)	(374)	0	(509)
4 15110 CHIEF EXECUTIVE OFFICER	77,571	34,685	4,916	12,390	8,507	41,875	35,234	73,488	0	126,705
5 13105 AUD/CONTROLLER	1,150	(11)	10,378	(1,734)	(241)	(1,069)	13,584	(3,703)	(31)	15,526
6 30200 COLLECTIONS	0	59	0	0	0	0	4,706	0	0	0
7 22100 COUNTY COUNSEL	1,074	8,000	2,971	1,219	(56)	401	5,364	0	0	14,293
8 15610 RISK MANAGEMENT	435	1,258	(198)	(979)	14	469	(66)	1,237	0	2,236
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	10,291	4,968	0	11,080
Total Current Allocations	80,081	44,041	62,017	15,309	47,051	41,952	68,967	75,618	(31)	169,331
Less: Prior Year Allocations	23,672	6,874	60,232	8,160	51,494	10,954	58,092	40,476	(30)	66,490
Carry-Forward	56,410	37,166	1,785	7,149	(4,443)	30,997	10,876	35,142	(1)	102,840
Proposed Costs	\$136,491	\$81,207	\$63,801	\$22,458	\$42,608	\$72,949	\$79,843	\$110,761	\$(32)	\$272,171

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

Summary Schedule

Department	1502- 6500110 DRUG & ALCOHOL	1503- 6030110 PUBLIC GUARDIAN	1504- 6400110 MENTAL HEALTH	1505- 6700110 SRC	1507- 6800110 MENTAL HEALTH	1631-45701 INCOME MAINT & SOCIAL	1651-37299 LIBRARY	16650 CEO Stanislaus Veterans Center	1677-17353 OES SHSP TRAINING/P LANNING	1679-26481 PROB Local Community Corrections
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	79	(1)	11	(91)	(177)	(1,208)	(808)	0	2	0
4 15110 CHIEF EXECUTIVE OFFICER	19,599	5,153	5,595	16,675	52,948	554,552	28,917	0	671	0
5 13105 AUD/CONTROLLER	(1,706)	(541)	(135)	(2,354)	(5,173)	27,740	1,248	(10)	510	(3)
6 30200 COLLECTIONS	19	0	1,516	0	0	24	0	0	0	0
7 22100 COUNTY COUNSEL	0	10,766	0	0	0	151,833	692	0	0	0
8 15610 RISK MANAGEMENT	327	8	(35)	808	(4)	1,236	950	0	266	0
9 35100 GROUNDS MAINTENANCE	1,094	1,380	0	0	0	0	0	0	0	0
Total Current Allocations	19,412	16,766	6,951	15,037	47,593	734,179	30,999	(10)	1,449	(3)
Less: Prior Year Allocations	4,524	3,647	1,474	6,331	10,481	221,621	17,719	(1)	142	(16)
Carry-Forward	14,888	13,119	5,477	8,706	37,112	512,558	13,281	(9)	1,306	13
Proposed Costs	\$34,300	\$29,886	\$12,428	\$23,744	\$84,706	\$1,246,737	\$44,280	\$(19)	\$2,755	\$10

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

Summary Schedule

Department	1688-26431- PROB CCCPIF 10/11	1694-35701 PKS Regional Water Safety	1698-26407 PROB YOBG	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
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	8	0	(82)	2	(11)	0	35	2	0	0
4 15110 CHIEF EXECUTIVE OFFICER	776	0	3,755	414	(143)	0	5,426	2,924	0	1,695
5 13105 AUD/CONTROLLER	(994)	0	29	(158)	(433)	(0)	(38)	3,162	3	909
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	749	762	0	0
8 15610 RISK MANAGEMENT	(925)	0	24	(131)	(219)	0	(203)	129	0	985
9 35100 GROUNDS MAINTENANCE	0	5,066	0	0	0	0	0	0	0	0
Total Current Allocations	(1,135)	5,066	3,726	127	(807)	(0)	5,970	6,979	3	3,589
Less: Prior Year Allocations	1,069	17,638	1,741	562	994	(3)	679	623	(13)	(9)
Carry-Forward	(2,204)	(12,572)	1,985	(435)	(1,801)	3	5,290	6,356	16	3,598
Proposed Costs	\$(3,339)	\$(7,506)	\$5,711	\$(309)	\$(2,608)	\$3	\$11,260	\$13,335	\$18	\$7,187

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

Summary Schedule

Department	176C.28370 SO Court Security	1780-28885 SO CAL- MMET	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
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	(98)	14	0	(28)	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	17,877	1,252	0	6,720	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	(2,220)	(280)	(32)	86	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	370	(120)	0	70	0	0	0	0	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	208	21,314	496	405	3,591	1,780
Total Current Allocations	15,928	867	(32)	6,848	208	21,314	496	405	3,591	1,780
Less: Prior Year Allocations	3,777	(803)	2	2,066	1,085	89,653	1,692	1,739	7,960	5,518
Carry-Forward	12,151	1,670	(34)	4,781	(877)	(68,339)	(1,196)	(1,333)	(4,369)	(3,738)
Proposed Costs	\$28,079	\$2,536	\$(67)	\$11,629	\$(669)	\$(47,025)	\$(700)	\$(928)	\$(778)	\$(1,959)

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

Summary Schedule

Department	1829-60100 COUNTY SVCS AREA #22	1831-60100 COUNTY SVCS AREA #24	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	0	0	11	0	0	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
8 15610 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
9 35100 GROUNDS MAINTENANCE	391	790	455	9,442	0	0	0	0	0	0
Total Current Allocations	391	790	455	9,442	0	0	11	0	0	0
Less: Prior Year Allocations	1,117	1,432	1,228	18,167	963	0	(29)	952	(30)	(13)
Carry-Forward	(727)	(643)	(773)	(8,725)	(963)	0	40	(952)	30	13
Proposed Costs	\$(336)	\$147	\$(318)	\$718	\$(963)	\$0	\$50	\$(952)	\$30	\$13

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

Summary Schedule

Department	2409-61230 DEV FEES- ADMIN SVCS	2412-61230 DEV FEES- ADMIN SVCS	2999 Capital Projects	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$7,195	\$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	44	(17)	0	2,493	(5)	18	0
4 15110 CHIEF EXECUTIVE OFFICER	0	32,557	0	2,177	7,608	0	57,467	1,948	1,701	0
5 13105 AUD/CONTROLLER	0	3,403	0	(200)	(1,839)	0	(23,166)	(399)	228	(1)
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	477	0	(14)	115	234	0	0	0	0
8 15610 RISK MANAGEMENT	0	0	0	113	(74)	0	2,614	(296)	267	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	55	0	0	0
Total Current Allocations	0	36,437	0	9,315	5,793	234	39,463	1,248	2,214	(1)
Less: Prior Year Allocations	18,611	0	11	10,129	1,803	458	33,498	736	802	(21)
Carry-Forward	(18,611)	0	(11)	(814)	3,990	(224)	5,966	512	1,412	20
Proposed Costs	\$(18,611)	\$36,437	\$(11)	\$8,501	\$9,783	\$10	\$45,429	\$1,760	\$3,626	\$18

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

Summary Schedule

Department	5001-18210 CENTRAL SVCS	5001-18250 ADA Accessibility	5001-18741 Purchasing- ISF	5011-48200 TELECOMM UNICATION S	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
1 Rental Rates - Buildings	\$2,472	\$0	\$9,024	\$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)	23	8	(5)	2	192	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	2,743	762	3,411	999	5,805	20,107	0	0	0	0
5 13105 AUD/CONTROLLER	8,310	(34)	308	92	(417)	82	0	3	(1)	(61)
6 30200 COLLECTIONS	0	0	0	0	191	0	32	0	0	0
7 22100 COUNTY COUNSEL	0	0	3,399	0	0	0	2,548	0	0	0
8 15610 RISK MANAGEMENT	(281)	37	316	142	105	59	(57,270)	0	0	59,913
9 35100 GROUNDS MAINTENANCE	(94)	0	0	0	0	45	0	0	0	0
Total Current Allocations	13,146	788	16,466	1,229	5,686	20,484	(54,690)	3	(1)	59,852
Less: Prior Year Allocations	6,228	0	13,400	284	514	3,495	(17,109)	(4)	(0)	15,404
Carry-Forward	6,919	0	3,066	945	5,171	16,989	(37,581)	7	(1)	44,449
Proposed Costs	\$20,065	\$788	\$19,532	\$2,174	\$10,857	\$37,473	\$(92,270)	\$10	\$(2)	\$104,301

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

Summary Schedule

Department	5091-18091 Purchased Insurance	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	5170-18701 Facilities Maint ISF	5170-18721 Facilities Maint Utilities	5401-13241 Enterprise Resource Planning	6000-63100 LAW LIBRARY
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$27,302	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	(6)	(2)	43	0	1	36
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	5,080	575	19,467	0	58	2,996
5 13105 AUD/CONTROLLER	(71)	0	(0)	(6)	(53)	254	(659)	(271)	24	1,930
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	325	0	185	0	0	0
8 15610 RISK MANAGEMENT	7,008	0	1,000	500	69	266	92	0	0	531
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	181	0	0	0
Total Current Allocations	6,937	0	1,000	493	5,415	1,093	46,611	(271)	83	5,493
Less: Prior Year Allocations	0	34,575	4,965	2,470	136	77	31,808	(481)	0	5,915
Carry-Forward	0	(34,575)	(3,966)	(1,977)	5,279	1,016	14,803	210	0	(422)
Proposed Costs	\$6,937	\$(34,575)	\$(2,966)	\$(1,483)	\$10,695	\$2,109	\$61,414	\$(61)	\$83	\$5,070

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

Summary Schedule

Department	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	6950-13406 RDA Obligation Rtmt Fund	64100 TRUST & AGENCY	7271-65100 STAN CONSOL FIRE
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	237	951	0	555	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	7,213	30,491	0	15,390	0	0	0	0
5 13105 AUD/CONTROLLER	0	(9)	(621)	8,210	2,626	(3,146)	0	(13)	16,684	0
6 30200 COLLECTIONS	0	0	0	0	0	3,107	0	0	0	0
7 22100 COUNTY COUNSEL	0	403	126	803	0	6,785	0	0	0	0
8 15610 RISK MANAGEMENT	0	0	102	595	0	218	0	0	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	394	7,057	41,049	2,626	22,910	0	(13)	16,684	0
Less: Prior Year Allocations	(4)	118	1,246	4,895	(1,307)	3,784	0	(75)	16,127	0
Carry-Forward	4	277	5,811	36,154	3,933	19,126	0	62	557	0
Proposed Costs	\$4	\$671	\$12,868	\$77,204	\$6,558	\$42,036	\$0	\$49	\$17,240	\$0

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2021-22

2019-20
7/12/2021

Summary Schedule

Department	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	Total
1 Rental Rates - Buildings	\$0	\$3,090	\$0	\$0	\$0	\$219,829	\$0	\$1,060,160
2 Equipment Depreciation	0	0	0	0	0	0	0	3,598,328
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	0	25,972
4 15110 CHIEF EXECUTIVE OFFICER	0	664	0	0	0	0	0	3,419,782
5 13105 AUD/CONTROLLER	0	1,930	2,463	1,362	6,117	12	0	1,069,125
6 30200 COLLECTIONS	0	0	0	0	0	0	0	75,754
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	846,600
8 15610 RISK MANAGEMENT	0	14	0	0	0	0	0	399,135
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	2,931,426
Total Current Allocations	0	5,698	2,463	1,362	6,117	219,841	0	13,426,282
Less: Prior Year Allocations	(101)	3,720	1,602	1,040	4,691	229,989	0	9,846,010
Carry-Forward	101	1,978	862	323	1,426	(10,148)	0	3,521,389
Proposed Costs	\$101	\$7,676	\$3,325	\$1,685	\$7,543	\$209,693	\$0	\$16,947,671