



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Stanislaus
Modesto, California

Date: July 18, 2023
Filing Ref: STA24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF STANISLAUS

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Jian Ou-Yang

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

Name

Assistant Auditor-Controller

Title

7-24-2023

Date

7-24-2023

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

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	16031 CEO PLANT ACQUISITIO N	16046 CEO CROWS LANDING AIR	16091 COUNTY BUILDINGS
1 Rental Rates - Buildings	\$(11,694)	\$110,144	\$33,865	\$17,245	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	109,595	1,261	0	0	0	71,931	0	0	0	4,070
3 REQUIRED ANNUAL AUDIT	816	1,137	155	104	0	177	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	39,869	58,109	7,906	5,325	0	9,054	0	0	0	0
5 13105 AUD/CONTROLLER	25,669	32,643	4,978	3,547	122	6,194	0	1,296	184	213
6 30200 COLLECTIONS	0	0	0	0	0	15	0	0	0	0
7 22100 COUNTY COUNSEL	20,959	10,647	152,418	0	0	33,707	0	0	0	170
8 15610 HUMAN RELATIONS/RISK MA	55,683	63,478	10,023	6,682	0	10,023	0	0	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	16,104
Total Current Allocations	240,896	277,420	209,345	32,903	122	131,103	0	1,296	184	20,557
Less: Prior Year Allocations	223,401	260,143	78,556	100,348	632	90,084	37,760	0	1,166	10,741
Carry-Forward	17,496	17,276	130,789	(67,445)	(510)	41,019	(37,760)	0	(982)	9,816
Proposed Costs	\$258,392	\$294,696	\$340,134	\$(34,542)	\$(388)	\$172,121	\$(37,760)	\$1,296	\$(798)	\$30,373

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

Summary Schedule

Department	16121 COURTS MTCE OF EFFORT	19010 GSA ADMINISTR ATION	19020 GSA Deferred Maintenance	19030 GSA Capital Projects Division	19040 GSA 10th Street Place JPA	20100 CLERK- RECORDER	20200 CLERK- ELECTIONS	21100 COOPERATI VE EXTENSION	23110 DISTRICT ATTORNEY	25101 PLANNING & COMMUNIT Y
1 Rental Rates - Buildings	\$0	\$9,154	\$0	\$21,182	\$0	\$0	\$0	\$79,031	\$295,145	\$35,713
2 Equipment Depreciation	0	0	0	0	0	258	273,749	33,143	108,420	0
3 REQUIRED ANNUAL AUDIT	0	141	22	141	65	580	287	119	3,072	1,010
4 15110 CHIEF EXECUTIVE OFFICER	0	7,195	1,148	7,011	3,324	29,623	14,664	6,069	149,778	18,688
5 13105 AUD/CONTROLLER	65	4,518	654	4,393	1,732	19,267	26,665	3,950	86,711	11,231
6 30200 COLLECTIONS	48,906	0	0	0	0	58	0	0	7	38
7 22100 COUNTY COUNSEL	0	0	0	0	0	21,930	65,196	0	6,420	167,802
8 15610 HUMAN RELATIONS/RISK MA	0	6,682	1,114	8,909	3,341	31,182	81,297	7,796	168,162	20,046
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	48,971	27,690	2,938	41,636	8,462	102,898	461,857	130,107	817,714	254,529
Less: Prior Year Allocations	42,965	19,565	0	0	0	78,308	248,467	157,055	804,300	90,189
Carry-Forward	6,006	8,125	0	0	0	24,590	213,390	(26,948)	13,414	164,339
Proposed Costs	\$54,976	\$35,814	\$2,938	\$41,636	\$8,462	\$127,488	\$675,247	\$103,159	\$831,128	\$418,868

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
 7/10/2023

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	224,474	51,169	5,915	199,297	1,221	22,567	18,597
3 REQUIRED ANNUAL AUDIT	455	517	305	1,786	947	1,122	2,667	64	222	247
4 15110 CHIEF EXECUTIVE OFFICER	22,329	26,430	15,604	91,297	48,421	57,366	7,950	3,259	11,340	12,641
5 13105 AUD/CONTROLLER	14,378	15,967	11,572	52,513	27,880	34,005	9,276	1,876	7,968	7,234
6 30200 COLLECTIONS	0	0	0	1,689	0	222	443	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	23,259	0	36,369	296,902	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	25,614	32,296	24,500	102,456	52,342	61,251	10,023	3,341	13,364	13,364
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	62,776	75,210	51,982	497,474	180,759	196,249	526,558	9,760	55,461	52,082
Less: Prior Year Allocations	170,046	67,281	61,375	447,423	201,267	161,974	157,489	237,252	46,513	27,818
Carry-Forward	(107,270)	7,929	(9,393)	50,051	(20,509)	34,275	369,069	(227,492)	8,948	24,264
Proposed Costs	\$(44,494)	\$83,138	\$42,590	\$547,525	\$160,250	\$230,525	\$895,628	\$(217,732)	\$64,408	\$76,346

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

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	5,196	0	40,942	0	13,914	92,083	710,283	14,010	0	28,892
3 REQUIRED ANNUAL AUDIT	42	132	250	1	150	89	1,928	76	0	2
4 15110 CHIEF EXECUTIVE OFFICER	2,132	6,736	12,772	66	7,666	4,571	98,525	3,871	0	98
5 13105 AUD/CONTROLLER	3,795	3,929	11,060	749	4,701	3,025	60,060	4,004	252	1,159
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	1,491	0	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	10,023	7,796	20,046	0	7,796	4,455	108,024	3,341	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	21,188	18,593	86,561	816	34,226	104,223	978,821	25,302	252	30,151
Less: Prior Year Allocations	19,395	15,275	49,902	12,955	18,181	706,236	275,478	38,340	50,037	65,376
Carry-Forward	1,793	3,318	36,659	(12,139)	16,045	(602,012)	703,343	(13,038)	(49,786)	(35,225)
Proposed Costs	\$22,981	\$21,911	\$123,219	\$(11,323)	\$50,271	\$(497,789)	\$1,682,164	\$12,264	\$(49,534)	\$(5,074)

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

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	87,780	45,258	11,454	73,026	0	5,363	227,606	4,119	35,049	65,080
3 REQUIRED ANNUAL AUDIT	0	0	0	99	0	0	149	15	496	588
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	5,085	0	0	7,622	787	25,358	30,050
5 13105 AUD/CONTROLLER	831	304	634	3,549	68	249	4,949	528	14,581	17,646
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 HUMAN RELATIONS/RISK MA	0	0	0	5,568	0	0	8,909	1,114	26,728	32,296
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	88,611	45,562	12,088	87,328	68	5,612	249,235	6,563	102,212	145,660
Less: Prior Year Allocations	87,381	22,364	8,930	58,203	11,408	148	150,259	873	79,923	107,598
Carry-Forward	1,229	23,198	3,158	29,124	(11,341)	5,464	98,976	5,690	22,290	38,062
Proposed Costs	\$89,840	\$68,760	\$15,246	\$116,452	\$(11,273)	\$11,076	\$348,211	\$12,253	\$124,502	\$183,722

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

Summary Schedule

Department	28232 SO Law Enforcement - Waterford	28233 SO Law Enforcement - Hughson	28250 SO Detectives	28251 SO HAVEN Grant	28252 SO Sting Unit	28253 SO HIGH-TECH CRIMES	28254 SO Emg Svcs Law/Fusion Center	28255 SO JUVENILE SERVICES	28260 SO Records	28269 SO Public Adminittrato r
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	17,771	10,441	117,512	0	0	0	0	28,586	23,536	5,305
3 REQUIRED ANNUAL AUDIT	198	144	537	20	0	0	98	0	594	0
4 15110 CHIEF EXECUTIVE OFFICER	10,104	7,359	27,425	1,039	0	0	4,986	0	30,378	0
5 13105 AUD/CONTROLLER	6,436	4,564	17,566	627	0	0	4,621	980	21,224	3
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	5,110	0
8 15610 HUMAN RELATIONS/RISK MA	12,250	8,909	30,069	1,114	0	0	11,137	4,455	43,432	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	46,759	31,417	193,109	2,799	0	0	20,841	34,021	124,274	5,307
Less: Prior Year Allocations	32,072	15,799	247,629	4,921	90,865	18	0	10,661	104,075	8,121
Carry-Forward	14,688	15,618	(54,521)	(2,122)	(90,865)	(18)	0	23,360	20,199	(2,814)
Proposed Costs	\$61,447	\$47,035	\$138,588	\$677	\$(90,865)	\$(18)	\$20,841	\$57,381	\$144,474	\$2,493

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
 7/10/2023

Summary Schedule

Department	28270 SO Coroner	28280 SO Drug Enforcement	28281 SO Hidta	28290 So Civil	28311 SO PSC Build Out	28312 SO Roadside Crews	28314 SO CERT	28320 BUREAU OF ADMIN SVCS	28322 SO JAIL ALTERNATI VES	28325 SO Detention Programs
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	105,374	69,446	7,705	163,090	0	0	24,633	98,958	0	0
3 REQUIRED ANNUAL AUDIT	208	325	0	260	0	0	0	682	0	432
4 15110 CHIEF EXECUTIVE OFFICER	10,607	16,610	0	13,264	0	0	0	34,872	0	22,078
5 13105 AUD/CONTROLLER	8,473	10,386	748	8,236	0	0	457	28,326	0	13,351
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	5,302	0	0	0	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	16,705	15,591	0	16,705	0	0	0	67,933	0	23,387
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	146,668	112,359	8,453	201,555	0	0	25,090	230,772	0	59,247
Less: Prior Year Allocations	75,661	46,963	1,279	189,047	10,372	27,071	33,154	139,037	51,841	12,455
Carry-Forward	71,008	65,395	7,173	12,508	(10,372)	(27,071)	(8,064)	91,735	(51,841)	46,793
Proposed Costs	\$217,676	\$177,754	\$15,626	\$214,063	\$(10,372)	\$(27,071)	\$17,026	\$322,506	\$(51,841)	\$106,040

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

Summary Schedule

Department	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	30300 TTC TAXES/ADM IN
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,472
2 Equipment Depreciation	0	41,187	23,257	44,148	43,931	309,741	32,127	0	60,643	2,185
3 REQUIRED ANNUAL AUDIT	0	172	613	1,199	702	1,104	407	0	1,871	209
4 15110 CHIEF EXECUTIVE OFFICER	0	8,814	31,329	61,302	35,856	56,425	20,820	0	95,606	10,684
5 13105 AUD/CONTROLLER	0	4,961	18,366	35,335	18,099	30,506	14,302	1,471	51,185	6,144
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	20,489
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	37,562
8 15610 HUMAN RELATIONS/RISK MA	0	8,909	27,841	57,910	33,410	61,251	22,273	6,682	85,751	11,137
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	64,043	101,406	199,894	131,998	459,027	89,930	8,153	295,055	113,880
Less: Prior Year Allocations	39,422	24,428	91,108	200,955	104,423	175,573	85,547	60,148	391,601	62,456
Carry-Forward	(39,422)	39,615	10,298	(1,061)	27,574	283,454	4,382	(51,996)	(96,547)	51,424
Proposed Costs	\$(39,422)	\$103,659	\$111,704	\$198,833	\$159,572	\$742,480	\$94,312	\$(43,843)	\$198,508	\$165,304

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

Summary Schedule

Department	30400 TREASURY	32100 VETERAN'S SERVICES	32301 Stanislaus Veterans Center	34301 ER Groundwater Program	35110 GROUNDS MAINTENAN CE	35201 PARKS & RECREATIO N	52100 GRAND JURY	1001-34110 ENVIRONME NTAL RESOURCE	1001-34150 CODE ENFORCEM ENT	1051-31100 AREA AGENCY ON AGING
1 Rental Rates - Buildings	\$11,787	\$0	\$0	\$0	\$0	\$0	\$0	\$69,349	\$0	\$0
2 Equipment Depreciation	9,735	0	0	0	3,985	293,654	0	0	0	0
3 REQUIRED ANNUAL AUDIT	59	130	0	41	0	0	0	61	(111)	(131)
4 15110 CHIEF EXECUTIVE OFFICER	3,018	6,649	0	2,089	0	0	0	22,525	(5,925)	1,777
5 13105 AUD/CONTROLLER	2,089	4,332	(121)	978	6,720	4,381	1,106	4,706	(4,098)	(787)
6 30200 COLLECTIONS	0	0	0	0	9	0	0	2,340	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	14,405	0	0	9,456	4,128	1,566
8 15610 HUMAN RELATIONS/RISK MA	3,341	7,796	(543)	1,114	0	0	0	16,378	(7,528)	5,298
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	2,828,875	0	0	0	0
Total Current Allocations	30,029	18,906	(664)	4,221	25,119	3,126,909	1,106	124,814	(13,535)	7,724
Less: Prior Year Allocations	71,119	15,435	0	0	3,389	3,158,119	3,561	113,473	0	10,674
Carry-Forward	(41,090)	3,471	0	0	21,730	(31,210)	(2,454)	11,341	0	(2,950)
Proposed Costs	\$(11,061)	\$22,377	\$(664)	\$4,221	\$46,849	\$3,095,699	\$(1,348)	\$136,156	\$(13,535)	\$4,773

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

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	1291-25801 PL CDBG Urban County -	1292-25409 PL HUD GRANTS	1292-25419 PL STATE GRANTS	1320-33112 JTPA	1401- 1300001 HSA ADMIN
1 Rental Rates - Buildings	\$(1)	\$0	\$34,613	\$11,781	\$39,440	\$0	\$0	\$0	\$(3)	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	(441)	63	1,610	3	(27)	0	0	0	(609)	51
4 15110 CHIEF EXECUTIVE OFFICER	32,161	14,923	2,174	6,125	3,139	0	0	0	17,241	16,145
5 13105 AUD/CONTROLLER	2,277	251	129	689	94	(5)	5	31	895	900
6 30200 COLLECTIONS	0	328	0	0	0	0	0	0	0	7,435
7 22100 COUNTY COUNSEL	30	9,232	4,769	3,505	0	0	0	0	1,510	8,132
8 15610 HUMAN RELATIONS/RISK MA	14,747	10,374	569	1,055	2,508	0	0	0	7,545	8,318
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	26,122
Total Current Allocations	48,773	35,171	43,863	23,158	45,155	(5)	5	31	26,579	67,104
Less: Prior Year Allocations	80,081	44,041	62,017	15,309	47,051	0	0	0	41,952	68,967
Carry-Forward	(31,308)	(8,870)	(18,154)	7,849	(1,896)	0	0	0	(15,373)	(1,864)
Proposed Costs	\$17,465	\$26,301	\$25,710	\$31,007	\$43,259	\$(5)	\$5	\$31	\$11,206	\$65,240

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

Summary Schedule

Department	1402- 1200001 PUBLIC HEALTH	1404- 1500001 INDIGENT HEALTH	1501- 6000110 MENTAL HEALTH	1502- 6500110 DRUG & ALCOHOL	1503- 6030110 PUBLIC GUARDIAN	1504- 6400110 MENTAL HEALTH	1505- 6700110 SRC	1507- 6800110 MENTAL HEALTH	1631-45701 INCOME MAINT & SOCIAL	1651-37299 LIBRARY
1 Rental Rates - Buildings	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	546	0	(672)	(71)	169	(34)	(117)	(268)	(2,973)	(350)
4 15110 CHIEF EXECUTIVE OFFICER	(5,419)	0	46,782	6,308	5,469	(31)	4,438	21,465	233,308	6,236
5 13105 AUD/CONTROLLER	(21,534)	4	2,133	(123)	594	(285)	(1,507)	1,121	49,819	(4,092)
6 30200 COLLECTIONS	0	0	578	0	0	226	0	0	124	0
7 22100 COUNTY COUNSEL	0	0	31,167	0	5,378	333	0	0	225,965	820
8 15610 HUMAN RELATIONS/RISK MA	8,124	0	32,249	3,905	2,716	(578)	2,355	11,495	110,860	10,667
9 35100 GROUNDS MAINTENANCE	9,327	0	20,263	11,194	744	0	0	0	0	0
Total Current Allocations	(8,953)	4	132,500	21,212	15,070	(369)	5,169	33,813	617,105	13,281
Less: Prior Year Allocations	75,618	(31)	169,331	19,412	16,766	6,951	15,037	47,593	734,179	30,999
Carry-Forward	(84,572)	35	(36,831)	1,801	(1,696)	(7,319)	(9,869)	(13,781)	(117,074)	(17,718)
Proposed Costs	\$(93,525)	\$39	\$95,669	\$23,013	\$13,373	\$(7,688)	\$(4,700)	\$20,032	\$500,031	\$(4,437)

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

Summary Schedule

Department	16650 CEO Stanislaus Veterans Center	1676-13265 ARPA OTHER SUPPORT	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 YOYG	1703-28601 CAL ID	1715-28825 SO-VEHICLE THEFT	171A-16202 12TH ST. 3- WAY
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	5	0	19	0	(2)	17	(10)	0
4 15110 CHIEF EXECUTIVE OFFICER	0	(84,517)	241	0	2,076	0	1,735	445	(164)	0
5 13105 AUD/CONTROLLER	0	2	311	13	(388)	0	103	72	(937)	1
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	0	0	0	0	(2,829)	0	827	499	(3,105)	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	(84,515)	556	13	(1,121)	0	2,662	1,033	(4,216)	1
Less: Prior Year Allocations	(10)	0	1,449	(3)	(1,135)	5,066	3,726	127	(807)	(0)
Carry-Forward	10	0	(892)	16	14	(5,066)	(1,064)	906	(3,409)	1
Proposed Costs	\$10	\$(84,515)	\$(336)	\$30	\$(1,107)	\$(5,066)	\$1,598	\$1,939	\$(7,625)	\$1

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

Summary Schedule

Department	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	1798-26397 PROB JJCPA PROGRAMS	1801-60100 DEL RIO LANDSCAPE	1814-60100 CSA #10- PARKS
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	(21)	0	0	1	(30)	(2)	0	(29)	0	0
4 15110 CHIEF EXECUTIVE OFFICER	2,178	701	0	(645)	5,731	490	0	2,332	0	0
5 13105 AUD/CONTROLLER	176	3	4	543	(660)	19	0	(23)	0	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	1,798	0	0	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	869	931	0	3,222	6,181	354	0	379	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	446	113,538
Total Current Allocations	3,202	3,434	4	3,121	11,222	861	0	2,659	446	113,538
Less: Prior Year Allocations	5,970	6,979	3	3,589	15,928	867	(32)	6,848	208	21,314
Carry-Forward	(2,768)	(3,545)	1	(468)	(4,706)	(6)	32	(4,189)	238	92,224
Proposed Costs	\$434	\$(112)	\$6	\$2,653	\$6,517	\$855	\$32	\$(1,531)	\$685	\$205,761

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
 7/10/2023

Summary Schedule

Department	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	1833-60100 COUNTY SVCS AREA #26	2077-61306 CEO PFF Intake and Release	2409-61230 DEV FEES- ADMIN SVCS
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	0	0	0	0	0	0	0	0	0	101
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 HUMAN RELATIONS/RISK MA	0	0	0	0	0	0	0	0	0	0
9 35100 GROUNDS MAINTENANCE	2,540	1,558	10,438	4,744	1,269	2,829	1,436	21,031	0	0
Total Current Allocations	2,540	1,558	10,438	4,744	1,269	2,829	1,436	21,031	0	101
Less: Prior Year Allocations	496	405	3,591	1,780	391	790	455	9,442	11	0
Carry-Forward	2,043	1,153	6,846	2,965	878	2,040	981	11,589	(11)	0
Proposed Costs	\$4,583	\$2,711	\$17,284	\$7,709	\$2,146	\$4,869	\$2,417	\$32,620	\$(11)	\$101

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

Summary Schedule

Department	2412-61230 DEV FEES- ADMIN SVCS	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	4082-28901 SO EMERGENC Y MEDICAL	5001-18210 CENTRAL SVCS
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,509
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	4	(43)	0	0	(59)	(0)	0	2	8
4 15110 CHIEF EXECUTIVE OFFICER	(2,019)	230	3,168	0	5,353	326	364	0	87	2,025
5 13105 AUD/CONTROLLER	1,648	52	250	0	(8,338)	(325)	219	1	31	866
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	247	0	0	0	58	0	0	0	36,316	0
8 15610 HUMAN RELATIONS/RISK MA	0	0	2,629	0	23,045	(698)	1,350	0	0	3,298
9 35100 GROUNDS MAINTENANCE	0	0	0	0	161	0	0	0	0	0
Total Current Allocations	(123)	286	6,004	0	20,280	(756)	1,933	1	36,436	8,705
Less: Prior Year Allocations	36,437	9,315	5,793	234	39,463	1,248	2,214	(1)	0	13,146
Carry-Forward	(36,561)	(9,029)	212	(234)	(19,183)	(2,004)	(281)	2	0	(4,441)
Proposed Costs	\$(36,684)	\$(8,743)	\$6,216	\$(234)	\$1,097	\$(2,759)	\$1,652	\$3	\$36,436	\$4,264

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

Summary Schedule

Department	5001-18250 ADA Accessibility	5001-18741 Purchasing- ISF	5011-48200 TELECOMM UNIFICATION 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	5091-18091 Purchased Insurance
1 Rental Rates - Buildings	\$0	\$9,160	\$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	12	16	(33)	(9)	245	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	516	1,384	600	2,231	10,016	27,959	2,344	0	(212)	(10,779)
5 13105 AUD/CONTROLLER	59	(285)	102	189	183	0	0	0	39	35
6 30200 COLLECTIONS	0	0	0	109	0	0	0	0	25	0
7 22100 COUNTY COUNSEL	0	6,682	0	0	76	5,427	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	236	(1,491)	438	1,735	4,526	0	0	0	63,094	(15,306)
9 35100 GROUNDS MAINTENANCE	0	0	0	0	497	0	0	0	0	0
Total Current Allocations	823	15,467	1,107	4,256	15,544	33,385	2,345	0	62,946	(26,050)
Less: Prior Year Allocations	788	16,466	1,229	5,686	20,484	(54,690)	3	(1)	59,852	6,937
Carry-Forward	35	(999)	(122)	(1,430)	(4,940)	88,075	2,342	1	3,094	(32,986)
Proposed Costs	\$859	\$14,468	\$986	\$2,826	\$10,604	\$121,460	\$4,687	\$2	\$66,040	\$(59,036)

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

Summary Schedule

Department	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	6008-63501 PW North County Corridor	6061-61661 DER Waste to Energy
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$21,586	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	29	0	37	0	54	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	(1,347)	(1,347)	2,796	0	9,132	0	(3,489)	2,110	0	0
5 13105 AUD/CONTROLLER	14	1	572	8	552	(242)	530	1,746	0	5
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	277	0	0	0	0	0	0	1,775
8 15610 HUMAN RELATIONS/RISK MA	(1,911)	(1,911)	1,265	0	4,415	0	208	2,227	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(3,245)	(3,257)	4,938	8	35,721	(242)	(2,697)	6,084	0	1,779
Less: Prior Year Allocations	1,000	493	5,415	1,093	46,611	(271)	83	5,493	0	394
Carry-Forward	(4,244)	(3,750)	(477)	(1,085)	(10,890)	29	(2,780)	591	0	1,385
Proposed Costs	\$(7,489)	\$(7,007)	\$4,461	\$(1,077)	\$24,831	\$(213)	\$(5,476)	\$6,675	\$0	\$3,165

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

Summary Schedule

Department	6100-64410- RETIREMEN T BOARD	6111-61411 SR911	6175-63576- JPA 10th St Place	6181-63584- JPA Animal Services	6182-63591- JPA Animal Services Donations	6611-64111 MUNICIPAL COURT	6950-13406 RDA Obligation Rtmt Fund	64100 TRUST & AGENCY	7271-65100 STAN CONSOL FIRE	7760-65100 LAFCO
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,134
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	2,756	12,454	0	6,500	(612)	0	0	0	0	0
5 13105 AUD/CONTROLLER	2,094	857	7,539	(27)	(472)	0	(5)	13,609	0	223
6 30200 COLLECTIONS	0	0	0	10,652	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	3,339	0	6,758	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	1,435	6,670	0	4,401	(905)	0	0	0	0	354
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	6,285	23,321	7,539	28,285	(1,989)	0	(5)	13,609	0	3,711
Less: Prior Year Allocations	7,057	41,049	2,626	22,910	0	0	(13)	16,684	0	5,698
Carry-Forward	(772)	(17,729)	4,913	5,375	0	0	8	(3,074)	0	(1,987)
Proposed Costs	\$5,513	\$5,592	\$12,452	\$33,660	\$(1,989)	\$0	\$3	\$10,535	\$0	\$1,724

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2023-24

2021-22
7/10/2023

Summary Schedule

Department	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	\$0	\$0	\$187,623	\$0	\$1,006,238
2 Equipment Depreciation	0	0	0	0	0	4,122,670
3 REQUIRED ANNUAL AUDIT	0	0	0	0	0	27,088
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	1,803,046
5 13105 AUD/CONTROLLER	2,602	1,470	5,349	18	0	940,348
6 30200 COLLECTIONS	0	0	0	0	0	93,694
7 22100 COUNTY COUNSEL	0	0	0	0	0	1,268,393
8 15610 HUMAN RELATIONS/RISK MA	0	0	0	0	0	1,975,109
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	3,073,116
Total Current Allocations	2,602	1,470	5,349	187,641	0	14,309,703
Less: Prior Year Allocations	2,463	1,362	6,117	219,841	0	13,426,282
Carry-Forward	138	107	(768)	(32,200)	0	868,160
Proposed Costs	\$2,740	\$1,577	\$4,581	\$155,441	\$0	\$15,177,863