



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Stanislaus
Modesto, California**

**Date: September 30, 2025
Filing Ref: STA26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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. Rental Rate – Buildings | 13. Other Employee Benefits (ISF) |
| 3. Required Annual Audit | 14. Dental Insurance (ISF) |
| 4. Chief Executive Officer | 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) | 22. Enterprise Resource Planning (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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF STANISLAUS

BY Original signed by

Christopher L. Barnes

Name
Assistant Auditor-Controller

Title
09-30-2025

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

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

09-30-2025

Date

Negotiated by Anthony Pok
Telephone (916) 259-5536

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	16031 CEO PLANT ACQUISITION	16046 CEO CROWS LANDING AIR	16091 COUNTY BUILDINGS
1 Rental Rates - Buildings	\$(16,474)	\$110,145	\$33,866	\$17,245	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	118,615	0	0	0	0	38,828	0	0	0	0
3 REQUIRED ANNUAL AUDIT	609	833	133	69	0	134	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	60,585	88,757	14,173	7,346	0	12,722	0	0	0	0
5 13105 AUD/CONTROLLER	36,016	47,793	8,721	4,825	111	9,480	0	0	0	6
6 30200 COLLECTIONS	40	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	21,645	14,770	170,321	0	0	0	0	0	0	4,737
8 15610 HUMAN RELATIONS/RISK MA	70,778	92,444	14,444	7,222	0	15,889	0	0	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	291,815	354,742	241,658	36,708	111	77,053	0	0	0	4,743
Less: Prior Year Allocations	240,896	277,420	209,345	32,903	122	131,103	0	1,296	184	20,557
Carry-Forward	50,919	77,323	32,313	3,804	(11)	(54,049)	0	(1,296)	(184)	(15,814)
Proposed Costs	\$342,733	\$432,065	\$273,971	\$40,512	\$101	\$23,004	\$0	\$(1,296)	\$(184)	\$(11,071)

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	\$78,957	\$256,839	\$35,714
2 Equipment Depreciation	0	15,905	0	0	0	7,544	342,742	28,056	112,157	0
3 REQUIRED ANNUAL AUDIT	0	107	16	131	45	410	208	78	2,075	1,181
4 15110 CHIEF EXECUTIVE OFFICER	0	11,382	1,671	14,015	4,777	43,685	22,150	8,292	221,166	0
5 13105 AUD/CONTROLLER	193	6,392	1,305	9,349	2,161	23,359	28,018	5,111	122,996	8,961
6 30200 COLLECTIONS	13,117	0	0	0	0	19	0	0	88	12
7 22100 COUNTY COUNSEL	0	0	0	0	0	18,937	38,930	0	5,478	106,284
8 15610 HUMAN RELATIONS/RISK MA	0	8,667	1,444	15,889	2,889	41,889	75,111	8,667	229,666	30,333
9 35100 GROUNDS MAINTENANCE	0	3,885	0	0	0	0	0	0	0	0
Total Current Allocations	13,311	55,492	4,437	60,566	9,871	135,843	507,158	129,160	950,465	182,485
Less: Prior Year Allocations	48,971	27,690	2,938	41,636	8,462	102,898	461,857	130,107	817,714	254,529
Carry-Forward	(35,660)	27,803	1,498	18,930	1,409	32,945	45,301	(947)	132,751	(72,044)
Proposed Costs	\$(22,349)	\$83,295	\$5,935	\$79,496	\$11,280	\$168,788	\$552,460	\$128,213	\$1,083,216	\$110,441

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	37,157	21,521	309,971	12,963	328	55,445	1,221	57,315	27,526
3 REQUIRED ANNUAL AUDIT	321	410	214	1,127	615	1,038	105	43	172	240
4 15110 CHIEF EXECUTIVE OFFICER	31,514	43,669	22,812	120,160	65,551	108,683	11,162	4,619	18,366	25,539
5 13105 AUD/CONTROLLER	17,610	23,661	15,794	67,096	37,269	64,596	12,203	2,799	11,402	14,557
6 30200 COLLECTIONS	0	0	0	424	0	140	79	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	32,213	0	4,907	293,926	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	30,333	41,889	31,778	125,666	66,444	105,444	23,111	5,778	18,778	26,000
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	79,779	146,785	92,119	656,658	182,841	285,138	396,030	14,461	106,033	93,863
Less: Prior Year Allocations	62,776	75,210	51,982	497,474	180,759	196,249	526,558	9,760	55,461	52,082
Carry-Forward	17,002	71,575	40,136	159,184	2,082	88,889	(130,529)	4,701	50,572	41,780
Proposed Costs	\$96,781	\$218,360	\$132,255	\$815,842	\$184,924	\$374,026	\$265,501	\$19,162	\$156,605	\$135,643

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	2,398	0	42,432	43	9,352	19,247	1,075,225	420,153	52,525	53,095
3 REQUIRED ANNUAL AUDIT	29	105	207	4	89	41	1,201	82	6	31
4 15110 CHIEF EXECUTIVE OFFICER	3,106	11,177	22,039	426	9,522	4,383	127,995	8,702	646	3,295
5 13105 AUD/CONTROLLER	6,779	5,841	20,634	1,247	5,232	2,995	72,759	14,585	533	2,567
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	20,222	10,111	43,333	0	8,667	4,333	132,889	7,222	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	32,534	27,235	128,645	1,719	32,862	31,000	1,410,069	450,744	53,710	58,988
Less: Prior Year Allocations	21,188	18,593	86,561	816	34,226	104,223	978,821	25,302	252	30,151
Carry-Forward	11,346	8,642	42,085	903	(1,364)	(73,223)	431,249	425,443	53,458	28,837
Proposed Costs	\$43,880	\$35,876	\$170,730	\$2,623	\$31,497	\$(42,224)	\$1,841,318	\$876,187	\$107,169	\$87,825

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	137,958	33,231	3,630	77,561	10,579	29,750	39,579	57,292	93,432	47,861
3 REQUIRED ANNUAL AUDIT	31	9	8	99	8	9	65	108	349	403
4 15110 CHIEF EXECUTIVE OFFICER	3,342	946	836	10,515	851	1,009	6,968	11,461	37,205	42,991
5 13105 AUD/CONTROLLER	1,825	529	1,123	6,886	307	642	4,741	6,254	20,574	24,422
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	10,111	0	0	7,222	10,111	36,111	40,444
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	143,157	34,715	5,597	105,172	11,746	31,410	58,575	85,226	187,671	156,122
Less: Prior Year Allocations	88,611	45,562	12,088	87,328	68	5,612	249,235	6,563	102,212	145,660
Carry-Forward	54,546	(10,847)	(6,491)	17,844	11,678	25,798	(190,659)	78,663	85,459	10,462
Proposed Costs	\$197,702	\$23,868	\$(895)	\$123,017	\$23,424	\$57,207	\$(132,084)	\$163,889	\$273,130	\$166,584

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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 Adminitstrato r
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	27,115	578	191,806	0	0	5,420	12,204	0	19,382	884
3 REQUIRED ANNUAL AUDIT	135	102	468	14	0	0	118	0	405	0
4 15110 CHIEF EXECUTIVE OFFICER	14,393	10,894	49,912	1,513	0	0	12,549	0	43,196	0
5 13105 AUD/CONTROLLER	8,670	6,691	29,633	918	0	0	8,634	0	26,741	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 HUMAN RELATIONS/RISK MA	14,444	11,556	49,111	1,444	0	0	17,333	0	54,889	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	64,757	29,821	320,930	3,890	0	5,420	50,838	0	144,613	884
Less: Prior Year Allocations	46,759	31,417	193,109	2,799	0	0	20,841	34,021	124,274	5,307
Carry-Forward	17,998	(1,596)	127,821	1,091	0	0	29,997	(34,021)	20,339	(4,423)
Proposed Costs	\$82,756	\$28,224	\$448,751	\$4,982	\$0	\$5,420	\$80,835	\$(34,021)	\$164,952	\$(3,539)

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	73,013	181,011	11,831	46,562	0	0	0	73,019	0	63,397
3 REQUIRED ANNUAL AUDIT	168	244	15	163	0	0	12	801	0	290
4 15110 CHIEF EXECUTIVE OFFICER	17,925	26,028	1,561	17,404	0	0	1,308	85,383	0	30,868
5 13105 AUD/CONTROLLER	17,706	15,899	1,999	9,690	0	0	708	54,166	0	19,890
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	9,596	0	0	0	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	24,556	28,889	1,444	15,889	0	0	0	109,778	0	31,778
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	142,963	252,072	16,850	89,708	0	0	2,028	323,146	0	146,222
Less: Prior Year Allocations	146,668	112,359	8,453	201,555	0	0	25,090	230,772	0	59,247
Carry-Forward	(3,705)	139,713	8,398	(111,847)	0	0	(23,062)	92,374	0	86,975
Proposed Costs	\$139,259	\$391,785	\$25,248	\$(22,139)	\$0	\$0	\$(21,033)	\$415,521	\$0	\$233,198

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	\$25,466
2 Equipment Depreciation	0	0	10,841	16,417	48,964	294,530	119,041	0	0	3,288
3 REQUIRED ANNUAL AUDIT	0	107	422	735	351	2,268	251	0	0	1,369
4 15110 CHIEF EXECUTIVE OFFICER	0	11,398	45,009	78,352	37,442	241,724	26,800	0	0	17,010
5 13105 AUD/CONTROLLER	0	6,725	26,412	43,794	18,405	126,421	19,283	314	0	9,437
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	8,644
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	15,038
8 15610 HUMAN RELATIONS/RISK MA	0	11,556	39,000	70,778	33,222	219,555	26,000	1,444	0	15,889
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	29,786	121,683	210,076	138,385	884,498	191,376	1,758	0	96,141
Less: Prior Year Allocations	0	64,043	101,406	199,894	131,998	459,027	89,930	8,153	295,055	113,880
Carry-Forward	0	(34,258)	20,277	10,181	6,387	425,471	101,447	(6,394)	(295,055)	(17,740)
Proposed Costs	\$0	\$(4,472)	\$141,960	\$220,257	\$144,772	\$1,309,969	\$292,823	\$(4,636)	\$(295,055)	\$78,401

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

Summary Schedule

Department	30400 TREASURY	32100 VETERAN'S SERVICES	32301 Stanislaus Veterans Center	34301 ER Groundwater Program	35110 GROUND 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	\$58,030	\$0	\$0
2 Equipment Depreciation	9,735	8,342	0	0	0	268,666	0	0	0	0
3 REQUIRED ANNUAL AUDIT	48	123	0	159	0	217	0	(403)	0	(75)
4 15110 CHIEF EXECUTIVE OFFICER	5,108	13,101	0	16,979	0	23,143	0	22,933	0	3,831
5 13105 AUD/CONTROLLER	3,277	8,995	0	9,343	0	14,860	1,331	(419)	0	(2,737)
6 30200 COLLECTIONS	0	0	0	0	0	0	0	2,646	0	0
7 22100 COUNTY COUNSEL	0	0	0	132,708	0	0	0	17,507	0	825
8 15610 HUMAN RELATIONS/RISK MA	4,333	13,000	0	14,444	0	0	0	10,962	0	5,468
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	6,088,666	0	0	0	0
Total Current Allocations	34,288	43,560	0	173,633	0	6,395,551	1,331	111,256	0	7,313
Less: Prior Year Allocations	30,029	18,906	(664)	4,221	25,119	3,126,909	1,106	124,814	(13,535)	7,724
Carry-Forward	4,259	24,655	664	169,412	(25,119)	3,268,642	224	(13,558)	13,535	(411)
Proposed Costs	\$38,546	\$68,215	\$664	\$343,045	\$(25,119)	\$9,664,193	\$1,555	\$97,698	\$13,535	\$6,902

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	\$39,441	\$0	\$0	\$0	\$(3)	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	(1,401)	(320)	(856)	(316)	(323)	0	0	0	(1,077)	(411)
4 15110 CHIEF EXECUTIVE OFFICER	47,911	22,847	5,215	5,622	(18,368)	0	0	0	26,724	22,468
5 13105 AUD/CONTROLLER	694	(2,415)	97	(256)	(7,381)	(61)	(14)	(20)	(1,884)	(3,200)
6 30200 COLLECTIONS	0	61	0	0	0	0	0	0	0	1,792
7 22100 COUNTY COUNSEL	36	6,417	1,077	1,122	0	0	0	0	(938)	6,823
8 15610 HUMAN RELATIONS/RISK MA	18,171	12,573	1,726	(141)	2,887	0	0	0	11,639	9,109
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	7,995
Total Current Allocations	65,409	39,163	41,873	17,813	16,255	(61)	(14)	(20)	34,462	44,577
Less: Prior Year Allocations	48,773	35,171	43,863	23,158	45,155	(5)	5	31	26,579	67,104
Carry-Forward	16,636	3,992	(1,990)	(5,345)	(28,899)	(55)	(19)	(51)	7,883	(22,527)
Proposed Costs	\$82,045	\$43,156	\$39,884	\$12,467	\$(12,644)	\$(116)	\$(33)	\$(71)	\$42,344	\$22,050

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	\$3	\$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	(3,197)	0	(1,571)	(287)	(160)	0	(262)	(547)	(15,563)	(776)
4 15110 CHIEF EXECUTIVE OFFICER	52,125	0	74,267	12,582	8,621	0	8,489	34,467	338,653	(2,900)
5 13105 AUD/CONTROLLER	(7,472)	(14)	(11,885)	(937)	(581)	0	(1,800)	(3,919)	(4,232)	(14,554)
6 30200 COLLECTIONS	0	0	284	0	0	0	0	0	2	0
7 22100 COUNTY COUNSEL	1,285	0	17,928	0	3,141	0	0	0	127,005	70
8 15610 HUMAN RELATIONS/RISK MA	29,557	0	40,537	5,654	2,691	0	6,672	20,648	158,092	18,174
9 35100 GROUNDS MAINTENANCE	2,059	0	3,909	2,647	0	0	0	0	0	0
Total Current Allocations	74,361	(14)	123,468	19,659	13,712	0	13,099	50,649	603,959	14
Less: Prior Year Allocations	(8,953)	4	132,500	21,212	15,070	(369)	5,169	33,813	617,105	13,281
Carry-Forward	83,314	(18)	(9,032)	(1,554)	(1,358)	369	7,930	16,836	(13,146)	(13,267)
Proposed Costs	\$157,674	\$(32)	\$114,435	\$18,105	\$12,354	\$369	\$21,029	\$67,485	\$590,813	\$(13,253)

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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 YOBG	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	3	0	(30)	0	5	(18)	(27)	0
4 15110 CHIEF EXECUTIVE OFFICER	0	103,703	300	0	2,776	0	4,501	325	(695)	0
5 13105 AUD/CONTROLLER	0	(17)	90	(20)	328	0	349	(213)	(685)	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	2,932	0	1,316	(460)	(1,299)	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	103,687	392	(20)	6,006	0	6,171	(366)	(2,706)	1
Less: Prior Year Allocations	0	(84,515)	556	13	(1,121)	0	2,662	1,033	(4,216)	1
Carry-Forward	0	188,201	(164)	(33)	7,127	0	3,509	(1,399)	1,511	0
Proposed Costs	\$0	\$291,888	\$227	\$(54)	\$13,133	\$0	\$9,680	\$(1,765)	\$(1,195)	\$1

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	(8)	57	0	2	(338)	(7)	0	(70)	0	0
4 15110 CHIEF EXECUTIVE OFFICER	4,260	1,504	0	(1,203)	8,797	779	0	2,861	0	0
5 13105 AUD/CONTROLLER	(44)	(324)	4	(231)	(1,898)	(37)	0	56	0	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	(456)	114	0	0	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	1,461	(170)	0	955	7,202	584	0	1,429	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	136	33,418
Total Current Allocations	5,214	1,180	4	(477)	13,763	1,318	0	4,276	136	33,418
Less: Prior Year Allocations	3,202	3,434	4	3,121	11,222	861	0	2,659	446	113,538
Carry-Forward	2,012	(2,254)	0	(3,598)	2,540	458	0	1,617	(311)	(80,120)
Proposed Costs	\$7,225	\$(1,073)	\$5	\$(4,075)	\$16,303	\$1,776	\$0	\$5,893	\$(175)	\$(46,702)

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	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 HUMAN RELATIONS/RISK MA	0	0	0	0	0	0	0	0	0	0
9 35100 GROUNDS MAINTENANCE	734	920	2,349	779	205	568	308	8,308	0	0
Total Current Allocations	734	920	2,349	779	205	568	308	8,308	0	0
Less: Prior Year Allocations	2,540	1,558	10,438	4,744	1,269	2,829	1,436	21,031	0	101
Carry-Forward	(1,806)	(638)	(8,089)	(3,965)	(1,064)	(2,262)	(1,128)	(12,724)	0	(101)
Proposed Costs	\$(1,073)	\$282	\$(5,740)	\$(3,187)	\$(859)	\$(1,694)	\$(820)	\$(4,416)	\$0	\$(101)

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	263	(90)	0	1,805	31	(10)	0	32	990
4 15110 CHIEF EXECUTIVE OFFICER	0	0	6,643	0	7,349	1,727	771	0	2,416	2,361
5 13105 AUD/CONTROLLER	0	0	(275)	0	(19,352)	(357)	(26)	(14)	103	303
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	504	(15)	773	0	0	0	2,752	0
8 15610 HUMAN RELATIONS/RISK MA	0	0	3,809	0	29,731	(196)	293	0	731	2,349
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	263	10,590	(15)	20,307	1,205	1,029	(14)	6,034	8,513
Less: Prior Year Allocations	(123)	286	6,004	0	20,280	(756)	1,933	1	36,436	8,705
Carry-Forward	123	(23)	4,586	0	27	1,961	(904)	(15)	(30,402)	(193)
Proposed Costs	\$123	\$240	\$15,177	\$(15)	\$20,333	\$3,166	\$124	\$(30)	\$(24,368)	\$8,320

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

Summary Schedule

Department	5001-18250 ADA Accessibility	5001-18741 Purchasing- ISF	5011-48200 TELECOMM UNICATI 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	(10)	(38)	0	(69)	1,497	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	541	2,521	0	3,101	19,626	(159,036)	(15,706)	0	0	(4,745)
5 13105 AUD/CONTROLLER	48	(883)	0	(2,735)	(78)	0	(6)	(5)	(11)	(169)
6 30200 COLLECTIONS	0	0	0	9	0	0	0	0	9	0
7 22100 COUNTY COUNSEL	0	(2,805)	0	0	10	9,410	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	145	(570)	0	1,258	6,129	0	0	0	(7,806)	(35,486)
9 35100 GROUNDS MAINTENANCE	0	0	0	0	161	0	0	0	0	0
Total Current Allocations	724	7,385	0	1,563	27,344	(149,626)	(15,712)	(5)	(7,809)	(40,401)
Less: Prior Year Allocations	823	15,467	1,107	4,256	15,544	33,385	2,345	0	62,946	(26,050)
Carry-Forward	(99)	(8,082)	(1,107)	(2,692)	11,800	(183,011)	(18,057)	(5)	(70,755)	(14,351)
Proposed Costs	\$626	\$(697)	\$(1,107)	\$(1,129)	\$39,145	\$(332,637)	\$(33,769)	\$(11)	\$(78,563)	\$(54,752)

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	(49)	0	(181)	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	(1,040)	(1,040)	3,851	0	12,962	0	0	3,027	0	0
5 13105 AUD/CONTROLLER	(125)	(10)	(256)	(32)	(2,352)	0	0	3,153	0	(11)
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	67
8 15610 HUMAN RELATIONS/RISK MA	(4,435)	(4,435)	709	0	5,723	0	0	4,333	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(5,601)	(5,486)	4,255	(32)	37,738	0	0	10,513	0	56
Less: Prior Year Allocations	(3,245)	(3,257)	4,938	8	35,721	(242)	(2,697)	6,084	0	1,779
Carry-Forward	(2,356)	(2,229)	(683)	(40)	2,017	242	2,697	4,429	0	(1,723)
Proposed Costs	\$(7,957)	\$(7,715)	\$3,572	\$(71)	\$39,755	\$242	\$2,697	\$14,942	\$0	\$(1,667)

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

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	(13,276)	16,074	0	9,117	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	5,613	(1,035)	224	(1,924)	(53)	0	0	21,867	0	151
6 30200 COLLECTIONS	0	0	0	1,338	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	437	529	0	1,849	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	21,667	6,485	0	5,809	0	0	0	0	0	438
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	14,441	22,053	224	16,189	(53)	0	0	21,867	0	3,723
Less: Prior Year Allocations	6,285	23,321	7,539	28,285	(1,989)	0	(5)	13,609	0	3,711
Carry-Forward	8,155	(1,267)	(7,315)	(12,096)	1,937	0	5	8,258	0	12
Proposed Costs	\$22,596	\$20,786	\$(7,091)	\$4,093	\$1,884	\$0	\$5	\$30,126	\$0	\$3,736

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

Summary Schedule

Department	8001-66100 COUNTY SCHOOL SVC FUND	9999-65100 Independent Special Districts	9999-60100 Special Districts	9999-99999 ALL OTHER	2420-F2409 DEV FEES- ADMIN SVCS	16001 CEO Focus on Prevention	16171 RAY SIMON TRAINING CENTER	1697-17253 CEO-OES Homeland Security	2210-61314 CEO Crows Landing Industrial	2260-40506 PW CAPITAL PROJECTS
1 Rental Rates - Buildings	\$0	\$0	\$0	\$174,889	\$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	16	0
5 13105 AUD/CONTROLLER	5,381	2,813	11,213	18	17	0	0	0	(3)	(65)
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	52	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	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	5,381	2,813	11,213	174,906	69	0	0	0	13	(65)
Less: Prior Year Allocations	2,602	1,470	5,349	187,641	0	0	0	0	0	0
Carry-Forward	2,779	1,344	5,864	(12,735)	0	0	0	0	0	0
Proposed Costs	\$8,160	\$4,157	\$17,076	\$162,171	\$69	\$0	\$0	\$0	\$13	\$(65)

Stanislaus County, California
2 CFR Part 200 Cost Plan for Use in FY 2025-26

2023-24
9/8/2025

Summary Schedule

Department	2999 Capital Projects	5093-18093 CEO RM Other Empl Benefits	1685-17285- OES HOMELAND SECURITY	2nd Allocation Orphans	Total
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$939,023
2 Equipment Depreciation	0	0	0	0	4,878,682
3 REQUIRED ANNUAL AUDIT	0	0	0	0	(1,621)
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	2,789,867
5 13105 AUD/CONTROLLER	0	0	293	0	1,227,992
6 30200 COLLECTIONS	0	0	0	0	28,703
7 22100 COUNTY COUNSEL	0	0	0	0	1,065,011
8 15610 HUMAN RELATIONS/RISK MA	0	0	0	0	2,636,713
9 35100 GROUNDS MAINTENANCE	0	0	0	0	6,157,045
Total Current Allocations	0	0	293	0	19,721,415
Less: Prior Year Allocations	0	0	0	0	14,309,703
Carry-Forward	0	0	0	0	5,405,997
Proposed Costs	\$0	\$0	\$293	\$0	\$25,127,413