



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Stanislaus  
Modesto, California**

**Date: July 27, 2018  
Filing Ref: STA19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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. Workers' Compensation Ins. (ISF)       |
| 2. Rental Rates – Buildings           | 13. Medical Self-Insurance (ISF)           |
| 3. Required Annual Audit              | 14. Other Employee Benefits (ISF)          |
| 4. Chief Executive Office             | 15. Dental Insurance (ISF)                 |
| 5. Auditor-Controller                 | 16. Vision Care Insurance (ISF)            |
| 6. Collections                        | 17. Professional Liability Insurance (ISF) |
| 7. County Counsel                     | 18. Central Services (ISF)                 |
| 8. Risk Management                    | 19. Fleet Services (ISF)                   |
| 9. Grounds Maintenance                | 20. Technology & Communications (ISF)      |
| 10. General Liability Insurance (ISF) | 21. Morgan Shop Garage (ISF)               |
| 11. Unemployment Insurance (ISF)      | 22. Facility Maintenance (ISF)             |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

---

**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 2018-19 Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF STANISLAUS**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Lauren Klein

**Renee Hszieh, Bureau Chief  
Local Govt Policy & Reporting  
Local Govt Programs & Services Division**

Name  
Auditor-Controller

Title

7-30-2018

8-1-2018

Date

Date

**Negotiated by Darryl Mar  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

**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	16031 CEO PLANT ACQUISITION	16046 CEO CROWS LANDING AIR	16091 COUNTY BUILDINGS	16121 COURTS MTCOE OF EFFORT
1 Rental Rates - Buildings	\$(13,287)	\$151,239	\$46,503	\$23,678	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	87,458	9,369	0	0	0	63,294	0	0	6,716	0
3 REQUIRED ANNUAL AUDIT	788	1,085	149	105	0	202	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	40,300	55,498	7,682	5,207	0	8,593	0	0	0	0
5 13105 AUD/CONTROLLER	31,851	40,868	5,780	4,021	128	7,088	1,325	75	342	146
6 30200 COLLECTIONS	2	0	0	0	0	29	0	0	0	22,605
7 22100 COUNTY COUNSEL	9,161	17,840	26,183	0	0	471	0	0	357	0
8 15610 RISK MANAGEMENT	10,579	12,307	1,727	1,080	0	2,159	0	0	0	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	14,642	0
<b>Total Current Allocations</b>	<b>166,853</b>	<b>288,205</b>	<b>88,024</b>	<b>34,090</b>	<b>128</b>	<b>81,835</b>	<b>1,325</b>	<b>75</b>	<b>22,056</b>	<b>22,752</b>
Less: Prior Year Allocations	168,472	277,788	91,199	38,050	150	89,627	856	85	944,074	56,441
Carry-Forward	(1,620)	10,417	(3,174)	(3,960)	(23)	(7,792)	469	(10)	(922,017)	(33,690)
<b>Proposed Costs</b>	<b>\$165,233</b>	<b>\$298,622</b>	<b>\$84,850</b>	<b>\$30,130</b>	<b>\$105</b>	<b>\$74,043</b>	<b>\$1,794</b>	<b>\$65</b>	<b>\$(899,961)</b>	<b>\$(10,938)</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
1/16/2018

Summary Schedule

Department	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	26051 PROBATION ADMINISTR ATION	0100-26061 PROB Comm Correction Partnership
1 Rental Rates - Buildings	\$0	\$0	\$12,575	\$0	\$0	\$84,174	\$373,423	\$49,035	\$0	\$0
2 Equipment Depreciation	1,042	0	0	14,559	2,476	9,960	152,844	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	87	535	230	79	2,531	596	433	578
4 15110 CHIEF EXECUTIVE OFFICER	0	0	4,274	27,650	14,953	4,300	123,606	15,182	19,290	28,797
5 13105 AUD/CONTROLLER	0	24	3,238	20,979	13,127	3,724	93,284	11,738	15,899	20,871
6 30200 COLLECTIONS	0	0	0	20	0	0	7	25	0	0
7 22100 COUNTY COUNSEL	0	0	0	43,863	25,356	614	14,731	80,919	0	0
8 15610 RISK MANAGEMENT	0	0	864	6,261	4,750	1,080	27,204	3,454	4,750	6,045
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,042</b>	<b>24</b>	<b>21,038</b>	<b>113,866</b>	<b>60,891</b>	<b>103,930</b>	<b>787,630</b>	<b>160,949</b>	<b>40,372</b>	<b>56,291</b>
Less: Prior Year Allocations	2,084	177	19,892	72,789	327,845	93,579	873,630	149,945	30,181	47,973
Carry-Forward	(1,042)	(153)	1,146	41,077	(266,954)	10,351	(86,000)	11,004	10,190	8,318
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$(128)</b>	<b>\$22,183</b>	<b>\$154,943</b>	<b>\$(206,063)</b>	<b>\$114,280</b>	<b>\$701,629</b>	<b>\$171,953</b>	<b>\$50,562</b>	<b>\$64,610</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

**Summary Schedule**

Department	0100-26071 PROB Juvenile Commitment	26110 PROBATION	26210 JUVENILE HALL	27010 PUBLIC DEFENDER	28101 SHERIFF ADMIN	28102 SHERIFF IA	28251 SO HAVEN Grant	28290 So Civil	28105 SO INFORMATI ON TECHNOLO GY	28106 SO FINANCE
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	11,483	38,467	5,920	82,156	8,697	0	78,170	12,504	896
3 REQUIRED ANNUAL AUDIT	603	1,710	1,067	885	305	55	14	231	166	143
4 15110 CHIEF EXECUTIVE OFFICER	30,626	87,534	57,793	43,507	6,862	2,862	792	11,759	8,587	7,150
5 13105 AUD/CONTROLLER	22,772	65,905	43,635	35,800	7,231	2,238	719	9,226	7,434	5,526
6 30200 COLLECTIONS	0	560	0	40,496	21	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	16,101	0	1,139	158,452	0	0	0	0	0
8 15610 RISK MANAGEMENT	6,693	19,431	14,250	8,852	1,511	648	216	2,591	1,943	1,511
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>60,694</b>	<b>202,724</b>	<b>155,213</b>	<b>136,600</b>	<b>256,538</b>	<b>14,501</b>	<b>1,742</b>	<b>101,976</b>	<b>30,635</b>	<b>15,226</b>
Less: Prior Year Allocations	55,641	237,388	141,737	80,944	229,040	9,734	2,067	56,913	60,843	12,018
Carry-Forward	5,053	(34,664)	13,476	55,656	27,497	4,766	(326)	45,064	(30,209)	3,208
<b>Proposed Costs</b>	<b>\$65,747</b>	<b>\$168,059</b>	<b>\$168,689</b>	<b>\$192,255</b>	<b>\$284,035</b>	<b>\$19,267</b>	<b>\$1,416</b>	<b>\$147,040</b>	<b>\$426</b>	<b>\$18,434</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

**Summary Schedule**

Department	28107 SO BACKGROU NDS	28321 SO Day Reporting Center	28314 SO CERT	28209 SO Property & Evidence	28210 SO Patrol	28211 SO Air Patrol	28212 SO Bomb Squad	28310 HONOR FARM	28312 SO Roadside Crews	28213 SO K9 Unit
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	4,431	0	39,020	9,356	467,345	35,173	0	0	10,107	71,366
3 REQUIRED ANNUAL AUDIT	24	0	0	97	1,469	24	0	0	59	138
4 15110 CHIEF EXECUTIVE OFFICER	4,344	0	0	5,247	75,730	1,137	0	0	2,989	6,995
5 13105 AUD/CONTROLLER	4,997	2	250	4,489	61,374	2,080	206	0	2,241	5,993
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	2,375	0	0	1,295	17,056	216	0	0	648	1,511
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>16,171</b>	<b>2</b>	<b>39,269</b>	<b>20,484</b>	<b>622,975</b>	<b>38,630</b>	<b>206</b>	<b>0</b>	<b>16,044</b>	<b>86,005</b>
Less: Prior Year Allocations	13,038	48	835	18,379	463,735	105,110	200	29,244	25,848	67,444
Carry-Forward	3,133	(46)	38,434	2,105	159,240	(66,480)	6	(29,244)	(9,804)	18,560
<b>Proposed Costs</b>	<b>\$19,304</b>	<b>\$(44)</b>	<b>\$77,703</b>	<b>\$22,589</b>	<b>\$782,215</b>	<b>\$(27,851)</b>	<b>\$213</b>	<b>\$(29,244)</b>	<b>\$6,240</b>	<b>\$104,565</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

**Summary Schedule**

Department	28205 SO Volunteers	28320 BUREAU OF ADMIN SVCS	28208 SO ID Unit	28214 SO Swat	28203 SO Ops Training	28215 SO Dive Team	28322 SO JAIL ALTERNATI VES	28217 SO Mounted Unit	28218 SO Marine Unit	28219 SO ORVET - Off Road Vehicle
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	9,754	0	22,959	48,378	2,808	33,345	3,110	23,931	87,123	18,671
3 REQUIRED ANNUAL AUDIT	23	387	84	0	143	0	327	0	99	0
4 15110 CHIEF EXECUTIVE OFFICER	1,416	24,202	4,490	0	9,386	0	16,664	0	5,317	0
5 13105 AUD/CONTROLLER	1,722	20,486	3,763	567	8,808	321	12,581	283	4,713	98
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	432	7,341	1,080	0	3,023	0	3,670	0	1,295	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>13,346</b>	<b>52,417</b>	<b>32,376</b>	<b>48,944</b>	<b>24,168</b>	<b>33,666</b>	<b>36,351</b>	<b>24,214</b>	<b>98,547</b>	<b>18,769</b>
Less: Prior Year Allocations	4,595	44,811	35,717	27,987	14,205	4,529	33,694	28,279	67,831	13,102
Carry-Forward	8,750	7,606	(3,341)	20,958	9,963	29,137	2,657	(4,064)	30,716	5,667
<b>Proposed Costs</b>	<b>\$22,096</b>	<b>\$60,022</b>	<b>\$29,035</b>	<b>\$69,902</b>	<b>\$34,130</b>	<b>\$62,803</b>	<b>\$39,009</b>	<b>\$20,150</b>	<b>\$129,263</b>	<b>\$24,436</b>



**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

**Summary Schedule**

Department	28220 SO Critical Response Team	28224 SO Deputies	28225 SO Salida Sub Station	28250 SO Detectives	28252 SO Sting Unit	28330 MEN'S JAIL	28270 SO Coroner	28230 SO Law Enforcement - Riverbank	28231 SO Law Enforcement - Patterson	28232 SO Law Enforcement - Waterford
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	6,523	0	617	144,606	70,826	39,428	34,421	7,798	30,213	6,223
3 REQUIRED ANNUAL AUDIT	0	0	0	413	162	1,633	150	428	533	187
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	21,238	8,461	81,361	8,689	22,079	26,643	9,619
5 13105 AUD/CONTROLLER	133	39	2	17,445	6,814	60,227	8,954	16,712	20,291	7,661
6 30200 COLLECTIONS	0	0	0	0	0	147	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	3,539	0	0	0
8 15610 RISK MANAGEMENT	0	0	0	4,750	1,943	17,056	2,375	4,966	5,613	2,159
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>6,656</b>	<b>39</b>	<b>619</b>	<b>188,452</b>	<b>88,206</b>	<b>199,853</b>	<b>58,129</b>	<b>51,984</b>	<b>83,294</b>	<b>25,850</b>
Less: Prior Year Allocations	8,799	1,432	617	89,870	0	183,171	60,987	50,612	75,309	16,750
Carry-Forward	(2,143)	(1,392)	2	98,583	0	16,682	(2,858)	1,372	7,985	9,099
<b>Proposed Costs</b>	<b>\$4,513</b>	<b>\$(1,353)</b>	<b>\$621</b>	<b>\$287,035</b>	<b>\$88,206</b>	<b>\$216,534</b>	<b>\$55,270</b>	<b>\$53,356</b>	<b>\$91,279</b>	<b>\$34,949</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

Summary Schedule

Department	28340 PUBLIC SAFETY CENTER	28233 SO Law Enforcement - Hughson	28240 SO North Area Command	28241 SO West Area Command	28260 SO Records	28269 SO Public Administrato r	28351 CENTRAL KITCHEN	28280 SO Drug Enforcement	28281 SO Hidta	28360 CIVIL DIVISION
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	32,284	0	0	0	24,576	0	26,300	0	16,281	68,618
3 REQUIRED ANNUAL AUDIT	2,436	133	0	0	587	20	403	57	0	60
4 15110 CHIEF EXECUTIVE OFFICER	120,799	7,127	0	0	32,014	996	20,551	2,919	0	3,024
5 13105 AUD/CONTROLLER	90,222	5,787	0	0	24,767	821	17,229	2,145	458	2,340
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	214
8 15610 RISK MANAGEMENT	25,045	1,727	0	0	7,988	216	4,534	648	0	648
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>270,786</b>	<b>14,774</b>	<b>0</b>	<b>0</b>	<b>89,933</b>	<b>2,053</b>	<b>69,016</b>	<b>5,768</b>	<b>16,739</b>	<b>74,905</b>
Less: Prior Year Allocations	230,907	13,586	2,822	2,749	75,920	1,727	63,731	6,345	9,516	108,106
Carry-Forward	39,879	1,188	(2,822)	(2,749)	14,012	325	5,285	(577)	7,223	(33,201)
<b>Proposed Costs</b>	<b>\$310,666</b>	<b>\$15,962</b>	<b>\$(2,822)</b>	<b>\$(2,749)</b>	<b>\$103,945</b>	<b>\$2,378</b>	<b>\$74,301</b>	<b>\$5,191</b>	<b>\$23,962</b>	<b>\$41,704</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

Summary Schedule

Department	28401 SO Adult Detention Expansion	0100-28108 SO HR and Payroll	30300 TTC TAXES/ADMI N	30400 TREASURY	32100 VETERAN'S SERVICES	35201 PARKS & RECREATIO N	52100 GRAND JURY	1001-34110 ENVIRONME NTAL RESOURCE	1051-31100 AREA AGENCY ON AGING	1071-241100 DA-FAMILY SUPPORT
1 Rental Rates - Buildings	\$0	\$0	\$34,978	\$16,184	\$0	\$0	\$0	\$84,137	\$0	\$(7)
2 Equipment Depreciation	13,247	0	0	6,675	0	214,277	0	0	0	0
3 REQUIRED ANNUAL AUDIT	441	114	213	82	96	0	0	111	1	171
4 15110 CHIEF EXECUTIVE OFFICER	21,530	5,852	10,847	4,098	4,897	0	0	10,448	1,890	26,227
5 13105 AUD/CONTROLLER	15,783	4,472	8,123	3,147	3,976	0	824	(425)	(1,626)	10,364
6 30200 COLLECTIONS	0	0	6,329	0	0	0	0	1,393	0	9
7 22100 COUNTY COUNSEL	0	0	31,049	0	9,146	0	8,133	(5,397)	(692)	51
8 15610 RISK MANAGEMENT	4,318	1,295	2,375	864	1,080	0	0	1,030	161	1,939
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	5,321,425	0	0	0	0
<b>Total Current Allocations</b>	<b>55,318</b>	<b>11,734</b>	<b>93,915</b>	<b>31,050</b>	<b>19,195</b>	<b>5,535,702</b>	<b>8,957</b>	<b>91,298</b>	<b>(266)</b>	<b>38,754</b>
Less: Prior Year Allocations	0	11,172	115,529	29,887	16,929	4,453,488	4,418	86,487	(658)	1,705
Carry-Forward	0	562	(21,614)	1,163	2,265	1,082,215	4,539	4,811	392	37,048
<b>Proposed Costs</b>	<b>\$55,318</b>	<b>\$12,295</b>	<b>\$72,301</b>	<b>\$32,213</b>	<b>\$21,460</b>	<b>\$6,617,917</b>	<b>\$13,496</b>	<b>\$96,110</b>	<b>\$126</b>	<b>\$75,802</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

Summary Schedule

Department	1101-40300 PW-ROAD & BRIDGE	1201-40100 PW- ADMINISTR ATION	1202-40200 PW- ENGINEERI NG	1206-40400 BUILDING PERMITS	1320-33112 JTPA	1401- 1300001 HSA ADMIN	1402- 1200001 PUBLIC HEALTH	1404- 1500001 INDIGENT HEALTH	1501- 6000110 MENTAL HEALTH	1502- 6500110 DRUG & ALCOHOL
1 Rental Rates - Buildings	\$0	\$60,482	\$6,150	\$54,151	\$(1)	\$0	\$2	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	1	(972)	11	31	(410)	(9)	(189)	0	179	70
4 15110 CHIEF EXECUTIVE OFFICER	8,142	1,706	4,505	1,588	8,472	9,602	17,888	0	35,723	3,019
5 13105 AUD/CONTROLLER	(816)	938	(824)	(687)	4,612	8,456	(6,563)	(22)	27,521	(1,581)
6 30200 COLLECTIONS	96	0	0	0	0	3,742	0	0	8	3
7 22100 COUNTY COUNSEL	176	4,809	(1,066)	(484)	406	509	0	0	(3,258)	0
8 15610 RISK MANAGEMENT	755	162	271	250	943	1,133	2,488	0	4,135	594
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	11,513	10	13,388	245
<b>Total Current Allocations</b>	<b>8,355</b>	<b>67,125</b>	<b>9,047</b>	<b>54,849</b>	<b>14,023</b>	<b>23,433</b>	<b>25,139</b>	<b>(13)</b>	<b>77,695</b>	<b>2,350</b>
Less: Prior Year Allocations	900	62,006	(2,305)	55,603	2,297	16,475	7,114	(539)	18,674	778
Carry-Forward	7,455	5,119	11,353	(754)	11,726	6,957	18,025	526	59,021	1,571
<b>Proposed Costs</b>	<b>\$15,811</b>	<b>\$72,244</b>	<b>\$20,400</b>	<b>\$54,095</b>	<b>\$25,749</b>	<b>\$30,390</b>	<b>\$43,163</b>	<b>\$513</b>	<b>\$136,715</b>	<b>\$3,921</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
1/16/2018

**Summary Schedule**

Department	1503- 6030110 PUBLIC GUARDIAN	1504- 6400110 MENTAL HEALTH	1505- 6700110 SRC	1507- 6800110 MENTAL HEALTH	1631-45701 INCOME MAINT & SOCIAL	1651-37299 LIBRARY	1694-35701 PKS Regional Water Safety	1688-26431- PROB CCCPIF 10/11	1679-26481 PROB Local Community Corrections	1677-17353 OES SHSP TRAINING/P LANNING
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	11	3	(98)	88	2,190	(482)	0	2	0	0
4 15110 CHIEF EXECUTIVE OFFICER	1,189	940	2,364	73,053	209,113	(7,479)	0	717	0	0
5 13105 AUD/CONTROLLER	(601)	(596)	(2,050)	(7,218)	32,522	(15,027)	0	(111)	1	68
6 30200 COLLECTIONS	0	512	0	0	103	4	0	0	0	0
7 22100 COUNTY COUNSEL	(1,756)	0	0	0	(556)	(371)	0	0	0	0
8 15610 RISK MANAGEMENT	125	74	652	1,993	14,099	2,233	0	72	0	0
9 35110 GROUNDS MAINTENANCE	1,421	0	0	0	1,391	0	8,610	0	0	0
<b>Total Current Allocations</b>	<b>389</b>	<b>933</b>	<b>868</b>	<b>67,915</b>	<b>258,864</b>	<b>(21,122)</b>	<b>8,610</b>	<b>680</b>	<b>1</b>	<b>68</b>
Less: Prior Year Allocations	21,500	1,227	1,947	1,006	171,928	4,156	7,241	(316)	(7)	2,298
Carry-Forward	(21,111)	(294)	(1,079)	66,909	86,936	(25,277)	1,369	996	8	(2,231)
<b>Proposed Costs</b>	<b>\$(20,721)</b>	<b>\$638</b>	<b>\$(211)</b>	<b>\$134,824</b>	<b>\$345,800</b>	<b>\$(46,399)</b>	<b>\$9,979</b>	<b>\$1,676</b>	<b>\$8</b>	<b>\$(2,163)</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

**Summary Schedule**

Department	1703-28601 CAL ID	1715-28825 SO-VEHICLE THEFT	171A-16202 12TH ST. 3- WAY	1725-17110 CEO COUNTY FIRE	1755-16141 FAMILIES FIRST COMMISSIO	176C.28370 SO Court Security	1801-60100 DEL RIO LANDSCAPE	1814-60100 CSA #10- PARKS	1823-60100 COUNTY SVCS AREA #16	1825-60100 COUNTY SVCS AREA #18
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	1	9	0	15	7	(57)	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	164	(8)	0	1,639	822	2,970	0	0	0	0
5 13105 AUD/CONTROLLER	(11)	(82)	1	158	2,643	(3,214)	0	0	0	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	(147)	(451)	0	0	0	0	0
8 15610 RISK MANAGEMENT	15	0	0	76	101	801	0	0	0	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	453	70,798	1,904	1,072
<b>Total Current Allocations</b>	<b>169</b>	<b>(80)</b>	<b>1</b>	<b>1,742</b>	<b>3,121</b>	<b>500</b>	<b>453</b>	<b>70,798</b>	<b>1,904</b>	<b>1,072</b>
Less: Prior Year Allocations	18	(13)	(2)	(2,133)	(724)	(393)	349	62,422	973	1,516
Carry-Forward	151	(67)	3	3,875	3,844	893	104	8,376	931	(444)
<b>Proposed Costs</b>	<b>\$319</b>	<b>\$(147)</b>	<b>\$4</b>	<b>\$5,617</b>	<b>\$6,965</b>	<b>\$1,393</b>	<b>\$558</b>	<b>\$79,173</b>	<b>\$2,835</b>	<b>\$628</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

**Summary Schedule**

Department	1826-60100 COUNTY SVCS AREA #19	1828-60100 COUNTY SVCS AREA #21	1829-60100 COUNTY SVCS AREA #22	1831-60100 COUNTY SVCS AREA #24	2027-61124 CEO Public Safety Center / Jail	2057-61128 CEO Coroner's Facility	2075-61135 CEO Honor Farm Barracks	2077-61306 CEO PFF Intake and Release	2078-61140 CEO SB1022 Jail Financing	2083-61142 CEO CSF HVAC Project
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	(59)	0	0	0	93	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	381	0	0	0	1,364	0
5 13105 AUD/CONTROLLER	0	0	0	0	(310)	(0)	0	(39)	422	4
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	56	0	0	0	103	0
9 35110 GROUNDS MAINTENANCE	9,266	8,946	919	2,485	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>9,266</b>	<b>8,946</b>	<b>919</b>	<b>2,485</b>	<b>68</b>	<b>(0)</b>	<b>0</b>	<b>(39)</b>	<b>1,982</b>	<b>4</b>
Less: Prior Year Allocations	6,424	3,988	879	1,396	608	14	(26)	(30)	0	0
Carry-Forward	2,842	4,958	39	1,089	(540)	(14)	26	(9)	0	0
<b>Proposed Costs</b>	<b>\$12,108</b>	<b>\$13,904</b>	<b>\$958</b>	<b>\$3,575</b>	<b>\$(472)</b>	<b>\$(15)</b>	<b>\$26</b>	<b>\$(48)</b>	<b>\$1,982</b>	<b>\$4</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

**Summary Schedule**

Department	2070-61138 CEO Juvenile Justice Center Roof	2084-61143 OES Remodel	4001-41510 LOCAL TRANSIT SYSTEM	6111-61411 SR911	4021-41100 FINK ROAD LANDFILL	4031-41200 GEER ROAD LANDFILL	4051- 1010001 HLTH SVCS AGENCY CLINICAL	4081-28505 JAIL COMMISSA RY	4081-28506 SO Inmate Welfare	4081-28507 SO Re-Focus
1 Rental Rates - Buildings	\$0	\$0	\$10,026	\$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	7	0	(72)	0	0	(12)	(13)	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	390	5,646	942	0	905	429	(208)	0
5 13105 AUD/CONTROLLER	0	1	(304)	1,421	(1,267)	0	(27,066)	(196)	(82)	(4)
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	60	(169)	525	840	(76)	0	0	0
8 15610 RISK MANAGEMENT	0	0	(49)	893	369	0	3,629	(34)	123	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	14,739	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>1</b>	<b>10,131</b>	<b>7,792</b>	<b>497</b>	<b>840</b>	<b>(7,868)</b>	<b>187</b>	<b>(181)</b>	<b>(4)</b>
Less: Prior Year Allocations	(8)	0	10,347	247	(1,385)	(257)	13,432	(339)	539	10
Carry-Forward	8	0	(216)	7,545	1,882	1,097	(21,300)	526	(719)	(14)
<b>Proposed Costs</b>	<b>\$8</b>	<b>\$1</b>	<b>\$9,914</b>	<b>\$15,337</b>	<b>\$2,379</b>	<b>\$1,937</b>	<b>\$(29,168)</b>	<b>\$713</b>	<b>\$(900)</b>	<b>\$(18)</b>



**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

**Summary Schedule**

Department	5001-18210 CENTRAL SVCS	5001-18741 Purchasing- ISF	5011-48200 TELECOMM UNICATI ON S	5021-18510 FLEET SERVICES	5031-48100 SBT	5051-18010 GENERAL LIABILITY INSURANCE	5061-18010 MED MAL	5071-18010 UNEMPLOY MENT	5081-18010 WORKERS' COMPENSA TION	5093-18093 CEO RM Other Empl Benefits
1 Rental Rates - Buildings	\$3,445	\$12,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	(5)	(11)	2	33	24	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	862	1,105	329	1,884	3,340	0	0	0	0	0
5 13105 AUD/CONTROLLER	(91)	294	(168)	(602)	3,052	0	(1)	3	(136)	(148)
6 30200 COLLECTIONS	0	0	0	9	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	(337)	0	0	76	(1,435)	0	0	0	0
8 15610 RISK MANAGEMENT	(13)	272	29	189	216	(5,267)	0	0	(3,569)	54,203
9 35110 GROUNDS MAINTENANCE	0	0	0	0	469	0	0	0	0	0
<b>Total Current Allocations</b>	<b>4,198</b>	<b>13,898</b>	<b>191</b>	<b>1,512</b>	<b>7,178</b>	<b>(6,702)</b>	<b>(1)</b>	<b>3</b>	<b>(3,705)</b>	<b>54,055</b>
Less: Prior Year Allocations	5,416	10,902	4	347	1,132	(15,100)	2	(3)	(13,438)	(15,580)
Carry-Forward	(1,218)	2,996	187	1,165	6,046	8,398	(3)	6	9,733	69,636
<b>Proposed Costs</b>	<b>\$2,980</b>	<b>\$16,894</b>	<b>\$379</b>	<b>\$2,677</b>	<b>\$13,224</b>	<b>\$1,696</b>	<b>\$(4)</b>	<b>\$9</b>	<b>\$6,027</b>	<b>\$123,691</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

**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	6000-63100 LAW LIBRARY	6100-64410- RETIREMEN T BOARD	6175-63576- JPA 10th St Place	6181-63584- JPA Animal Services
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$31,790	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	0	25	(2)	50	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	1,591	270	4,718	0	2,314	2,536	0	4,557
5 13105 AUD/CONTROLLER	(3)	(7)	(203)	173	(900)	(137)	2,297	85	(2,831)	(1,092)
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	1,998
7 22100 COUNTY COUNSEL	0	0	0	0	0	0	0	428	0	(176)
8 15610 RISK MANAGEMENT	7,955	4,196	160	119	557	0	648	274	0	503
9 35110 GROUNDS MAINTENANCE	0	0	0	0	1,255	0	0	0	0	2,994
<b>Total Current Allocations</b>	<b>7,953</b>	<b>4,188</b>	<b>1,573</b>	<b>559</b>	<b>37,469</b>	<b>(137)</b>	<b>5,258</b>	<b>3,324</b>	<b>(2,831)</b>	<b>8,784</b>
Less: Prior Year Allocations	(1,930)	(1,893)	370	7	32,068	(178)	4,824	364	3,277	(969)
Carry-Forward	9,882	6,081	1,204	553	5,401	42	434	2,959	(6,108)	9,754
<b>Proposed Costs</b>	<b>\$17,835</b>	<b>\$10,269</b>	<b>\$2,777</b>	<b>\$1,112</b>	<b>\$42,871</b>	<b>\$(95)</b>	<b>\$5,693</b>	<b>\$6,283</b>	<b>\$(8,939)</b>	<b>\$18,538</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

**Summary Schedule**

Department	2409-61230 DEV FEES- ADMIN SVCS	6611-64111 MUNICIPAL COURT	6950-13406 RDA Obligation Rtmt Fund	7271-65100 STAN CONSOL FIRE	7701-65205 SAAG	64100 TRUST & AGENCY	7760-65100 LAFCO	9999-65100 Independent Special Districies	9999-60100 Special Districts	8001-66100 COUNTY SCHOOL SVC FUND
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$4,307	\$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	1,554	0	0	0	0	0	675	0	0	0
5 13105 AUD/CONTROLLER	2,669	0	(1)	0	(193)	13,131	2,964	689	3,623	1,211
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	(878)	0	(2)	428	0	0	0	0	0	0
8 15610 RISK MANAGEMENT	0	0	0	0	0	0	43	0	0	0
9 35110 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>3,345</b>	<b>0</b>	<b>(3)</b>	<b>428</b>	<b>(193)</b>	<b>13,131</b>	<b>7,988</b>	<b>689</b>	<b>3,623</b>	<b>1,211</b>
Less: Prior Year Allocations	14,053	0	(369)	420	(55)	16,317	2,217	577	4,469	1,307
Carry-Forward	(10,707)	0	366	8	(137)	(3,186)	5,771	112	(846)	(96)
<b>Proposed Costs</b>	<b>\$(7,362)</b>	<b>\$0</b>	<b>\$363</b>	<b>\$436</b>	<b>\$(330)</b>	<b>\$9,946</b>	<b>\$13,759</b>	<b>\$801</b>	<b>\$2,776</b>	<b>\$1,115</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

**Summary Schedule**

Department	1698-26407 PROB YOBG	1832-60100 COUNTY SVCS AREA #25	1833-60100 COUNTY SVCS AREA #26	1780-28885 SO CAL- MMET	1768-28841 SO CIVIL VEHICLES	1769-28871 SO DRIVER TRAINING PROG	1783-25410 PLHUD GRANTS	6008-63501 PW North County Corridor	6061-61661 DER Waste to Energy	1798-26397 PROB JJCPA PROGRAMS
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	(9)	0	0	20	0	(5)	0	0	0	21
4 15110 CHIEF EXECUTIVE OFFICER	943	0	0	391	0	(1,068)	0	0	0	2,245
5 13105 AUD/CONTROLLER	(233)	0	0	185	8	(814)	(52)	(3)	(22)	(327)
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	(6)	0
8 15610 RISK MANAGEMENT	186	0	0	199	0	15	0	0	0	206
9 35110 GROUNDS MAINTENANCE	0	1,201	21,676	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>888</b>	<b>1,201</b>	<b>21,676</b>	<b>795</b>	<b>8</b>	<b>(1,872)</b>	<b>(52)</b>	<b>(3)</b>	<b>(28)</b>	<b>2,144</b>
Less: Prior Year Allocations	(484)	1,121	17,004	(8)	(22)	(1,699)	(56)	(21)	(39)	(251)
Carry-Forward	1,372	80	4,672	802	30	(173)	4	19	11	2,395
<b>Proposed Costs</b>	<b>\$2,260</b>	<b>\$1,281</b>	<b>\$26,349</b>	<b>\$1,597</b>	<b>\$38</b>	<b>\$(2,045)</b>	<b>\$(48)</b>	<b>\$16</b>	<b>\$(17)</b>	<b>\$4,540</b>

**Stanislaus County, California**  
**2 CFR Part 200 Cost Plan for Use in FY 2018-19**

2016-17  
 1/16/2018

**Summary Schedule**

Department	16032 CEO BACKUP RADIO	16650 CEO Stanislaus Veterans Center	9999-99999 ALL OTHER	2nd Allocation Orphans	Total
1 Rental Rates - Buildings	\$0	\$0	\$252,703	\$0	\$1,298,262
2 Equipment Depreciation	0	0	0	0	2,215,802
3 REQUIRED ANNUAL AUDIT	0	0	0	0	24,366
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	1,636,257
5 13105 AUD/CONTROLLER	0	(11)	69	0	969,229
6 30200 COLLECTIONS	0	0	0	0	78,119
7 22100 COUNTY COUNSEL	0	0	0	0	438,321
8 15610 RISK MANAGEMENT	0	0	0	0	369,759
9 35110 GROUNDS MAINTENANCE	0	0	0	0	5,510,821
<b>Total Current Allocations</b>	<b>0</b>	<b>(11)</b>	<b>252,772</b>	<b>0</b>	<b>12,540,936</b>
Less: Prior Year Allocations	(45,590)	0	131,079	0	11,511,136
Carry-Forward	45,590	0	121,693	0	884,301
<b>Proposed Costs</b>	<b>\$45,590</b>	<b>\$(11)</b>	<b>\$374,465</b>	<b>\$0</b>	<b>\$13,425,238</b>