



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Stanislaus
Modesto, California**

**Date: November 1, 2024
Filing Ref: STA25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF STANISLAUS**BY Original signed by**

Christopher L. Barnes

Name
Assistant Auditor-Controller

Title

11-08-2024

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**11-08-2024**

Date

Negotiated by Anthony Pok
Telephone (916) 259-5536

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Summary Schedule

Department	10100 AGRICULTURAL COMMISSION	12100 ASSESSOR	14100 BOARD OF SUPERVISORS	14200 CLERK OF THE BOARD	15210 CEO ECONOMIC DEVELOPMENT	15510 OFFICE OF EMERGENCY SERVICES	15515 CEO 10th Street	16001 CEO Focus on Prevention	16031 CEO PLANT ACQUISITION	16046 CEO CROWS LANDING AIR
1 Rental Rates - Buildings	\$(27,414)	\$110,144	\$33,865	\$17,245	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	110,410	1,051	0	0	0	25,343	0	0	0	0
3 REQUIRED ANNUAL AUDIT	978	1,289	201	118	0	210	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	51,836	71,294	11,122	6,549	0	11,636	0	0	0	0
5 13105 AUD/CONTROLLER	28,741	35,441	5,933	3,739	92	7,376	0	0	3	0
6 30200 COLLECTIONS	0	0	0	0	0	(5)	0	0	0	0
7 22100 COUNTY COUNSEL	19,408	13,294	146,118	0	0	2,166	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	63,492	72,381	11,429	6,349	0	12,698	0	0	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	247,451	304,894	208,668	34,000	92	59,424	0	0	3	0
Less: Prior Year Allocations	250,030	261,730	150,019	30,718	285	102,335	0	0	1,638	261
Carry-Forward	(2,579)	43,164	58,649	3,282	(193)	(42,911)	0	0	(1,635)	(261)
Proposed Costs	\$244,872	\$348,058	\$267,317	\$37,282	\$(101)	\$16,513	\$0	\$0	\$(1,632)	\$(261)

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Department	16091 COUNTY BUILDINGS	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
1 Rental Rates - Buildings	\$0	\$0	\$9,154	\$0	\$21,182	\$0	\$0	\$0	\$79,031	\$276,660
2 Equipment Depreciation	0	0	4,070	0	0	0	5,722	309,674	29,902	99,869
3 REQUIRED ANNUAL AUDIT	0	0	205	25	179	76	691	376	153	3,482
4 15110 CHIEF EXECUTIVE OFFICER	0	0	11,352	1,407	9,811	4,195	38,211	20,377	8,443	182,855
5 13105 AUD/CONTROLLER	41	105	5,777	1,105	6,221	1,432	20,166	22,772	4,532	94,236
6 30200 COLLECTIONS	0	(22,041)	0	0	0	0	(783)	0	0	0
7 22100 COUNTY COUNSEL	4,451	0	0	0	0	0	13,374	55,207	0	25,121
8 15610 HUMAN RELATIONS/RISK MA	0	0	10,159	1,270	12,698	1,270	38,095	69,842	8,889	191,747
9 35100 GROUNDS MAINTENANCE	5,889	0	(10,146)	0	0	0	0	0	0	0
Total Current Allocations	10,381	(21,936)	30,571	3,807	50,091	6,973	115,476	478,248	130,950	873,970
Less: Prior Year Allocations	17,491	8,572	22,014	1,644	32,616	7,364	92,510	437,087	134,356	809,086
Carry-Forward	(7,110)	(30,508)	8,557	2,163	17,475	(391)	22,966	41,161	(3,406)	64,884
Proposed Costs	\$3,271	\$(52,444)	\$39,128	\$5,970	\$67,566	\$6,582	\$138,442	\$519,409	\$127,544	\$938,854

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Department	25101 PLANNING & COMMUNIT Y	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
1 Rental Rates - Buildings	\$35,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	12,554	300,057	13,460	3,941	127,979	1,221	17,032
3 REQUIRED ANNUAL AUDIT	819	478	667	360	1,895	1,066	1,452	348	90	261
4 15110 CHIEF EXECUTIVE OFFICER	24,680	24,761	36,925	19,917	104,823	58,954	80,346	9,553	4,966	14,451
5 13105 AUD/CONTROLLER	13,248	13,277	18,169	12,241	53,885	29,934	43,238	7,907	2,505	8,541
6 30200 COLLECTIONS	(17)	0	0	0	(970)	0	(348)	(176)	0	0
7 22100 COUNTY COUNSEL	187,083	0	0	1,203	43,126	0	8,734	272,758	0	0
8 15610 HUMAN RELATIONS/RISK MA	25,397	25,397	36,826	27,937	111,747	57,143	81,270	13,968	5,079	13,968
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	286,923	63,913	92,587	74,212	614,563	160,557	218,633	432,337	13,861	54,253
Less: Prior Year Allocations	207,655	58,642	70,036	54,824	516,126	183,803	159,274	512,616	11,462	57,351
Carry-Forward	79,268	5,271	22,551	19,388	98,437	(23,246)	59,359	(80,279)	2,399	(3,098)
Proposed Costs	\$366,191	\$69,184	\$115,138	\$93,600	\$713,000	\$137,311	\$277,992	\$352,058	\$16,260	\$51,155

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Department	28106 SO FINANCE	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	27,526	3,730	0	61,674	0	3,601	1,048,460	1,880	405,778	80,677
3 REQUIRED ANNUAL AUDIT	335	45	180	328	0	153	108	2,154	111	0
4 15110 CHIEF EXECUTIVE OFFICER	18,551	2,503	9,972	18,145	0	8,443	5,981	119,166	6,116	0
5 13105 AUD/CONTROLLER	9,555	4,694	5,088	13,350	867	4,443	3,581	62,845	7,791	306
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	361	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	19,048	15,238	10,159	26,667	0	7,619	6,349	124,445	5,079	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	75,015	26,210	25,399	120,525	867	24,259	1,064,479	310,490	424,875	80,983
Less: Prior Year Allocations	44,999	20,741	16,821	67,619	993	29,556	510,558	278,289	26,122	64,480
Carry-Forward	30,016	5,469	8,578	52,906	(126)	(5,297)	553,921	32,201	398,753	16,503
Proposed Costs	\$105,031	\$31,679	\$33,977	\$173,431	\$741	\$18,962	\$1,618,400	\$342,691	\$823,628	\$97,486

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Department	28213 SO K9 Unit	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	67,269	72,833	40,247	8,846	72,541	3,826	11,460	87,747	57,228	160,537
3 REQUIRED ANNUAL AUDIT	8	50	10	7	120	0	17	112	157	546
4 15110 CHIEF EXECUTIVE OFFICER	447	2,787	568	392	6,657	0	947	6,184	8,687	30,187
5 13105 AUD/CONTROLLER	1,258	1,347	338	706	3,945	51	479	3,333	4,639	15,692
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	6,349	0	0	6,349	8,889	30,476
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	68,982	77,017	41,163	9,951	89,612	3,877	12,903	103,725	79,600	237,438
Less: Prior Year Allocations	60,867	102,487	24,383	11,286	70,024	1,030	4,651	238,001	0	94,507
Carry-Forward	8,115	(25,470)	16,780	(1,335)	19,588	2,847	8,252	(134,276)	0	142,931
Proposed Costs	\$77,097	\$51,547	\$57,943	\$8,616	\$109,200	\$6,724	\$21,155	\$(30,551)	\$79,600	\$380,369

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Department	28231 SO Law Enforcement - Patterson	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	72,663	53,087	25,961	200,847	0	0	0	0	21,697	20,393
3 REQUIRED ANNUAL AUDIT	653	230	167	834	23	0	0	123	0	687
4 15110 CHIEF EXECUTIVE OFFICER	36,127	12,705	9,228	46,153	1,285	0	0	6,779	0	38,008
5 13105 AUD/CONTROLLER	18,863	6,824	5,325	25,130	715	0	0	4,951	1,051	21,527
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	35,556	12,698	11,429	46,984	1,270	0	0	11,429	5,079	44,445
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	163,862	85,544	52,110	319,948	3,293	0	0	23,282	27,827	125,060
Less: Prior Year Allocations	150,207	55,317	47,702	245,227	2,670	18,079	17	15,167	22,480	118,940
Carry-Forward	13,655	30,227	4,408	74,721	623	(18,079)	(17)	8,115	5,347	6,120
Proposed Costs	\$177,517	\$115,771	\$56,518	\$394,669	\$3,916	\$(18,079)	\$(17)	\$31,397	\$33,174	\$131,180

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Department	28269 SO Public Administrato r	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
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	5,305	110,433	142,124	10,011	80,937	0	0	24,633	107,565	0
3 REQUIRED ANNUAL AUDIT	0	280	277	0	299	0	0	0	1,166	0
4 15110 CHIEF EXECUTIVE OFFICER	0	15,466	15,317	0	16,535	0	0	0	64,528	0
5 13105 AUD/CONTROLLER	0	11,497	8,488	810	8,774	0	0	364	39,326	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	7,628	0	0	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	0	19,048	15,238	0	17,778	0	0	0	92,699	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	5,305	164,352	181,444	10,821	124,323	0	0	24,997	305,284	0
Less: Prior Year Allocations	5,313	117,689	82,343	2,972	160,189	2,593	22,178	25,100	196,807	4,604
Carry-Forward	(8)	46,663	99,101	7,849	(35,866)	(2,593)	(22,178)	(103)	108,477	(4,604)
Proposed Costs	\$5,297	\$211,015	\$280,545	\$18,670	\$88,457	\$(2,593)	\$(22,178)	\$24,894	\$413,761	\$(4,604)

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Department	28325 SO Detention Programs	28330 MEN'S JAIL	28332 SO Court Holding	28334 SO React (SB1022)	28340 PUBLIC SAFETY CENTER	28342 SO Minimum Housing	28344 SO Public Safety Center - East	28351 CENTRAL KITCHEN	28360 CIVIL DIVISION	28401 SO Adult Detention Expansion
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	19,634	21,894	46,046	288,647	44,076	0	27,134
3 REQUIRED ANNUAL AUDIT	497	0	190	679	1,307	679	2,921	485	0	567
4 15110 CHIEF EXECUTIVE OFFICER	27,508	0	10,527	37,588	72,336	37,588	161,585	26,859	0	31,364
5 13105 AUD/CONTROLLER	15,308	0	5,430	20,266	36,666	17,062	80,018	16,249	0	14,579
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	27,937	0	10,159	33,016	64,762	33,016	152,382	25,397	0	29,206
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	71,250	0	26,306	111,183	196,965	134,391	685,553	113,066	0	102,850
Less: Prior Year Allocations	57,860	3,252	61,185	98,692	196,142	111,412	322,078	90,462	13,310	293,763
Carry-Forward	13,390	(3,252)	(34,879)	12,491	823	22,979	363,475	22,604	(13,310)	(190,913)
Proposed Costs	\$84,640	\$(3,252)	\$(8,573)	\$123,674	\$197,788	\$157,370	\$1,049,028	\$135,670	\$(13,310)	\$(88,063)

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Department	30300 TTC TAXES/ADM IN	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
1 Rental Rates - Buildings	\$25,472	\$11,787	\$0	\$0	\$0	\$0	\$0	\$0	\$69,349	\$0
2 Equipment Depreciation	2,461	9,735	0	0	0	10,425	244,232	0	0	0
3 REQUIRED ANNUAL AUDIT	239	68	162	22	201	0	769	0	263	0
4 15110 CHIEF EXECUTIVE OFFICER	13,247	3,762	8,957	1,204	11,109	0	42,527	0	20,847	0
5 13105 AUD/CONTROLLER	6,712	2,271	5,700	590	5,894	6,906	15,922	789	4,666	0
6 30200 COLLECTIONS	(15,221)	0	0	0	0	(2)	0	0	(3,709)	0
7 22100 COUNTY COUNSEL	10,647	0	0	0	0	24,849	0	60	109,779	0
8 15610 HUMAN RELATIONS/RISK MA	12,698	3,810	10,159	1,270	10,159	0	0	0	9,214	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	5,331,067	0	0	0
Total Current Allocations	56,255	31,433	24,978	3,086	27,363	42,178	5,634,517	849	210,409	0
Less: Prior Year Allocations	80,674	32,139	19,663	0	3,019	22,020	2,852,041	964	119,445	0
Carry-Forward	(24,419)	(706)	5,315	0	24,344	20,158	2,782,476	(115)	90,964	0
Proposed Costs	\$31,836	\$30,727	\$30,293	\$3,086	\$51,707	\$62,336	\$8,416,993	\$734	\$301,373	\$0

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Department	1051-31100 AREA AGENCY ON AGING	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
1 Rental Rates - Buildings	\$0	\$(1)	\$0	\$34,613	\$11,781	\$39,440	\$0	\$0	\$0	\$(3)
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	129	22	(20)	351	21	46	0	0	0	395
4 15110 CHIEF EXECUTIVE OFFICER	2,513	40,486	15,959	4,478	6,230	4,224	0	0	0	24,040
5 13105 AUD/CONTROLLER	(301)	4,346	(2,014)	1,139	4,486	480	(131)	(41)	(167)	1,263
6 30200 COLLECTIONS	0	0	(232)	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	2,371	0	6,793	9,199	4,607	0	0	0	0	3,205
8 15610 HUMAN RELATIONS/RISK MA	208	(15,271)	12,257	2,537	(195)	(93)	0	0	0	2,679
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4,920	29,582	32,743	52,317	26,930	44,097	(131)	(41)	(167)	31,579
Less: Prior Year Allocations	11,740	54,307	39,685	49,032	13,852	46,552	105	72	31	32,911
Carry-Forward	(6,820)	(24,725)	(6,942)	3,285	13,078	(2,455)	(236)	(113)	(198)	(1,332)
Proposed Costs	\$(1,900)	\$4,857	\$25,801	\$55,602	\$40,008	\$41,642	\$(367)	\$(154)	\$(365)	\$30,247

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Department	1401- 1300001 HSA ADMIN	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
1 Rental Rates - Buildings	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	157	(918)	0	1,202	127	178	0	142	711	349
4 15110 CHIEF EXECUTIVE OFFICER	21,429	33,138	0	59,179	10,662	6,893	0	6,874	30,720	282,439
5 13105 AUD/CONTROLLER	1,221	122	(23)	5,262	752	304	0	855	2,710	105,000
6 30200 COLLECTIONS	(4,100)	0	0	(462)	0	0	0	0	0	(38)
7 22100 COUNTY COUNSEL	4,455	0	0	35,289	0	4,443	0	0	0	190,361
8 15610 HUMAN RELATIONS/RISK MA	2,711	1,132	0	7,579	386	(147)	0	1,359	1,416	9,612
9 35100 GROUNDS MAINTENANCE	15,021	3,467	0	11,701	8,327	0	0	0	0	0
Total Current Allocations	40,894	36,943	(23)	119,750	20,254	11,671	0	9,230	35,557	587,726
Less: Prior Year Allocations	31,109	81,416	17	144,199	17,249	21,958	(19,694)	9,337	34,297	363,466
Carry-Forward	9,785	(44,473)	(40)	(24,449)	3,005	(10,287)	19,694	(107)	1,260	224,260
Proposed Costs	\$50,679	\$(7,530)	\$(63)	\$95,301	\$23,259	\$1,384	\$19,694	\$9,123	\$36,817	\$811,986

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Department	1651-37299 LIBRARY	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
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	(112)	0	0	0	0	83	0	4	6	(24)
4 15110 CHIEF EXECUTIVE OFFICER	4,764	0	35,753	0	0	2,544	0	2,113	609	(456)
5 13105 AUD/CONTROLLER	(5,437)	0	(9)	160	(78)	461	0	394	211	(376)
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	1,390	0	0	0	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	3,528	0	0	0	0	(387)	0	2	375	(582)
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4,133	0	35,744	160	(78)	2,701	0	2,513	1,201	(1,438)
Less: Prior Year Allocations	23,012	44	0	750	49	3,509	0	2,568	1,166	(5,115)
Carry-Forward	(18,879)	(44)	0	(590)	(127)	(808)	0	(55)	35	3,677
Proposed Costs	\$(14,746)	\$(44)	\$35,744	\$(430)	\$(205)	\$1,893	\$0	\$2,458	\$1,236	\$2,239

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Department	171A-16202 12TH ST. 3- WAY	1725-17110 CEO COUNTY FIRE	1755-16141 FAMILIES FIRST COMMISSIO	1768-28841 SO CIVIL VEHICLES	1769-28871 SO DRIVER TRAINING PROG	176C.28370 SO Court Security	1780-28885 SO CAL- MMET	1783-25410 PLHUD GRANTS	1798-26397 PROB JJCPA PROGRAMS	1801-60100 DEL RIO LANDSCAPE
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	53	0	0	2	46	4	0	(18)	0
4 15110 CHIEF EXECUTIVE OFFICER	0	2,954	947	0	(833)	7,155	382	0	2,559	0
5 13105 AUD/CONTROLLER	(3)	377	(165)	(5)	(49)	1,039	27	0	542	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	712	694	0	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	0	(194)	370	0	1,255	224	(17)	0	200	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	245
Total Current Allocations	(3)	3,902	1,846	(5)	375	8,464	396	0	3,283	245
Less: Prior Year Allocations	1	3,456	5,368	20	4,050	13,600	740	0	4,381	213
Carry-Forward	(4)	446	(3,522)	(25)	(3,675)	(5,136)	(344)	0	(1,098)	32
Proposed Costs	\$(7)	\$4,348	\$(1,676)	\$(30)	\$(3,300)	\$3,328	\$52	\$0	\$2,185	\$277

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Department	1814-60100 CSA #10- PARKS	1823-60100 COUNTY SVCS AREA #16	1825-60100 COUNTY SVCS AREA #18	1826-60100 COUNTY SVCS AREA #19	1828-60100 COUNTY SVCS AREA #21	1829-60100 COUNTY SVCS AREA #22	1831-60100 COUNTY SVCS AREA #24	1832-60100 COUNTY SVCS AREA #25	1833-60100 COUNTY SVCS AREA #26	2077-61306 CEO PFF Intake and Release
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	84,199	1,815	1,940	10,203	4,459	935	1,787	1,165	22,395	0
Total Current Allocations	84,199	1,815	1,940	10,203	4,459	935	1,787	1,165	22,395	0
Less: Prior Year Allocations	53,291	1,365	1,468	8,523	4,404	982	1,648	1,034	15,845	3
Carry-Forward	30,908	450	472	1,680	55	(47)	139	131	6,550	(3)
Proposed Costs	\$115,107	\$2,265	\$2,412	\$11,883	\$4,514	\$888	\$1,926	\$1,296	\$28,945	\$(3)

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Department	2078-61140 CEO SB1022 Jail Financing	2083-61142 CEO CSF HVAC Project	2084-61143 OES Remodel	2210-61314 CEO Crows Landing Industrial	2260-40506 PW CAPITAL PROJECTS	2409-61230 DEV FEES- ADMIN SVCS	2412-61230 DEV FEES- ADMIN SVCS	4001-41510 LOCAL TRANSIT SYSTEM	4021-41100 FINK ROAD LANDFILL	4031-41200 GEER ROAD LANDFILL
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	102	0
4 15110 CHIEF EXECUTIVE OFFICER	0	0	0	0	0	0	0	0	5,660	0
5 13105 AUD/CONTROLLER	0	0	0	(36)	(53)	554	0	0	(115)	0
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	0	0	0	0	504	0	0	0	111
8 15610 HUMAN RELATIONS/RISK MA	0	0	0	0	0	0	0	0	748	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	(36)	(53)	1,058	0	0	6,395	111
Less: Prior Year Allocations	0	0	0	0	0	29	(7,935)	11,704	6,084	50
Carry-Forward	0	0	0	0	0	1,029	7,935	(11,704)	311	61
Proposed Costs	\$0	\$0	\$0	\$(36)	\$(53)	\$2,087	\$7,935	\$(11,704)	\$6,706	\$172

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Department	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	5001-18250 ADA Accessibility	5001-18741 Purchasing- ISF	5011-48200 TELECOMM UNICATION S	5021-18510 FLEET SERVICES
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$2,509	\$0	\$9,160	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	0	(23)	8	0	116	26	(2)	28	0	48
4 15110 CHIEF EXECUTIVE OFFICER	5,025	967	656	0	1,770	2,316	564	1,847	0	3,066
5 13105 AUD/CONTROLLER	(7,543)	(1,203)	280	(50)	267	727	93	(1,415)	0	(4,675)
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	(19)
7 22100 COUNTY COUNSEL	0	0	0	0	6,090	0	0	6,553	0	37
8 15610 HUMAN RELATIONS/RISK MA	1,962	(2,481)	1,298	0	657	1,702	15	(1,446)	0	852
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(556)	(2,740)	2,242	(50)	8,900	7,280	670	14,727	0	(691)
Less: Prior Year Allocations	40,190	3,229	(440)	64	0	5,836	185	16,772	1,653	4,972
Carry-Forward	(40,746)	(5,969)	2,682	(114)	0	1,444	485	(2,045)	(1,653)	(5,663)
Proposed Costs	\$(41,302)	\$(8,709)	\$4,924	\$(164)	\$8,900	\$8,724	\$1,155	\$12,682	\$(1,653)	\$(6,354)

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Department	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	5093-18093 CEO RM Other Empl Benefits	5101-18010 DENTAL SELF INSURANCE	5111-18010 VISION SELF INSURANCE	5121-42100 PW- MORGAN SHOP
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 REQUIRED ANNUAL AUDIT	(96)	0	0	0	0	0	0	0	0	44
4 15110 CHIEF EXECUTIVE OFFICER	14,355	(36,188)	(2,993)	0	(21)	1,002	0	(1,294)	(1,294)	2,992
5 13105 AUD/CONTROLLER	2,315	0	(15)	(10)	(414)	(948)	0	(296)	(27)	(1,172)
6 30200 COLLECTIONS	0	0	0	0	(40)	0	0	0	0	0
7 22100 COUNTY COUNSEL	68	7,439	0	0	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	1,650	0	0	0	90,856	20,356	0	2,542	2,542	46
9 35100 GROUNDS MAINTENANCE	354	0	0	0	0	0	0	0	0	0
Total Current Allocations	18,646	(28,749)	(3,008)	(10)	90,381	20,410	0	952	1,221	1,910
Less: Prior Year Allocations	22,078	85,143	4,670	14	106,863	226,732	0	(30,277)	(33,207)	5,436
Carry-Forward	(3,432)	(113,892)	(7,678)	(24)	(16,482)	(206,322)	0	31,229	34,428	(3,526)
Proposed Costs	\$15,214	\$(142,641)	\$(10,686)	\$(34)	\$73,899	\$(185,912)	\$0	\$32,181	\$35,649	\$(1,616)

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Department	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	6100-64410- RETIREMEN T BOARD	6111-61411 SR911	6175-63576- JPA 10th St Place
1 Rental Rates - Buildings	\$0	\$21,586	\$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	133	0	47	0	0	0	0	0	0
4 15110 CHIEF EXECUTIVE OFFICER	0	11,371	0	305	2,598	0	0	17,604	15,173	0
5 13105 AUD/CONTROLLER	(79)	(1,068)	0	(208)	2,219	0	(56)	9,151	2,802	5,459
6 30200 COLLECTIONS	0	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	0	119	0	0	0	0	125	0	1,746	0
8 15610 HUMAN RELATIONS/RISK MA	0	1,209	0	(843)	2,540	0	0	20,318	1,164	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(79)	33,350	0	(699)	7,357	0	69	47,073	20,885	5,459
Less: Prior Year Allocations	43	39,285	(84)	384	5,982	0	2,727	5,231	24,087	(12,009)
Carry-Forward	(122)	(5,935)	84	(1,083)	1,375	0	(2,658)	41,842	(3,202)	17,468
Proposed Costs	\$(201)	\$27,415	\$84	\$(1,782)	\$8,732	\$0	\$(2,589)	\$88,915	\$17,683	\$22,927

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Department	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	8001-66100 COUNTY SCHOOL SVC FUND	9999-65100 Independent Special Districts	9999-60100 Special Districts
1 Rental Rates - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$3,134	\$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	6,526	0	0	0	0	0	0	0	0	0
5 13105 AUD/CONTROLLER	(503)	0	0	0	14,041	0	293	3,028	1,626	6,783
6 30200 COLLECTIONS	(3,220)	0	0	0	0	0	0	0	0	0
7 22100 COUNTY COUNSEL	4,322	0	0	0	0	0	0	0	0	0
8 15610 HUMAN RELATIONS/RISK MA	(23)	0	0	0	0	0	44	0	0	0
9 35100 GROUNDS MAINTENANCE	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	7,102	0	0	0	14,041	0	3,471	3,028	1,626	6,783
Less: Prior Year Allocations	21,792	(2,965)	0	(139)	23,599	337	4,455	3,222	2,126	8,135
Carry-Forward	(14,690)	2,965	0	139	(9,558)	(337)	(984)	(194)	(500)	(1,352)
Proposed Costs	\$(7,588)	\$2,965	\$0	\$139	\$4,483	\$(337)	\$2,487	\$2,834	\$1,126	\$5,431

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Department	9999-99999 ALL OTHER	2nd Allocation Orphans	Total
1 Rental Rates - Buildings	\$181,517	\$0	\$965,929
2 Equipment Depreciation	0	0	4,868,085
3 REQUIRED ANNUAL AUDIT	0	0	37,015
4 15110 CHIEF EXECUTIVE OFFICER	0	0	2,483,098
5 13105 AUD/CONTROLLER	3	0	1,145,745
6 30200 COLLECTIONS	0	0	(51,383)
7 22100 COUNTY COUNSEL	0	0	1,236,000
8 15610 HUMAN RELATIONS/RISK MA	0	0	2,079,208
9 35100 GROUNDS MAINTENANCE	0	0	5,494,823
Total Current Allocations	<u>181,520</u>	<u>0</u>	<u>18,258,520</u>
Less: Prior Year Allocations	<u>193,477</u>	<u>0</u>	<u>13,400,223</u>
Carry-Forward	<u>(11,957)</u>	<u>0</u>	<u>4,731,056</u>
Proposed Costs	<u><u>\$169,563</u></u>	<u><u>\$0</u></u>	<u><u>\$22,989,576</u></u>